

East Staffordshire Borough Council

Internal Audit Progress Report

March 2022



Bringing public value to life

cw audit
internal audit services

1. Introduction

This report summarises the work of Internal Audit to the end of February 2022 in relation to the 2021/22 internal audit plan. The purpose of the report is to:

- Show progress against the audit plan;
- Summarise the key findings and conclusions arising from our work during the period;
- Provide details of planned work; and
- Update on the implementation of actions agreed by management in relation to internal audit recommendations.

2. Progress summary

Appendix 1 provides the current status of all audit assignments from the 2021/22 plan together with the opinions we have provided in each case where appropriate.

3. Reviews completed

The following reviews have been completed and a final report issued since the last meeting of this Committee.

Review	Status	Assurance Level
Business Continuity Planning	Final report	Full
Creditors	Final report	Significant
Payroll – Key Controls	Final report	Full
Stronger Towns Fund	Final report	Significant
General Ledger – Key Controls	Final report	Full
Treasury Management – Key Controls	Final report	Full
Income Management – Key Controls	Final report	Full
Culture Recovery Fund Grant	Certification provided	N/A
Climate Change	Final report	Significant

4. In progress

Review	Status
Budgetary Control & MTFs	In progress
Commercial Property Management	In progress
S106 Agreements	In progress
Homelessness & RSI Grants	Two of the four certifications required have been issued.

5. Recommendation tracking

Recommendations and agreed actions are uploaded to a web-based database when reports are finalised. Managers access the system, and update status and mark actions as implemented when appropriate. The first table below sets out a summary of agreed actions since 1st April 2019 that were due to be implemented by 28th February 2022. The second table shows the age of those agreed actions (based on the original date due for implementation) which are not yet complete. Members should note that the status of each action is as stated by management and not verified by Internal Audit unless a specific follow up has been undertaken.

Summary	1 Critical	2 High	3 Medium	4 Low	Total
Due by 1/3/22	-	4	54	22	80
Implemented	-	4	53	19	76
Closed	-	-	-	2	2
In progress but not complete	-	-	1	1	2
Outstanding (not started)	-	-	-	-	-

Time overdue for actions o/s or not complete	1 Critical	2 High	3 Medium	4 Low	Total
Less than 3 months	-	-	-	-	-
3 – 6 months	-	-	-	-	-
Greater than 6 months	-	-	1	1	2
Total	-	-	1	1	2

A summary for all agreed actions which were due for implementation by 28th February 2022 and which managers have not yet recorded as fully implemented is set out below, together with a summary of the most recent updates from managers/officers responsible. As the action tracking system is based on management updates to agreed actions, this does not imply that Internal Audit has verified the status in such cases.

2018/19 Millers Lane Asset Management – Bartec software implementation for wheelie bin stock management remains ongoing.

2019/20 Council Tax - Due to the excessive workloads for the Revenues and Benefits team, work on the review of credit balances has not been possible. This action was due to be completed by the end of October 2021 and subsequently delayed, we have been advised that work is due to continue into 2022/23.

Status update – 2021/22 Audit Plan

	Scheduled	Status	Assurance Level
Facilities – Statutory Compliance (c/f from 2020/21)	Ongoing from 2020/21	Final report issued	Significant
Discretionary Business Grants (c/f from 2020/21)	Ongoing from 2020/21	Final report issued	Significant
Budgetary Control & Medium Term Financial Planning	Quarter 4	Fieldwork ongoing	
National Fraud Initiative	As required	Ongoing	
Business Continuity Planning	Quarter 2	Final report issued	Full
Health & Safety	Quarter 2	Final report issued	Significant
Emergency Financial Support – Flooding	Quarter 2	Final report issued	Full
Creditors	Quarter 3	Final report issued	Significant
Payroll – Key Controls	Quarter 3	Final report issued	Full
Stronger Towns Fund	Quarter 3	Final report issued	Significant
Business Springboard Boost Fund	Quarter 2	Final report issued	Significant
GDPR Compliance	Quarter 1	Final report issued	Significant
Commercial Property Management	Quarter 4	Fieldwork ongoing	
Council Tax	Quarter 4	Scope agreed	
Business Rates	Quarter 4	Scope agreed	
Benefits & Council Tax Support	Quarter 4	Scope agreed	
Supported Housing	Quarter 4	Scope agreed	
Debtors & Debt Recovery	Quarter 4	Scope agreed	
General Ledger – Key Controls	Quarter 3	Final report issued	Full

	Scheduled	Status	Assurance Level
Treasury Management – Key Controls	Quarter 3	Final report issued	Full
Income Management – Key Controls	Quarter 3	Final report issued	Full
S106 Agreements	Quarter 4	Fieldwork ongoing	
Homelessness & RSI Grants (4)	Quarter 4	Fieldwork ongoing	
Disabled Facilities Grants	Quarter 2	Final report issued	Significant
Leisure Contract Monitoring	Quarter 2	Final report issued	Full
Climate Change	Quarter 3	Final report issued	Significant
Business Restart Grants	Quarter 2	Certification provided	N/A
Arts Grant	Quarter 1	Certification provided	N/A
Culture Recovery Fund Grant	Quarter 4	Certification provided	N/A