

East Staffordshire Borough Council

Internal Audit Progress Report

September 2022



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1. Introduction

This report summarises the work of Internal Audit to the end of August 2022 in relation to the 2022/23 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 2022/23 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
Disabled Facilities Grant	Certification provided
Control Outbreak Management Fund	Certification provided
Test & Trace Grant	Certification provided
Property Flood Resilience Recovery Support Scheme	Certification provided

4. In progress

Review	Status
Commercial Property Management	In progress (draft report issued)
Democracy & Elections	In progress
Waste Management	In progress
Cemeteries	In progress
Community Safety	In progress
Food Safety	In progress
Selective Licensing	In progress

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 31/8/22. 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 31/8/22	-	4	66	32	102
Implemented	-	4	59	23	86
Closed	-	-	3	2	5
In progress but not complete	-	-	4	7	11
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	-	-	4	5	9
3 – 6 months	-	-	-	1	1
Greater than 6 months	-	-	-	1	1
Total	-	-	4	7	11

A summary for all agreed actions which were due for implementation by 31/8/22 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 Waste Management - This issue relates to wheelie bin stock control, which is linked to the Bartec system upgrade. The Bartec system was due to go live in March 2020. Due to delays relating to Covid 19, management advised that the work was scheduled for completion in quarter 4 of 2020/21. This work has been further delayed and was scheduled to be completed by March 2022.

22_ESC10 Stronger Towns Fund, there is one ongoing action in relation to declarations of interest and the implementation date has been extended to the end of November 2022.

22_ESC16 Benefits and Council Tax Support, there is one overdue action in relation to debt write offs being completed in the financial year.

22_ESC15 Business Rates, there is one overdue action in relation to business rates in relation to the write off of account balances.

22_ESC14 Council Tax, there are four overdue actions in relation to corporate performance reporting, write offs, arrears reporting and council tax accounts in credit.

22_ESC18 Debtors and Debt Recovery, there are two overdue actions in relation to debt recovery action and debt write offs.

We have been advised that due to the ongoing demands placed on the revenues and benefits teams with Government initiatives including Covid-19 grants, Hardship funds, Council Tax Energy Rebate Scheme and Ukrainian Sponsor Schemes, which have required significant reprioritisation of work, these actions will be completed during the course of 2022/23.

Status update – 2022/23 Audit Plan

	Scheduled	Status	Assurance Level
Commercial Property Management	c/f from 2021/22	Draft report issued	
Complaints	Quarter 3	Scope agreed	
Democracy & Elections	Quarter 2	In progress	
National Fraud Initiative	Throughout year	Ongoing	N/A
Risk Management	Quarter 3		
Financial Management & Reporting	Quarter 4	Scope agreed	
Cyber Security	Quarter 3		
Creditors	Quarter 4	Scope agreed	
Human Resources – Staff Recruitment	Quarter 3		
Payroll	Quarter 4	Scope agreed	
Benefits & CTS	Quarter 4	Scope agreed	
Homelessness	Quarter 3	Scope agreed	
Housing Allocations	Quarter 3	Scope agreed	
Revenues	Quarter 4	Scope agreed	
Waste Management	Quarter 2 /3	Scope agreed	
Car Park Income	Quarter 2/3	Scope agreed	
Cemeteries	Quarter 2	In progress	
Community Safety	Quarter 2 / 3	In progress	

	Scheduled	Status	Assurance Level
Food Safety	Quarter 2 / 3	In progress	
Selective Licensing	Quarter 2	In progress	
DFG Certification	Quarter 1	Certification provided	N/A
COMF Certification	Quarter 1	Certification provided	N/A
Test & Trace Grant Certification	Quarter 1	Certification provided	N/A
Property Flood Resilience Recovery Support Scheme	Quarter 2	Certification provided	N/A