

Bolton Council

Report to: Audit Committee

Date: 6th December 2013

Report of: Head of Internal Audit & Risk

Report No:

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Report Title: Internal Audit Reports September to December 2013

**Confidential /
Non Confidential:**

(***Non-Confidential***) This report does **not** contain information which warrants its consideration in the absence of the press or members of the public

Purpose:

The purpose of this report is to inform Audit Committee of the reports issued by Internal Audit between September and December 2013.

Recommendations:

The Audit Committee is asked to:

- (i) Note the reports issued
- (ii) Comment or ask for more information if required

Background Doc(s):

Internal Audit reports 2012/13
Internal Audit reports 2013/14

1. INTERNAL AUDIT REPORTS:

- 1.1. The internal audit service is one of the key areas in providing assurance to those charged with governance and Audit Committee needs to have adequate information about the work of internal audit.
- 1.2. Rather than provide full copies of all internal audit reports to every meeting committee has agreed to receive a summary of the audit opinion and the number of recommendations made. This is supplemented by the detail review of individual internal audit assignments as and when required.
- 1.3. The appendix attached to this report shows all reports issued by Internal Audit for the period September to December 2013. The appendix also includes a summary of the audit opinion in each case and the number of recommendations made. The recommendations will be monitored in accordance with the agreed process with a summary brought back to this committee.
- 1.4. From the reports issued there are no substantial areas for concern.

2. RECOMMENDATIONS:

- 2.1. The Audit Committee is asked to:
 - (ii) Note the reports issued
 - (iii) Comment or ask for more information if required.

INTERNAL AUDIT REPORTS JULY TO SEPTEMBER 2013

KEY FINANCIAL SYSTEMS:

Departmental payroll:

Level of assurance: Moderate

Recommendations:

High	2
Medium	1
Low	0

Recommendations concerned with notification to managers about procedures and checking of exception reports.

ASSURANCE AUDITS:

Stores:

Level of assurance: Limited

Recommendations:

High	6
Medium	20
Low	10

A large number of recommendations concerning procedures and practices were included. These have been agreed with managers and an implementation plan is in place.

Highways & Engineering Framework:

Level of assurance: Limited

Recommendations:

High	8
Medium	11
Low	1

The recommendations are mainly concerned with the further development and proper documentation of procedures. An improvement plan has been agreed with managers.

Car Mileage:

Level of assurance: High

Recommendations:

High	0
Medium	7
Low	0

Recommendations are concerned with further publicity of the procedures so all staff are aware of how and when they can make claims.

Shared Care:

Level of assurance: Moderate

Recommendations:

High	0
Medium	5
Low	0

Recommendations relate to ensuring that procedures are correctly followed and checked.

Blue Badges:

Level of assurance: Limited

Recommendations:

High	10
Medium	6
Low	0

The recommendations are concerned with the strengthening of control procedures and to ensure that appropriate checks are carried out regularly.

Pupil Referral Units:

Level of assurance: Limited

Recommendations:

High	18
Medium	8
Low	1

Recommendations relate to adherence to agreed policies and procedures and ensuring staff are aware of them.

Insurance:

Level of assurance: High

Recommendations:

High	0
Medium	0
Low	0

Bereavement Services:

Level of assurance: Moderate

Recommendations:

High	4
Medium	4
Low	0

Recommendations concerned with the proper process for awarding specialist contracts and some detailed requirements for completing overtime payments.

Family First Grant:

Level of assurance: N/A

Recommendations:

High	
Medium	
Low	

