

# Oadby & Wigston Borough Council

## Internal Audit Progress Report

February 2019



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**cw audit**  
internal audit services

## 1. Introduction

This report summarises the work of Internal Audit for the period to the end of January 2019. The purpose of the report is to update the Committee on progress made in delivering the 2018/19 audit plan and to update in relation to management's implementation of internal audit recommendations.

## 2. Progress summary

This is the third progress report for 2018/19. We are satisfied that delivery to date is in accordance with the delivery profile agreed with management.

## 3. Reviews completed since last report

The following reviews have been completed and final reports agreed with management:

Review	Level of assurance
Disaster Recovery	Significant
Council Tax	Significant
Business Rates	Significant
Benefits / Council Tax Support	Significant
Housing Repairs & Voids	Moderate

At the request of the Committee at its February 2014 meeting, and as subsequently agreed with the Chair of this Committee, to ensure members are provided with further detail only on issues which may warrant their concern, we only report specific findings, recommendations and agreed actions arising from our finalised audits where these relate to matters we deemed to be high risk/priority.

### **ICT Disaster Recovery**

Our audit reviewed the disaster recovery arrangements that the Leicestershire ICT Partnership (LICTP) has in place. We were able to provide an overall 'significant assurance' opinion, but we did note that a number of the recommendations made from a Disaster Recovery test undertaken in June 2018 remained outstanding; although we understand that Sopra Steria were in the process of addressing these at the time of audit. The LICTP is monitoring completion of the remaining actions through weekly operational review meetings.

### **Housing Repairs & Voids**

Our follow up review of the audits undertaken in 2016/17 of Housing Repairs and Housing Voids highlighted that action had been taken to implement nine of the fifteen recommendations originally made, but that further improvements were still required in the following areas:

- market testing for works where spend levels on individual contractors exceed limits set out in the Council's contract procedures.
- documented post-inspections of contractors' work in accordance with Council policy and procedure.
- re-charges must be invoiced to tenants where required by Council policy.

## 4. Recommendation tracking

We provide a system for tracking the actioning of agreed Internal Audit recommendations as a management assurance tool for the Council and specifically this Committee. Managers are responsible for updating actions taken and other key information directly on the system. The first table below represents the status of agreed actions due to be implemented by 31/12/18, the second table outlines the age of the outstanding recommendations (based on the original date due for implementation). The status shown is as advised by the relevant manager/Head of Service and does not imply that Internal Audit has verified the status.

Summary	1 Critical	2 High	3 Medium	4 Low	Total
Due by 31/12/18	-	91	350	95	<b>536</b>
Implemented	-	87	316	88	<b>491</b>
Closed (e.g. superseded or system changed)	-	4	23	3	<b>30</b>
Still to be completed	-	0	11	4	<b>15</b>

Time overdue for actions o/s or not complete	1 Critical	2 High	3 Medium	4 Low	Total
Less than 3 months	-	-	11	4	<b>15</b>
3 – 6 months	-	-	-	-	-
Greater than 6 months	-	-	-	-	-
<b>Total</b>	-	-	<b>11</b>	<b>4</b>	<b>15</b>

There are no outstanding 'high risk' issues, or 'medium risk' issues that have been outstanding for more than 6 months.

## 5. 2018/19 Internal audit plan

Review	Scheduled Start*	Status	Level of assurance
Performance Management	Nov 2018	Draft report	
Risk Management	Dec 2018	Fieldwork ongoing	
Project/Programme Management/Project Assurance	Nov 18	Fieldwork ongoing	
Capital Programme	April 2018	Final Report	<b>Limited</b>
Cleaning Contract	June 2018	Final Report	<b>Moderate</b>
Procurement	Feb - Mar 2019	Scope agreed	
Budgetary Control/MTFS	Feb 2019	Scope agreed	
Financial systems (ledger, creditors, debtors, treasury management, income management & cash receipting-key controls)	Jan- Feb 2019	Fieldwork ongoing	
Cybersecurity	Sept – Oct 2018	Final report	<b>Moderate</b>
IT Disaster Recovery	Oct 2018	Final report	<b>Significant</b>

<b>Review</b>	<b>Scheduled Start*</b>	<b>Status</b>	<b>Level of assurance</b>
Payroll & Expenses	Feb - Mar 2019	Scope agreed	
Taxi and Hackney Carriage Licensing	April 2018	Final Report	<b>Limited</b>
GDPR – follow up	June 2018	Final Report	<b>Significant</b>
Legal Compliance	July 2018	Final Report	<b>Significant</b>
Council Tax	Dec 2018	Final Report	<b>Significant</b>
Business Rates	Nov 2018	Final Report	<b>Significant</b>
Benefits/Council Tax Support	Nov 2018	Final Report	<b>Significant</b>
Housing Rents	Feb – Mar 2019	Scope agreed	
Homelessness	June 2018	Final Report	<b>Significant</b>
Repairs & Voids	July 2018	Final Report	<b>Moderate</b>
Environmental Health - Food Safety	July 2018	Final Report	<b>Limited</b>
Follow-up	March 2019		

\*Timings either agreed with management where relevant or proposed by us.