

East Staffordshire Borough Council

Internal Audit Progress Report

March 2023



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1. Introduction

This report summarises the work of Internal Audit to the middle of March 2023 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.
- 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
Complaints Management	Final Report	Significant
Creditors	Final Report	Significant
Disposals – Bargates	Final Report	Significant
Payroll	Final Report	Full
Cemeteries	Final Report	Significant
Community Safety	Final Report	Significant
Homeless Prevention Grant	Certification provided	N/A
Homelessness Prevention Grant – Top Up	Certification provided	N/A
Rough Sleeper Initiative Grant	Certification provided	N/A

4. In progress

Review	Status
Risk Management	Draft memo
Financial Management & Reporting	In progress
Cyber Security	In progress
Benefits & CTS	Draft report
Revenues	In progress
Waste Management	Fieldwork complete
Car Park Income	Draft report

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 2020 that were due to be implemented by 31/03/23. 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 31/03/23	-	4	73	29	106
Implemented / Closed	-	4	55	24	83
In progress but not complete	-	-	18	5	23
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	-	-	8	3	11
3 – 6 months	-	-	9	-	9
Greater than 6 months	-	-	1	2	3
Total	-	-	18	5	23

A summary for all agreed actions which were due for implementation by 31st March 2023 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.

- **Democracy and Elections**

One action in relation to document retention guidelines is nearly complete. The guidelines have been reviewed and are awaiting comments from Managers and Senior Officers before being finalised.

- **Community Safety**

The Local Safety Partnership has considered revisions to the current terms of reference and the governance arrangements in place for the partnership and a revised governance structure for the partnership agreed.

- **22_ESC13 Commercial Property Management**

Work is currently ongoing to develop a new Terrier system that will address five recommendations that are currently outstanding.

- **22_ESC14 Council Tax**

Three actions remain ongoing in relation to property inspections, arrears performance and discounts and exemptions. These are being reviewed in our 2022/23 audit, which is currently ongoing.

- **22_ESC15 Business Rates**

One overdue action remains in relation to regular inspection of empty premises.

- **22_ESC16 Benefits and Council Tax Support**

Two overdue actions remain in relation to debt write offs being completed in the financial year and reviewing overpayment cases issued to bailiffs for collection. These have been followed up as part of 2022/23 and the draft report is currently with management for comment.

- **22_ESC18 Debtors and Debt Recovery**

One overdue action in relation to debt write offs has been followed up as part of our 2022/23 audit which is currently in progress.

- **22_ESC24 Leisure Contract Monitoring**

One action remains to ensure that the leisure contract is signed by both parties. The Council's legal team continues to liaise with the Contractor's legal representatives to collate the contract pack for it to be signed as necessary as soon as is practical. The target date has been revised to the end of June 2023.

Appendix 1

Status update – 2022/23 Audit Plan

	Scheduled	Status	Assurance Level
Commercial Property Management	c/f from 2021/22	Final report	Moderate
Complaints	Quarter 3	Final report	Significant
Democracy & Elections	Quarter 2	Final report	Full
National Fraud Initiative	Throughout year	Ongoing	N/A
Risk Management	Quarter 3	Fieldwork complete	
Financial Management & Reporting	Quarter 4	In progress	
Cyber Security	Quarter 4	In progress	
Creditors	Quarter 3	Final report	Significant
Disposals – Bargates	Quarter 3	Final report	Full
Payroll	Quarter 3 / 4	Final report	Full
Benefits & CTS	Quarter 4	Draft report	
Homelessness	Quarter 3	Final report	Significant
Revenues	Quarter 4	In progress	
Waste Management	Quarter 3 / 4	In progress	
Car Park Income	Quarter 2 / 3	Fieldwork complete	
Cemeteries	Quarter 3	Final report	Significant
Community Safety	Quarter 3	Final report	Significant
Food Safety	Quarter 2 / 3	Final report	Significant

	Scheduled	Status	Assurance Level
Selective Licensing	Quarter 2 / 3	Final report	Significant
DFG Certification	Quarter 1	Certification provided	Full
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
Homelessness Prevention Grant	Quarter 4	Certification provided	N/A
Homelessness Prevention Grant – Top Up	Quarter 4	Certification provided	N/A
Rough Sleeper Initiative Grant	Quarter 4	Certification provided	N/A