



RUSHCLIFFE BOROUGH COUNCIL

Internal Audit Progress Report

Corporate Governance Group

20 September 2018

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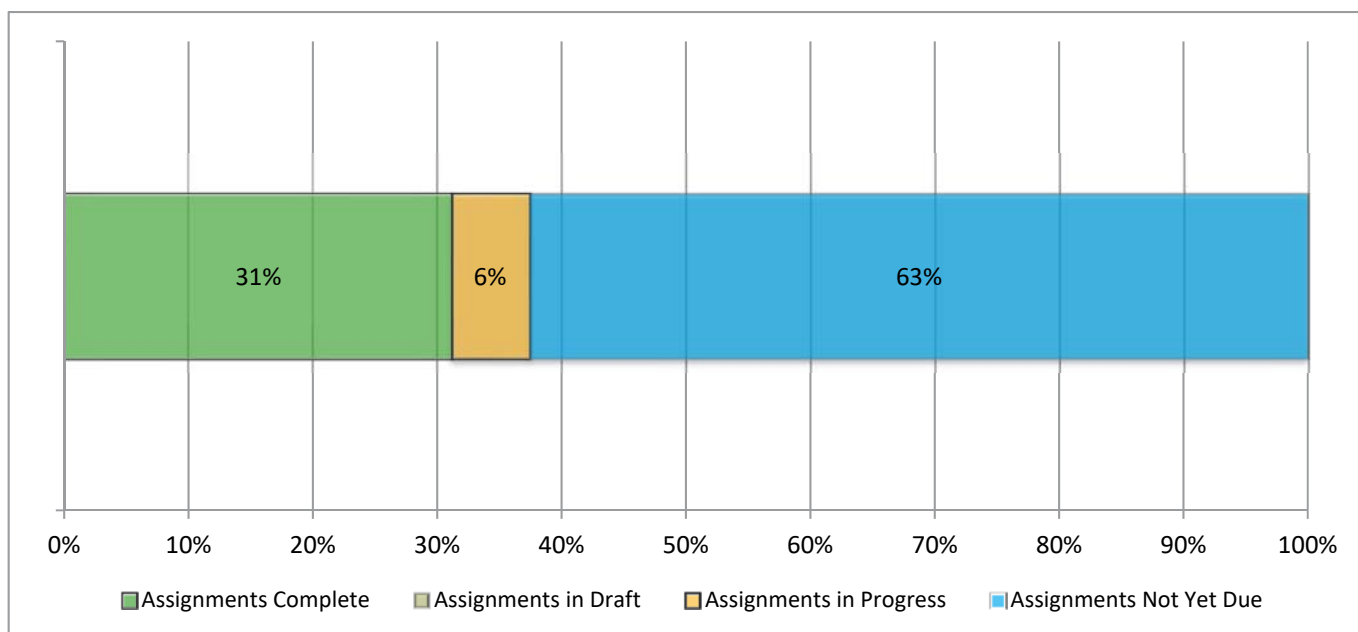


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1 INTRODUCTION

The internal audit plan for 2018/19 was approved by the Corporate Governance Group on 10 May 2018. Below provides a summary update on progress against that plan and summarises the results of our work to date. Please see chart below for current progress with the plan.



2 REPORTS CONSIDERED AT THIS CORPORATE GOVERNANCE GROUP

This table informs of the audit assignments that have been completed and the impacts of those findings since the last Corporate Governance Group held. The Executive Summary and Key Findings of the assignments below are attached to this progress report.

Assignments	Status	Opinion issued	Actions agreed		
			H	M	L
Risk Management (1.18/19)	Final		0	0	0
Business Continuity (2.18/19)	Final		0	0	1
General Data Protection Regulations (GDPR) Governance – Post Implementation Review (3.18/19)	Final	Advisory	Seven management actions to consider – see findings attached		
Council Tax (4.18/19)	Final		0	0	3
Asset Investment (5.18/19)	Final	Advisory	0	0	1

2.1 Impact of findings to date



Risk Management

Conclusion: Substantial Assurance

Impact on Annual Opinion: Positive

Following completion of this audit, we did not consider it necessary to raise any management actions.



Business Continuity

Conclusion: Substantial Assurance

Impact on Annual Opinion: Positive

As a result of testing, one low priority finding was identified. Management action was agreed in respect of this finding.



General Data Protection Regulations (GDPR) Governance – Post Implementation Review

Conclusion: Advisory Review

Impact on Annual Opinion: n/a

The key findings and observations from this advisory review are detailed in the Executive Summary and Action Plan attached to this report.



Council Tax

Conclusion: Substantial Assurance

Impact on Annual Opinion: Positive

As a result of testing, three low priority findings were identified. Management actions were agreed in respect of these findings.



Asset Investment

Conclusion: Advisory Review

Impact on Annual Opinion: n/a

As a result of testing, one low priority finding was identified. Management action was agreed in respect of this finding.

3 LOOKING AHEAD

Assignment area	Audit Timing	Status	Target Corporate Governance Group meeting
NNDR	13 August 2018	In Progress	September 2018
IT Strategy Review	19 September 2018	Not started	December 2018
Payroll	1 October 2018	Not started	December 2018
Income and Debtors	8 October 2018	Not started	December 2018
Markets	8 October 2018	Not started	December 2018
Budgetary Control and Setting	29 October 2018	Not started	December 2018
Health and Safety	12 November 2018	Not started	December 2018
Contract Management	12 November 2018	Not started	Tbc
Community Facilities	26 November 2018	Not started	Tbc
Safeguarding	28 January 2019	Not started	Tbc
Follow Up	28 January 2019	Not started	Tbc

4 OTHER MATTERS

4.1 Changes to the audit plan

At the request of management an additional review of the Council's Business Continuity arrangements has been included in the audit plan. This review has been completed and is being reported as part of this progress report.

4.2 Quality Assurance and Continual Improvement

To ensure that RSM remains compliant with the PSIAS framework we have a dedicated internal Quality Assurance Team who undertake a programme of reviews to ensure the quality of our audit assignments. This is applicable to all Heads of Internal Audit, where a sample of their clients will be reviewed. Any findings from these reviews being used to inform the training needs of our audit teams.

The Quality Assurance Team is made up of: Ross Wood (Manager, Quality Assurance Department) with support from other team members across the Department. All reports are reviewed by James Farmbrough as the Head of the Quality Assurance Department.

This is in addition to any feedback we receive from our post assignment surveys, client feedback, appraisal processes and training needs assessments.

4.3 Post Assignment Surveys

We are committed to delivering an excellent client experience every time we work with you. Your feedback helps us to improve the quality of the service we deliver to you. Currently, following the completion of each product we deliver we attached a brief survey for the client lead to complete.

We would like to give you the opportunity to consider how frequently you receive these feedback requests; and whether the current format works. Options available are:

- After each product (current option);
- Monthly / quarterly / annual feedback request; and
- Executive lead only, or executive lead and key team members.

FOR FURTHER INFORMATION CONTACT

Chris Williams, Head of Internal Audit

chris.williams@rsmuk.com

Address:

RSM Risk Assurance Services LLP
Suite A, 7th Floor
City Gate East
Tollhouse Hill
Nottingham NG1 5FS

Phone: 01159 644450
Mobile: 07753 584993

rsmuk.com

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The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Actions for improvements should be assessed by you for their full impact. This report, or our work, should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

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