



# RUSHCLIFFE BOROUGH COUNCIL

## Internal Audit Progress Report

Governance Scrutiny Group

13 May 2020

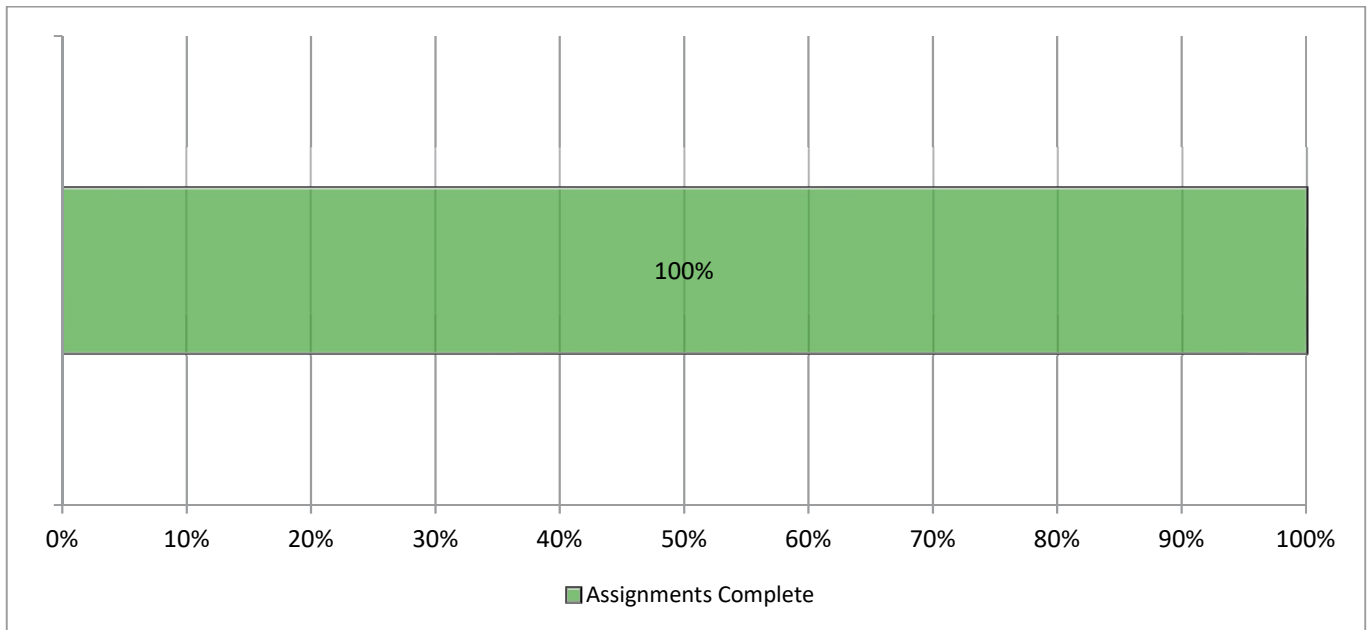


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# 1 INTRODUCTION

The Internal Audit Plan for 2019/20 was approved by the former Corporate Governance Group on 7 February 2019. 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 GOVERNANCE SCRUTINY GROUP

The Executive Summary and Key Findings of the assignment below is attached to this progress report.

Assignments	Status	Opinion issued	Actions agreed		
			H	M	L
Follow Up (14.19/20)	Final	<b>Good Progress</b>	0	0	6
Garden Waste (15.19/20)	Final		0	0	0
Property Leases / Rent (16.19/20)	Final		0	0	0
Main Accounting System (17.19/20)	Final		0	0	2

## 2.1 Impact of findings to date

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### **Follow Up (14.19/20)**

Conclusion: Good Progress

Impact on Annual Opinion: Positive

As a result of testing undertaken, six 'low' priority management actions were identified, and these were agreed by management.

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### **Garden Waste (15.19/20)**

Conclusion: Substantial Assurance

Impact on Annual Opinion: Positive

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

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### **Property Leases/Rent (16.19/20)**

Conclusion: Substantial Assurance

Impact on Annual Opinion: Positive

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

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### **Main Accounting System (17.19/20)**

Conclusion: Substantial Assurance

Impact on Annual Opinion: Positive

As a result of testing undertaken, two 'low' priority management actions were identified, and these were agreed by management.

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## 3 OTHER MATTERS

### 3.1 Changes to the audit plan

There have been no changes to the audit plan since the Governance Scrutiny Group meeting in February 2020.

### 3.2 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.

### 3.3 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.

# APPENDIX A: INTERNAL AUDIT ASSIGNMENTS COMPLETED TO DATE

Report previously seen by the Governance Scrutiny Group and included for information purposes only:

Assignment	Status	Opinion issued	Actions agreed		
			H	M	L
Disabled Facilities Grants (1.19/20)	Final		0	1	4
Corporate Governance (2.19/20)	Final		0	0	1
Housing Benefits (3.19/20)	Final		0	0	1
Building Control (4.19/20)	Final		0	3	3
Treasury Management, Cash and Banking (5.19/20)	Final		0	0	0
Land Charges (6.19/20)	Final		0	0	1
Annual Fraud Review	Final	Advisory *			
Cyber Risk Management (7.19/20)	Final		0	2	8
Insurance (8.19/20)	Final		0	0	1
Creditors and e-Procurement (9.19/20)	Final		0	0	1

Assignment	Status	Opinion issued	Actions agreed		
			H	M	L
Markets – Review of New Contractual Arrangements (10.19/20)	Final	Advisory*			
Business Support Unit (11.19/20)	Final		0	0	4
Payroll (12.19/20)	Final		0	0	1
Enforcement – Statutory Nuisance (13.19/20)	Final		0	0	1

\* A review of the Council's Fraud Annual Report was undertaken, and suggestions were provided to management to consider when finalising its Fraud Annual Report. An advisory review was also taken of the Council's Contractual Arrangements in place for Markets.



# FOR FURTHER INFORMATION CONTACT

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