

Cherwell District Council

Internal Audit
Progress Report 2019/20

August 2019



1. Introduction

The purpose of this report is to update the Accounts, Audit and Risk Committee on progress made in delivering the 2019/20 audit plan to the end of August 2019. As previously reported to this Committee, the 2019/20 plan of 163 days relates solely to Cherwell District Council, having previously been a joint plan with South Northamptonshire Council. Appendix A provides details of the audit assignments included in the plan and an update on progress where assignments have commenced.

Two 2019/20 audits have thus far been fully delivered (details below) and a number of others are either in progress or have had scopes of work agreed. Progress made in delivering the 2019/20 plan is as expected at this point in the year given that financial, income and expenditure reviews cannot be completed until quarters three or four. In addition, we have refrained from booking too many audits in the early part of the year in order to allow changes brought about by the requirement to move away from the joint management structure previously shared with South Northamptonshire Council an opportunity to bed down.

2. Summary of reviews completed

Review	Key issues arising from audit	Assurance level
Homes England Grant	Homes England Compliance Audit Programme completed and submitted in respect of grant received for the Banbury Ambulance Station Scheme.	N/A

Review	Key issues arising from audit	Assurance level
Disabled Facilities Grant	Testing completed to confirm that the conditions set by OCC for the 18/19 Disabled Facilities Grant have been met.	N/A

3. Recommendation tracking

For the 2018/19 year, we provided a joint on-line recommendation tracking system for Cherwell District Council and South Northamptonshire Council. We have recently undertaken an exercise to split the recommendation tracker in order to create separate trackers for each Council. Actions that have already been self-assessed as implemented have been retained in the previous tracker, with only those recommendations that remain pending, or for which action has been started but not yet complete, now included on the new CDC recommendation tracker. The structural changes that the Council has recently gone through, as well as new staff appointments made, has required us to amend the details of a number of the officers responsible for taking action to implement recommendations. Access to provide on-line updates to specific recommendations has now been granted to all relevant officers. There are currently a total of 71 recommendations showing as requiring implementation and officers have therefore been requested to access and update the new recommendation tracking system by the end of September 2019. An update on progress made in implementing these recommendations will be provided to the next meeting of the Accounts, Audit and Risk Committee.

Appendix A - 2019/20 Internal audit plan

Area	Audit Assignment	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Current Status	Assurance Level
Governance & Risk	Risk Management			✓		Scope agreed and audit booked	
	MOT Income			✓		Scope agreed and audit booked	
	Commercial Waste Income			✓		Scope agreed and audit booked	
	Development Management				✓		
Financial Assurance	Budget Management and Reporting				✓		
	Payroll			✓	✓		
	Finance Systems			✓	✓		
	Revenues & Benefits			✓	✓		
	Anti-Fraud & Corruption			✓		Fieldwork ongoing	
	Disabled Facilities Grant Certification		✓			Certification provided.	N/A
	Homes England Grant Certification	✓				Audit Compliance Checklist submitted.	N/A
Follow Up & Rec Tracking		✓	✓	✓	✓	New recommendation tracking system set up	
Management & Advice		✓	✓	✓	✓	Ongoing throughout the year.	