

2014/15 Completed Audits

Reported at the 24th September 2015 Audit Committee Meeting

Report	System Overview	Work Finalised	Audit Days	Key Messages	Audit Opinion	Key Action Plan Dates
Payroll	<p>The Transactional team processes the payroll for the employees of the Authority, which for the period April to December 2014 totaled £80,242,386.</p> <p>The audit focused on the systems of control regarding new starters and leavers, processing of payroll, amendments to standing data, payments in addition to basic salary, deductions from pay and the BACS transmissions.</p>	June 2015	40 days	<p>A number of strengths and areas of good practice were identified including the section benefiting from a core of experienced knowledgeable staff and clear, evidence of segregation of duties.</p> <p>The following issues were identified which need to be addressed:</p> <ul style="list-style-type: none"> • Full new starter documentation was not always retained on file. • Lack of consistency in the storage of documents on information@work 	Reasonable	December 2015
IT Business Continuity	<p>IT Business Continuity and Disaster Recovery planning is an effort that helps reduce the operational risk associated with natural, human or technology originating hazards.</p> <p>The audit focused on the governance of IT Business Continuity Planning & Disaster Recovery Management and also incorporated a review of the ICT</p>	June 2015	18 days	<p>During the Audit a number of strengths and areas of good practice were identified as follows:</p> <ul style="list-style-type: none"> • IT business continuity and disaster recovery is referenced within the ICT Strategy and Framework 2012-2015; thus signalling its importance within the organisation. 	Reasonable	March 2016

Report	System Overview	Work Finalised	Audit Days	Key Messages	Audit Opinion	Key Action Plan Dates
	Department Business Continuity Plan and ICT Testing of the Operations supporting the Business Continuity Plan.			<ul style="list-style-type: none"> • There is an IT Business Continuity Plan to help enable IT Services to continue offering critical services in the event of a disruption or disaster recovery situation. <p>The following key issues were identified during the Audit which need to be addressed:</p> <ul style="list-style-type: none"> • No formal, documented risk assessments or business impact analysis has been carried out by ICT Services to establish critical dependencies. • There is no documentation for disaster recovery testing highlighting the minimum test frequency, conditions requiring more frequent testing or test scenarios. 		

Report	System Overview	Work Finalised	Audit Days	Key Messages	Audit Opinion	Key Action Plan Dates
Main Accounting	<p>The main accounting system records the Authority's financial status enabling setting and monitoring of budgets and producing the statutory financial accounts.</p> <p>The objective of the audit was to ensure that effective controls are in place to ensure the prompt and accurate recording of financial data in order to comply with reporting requirements.</p>	July 2015	14 days	Based on audit testing no material weaknesses were identified. It was identified that the project for the change of provider of banking services from the Co-operative Bank to Barclays Bank was successfully administered by the Finance Section of the Resources Directorate. A separate audit review of this process will be undertaken.	Substantial	Not Applicable
Establishments Assurance	<p>Adult Social Care and Safeguarding & Family Support operate in excess of 30 establishments across the county borough. These establishments cover a range of service areas including children's residential and respite care, homes for the elderly, elderly day centres, supported living, learning disability day centres and mental health support units. The establishments are subject to review by other bodies such as the CSSIW, BCBC Members, BCBC Health & Safety Section and statutory visits carried out by independent officers within BCBC.</p> <p>Internal Audit reviewed the work carried out by the above inspection bodies / programmes to determine</p>	July 15	13 days	During this review only minor issues were identified.	Reasonable	Not Applicable

Report	System Overview	Work Finalised	Audit Days	Key Messages	Audit Opinion	Key Action Plan Dates
	whether reliance can be placed upon them to support the overall assurance framework.					