

Summary of Audit Reports Issued 2018/19

Audit	Service	Audit Purpose	Audit Opinion	Key Actions Agreed	Implementation Detail	Score
Write-Offs 2017/18	Finance and Property	To review the write-offs for 2017/18 and to present an analysis for authorisation of write-offs.	No issues to report.	None	None	1
Statement of Accounts Check	Finance and Property	To review the Statement of Accounts for errors and accuracy	No issues to report.	None	None	1
Elections (May)	Governance, Law and Regulation	To audit the staffing payments for the elections in May 2018.	No issues to report.	None	None	1
Annual Governance Statement	Corporate	To provide assurance on the Council's governance system.	No significant issues identified.	None	None	NA (Satisfactory)
Payroll	Finance & Property People & Development	To review the controls in operation for the payment of salaries to Burnley Council employees.	Payroll controls continue to function effectively	No Actions Required	N/A	1
JW Shaw Accounts	Corporate	To inform the Independent Examiners Report to the requirements of the Charities Commission	No issues to report	No Actions Required	N/A	1
Mayors Charity	Corporate	To inform the Independent Examiners Report to the requirements of the Charities Commission	No issues to report	No Actions Required	N/A	1
Acorn Fund	Corporate	To inform the Independent Examiners Report to the requirements of the Charities Commission	No issues to report	No Actions Required	N/A	1
Stocks Massey Bequest	Corporate	To inform the Independent Examiners Report to the requirements of the Charities Commission	No issues to report	No Actions Required	N/A	1

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Petty Cash	Finance & Property	To review the petty cash at the Contact Centre and ensure that it is being used as per the Council's Financial Procedure Rules.	The controls in managing and administering the petty cash account are effective. Improvements have been identified to demonstrate and strengthen compliance with the Council's Financial Procedure Rule	<p>Petty Cash procedure notes will be produced and be made available to relevant staff.</p> <p>To assist in identifying the authorising officer, the name will be printed on the Petty Cash voucher.</p> <p>To ensure separation of duties during cash reconciliation process, another officer will count the monies and reconcile to the spreadsheet.</p>	Implementation has been confirmed by follow-up	2
Fraud Risk Assessment	Corporate	To inform Members of the current fraud trends that affect the public sector.	No significant issues identified.	None	None	N/A (Satisfactory)
Write-Offs 2018/19 Q1	Finance & Property	To review the write-offs of debts from Debtors and Revenues System	No significant issues identified	None	None	N/A (Satisfactory)
Write-Offs 2018/19 Q2	Finance & Property	To review the write-offs of debts from Debtors and Revenues System	No significant issues identified	None	None	N/A (Satisfactory)
Creditors	Finance & Property	To review the controls in the payment of creditors	There is an effective system of internal control for the payment of creditors. No areas of high priority recommendation have been identified.	<p>To streamline the process, only the volume and value should be reconciled by the Payments Co-ordinator prior to initiating the payment run.</p> <p>Finance management should review Civica access permissions and system contingency arrangements</p> <p>Procedures on updating supplier bank account details should be updated</p> <p>Independent Review of changes to Bank details Report</p>	April 2019	2

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General Ledger	Finance & Property	To review the systems and controls of the General Ledger	The General Ledger infrastructure has systems and controls that work effectively to record financial transactions, enable budget monitoring and report end of year final accounts. Regarding journals, there are areas that could be further improved.	Introduce journal processes which provide appropriate authorisation and accountability Increased information in Recode Journals.	April 2019	2
Data Protection	Policy & Engagement	To assess the Council's compliance with the Data Protection Act 2018.	The policies and procedures in place for ensuring that data protection requirements are met are effective in the main although improvements have been identified.	Increase Data Protection Policy visibility Ensure all staff have completed appropriate training Issue of regular information on the importance of Data Protection Review and update document retention schedules Ensure that ex-employees access is promptly removed.	March to June 2019	2
Performance Indicators - Regulation	Streetscene	To review the accuracy of performance indicators as reported by the Regulation service and to review the controls in place for issuing taxi licences.	There is a sound system in place for the recording and reporting of performance indicators to the Council. Some errors were identified in relation to the figures reported but these were due to administrative oversights and were not fundamental errors in calculation. Taxi licence procedures are robust.	Care should be taken to ensure that performance is calculated with the correct filters applied and relevant supporting documentation is attached where this has been identified. The procedural documentation should be updated where necessary	March 2019	2
Benefits Quality Sample Testing	Finance & Property	To verify the accuracy of benefit assessment quality control.	The quality control checks completed by Liberata are accurate for the period and the control has corrected 94 incorrect calculations.	None		N/A (Satisfactory)

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Performance Indicators – Information Services	Policy & Engagement	To review the performance indicators for Information Services	Although there were errors in reporting and insufficient information provided to support the indicators these did not have a material impact on the reported indicators.	None		N/A (Satisfactory)

Audit Score Defined

Score	Opinion	Definition of Opinion
1	Comprehensive Assurance	There is a sound system of controls designed to meet objectives and controls are consistently applied in all the areas reviewed.
2	Reasonable Assurance	There is a good system of controls. However, there are minor weaknesses in the design or consistency of application that may put the achievement of some objectives at risk in the areas reviewed.
3	Limited Assurance	Key controls exist to help achieve system objectives and manage principle risks. However, weaknesses in design or inconsistent application of controls are such that put the achievement of system objectives at risk in the areas reviewed.
4	No Assurance	The absence of basic key controls or the inconsistent application of key controls is so severe that the audit area is open to abuse or error.
N/A	Not Applicable	The audit review undertaken did not have as its primary objective an assessment of system, its controls and their effectiveness.