

## Internal Audit Opinion 2016 17 Appendix 1

<b>Summary of Audit Reports 2016/17</b>						
<b>Audit</b>	<b>Service</b>	<b>Audit Purpose</b>	<b>Audit Opinion</b>	<b>Key Actions Agreed</b>	<b>Implementation Detail</b>	<b>Score</b>
Annual Governance Statement 2015/16	Corporate	To provide assurance on the council's governance system.	No significant issues identified	Minor work was required in governance training for officers	Training has been arranged and will be completed in September 2016.	N/A (Satisfactory)
Member Declaration	Governance, Law and Regulation	To investigate allegations.	Most allegations were unfounded but issues were identified which had not been declared.	Monitoring Officer considers further action Improvement in awareness of reporting interests.	The Monitoring officer has taken further action in this respect. Improvements in specific areas for training will be incorporated	N/A (Unsatisfactory)
J W Shaw Bequest	Finance	To provide an independent examination report on the Charity	No Issues to Report	None	None	1
Burnley Acorn Fund	Governance, Law and Regulation	To provide an independent examination report on the Charity	No Issues to Report	None	None	1
Stocks Massey Bequest	Governance, Law and Regulation	To provide an independent examination report on the Charity	No Issues to Report	None	None	1
Mayor's Charity Accounts	Finance	To provide an independent examination report on the Charity.	No issues to report	None	None	1
Elections	Governance, Law and Regulation	To audit the staffing payments for the Elections in May 2016.	No issues to report	None	None	1

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Referendum	Governance, Law and Regulation	To audit the staffing payments for the elections in June 2016.	No issues to report	None	None	1
Outside Body	Governance, Law and Regulation	To review the governance of an organisation.	Improvements were identified.	Recommendations were made to improve the financial control and governance of the organisation.	On-going	N/A (Unsatisfactory)
Social Media	Personnel	To review as part of an investigation the access to social media sites from council computers.	The audit did not discover improper use.	Remind user of the Internet Acceptable Usage Policy.	Completed	N/A (Satisfactory)
Fraud Risk Assessment	Corporate	To provide the Council with a Fraud Risk Assessment	No Issues to report	None	None	N/A (Satisfactory)
Waste Contract	Streetscene	To ensure that there are effective monitoring arrangements in place.	There are effective performance monitoring arrangements in place. There is a strong partnership with Urbaser	Crew sheets submission and checking	Implemented by Streetscene Service Manager	1
Time and Attendance	People and Development	To ensure that the management controls within the Time and Attendance system continue to be effective.	Most of the controls were effective but a small number of cases where these were not implemented	Regular checking by management of TA21 system	This was taken to Management Team for further discussion.	3
Benefits Quality Checks	Finance	To verify the accuracy of benefit assessment quality control.	Quality control checks on the assessment of Benefit are accurate and the control is effective.	None	None	1

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Payroll	Finance	The objective of this audit is to review the controls for payment of salaries to Burnley Council employees following transfer of payroll services to Liberata.	Payroll controls continue to function effectively. No high priority recommendations have been made. Since commencement of service under Liberata; processes continue to be revised and adapted as greater experience, knowledge and understanding is gained.	Liberata error recording system should be verified as appropriate and reported into the performance measures.  Minor issues with performance measures should be resolved  The information responses from the previous supplier should be monitor.	Payments officers have implemented these actions.	2
Write-offs	Finance	To review the write-offs for 2016/17 and to present an analysis for authorisation of write-offs.	The operation of write-offs has altered several times during 2016/17 as the responsibility of authorisation has altered over the year, but the consistence of the operational staff continues to maintain a controlled and appropriate system.	None	The Head of Finance intends to review the write off policy.	1

**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.