



Hinckley & Bosworth BC

Audit Committee Internal Audit Progress Report

Prepared by: Mazars LLP
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mazars

Contents

- 01 Snapshot of Internal Audit Activity
- 02 Summary of the 2021/22 Internal Audit Plan

Disclaimer

This report ("Report") was prepared by Mazars LLP at the request of Hinckley & Bosworth BC and terms for the preparation and scope of the Report have been agreed with them. The matters raised in this Report are only those which came to our attention during our internal audit work. Whilst every care has been taken to ensure that the information provided in this Report is as accurate as possible, Internal Audit have only been able to base findings on the information and documentation provided and consequently no complete guarantee can be given that this Report is necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

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Snapshot of Internal Audit Activity

Below is a snapshot of the current position of the delivery of the 2021/22 Internal Audit Plan.

Draft Reports Issued

We have issued the following draft reports since the last meeting of the Audit Committee:

- Responsive Repairs
- Accounts Payable
- Housing Rents

Draft Reports Issued cont.

- Carbon Neutral Action Plan
- Payroll and Pensions Administration
- Council Tax and NNDR (Leicestershire Revenues & Benefits Partnership)

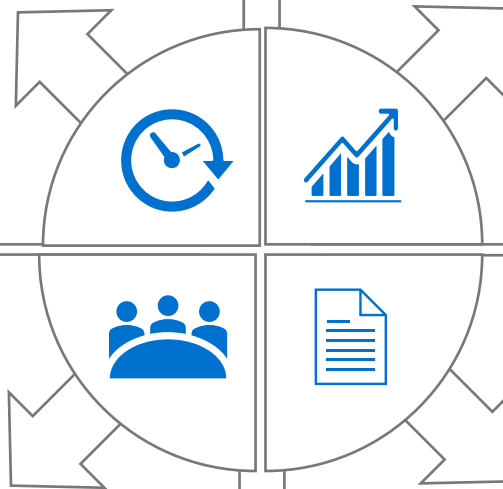
Other matters

In addition to the planned work, we have completed the sign off for the LAD Phase 2 Grant which needed to be completed by 23rd November.

Follow Up

We have followed up the outstanding recommendations raised in prior year audit reports. From 28 actions passed on from the previous auditors:

- 23 were fully implemented
- 5 are no longer relevant





Summary of the 2021/22 Internal Audit Plan

The table below lists the 2021/22 Internal Audit Plan and a status summary for all of the reviews.

Fieldwork commencing	Review	Days	Status	Assurance Level	Total	Findings		
						High	Medium	Low
August 2022	Accounts Payable	8	Draft Report Issued (Oct 2022)					
July 2022	Payroll & Pensions Administration	8	Draft Report Issued (Nov 2022)					
March 2023	IT Audit	10	Deferred into 2022/23 plan	N/A				
January 2023	Risk Management	10	Deferred into 2022/23 plan	N/A				
July 2022	Responsive Repairs	10	Draft Report Issued (Nov 2022)					
August 2022	Housing Rents	8	Draft Report Issued (Oct 2022)					
August 2022	Carbon Neutral Action Plan	6	Draft Report Issued (Nov 2022)					
July 2022	Council Tax & NNDR (Revenue and Benefits)	10	Draft Report Issued (Nov 2022)					
June 2022	Test and Trace Support Payment Scheme	4	Completed sign off in June 2022	N/A				
October 2022	Local Authority Delivery Scheme Phase 2 (LAD2)	4	Completed sign off in November 2022	N/A				

Totals

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We take responsibility to Hinckley & Bosworth BC for this report which is prepared on the basis of the limitations set out below.

The responsibility for designing and maintaining a sound system of internal control and the prevention and detection of fraud and other irregularities rests with management, with internal audit providing a service to management to enable them to achieve this objective. Specifically, we assess the adequacy and effectiveness of the system of internal control arrangements implemented by management and perform sample testing on those controls in the period under review with a view to providing an opinion on the extent to which risks in this area are managed.

We plan our work in order to ensure that we have a reasonable expectation of detecting significant control weaknesses. However, our procedures alone should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify any circumstances of fraud or irregularity. Even sound systems of internal control can only provide reasonable and not absolute assurance and may not be proof against collusive fraud.

The matters raised in this report are only those which came to our attention during the course of our work and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Recommendations for improvements should be assessed by you for their full impact before they are implemented. The performance of our work is not and should not be taken as a substitute for management's responsibilities for the application of sound management practices.

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