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**XENTRALL AUDIT PLAN 2013/14– PROGRESS REPORT FROM STOCKTON  
BOROUGH COUNCIL’S INTERNAL AUDIT SECTION**

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**SUMMARY REPORT**

**Purpose of Report**

1. To provide Darlington Borough Council’s Audit Committee with a progress report against the 2013/2014 Xentrall Audit Plan as at 31 August 2013.

**Information and Analysis**

2. Stockton Borough Council’s Annual Audit Plan for 2013/14 is risk based and was approved by SBC’s Audit Committee in February 2013. The relevant Xentrall element of the Plan was reported to DBC’s Audit Committee in March 2013.
3. The range of audit work to be carried out on the partnership was developed following consultation with the Xentrall Management Board, Audit Services at Darlington Borough Council and the External Auditors of both councils. The detailed scope of each audit assignment is agreed by Stockton Borough Council Internal Audit and Xentrall management prior to the commencement of audit work.
4. For 2013/2014 we have introduced a revised range of audit opinions. In essence there has been an additional layer added between “Limited Assurance” and “Substantial Assurance” and have termed this “Moderate Assurance”, a full definition is available on Page 3. The reason for the change was to provide clarity and highlight the areas where there are greater issues.
5. Appendix A identifies the completed audits in this period and those currently classed as on-going.

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**APPENDIX A**

Audits Presented – 2013/2014

Department	Audit Assignment	Assurance Opinion	Where Assurance Opinion Less Than Substantial	
			Audit Comment	Management Response
<b>Xentrall</b>	Income	Full Assurance		
	IS/ICT Strategy	Full Assurance		

On-going

Department	Audit Assignment	Status	Where Assurance Opinion Less Than Substantial	
			Audit Comment	Management Response
<b>Xentrall</b>	Business Continuity & Disaster Recovery (brought forward from 2012/2013)	Recommendations are still being completed from the last audit, testing will be undertaken on the controls once they are implemented.		
	Firewalls	On-Going		
	Internet	On-Going		

## Opinion Scoring Methodology

Level	Definition
<b>FULL ASSURANCE</b>	A sound system of internal controls is being applied consistently, although there may be scope for these controls to be improved in some areas.
<b>SUBSTANTIAL ASSURANCE</b>	Overall, there is a reasonably sound system of internal controls; however, there are areas where internal controls need to be improved.
<b>MODERATE ASSURANCE</b>	A system of internal controls is being applied; however, there are weaknesses which may put some of the system objectives at risk.
<b>LIMITED ASSURANCE</b>	There is either a limited system of internal controls being applied, or there are significant weaknesses in the controls in place, which are posing a substantial risk to the achievement of system objectives.
<b>NO ASSURANCE</b>	The system of controls is failing and in need of urgent management attention.