

XENTRALL AUDIT PLAN 2015/16– PROGRESS REPORT FROM STOCKTON BOROUGH COUNCIL’S INTERNAL AUDIT SECTION

Purpose of Report

1. To provide Darlington Borough Council’s Audit Committee with a progress report against the 2015/2016 Xentrall Audit Plan as at 30 November 2015.

Information and Analysis

2. Stockton Borough Council’s Annual Audit Plan for 2015/16 is risk based and was approved by SBC’s Audit Committee in February 2015. The relevant Xentrall element of the Plan was reported to DBC’s Audit Committee in March 2015.
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. Appendix A identifies the completed audits in this period and those currently classed as on-going.

**Andrew Barber
Audit & Risk Manager
Stockton Borough Council**

Andrew Barber (01642) 526176

APPENDIX A

Audits Presented – 2015/2016

Department	Audit Assignment	Assurance Opinion	Where Assurance Opinion Less Than Substantial	
			Audit Comment	Management Response
Xentrall	Debtors	Substantial Assurance		
	Income	Full Assurance		

On-going

Department	Audit Assignment	Status	Where Assurance Opinion Less Than Substantial	
			Audit Comment	Management Response
Xentrall	Agresso	Draft		
	Creditors	On-Going		
	Payroll/Absence Recording	On-Going		

Opinion Scoring Methodology

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