

SHROPSHIRE COUNCIL AUDIT SERVICES

FINAL INTERNAL AUDIT REPORT

IT FOLLOWUP 2017/18

Assurance Level	Good
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Customer	Nigel Evans – Director
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Distribution	Neil Marston – IT Lead
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Auditors	Barry Hanson
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Fieldwork dates	December 2017
Debrief meeting	TBC
Draft report issued	N/A
Responses received	N/A
Final report issued	19 December 2017

Introduction and Background

1. As part of the approved internal audit plan for 2017/18 Audit Services have undertaken a follow-up IT Audit.
2. This audit has been conducted in accordance with the Public Sector Internal Audit Standards.
3. Audit Services would like to express their thanks to the officers who assisted during the course of the audit.

Scope of the Audit

4. The scope, incorporating the objectives of the audit, was agreed with key contacts at the commencement of the audit.
5. Audit work was undertaken to give assurance on the extent to which the following management control objectives are being achieved:

To ensure that the recommendations made in previous audits in relation to following areas have been implemented as per the original management responses:

- Appropriate IT support contracts are in place covering WME critical business operations.
 - Appropriate documentation exists in respect of IT administration support and IT procedures for the billing system.
 - Appropriate IT contingency arrangements and service continuity processes are in place.
6. The audit was delivered on time and within budget.

Audit Opinion

7. An opinion is given on the effectiveness of the control environment. This indicates the level of assurance that can be given based upon testing and evaluation of the system. This opinion will be reported to the Audit Committee and will inform the Annual Governance Statement which is included in the Annual Statement of Accounts. There are four levels of assurance; Good, Reasonable, Limited and Unsatisfactory.

As a result of the evaluation and testing of the controls that are in place in the areas examined, from work undertaken Audit Services are able to give the following assurance opinion:

Good	There is a sound system of control in place which is designed to address relevant risks, with controls being applied consistently.
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8. Responsibility for the maintenance of a sound system of internal control rests with management. The audit process is designed to provide a reasonable chance of discovery of material weaknesses in internal control by means of sample testing. It cannot however guarantee absolute assurance against all material weaknesses, the overriding of management controls, collusion, or instances of fraud or irregularity.
9. The review identified the following areas where appropriate management controls were in place and operating satisfactorily and, upon which, positive assurance can be given:

✓	To ensure that the recommendations made in the 2016-17 audit have been implemented as per the original management response.
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10. Recommendations accepted by management at the previous audit have been reviewed and are detailed below:

Number of recommendations accepted by management at the last audit	4
Recommendations implemented	4

Recommendations partially implemented	0
Recommendations superseded	0
Recommendations not actioned	0

Good progress has been made in the implementation of previous recommendations. Recommendations which remain outstanding are included in the attached Exception Report and Action Plan.

Audit Approach

11. The approach adopted for this audit included:
 - Follow up of previous recommendations.
12. In accordance with the Public Sector Internal Audit Standards, recommendations will be followed up to evaluate the adequacy of management action that has been taken to address identified control weaknesses.

Ceri Pilawski
Head of Audit

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