

Bridgend County Borough Council - Audit Committee
26th April 2007

Report of the Chief Internal Auditor – Completed Audits

PURPOSE OF REPORT

1. To summarise for members the findings of the audits recently completed by the Internal Audit Division.

CONNECTION TO CORPORATE IMPROVEMENT PLAN/OTHER CORPORATE PRIORITY

2. There is no direct connection to the CIP or other Corporate Priority.

CURRENT SITUATION/PROPOSAL

3. This is summarised in the following table:-

Report	Draft Report Issued	Audit Days	Key Messages	Audit Opinion	Key Action Plan Dates
Central Payroll	March 2007	20	<ul style="list-style-type: none"> • One of our core financial systems • Much improved since last audit resulting in a upgrading of our Audit Opinion • Most of our previous recommendations implemented or alternative controls in place • Further work in hand to tackle overpayments, refining audit logs & monitoring of honoraria • Much of Fieldwork for this 	Satisfactorily Controlled	

Report	Draft Report Issued	Audit Days	Key Messages	Audit Opinion	Key Action Plan Dates
			audit was completed prior to the HR - restructure		
Sundry Debtors	Dec 2006	36	<ul style="list-style-type: none"> • One of our Core Financial Systems • Scope for improvements in Business Planning and use of KPI's 	Satisfactorily Controlled	May 2007
Petty Cash	March 2007	19	<ul style="list-style-type: none"> • More than £1m pa paid out through 119 accounts. • Labour Intensive System with some inconsistency between directorates • Common issues on lack of VAT receipts & expenses being reimbursed through petty cash rather than expenses system • New IT solution planned 2007. 	Satisfactorily Controlled	Dec 2007

Report	Draft Report Issued	Audit Days	Key Messages	Audit Opinion	Key Action Plan Dates
Allotments	March 2007	5	<ul style="list-style-type: none"> • system is efficiently run • no audit recommendations have been made. 	Satisfactorily Controlled	Not Applicable
Fostering	April 2007	21	<ul style="list-style-type: none"> • Number of areas identified for review but management already proactive in these areas. • Significant reliance was placed on assurance provided by work done the care standards inspectorate for Wales. 	Satisfactorily controlled	N/A

4. I will be happy to deal with any points members wish to raise on this audit or if they wish to produce a fuller report at the next meeting.

EFFECT UPON POLICY FRAMEWORK & PROCEDURE RULES

5. There is no link to the Policy Framework and/ or Procedure Rules.

LEGAL IMPLICATIONS

6. There are no legal implications.

FINANCIAL IMPLICATIONS

7. There are no financial implications other than those set out in the report itself.

RECOMMENDATION

8. That members note completion and key messages arising from the above audits.

Nyall Meredith

Chief Internal Auditor

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Background documents:

Audit Reports in respect of the above audit held within the internal audit division.

Report Approval	Name	Date	Version Approved
Legal	Sally Hughes	19/4/07	
Finance			
Chief Officer			
Cabinet Member			

	Name	Date	Time
Chairperson (Urgent only)			
Sent to Cabinet_Committee			