

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT TO AUDIT COMMITTEE

5 AUGUST 2010

REPORT OF THE HEAD OF PROPERTY & FINANCE

AUDIT COMMITTEE – IMPLEMENTATION OF RECOMMENDATIONS

1. Purpose of Report.

1. To present to Members the report on the implementation of recommendations made since 1st July 2010, in accordance with the Audit Committee's Forward Work Programme.

2. Connection to Corporate Improvement Plan / Other Corporate Priority.

- 2.1. Internal Audit's work impacts on all of the Corporate Improvement Plan/other corporate priorities.

3. Background

- 3.1. The primary purpose of Internal Audit reporting is to communicate to management within the organisation information that provides an independent and objective opinion on the control environment and risk exposure and to prompt management to implement agreed recommendations for improvement.

4. Current situation / proposal

- 4.1. In order to assist the Audit Committee in ensuring that due consideration has been given by the Committee to all aspects of their core functions attached at Appendix 1 and 2 is a list of recommendations made by Internal Audit since 1st July prioritised according to risk.
- 4.2. The recommendations made are graded according to their importance (Fundamental, Significant and Merits Attention). In addition, each recommendation will be grouped by risk. The risk categories are as follows:-

A – Accomplishment of Objectives

C – Compliance

E – Value for Money

R – Reliability and Integrity of Information

S – Safeguarding Assets

X – Governance

- 4.3. This is the first report of its kind submitted to the Audit Committee and provides detailed information relating to the audit undertaken and the recommendations

made. The Committee should note that the management information system has only been operational since 1st July and therefore the accompanying appendices to this report only include those recommendations made after this date. It is inevitable that as the new management information system is fully utilised the volume of information provided to the Audit Committee may become unmanageable.

5. Effect upon Policy Framework& Procedure Rules.

5.1. None

6. Legal Implications.

6.1. There are no legal implications.

7. Financial Implications.

7.1. None

8. Recommendation.

8.1. That the Committee considers the report and determines the information required

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5th August 2010

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Background Documents

None