

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT TO AUDIT COMMITTEE 28th October 2010

REPORT OF THE HEAD OF PROPERTY & FINANCE

INTERNAL AUDIT – OUTTURN REPORT – JULY TO SEPTEMBER 2010

1. Purpose of Report.

1. The purpose of this report is to inform the Audit Committee of actual Internal Audit performance against the 2010 – 2011 Plan for the period 1st July to 30th September 2010.

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

- 2.1. The work of audit is intended to assist in the achievement of all corporate and service objectives.

3. Background

- 3.1. The 2010/11 Internal Audit Plan was submitted to the Audit Committee for approval on 8th July 2010. The Plan outlined the assignments to be carried out and their respective priorities.
- 3.2. The Committee were advised that the Plan had been formulated using the new management information system (APACE). This is the first outturn report being presented to the Audit Committee which has been extracted from the Internal Audit management information system.

4. Current situation / proposal

- 4.1. A summary of the audits commenced / ongoing and those completed for the period July to September 2010 is detailed in Appendix A.
- 4.2. The following table shows an analysis of work done in relation to the original plan.

Directorate	2010-11 Full Year Plan Days	Proportion of Plan Days available for July to September	2010-11 July to Sept. Actual Days
Finance and Property	265	66	60
ICT & Customer Contact	274	68.5	51
Corporate Development & Partnerships	125	31.25	53
Legal and Regulatory Services	35	9	0
Childrens (Including Schools)	301	75.25	90

Communities	170	42.5	3
Wellbeing	210	52.5	24
Cross Cutting	45	11.25	6
TOTAL PRODUCTIVE DAYS	1,425	356.25	287
Audit Overheads	1,110	277.5	327
Overall Total	2,535	633.75	614

4.3. The figures show that 614 actual days have been achieved, which equates to 97% of the overall planned time available. The shortfall of 20 days can be directly attributed to the resignation of a member of staff who left the Section in August and has not been replaced.

4.4. The results also show that overall productive time against that planned for the first three months is 80% with 287 of the 356 days available being achieved, this is 69 days less than that expected and is primarily due to an increase during the period in overhead days (non productive / non chargeable days). The reason for the increase in overhead days can be attributed to more annual leave being taken than anticipated, a vacant post and an increase in general administration which has been affected as a result of a relocation of offices.

4.5. At the end of the period 15 reviews have been completed and closed, 10 of which have provided management with an overall audit opinion on the internal control environment for each of the systems examined. Therefore, so far to date, no significant weaknesses in the system of internal financial control have been identified.

5. Effect upon Policy Framework & Procedure Rules.

5.1. There is no effect upon the policy framework and procedure rules

6. Equality Impact Assessment.

6.1. There are no equality issues.

7. Financial Implications.

7.1. Effective audit planning and monitoring are key contributors in ensuring that the Council's assets and interests are properly accounted for and safeguarded.

8. Recommendation.

8.1. That the Committee notes the report

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12th October 2010

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Background Documents

None