

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT TO AUDIT COMMITTEE 20th JANUARY, 2011

REPORT OF THE HEAD OF PROPERTY & FINANCE

AUDIT COMMITTEE – RECOMMENDATION MADE

1. Purpose of Report.

1. To present to Members the report on the 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 a summary of recommendations made by Internal Audit since 1st July prioritised according to risk is detailed in table 1 below.

Table 1.

Description	No of Recommendations Made	No of Recommendations Agreed
Fundamental - action imperative to ensure that the Authority is not exposed to high risks;	0	0
Significant - action necessary to avoid exposure to significant risks;	74	73
Merits Attention - action that is desirable and should result in enhanced control or better value for money (VFM).	136	133
Total	210	206

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. Table 2 below details the number of recommendations made grouped by risk.

Table 2

Description	No of Significant Recommendations	No of Merits Attention Recommendations
A – Accomplishment of Objectives	3	7
C - Compliance	19	38
E – Value for Money	9	13
R – Reliability and Integrity of Information	11	17
S – Safeguarding Assets	26	58
X - Governance	6	3
Total	74	136

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 note the report.

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Head of Property & Finance
20th January 2011

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Background Documents

None