

BRIDGEND COUNTY BOROUGH COUNCIL

**REPORT TO AUDIT COMMITTEE
20th JANUARY 2010**

REPORT OF THE HEAD OF PROPERTY & FINANCE

**INTERNAL AUDIT REVISED PLAN
July 2010 to June 2011**

1. Purpose of Report.

1. To present to Members the Council's Revised Internal Audit Plan for the year July 2010 to June 2011.

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. It is important for Internal Audit to plan effectively to ensure that they contribute to the Council's objectives at both strategic and operational levels. Planning enables Internal Audit to demonstrate both internally and externally that they are making best use of scarce resources.
- 3.2. Effective planning is one of the Standards contained within the Code of Practice for Internal Audit in Local Government in the United Kingdom 2006 and against which our external auditors assess us. It is from this overall assessment of internal audit's annual programme of work and the contribution that this makes to the overall control environment of the Authority that our external auditors will draw the necessary assurances they need.

4. Current situation / proposal

- 4.1. The 2010/11 Audit Strategy and annual plan of work was presented to Audit Committee for approval on the 8th July 2010. In accordance with this document it is the responsibility of the Chief Internal Auditor in liaison with the Head of Property and Finance to monitor progress against the audit plan and keep it under review. Where there is a need for changes to the plan (i.e. affecting over 20% of the planned assignments) a revised plan will be re-submitted to the Audit Committee for noting. Therefore, due to changes affecting resource availability and an increase in requests for Audit involvement a revised plan is attached at Appendix A.
- 4.2. Whilst it is appreciated that the overall amendment to the planned days does not represent over 20% of those originally planned, it is considered appropriate having due consideration to the number of amendments made to present to the Committee a revised plan for information.

4.3. Overall the original plan has been revised to reflect a number of factors these include:-

- Increase in unplanned work of 138 days as a result of requests by departments for assistance.
- Losses of resource due to a vacant post and maternity leave totalling 186 days.
- Time spent on brought forward work from 09/10 and current year audits exceeding their original budgeted days.

4.4. Finally due consideration has been given to the impact of risk on all amendments made to the plan, ensuring that no high risk areas have been overlooked.

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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20th January 2011

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Background Documents
None