

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT TO AUDIT COMMITTEE

26th MAY 2011

REPORT OF THE ASSISTANT CHIEF EXECUTIVE - PERFORMANCE

INTERNAL AUDIT – OUTTURN REPORT – JULY TO MARCH 2011

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 31st March 2011.

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. A revised Internal Audit Plan for 2010/11 was submitted to the Audit Committee for approval on 20th January 2011. This revised Plan provided for a reduction in overall planned days available from 2,535 to 2,271 to take account of vacant posts within the Section and maternity leave.

4. Current situation / proposal

- 4.1. A summary of the audits commenced / ongoing and those completed for the period July to March 2011 is detailed in Appendix A.
- 4.2. The following table shows an analysis of work done in relation to the original plan (2,535 available days).

| Directorate | 2010-11 Full Year Plan Days | Proportion of Plan | | 2010-11 July to March. Actual Days |
|--------------------------------------|-----------------------------------|---------------------------------|----------|--|
| | | Days available for July 2011 | to March | |
| Finance and Property | 265 | 198.75 | 245 | |
| ICT & Customer Contact | 274 | 205.5 | 223.07 | |
| Corporate Development & Partnerships | 125 | 93.75 | 136.41 | |
| Legal and Regulatory Services | 35 | 26.25 | 18.11 | |

| | | | |
|--------------------------------|--------------|-----------------|-----------------|
| Children's (Including Schools) | 301 | 225.75 | 376.06 |
| Communities | 170 | 127.5 | 30.61 |
| Wellbeing | 210 | 157.5 | 68.89 |
| Cross Cutting | 45 | 33.75 | 32.47 |
| External | 0 | 0 | 3.75 |
| TOTAL PRODUCTIVE DAYS | 1,425 | 1,068.75 | 1,134.37 |
| Audit Overheads | 1,110 | 832.5 | 793.66 |
| Overall Total | 2,535 | 1,901.25 | 1,928.03 |

4.3. The figures show that 1,928 actual days have been achieved, which exceeds the overall original planned time available of 1,901.25. In addition the table shows that the overall productive time against that planned for the nine months has also been exceeded. Even though the Section is carrying two vacant posts and one member of staff is on maternity leave, the increase in days can be attributed to the assistance provided by audit staff from the Vale of Glamorgan who have undertaken a number of audits over the period.

4.4. At the end of the period 68 reviews / jobs have been completed and closed, 49 of which have provided management with an overall audit opinion on the internal control environment for each of the systems examined. So far to date, significant weaknesses in the system of internal control have been identified in 6 of these reviews, which have already been reported to Audit Committee. Internal Audit have revisited 5 and gained the necessary assurances that improvement to the system of internal control is evident. The remaining review will be subject to a follow up audit early in the 2011/12 audit year.

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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26th May 2011

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Background Documents

None