

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT TO AUDIT COMMITTEE 10th NOVEMBER 2011

REPORT OF THE ASSISTANT CHIEF EXECUTIVE - PERFORMANCE

INTERNAL AUDIT – OUTTURN REPORT – JULY TO SEPTEMBER 2011

1. Purpose of Report.

1. The purpose of this report is to inform the Audit Committee of actual Internal Audit performance against the first three months of the audit plan year July 2011 to March 2012.

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 2011/12 Internal Audit Plan was submitted to the Audit Committee for approval on the 7th July 2011. The Plan outlined the assignments to be carried out and their respective priorities.

- 3.2. The Plan provided for a total of 1,166 productive days to cover the period July 2011 to March 2012.

4. Current situation / proposal

- 4.1. A summary of the audits commenced / ongoing and those completed for the period July to September 2011 is detailed in Appendix A.

- 4.2. The following table shows an analysis of work done in relation to the plan (1,166 available days).

Directorate	2011-12 Full Year Plan Days	Proportion of Plan Days available for July to Sept 2011	2011-12 July to Sept. Actual Days
Performance	305	102	70
ICT & Property	185	62	51
Legal and Regulatory Services	55	18	26
Children's (Including Schools)	263	88	84
Communities	175	58	26

Wellbeing	87	28	25
Cross Cutting	71	23	21
External	25	8	19
TOTAL PRODUCTIVE DAYS	1,166	387	322

4.3. The figures show that 322 actual days have been achieved, which is below that expected by 65 days. The shortfall is as a result of annual leave and therefore the plan should get back on track over the next few months.

4.4. At the end of the period 7 reviews / jobs have been completed and closed, all 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 1 review, which has already been reported to Audit Committee.

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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02nd November 2011

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Background Documents

None