

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT TO AUDIT COMMITTEE

22nd December 2011

REPORT OF THE ASSISTANT CHIEF EXECUTIVE - PERFORMANCE

AUDIT COMMITTEE – RECOMMENDATIONS MADE

1. Purpose of Report.

1. To present to Members the report on the recommendations made since 1st July 2011, in accordance with the Audit Committee's Forward Work Programme

2. Connection to Corporate Improvement Objectives / Other Corporate Priorities.

- 2.1. Internal Audit's work impacts on all of the Corporate Improvement Objectives /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 the recommendations made by Internal Audit since 1st July prioritised according to risk is detailed in table 1 below.

Description	No of Recommendations Made	No of Recommendations Agreed
Fundamental – action imperative to ensure that the Authority is not exposed to high risks;	1	1
Significant – action necessary to avoid exposure to significant risks;	55	54
Merits Attention – action that is desirable and should result in enhanced control or better value for money (VFM);	90	90
Total	146	145

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.

Description	No of Fundamental Recommendations	No of Significant Recommendations	No of Merits Attention Recommendations
A – Accomplishment Of Objectives	1	21	28
B – Compliance	0	20	32
E – Value for Money	0	3	8
R – Reliability and Integrity of Information	0	6	15
S – Safeguarding Assets	0	5	7
X – Governance	0	0	0
Total	1	55	90
Extracted from APACE as at 8 th December 2011			

5. Effect upon Policy Framework & Procedure Rules.

5.1. None

6. Equality Impact Assessment.

6.1. There are no equality issues.

7. Financial Implications.

7.1. None

8. Recommendation.

8.1. That Members give due consideration to the Implementation of Recommendations report to ensure that this aspect of their core functions is being adequately reported.

David Macgregor
Assistant Chief Executive - Performance
9th December 2011

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Background Documents

None