

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT TO AUDIT COMMITTEE 2nd FEBRUARY 2012

REPORT OF THE ASSISTANT CHIEF EXECUTIVE - PERFORMANCE

INTERNAL AUDIT – OUTTURN REPORT – JULY TO DECEMBER 2011

1. Purpose of Report.

1. The purpose of this report is to inform the Audit Committee of actual Internal Audit performance for the period of July 2011 to December 2011.

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

- 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 December 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 July 2011 – March 2012 Plan Days	Proportion of Plan Days available for July to Dec 2011	2011-12 July to Dec. Actual Days
Performance	305	203	154
ICT & Property	185	123	89
Legal and Regulatory Services	55	37	33
Children's (Including Schools)	263	175	148
Communities	175	117	74

Wellbeing	87	58	39
Cross Cutting	71	47	35
External	25	17	31
TOTAL PRODUCTIVE DAYS	1,166	777	603

4.3. The figures show that 603 actual days have been achieved, which is below that expected by 174 days. Whilst it was anticipated that the shortfall reported to the Committee in the last outturn report should be recovered and the plan would then realign itself, this is not possible. The Section has lost a number of staff over the period, the impact of which will be an overall reduction of productive time available for the period of the plan (July 2011 to March 2012) of approximately 180 days (representing 1.5 full time equivalents).

4.4. At the end of the period 32 reviews / jobs have been completed and closed, Of the 32 reviews closed, 27 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 on 29th September 2011.

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 have regard to the content of the report and the appendix and give it due consideration to ensure that this aspect of their core functions is being adequately reported.

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19th January 2012

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Background Documents

None