

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT TO AUDIT COMMITTEE 4th OCTOBER 2012

REPORT OF THE ASSISTANT CHIEF EXECUTIVE - PERFORMANCE

INTERNAL AUDIT – OUTTURN REPORT – APRIL TO AUGUST 2012

1. Purpose of Report.

1. The purpose of this report is to inform the Audit Committee of actual Internal Audit performance against the first five months of the audit plan year April 2012 to March 2013.

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 2012/13 Internal Audit Plan was submitted to the Audit Committee for approval on the 25th April 2012. The Plan outlined the assignments to be carried out and their respective priorities.

- 3.2. The Plan provided for a total of 1,475 productive days to cover the period April 2012 to March 2013.

4. Current situation / proposal

- 4.1. A summary of the audits commenced / ongoing and those completed for the period April to August 2012 is detailed in Appendix A.

- 4.2. The following table shows an analysis of work done in relation to the plan (1,475 available days).

Directorate	2012-13 Full Year Plan Days	Proportion of Plan Days available for April to Aug 2012	2012-13 April to Aug. Actual Days
Performance	320	133	124
ICT & Property	275	115	121
Legal and Regulatory Services	80	33	21
Children's (Including Schools)	325	135	130
Communities	170	71	93

Wellbeing	140	58	43
Cross Cutting	155	65	73
External	10	4	0
TOTAL PRODUCTIVE DAYS	1,475	614	605

4.3. The figures show that 605 actual days have been achieved, which is slightly below that expected by 9 days.

4.4. At the end of the period 15 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 2 reviews, one of which is scheduled for followed up by Internal Audit towards the end of October and will be the subject of a separate report to the Audit Committee. The other will be closely monitored over the coming months and will be followed up in January 2013.

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 Members give due consideration to the Internal Audit Outturn Report covering the period April 2012 to August 2012 to ensure that all aspects of their core functions are being adequately reported.

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04th October 2012

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Background Documents

None