

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT TO AUDIT COMMITTEE 23rd JANUARY 2013

REPORT OF THE ASSISTANT CHIEF EXECUTIVE - PERFORMANCE

INTERNAL AUDIT – OUTTURN REPORT – APRIL TO DECEMBER 2012

1. Purpose of Report.

1. The purpose of this report is to inform the Audit Committee of actual Internal Audit performance against the last nine months (April 2012 to December 2012), compared with that of the annual audit plan 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 December 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 Dec 2012	2012-13 April to Dec. Actual Days
Performance	320	240	190
ICT & Property	275	206	160
Legal and Regulatory Services	80	60	41
Children's (Including Schools)	325	243	266
Communities	170	127	106

Wellbeing	140	105	133
Cross Cutting	155	116	131
External	10	7	11
TOTAL PRODUCTIVE DAYS	1,475	1,106	1,038

4.3. The figures show that 1,038 actual days have been achieved, which is less than that expected by 68 days. The shortfall is as a direct result of sickness absence and staff vacancies.

4.4. At the end of the period 40 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 4 reviews, which have already been reported to the 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 Members give due consideration to the Internal Audit Outturn Report covering the period April 2012 to December 2012 to ensure that all aspects of their core functions are being adequately reported.

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23rd January 2013

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Background Documents

None