

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT TO AUDIT COMMITTEE

7 NOVEMBER 2013

REPORT OF THE CORPORATE DIRECTOR - RESOURCES

INTERNAL AUDIT – OUTTURN REPORT – APRIL TO SEPTEMBER 2013

1. Purpose of Report.

1. The purpose of this report is to inform the Audit Committee of actual Internal Audit performance against the six months of the audit plan year April 2013 to September 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. A draft 2013/14 Internal Audit Plan was submitted to the Audit Committee for consideration and approval on the 21st March 2013, with the final plan being submitted and approved on 23rd May 2013. The Plan outlined the assignments to be carried out and their respective priorities.

3.2. The Plan provided for a total of 1,374 productive days to cover the period April 2013 to March 2014.

4. Current situation / proposal

4.1. A summary of the audits commenced / ongoing and those completed for the period April to September 2013 is detailed in Appendix A.

4.2. The following table shows an analysis of work done in relation to the plan (1,374 available days).

Directorate	2013-14 Full Year Plan Days	Proportion of Plan Days available for April to Sept 2013	2013-14 April to Sept. Actual Days
Resources	365	182.5	165
Legal and Regulatory Services	80	40	34
Children's (Including Schools)	204	102	118
Communities	189	94.5	95

Wellbeing	110	55	44
Cross Cutting	206	103	65
External	20	10	17
Contingency - Unplanned	110	55	42
Contingency – Fraud and Error	90	45	11
TOTAL PRODUCTIVE DAYS	1,374	687	591

4.3. The figures show that 591 actual days have been achieved, which is below that expected by 96 days.

4.4. At the end of the period 29 reviews / jobs have been completed and closed, 22 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 is scheduled for followed up by Internal Audit towards the end of October and has already been reported to the Audit Committee. Of the remaining closed reviews; the effectiveness of the internal control environment in 14 was deemed good and therefore substantial assurance was provided in 7 reviews the control environment was deemed to be satisfactory and therefore the assurance provided was reasonable.

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 2013 to September 2013 to ensure that all aspects of their core functions are being adequately reported.

Ness Young
Corporate Director - Resources
7th November 2013

Contact Officer: Helen Smith – Chief Internal Auditor

Telephone: (01656) 754901

E-mail: internalaudit@bridgend.gov.uk

Postal Address

Bridgend County Borough Council
Internal Audit
Innovation Centre
Bridgend Science Park
Bridgend
CF31 3NA

Background Documents

None