

# BRIDGEND COUNTY BOROUGH COUNCIL

## REPORT TO AUDIT COMMITTEE

24 NOVEMBER 2016

### REPORT OF THE CHIEF INTERNAL AUDITOR

#### INTERNAL AUDIT – OUTTURN REPORT – APRIL TO OCTOBER 2016

##### 1. Purpose of Report.

1.1 The purpose of this report is to inform the Audit Committee of actual Internal Audit performance against the seven months of the audit plan year covering April and October 2016.

##### 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 2016/17 Internal Audit Plan was submitted to the Audit Committee for consideration and approval on the 21<sup>st</sup> April 2016. The Plan outlined the assignments to be carried out and their respective priorities.

3.2. The Plan provided for a total of 1,053 productive days to cover the period April 2016 to March 2017.

##### 4. Current situation / proposal

4.1. The following table shows an analysis of productive days achieved against the plan for the first two months of this financial year. A more detailed analysis as extracted from the Internal Audit Shared Service management information system is shown at **Appendix A**.

Directorates	2016/17 Full Year Plan Days	Proportion of Plan Days Available for April to Oct. 2016	2016-17 April to Oct. Actual Days delivered
CEX - Finance	130	76	90
Operational & Partnership Services	105	61	99
Education & Family Support	155	90	87

Communities	128	75	47
Social Services & Wellbeing	105	61	32
Cross Cutting Including: External Client, – Unplanned and Fraud & Error)	430	251	292
<b>TOTAL PRODUCTIVE DAYS</b>	<b>1,053</b>	<b>614</b>	<b>647</b>

4.2. The figures show that 647 actual days have been achieved, which is 33 days more than the expected target of 614 days.

4.3. At present the overall structure of the Section is based on 18 Full Time Equivalent (FTE) employees. However, at the end of the Financial Year 2015/16, the Section was carrying 4 FTE vacant posts, this has now increased to 6 FTE vacant posts but arrangements are in place to undertake a recruitment campaign to address some of the shortfall in staff resources.

4.4. At the end of the period, 17 reviews / jobs have been completed and closed, 15 of which has provided management with an overall substantial / reasonable audit opinion on the internal control environment for the systems examined. Of the remaining 2 reviews, 1 identified significant weaknesses to such an extent that only limited assurance could be placed on the overall control environment and one, although necessary, was closed with no opinion being provided due to the nature of the work undertaken.

## **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 implications arising from this report.

## **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 to October 2016 to ensure that all aspects of their core functions are being adequately reported.

**Helen Smith**  
**Chief Internal Auditor**  
**24<sup>th</sup> November 2016**

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**Background Documents**

None