

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT TO AUDIT COMMITTEE

26th January 2017

REPORT OF THE CHIEF INTERNAL AUDITOR

AUDITS NOT UNDERTAKEN 2016-17

1. Purpose of Report.

1.1. To summarise for Members the audit work that was included within the 2016/17 Internal Audit Annual Risk Based Plan that will not now be undertaken, together with an explanation.

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

2.1. Internal Audit's work impacts on all the Corporate Improvement Objectives/other Corporate Priorities.

3. Background

3.1. Internal Audit conducts reviews according to an annual audit plan and reports findings to Audit Committee. Throughout the year priorities may be re-evaluated, ad hoc work requests are received and resources change. All of these have an impact on the ability to undertake some of the audits planned.

4. Current situation / proposal.

4.1. It was agreed at the Audit Committee meeting held on 24th November 2016 that following the presentation of the Head of Audit's summary outturn report covering the period April to October 2016 and as a consequence of the impact of the number of staff vacancies the section is currently carrying that Members would be advised of the audits that would not now be delivered as part of the 2016/17 Annual Audit Plan.

4.2. The table below provides Members with the relevant information in relation to the Directorate, the audit area and an account of why the work will not now be undertaken. Members can be assured that even though these reviews will not now be completed, they will be included within the 2017/18 Risk Based Audit Plan and that this will not affect the ability of the Head of Audit to provide her annual opinion.

Directorate	Audit Area	CIA - Comments
Operational Services & Partnerships	Procurement / Project Compliance Framework / Contracts Register	Due to the lack of resources this review was not done. It is anticipated this audit will be included within the 2017/18 plan. Ongoing work regarding Contract Management is being undertaken across a sample of Directorates, it is anticipated that this may not be concluded by the end of the Financial Year and will be carried forward into 2017/18.
Social Services & Wellbeing	Social Services and Wellbeing Act	At the request of the Director of Social Services and Wellbeing, a number of days were allocated at the start of the year as a contingency in order to provide advice, guidance and some assurance work in relation to the introduction of the Social Services and Wellbeing Act. Some work has been undertaken in this area, but the full allocation has not been used. As processes continue to change as a result of the requirement of the Act being implemented, then further work will be undertaken in 2017/18.
	Leisure / Sport , Play and Active Wellbeing	Due to the lack of resources this review was not done. It is anticipated this audit will be included within the 2017/18 plan. Due to a number of audits undertaken in this area in recent years, this was deemed to be of medium risk.
CEX - Finance	MTFS	Due to the lack of resources this review was not done. It is anticipated this audit will be included within the 2017/18 plan. However, it should be noted that last year the Wales Audit Office, as part of their Financial Resilience review, concluded that the Council's arrangements for achieving financial resilience were sound. In addition, a further financial resilience review undertaken by WAO during August and November 2016 focused more in depth on the MTFS, the results of which are due to be published soon.
Cross Cutting	Transformational Change	<p>At the request of the Chief Executive input from Audit was not required at this time due to the overall management and resource changes being made within the project. Since the internal audit of the Council's transformation programme in 2015-16 and taking account of the recommendations made the following improvements / progress has been made:-</p> <p>The Corporate Transformation Team, together with key stakeholders, has undertaken a review of the corporate project management tools, processes and governance arrangements to enable the successful delivery of key</p>

		<p>programmes and projects that support these priorities. The review addressed in particular: Project Planning; Governance; Reporting; Communication / information for staff; and Support, advice and guidance (especially for “non-technical” project managers).</p> <p>A number of improvements were made including (this list is not exhaustive):-</p> <ul style="list-style-type: none">• The introduction of a Project Assessment Matrix to help determine project types and establish the level of planning and control needed;• The introduction of a programme/project mandate, with a documented process, to ensure that work has senior management support and commitment from the outset;• Project documentation that meets the need of different projects;• A re-engineered project management toolkit;• Revised terms of reference for each layer of the governance structure;• Strengthened project support (now all corporate transformation projects are receiving specialist support from the Corporate Project Officers); <p>In addition, all the transformational change programmes/projects are now clearly aligned to the corporate priorities and built into the Corporate Plan, linked to the Medium-Term Financial Strategy, and brought into the Council’s performance management regime.</p> <p>The Corporate Transformation Team has worked with the Council’s organisational development department, identified immediate and long-term training needs, and developed a training programme, “Introduction to Project Management”, to meet BCBC’s needs.</p>
--	--	--

5. Effect upon Policy Framework & Procedure Rules.

5.1. None

6. Equality Impact Assessment.

6.1 There are no equality implications.

7. Financial Implications.

7.1. None

8. Recommendation.

8.1. That the Committee notes this report.

Helen Smith
Chief Internal Auditor
26th January 2017

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

Internal Audit reports relating to the above audits held within the Internal Audit Division