

# BRIDGEND COUNTY BOROUGH COUNCIL

## REPORT TO AUDIT COMMITTEE

27 APRIL 2017

### REPORT OF THE CHIEF INTERNAL AUDITOR

#### INTERNAL AUDIT – FINAL OUTTURN REPORT – APRIL 16 TO MARCH 17

#### 1. Purpose of Report.

- 1.1 The purpose of this report is to inform the Audit Committee of actual Internal Audit performance against the audit plan year covering the year April 16 to March 17.

#### 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 this financial year.

Directorates	2016/17 Full Year Plan Days	2016-17 Actual Days delivered
CEX - Finance	130	147
Operational & Partnership Services	105	132
Education & Family Support	155	196
Communities	128	118
Social Services & Wellbeing	105	46
Cross Cutting Including: External Client, – Unplanned and Fraud & Error)	430	391
<b>TOTAL PRODUCTIVE DAYS</b>	<b>1,053</b>	<b>1,030</b>

- 4.2. The figures show that 1,030 actual days have been achieved, which is 23 days less than the expected target of 1,053 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 9 FTE vacant posts. A recruitment campaign was unsuccessful in addressing the shortfall in staff resources; therefore discussions are underway as to the best way forward to address the number of vacancies.
- 4.4. The opinion contained within the report at **Appendix A** relates to the system of internal control at the Council and the overall control environment in place. The system of internal control is designed to manage risk to a reasonable level rather than to eliminate the risk of failure to achieve corporate / service policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. Included within **Appendix B** is the supporting evidence which lists all those assignments which have been commenced / completed for the year and where an assignment has been completed; an audit opinion has been applied.
- 4.5. On the basis of internal audit work undertaken, and taking into account all available evidence, it is the opinion of the Chief Internal Auditor that satisfactory assurance can be applied to standards of internal control at Bridgend County Borough Council.

## **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 Final Outturn Report covering the year, including the Head of Audit's annual opinion to ensure that all aspects of their core functions are being adequately reported.

**Helen Smith**  
**Chief Internal Auditor**  
**27<sup>th</sup> April 2017**

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**Background Documents**

None