

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT TO AUDIT COMMITTEE

29 JUNE 2017

REPORT OF THE CHIEF INTERNAL AUDITOR

INTERNAL AUDIT – OUTTURN REPORT – APRIL TO MAY 2017

1. Purpose of Report.

1.1 The purpose of this report is to inform the Audit Committee of actual Internal Audit performance against the two months of the Audit Plan year covering April and May 2017.

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 2017/18 Internal Audit Plan was submitted to the Audit Committee for consideration and approval on the 27th April 2017. The Plan outlined the assignments to be carried out and their respective priorities.

3.2. The Plan provided for a total of 1,085 productive days to cover the period April 2017 to March 2018.

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 | 2017/18 Full Year Plan Days (maximum) | 2017/18 Full Year Plan Days (minimum) | Proportion of Plan Days Available for April to May 2017 | 2017-18 April to May Actual Days delivered |
|------------------------------------|---------------------------------------|---------------------------------------|---|--|
| CEX - Finance | 130 | 130 | 22 | 6 |
| Operational & Partnership Services | 110 | 110 | 18 | 15 |
| Education & Family Support | 160 | 125 | 27 | 29 |

| | | | | |
|---|--------------|------------|------------|------------|
| Communities | 130 | 130 | 22 | 5 |
| Social Services & Wellbeing | 170 | 170 | 28 | 29 |
| Cross Cutting – Including External Contingency - Unplanned Contingency - Fraud & Error | 385 | 330 | 64 | 32 |
| TOTAL PRODUCTIVE DAYS | 1,085 | 995 | 181 | 116 |

4.2. The figures show that 116 actual days have been achieved, which is less than the expected maximum target of 181 by 65 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 2016/17, the Section was carrying 9 FTE vacant posts and this continues to be the case for the start of the new Financial Year.

4.4. As Audit is only two months into the start of the new Audit Plan, no significant weaknesses in the system of internal control have been identified so far to date.

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 May 2017 to ensure that all aspects of their core functions are being adequately reported.

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Background Documents

None