

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT TO AUDIT COMMITTEE

28 SEPTEMBER 2017

REPORT OF THE CHIEF INTERNAL AUDITOR

INTERNAL AUDIT – OUTTURN REPORT – APRIL TO AUGUST 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 five months of the audit plan year covering April to August 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 five 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	Proportion of Plan Days Available for April to August 2017		2017-18 April to August Actual Days delivered
		Max.	Min.	
CEX - Finance	130	54	54	24
Operational & Partnership Services	110	46	46	37
Education & Family Support	160	67	52	43
Communities	130	54	54	10
Social Services & Wellbeing	170	71	71	42

Cross Cutting including: External; Contingency unplanned and Fraud & Error	385	160	138	70
TOTAL PRODUCTIVE DAYS	1,085	452	415	226

4.2. The figures show that 226 actual days have been achieved, which is significant less than that expected.

4.3. At present the overall structure of the Section is based on 18 Full Time Equivalent Employees (FTE's). However, at the end of the Financial Year 2016/17, the Section was carrying 7.5 FTE vacant posts, which has subsequently increased to 9.5 FTE vacant posts.

4.4. At the end of the period, 13 reviews / jobs have been completed and closed, 11 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 weakness 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 August 2017 to ensure that all aspects of their core functions are being adequately reported.

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Background Documents

None