

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT TO AUDIT COMMITTEE

16 NOVEMBER 2017

REPORT OF THE CHIEF INTERNAL AUDITOR

INTERNAL AUDIT – OUTTURN REPORT – APRIL TO OCTOBER 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 period of the audit plan year covering April to October 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 seven months of this financial year. The Head of Audit's Opinion Report and a more detailed analysis as extracted from the Internal Audit Shared Service management information system is shown at **Appendices A and B**.

Directorates	2017/18 Full Year Plan Days	Proportion of Plan Days Available for April to October 2017		2017-18 April to October Actual Days delivered
		Max.	Minimum	
CEX - Finance	130	76	76	38
Operational & Partnership Services	110	64	64	57
Education & Family Support	160	93	73	50
Communities	130	76	76	19

Social Services & Wellbeing	170	99	99	64
Cross Cutting including: External; Contingency unplanned and Fraud & Error	385	225	193	85
TOTAL PRODUCTIVE DAYS	1,085	633	581	313

4.2. The figures show that 313 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 subsequently increased to 9.5 FTE vacant posts. The re-structure is now complete and as a consequence the number of posts has reduced from 18 to 14 FTE's. This has therefore reduced the number of vacancies from 9.5 to 6.5.

4.4. At the end of the period, 14 reviews / jobs have been completed and closed, 11 of which have provided management with an overall substantial / reasonable audit opinion on the internal control environment for the systems examined. Of the remaining 3 reviews, 2 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 October 2017 to ensure that all aspects of their core functions are being adequately reported.

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16th November 2017

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Background Documents

None