

# BRIDGEND COUNTY BOROUGH COUNCIL

## REPORT TO AUDIT COMMITTEE

18 JANUARY 2018

### REPORT OF THE CHIEF INTERNAL AUDITOR

#### INTERNAL AUDIT – OUTTURN REPORT – APRIL TO DECEMBER 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 December 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 27<sup>th</sup> 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 nine 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 December 2017		2017-18 April to December Actual Days delivered
		Max.	Minimum	
CEX - Finance	130	98	98	60
Operational & Partnership Services	110	82	82	72
Education & Family Support	160	120	94	56
Communities	130	98	98	35

Social Services & Wellbeing	170	127	127	71
Cross Cutting including: External; Contingency unplanned and Fraud & Error	385	289	247	111
<b>TOTAL PRODUCTIVE DAYS</b>	<b>1,085</b>	<b>814</b>	<b>746</b>	<b>405</b>

4.2. The figures show that 405 actual days have been achieved, which is significantly less than that expected.

4.3. Following a re-structure the Section is now based on 14 Full Time Equivalent Employees (FTE's), carrying 6.5 current vacancies.

4.4. At the end of the period, 24 reviews / jobs have been completed and closed, 17 of which have provided management with an overall substantial / reasonable audit opinion on the internal control environment for the systems examined. Of the remaining 7 reviews, 5 identified weaknesses to such an extent that only limited assurance could be placed on the overall control environment and of the remaining 2, were closed without requiring an opinion 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 December 2017 to ensure that all aspects of their core functions are being adequately reported.

**Helen Smith**  
**Chief Internal Auditor**  
**18<sup>th</sup> January 2018**

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**Background Documents**

None