

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT TO AUDIT COMMITTEE

25th September 2014

REPORT OF THE INTERIM CORPORATE DIRECTOR - RESOURCES

INTERNAL AUDIT – OUTTURN REPORT – APRIL TO AUGUST 2014

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 April 2014 to August 2014.

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 2014/15 Internal Audit Plan was submitted to the Audit Committee for consideration and approval on the 10th April 2014. The Plan outlined the assignments to be carried out and their respective priorities.

3.2. The Plan provided for a total of 1,310 productive days to cover the period April 2014 to March 2015.

4. Current situation / proposal

4.1. A summary of audits commenced / ongoing and completed during the period April to August 2014 are detailed in Appendix A and the Head of Audit's ongoing opinion is attached in Appendix B.

4.2. The following table shows an analysis of work done in relation to the plan (1,310 available days).

Directorate	2014-15 Full Year Plan Days	Proportion of Plan Days available for April to Aug 2014	2014-15 April to Aug. Actual Days
Resources	365	152	214
Legal and Regulatory Services	85	35	30
Children's (Including Schools)	215	90	39
Communities	125	52	94

Wellbeing	125	52	34
Cross Cutting	255	106	112
External	20	8	9
Contingency - Unplanned	70	29	11
Contingency – Fraud and Error	50	21	8
TOTAL PRODUCTIVE DAYS	1,310	545	551

4.3. The figures show that 551 actual days have been achieved, which exceeds that expected by 6 days.

4.4. At the end of the period 15 reviews / jobs have been completed and closed, 12 of which have provided management with an overall audit opinion on the internal control environment for each of the systems examined. So far to date, no significant weaknesses in the system of internal control have been identified. Of the 15 reviews closed; the effectiveness of the internal control environment in 6 were deemed good and therefore substantial assurance was provided in 6 reviews the control environment was deemed to be satisfactory and therefore the assurance provided was reasonable.

4.5. As can be seen from paragraph 4.3, the Section is achieving the number of productive days as anticipated. However, the Section has been affected by long term sickness at the beginning of the year and continuing maternity leave. This being said, overall productivity has increased which has compensated for these absences.

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 issues.

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 2014 to August 2014 to ensure that all aspects of their core functions are being adequately reported.

Gill Lewis
Interim Corporate Director - Resources
25th September 2014

Contact Officer: Helen Smith – Chief Internal Auditor

Telephone: (01656) 754901

E-mail: internalaudit@bridgend.gov.uk

Postal Address

Bridgend County Borough Council
Internal Audit
Innovation Centre
Bridgend Science Park
Bridgend
CF31 3NA

Background Documents

None