

# BRIDGEND COUNTY BOROUGH COUNCIL

## REPORT TO AUDIT COMMITTEE

15 NOVEMBER 2018

### REPORT OF THE CHIEF INTERNAL AUDITOR

#### INTERNAL AUDIT – OUTTURN REPORT – APRIL TO SEPTEMBER 2018

##### 1. Purpose of report

- 1.1 The purpose of this report is to inform the Audit Committee of actual Internal Audit performance against the Audit Plan for the period April to September 2018.

##### 2. Connection to corporate improvement objectives/other corporate priorities

- 2.1 This report assists in the achievement of the following corporate priority/priorities:

- Smarter use of resources – ensuring that all its resources (financial, physical, human and technological) are used as effectively and efficiently as possible and support the development of resources throughout the community that can help deliver the Council's priorities.

##### 3. Background

- 3.1 The 2018/19 Internal Audit Plan was submitted to the Audit Committee for consideration and approval on the 26th April 2018. The Plan outlined the assignments to be carried out and their respective priorities.
- 3.2 The Plan provided for a total of 1,000 productive days to cover the period April 2018 to March 2019. These days were split into those reviews considered to be Priority One and those considered to be Priority Two with the aim of completing the whole plan by the end of the financial year.

##### 4. Current situation/proposal

- 4.1 Actual progress against the 2018/19 Risk Based Plan is attached at **Appendix A** and further information is attached at **Appendix B** which details those reviews which have not yet been allocated in the respective quarters and those reviews which have been brought forward from future quarters.
- 4.2 At present the overall structure of the section continues to be based on 14 Full Time Equivalent (FTE) employees. As previously reported, the section continues to carry vacant posts, however the recent recruitment campaign proved to be extremely successful in so much as the section has managed to fill all the vacant auditors posts and one of the senior posts. These new members of staff commenced their employment with the service on 13<sup>th</sup> August. The section has once again commissioned the services of the South West Audit Partnership in order to address in part some of the shortfall in days necessary to complete the plan; this is likely to continue throughout this financial year.

4.3 In order to assist with the effective monitoring of the annual risk based plan, further information is attached at **Appendix C** which details all those reviews which have been completed during the period and their performance.

4.4 During the period only one review has identified significant weaknesses in the system of internal control to date and this has already been reported to the Audit Committee in September.

## **5. Effect upon policy framework and 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. Well-being of Future Generations (Wales) Act 2015 implications**

7.1 The well-being goals identified in the Act were considered in the preparation of this report. It is considered that there will be no significant or unacceptable impacts upon the achievement of well-being goals/objectives as a result of this report.

## **8. Financial implications**

8.1 Effective Audit planning and monitoring are key contributors in ensuring that the Council's assets and interests are properly accounted for and safeguarded.

## **9. Recommendation**

9.1 That Members give due consideration to the Internal Audit Outturn Report covering the period April to September 2018 to ensure that all aspects of their core functions are being adequately reported.

**Helen Smith**  
**Chief Internal Auditor**  
**15<sup>th</sup> November 2018**

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### **Background Documents**

None