

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT TO AUDIT COMMITTEE

13th June 2019

REPORT OF THE HEAD OF THE REGIONAL INTERNAL AUDIT SERVICE

Internal Audit – Outturn Report – April To May 2019

1. Purpose of report

- 1.1 The purpose of this report is to inform the Audit Committee of the actual Internal Audit performance against the first two months of the audit plan for the financial year 2019/20.

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 2019/20 Internal Audit Plan was submitted to the Audit Committee for consideration and approval on the 18th April 2019. The Plan outlined the assignments to be carried out and their respective priorities.
- 3.2 The Plan provided for a total of 1,101 productive days to cover the period April 2019 to March 2020. 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 The current position against quarter 1 of the 2019/20 Risk Based Plan is attached at **Appendix A**. An indication of the current position in regard to each proposed area identified for review in quarter 1 has been provided. It should be noted that it is very early in the financial year and the audit work on many areas identified for review has only just commenced.
- 4.2 The plan was compiled based on all posts being filled. However as previously reported the structure of the new Regional Service is yet to be finalised hence current vacant posts remain unfilled. Therefore the services of the South West Audit Partnership have been commissioned in order to address in part some of the shortfall in days necessary to complete the plan. This arrangement is likely to continue during the first half of this financial year and a maximum of 70 audit days will be provided.

4.3 As it is only two months into the start of the new audit plan, no significant weaknesses in the system of internal control have been identified so far to date.

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 May 2019.

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13th June 2019

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Background Documents

None