

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT TO AUDIT COMMITTEE

20 NOVEMBER 2014

REPORT OF THE CORPORATE DIRECTOR - RESOURCES

INTERNAL AUDIT – OUTTURN REPORT – APRIL TO OCTOBER 2014

1. Purpose of Report.

1. The purpose of this report is to inform the Audit Committee of actual Internal Audit performance against the seven months of the audit plan year April to October 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 and completed during the period April to October 2014 are detailed in both Appendix A and 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 Oct. 2014	2014-15 April to Oct. Actual Days
Resources	365	213	286
Legal and Regulatory Services	85	50	49
Children's (Including Schools)	215	125	59
Communities	125	73	129
Wellbeing	125	73	40

Cross Cutting	255	149	154
External	20	11	15
Contingency - Unplanned	70	41	38
Contingency – Fraud and Error	50	29	22
TOTAL PRODUCTIVE DAYS	1,310	764	792

4.3. The figures show that 792 actual days have been achieved, which exceeds that expected by 28 productive days.

4.4. At the end of the period 29 reviews / jobs have been completed and closed, 27 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, significant weaknesses in the system of internal control have been identified in 5 reviews, 4 of which only limited assurance could be placed on the control environment and one where no assurance could be provided. The Internal Audit Section is in the process of scheduling follow ups on these reviews. Of the remaining 22 closed reviews; the effectiveness of the internal control environment in 14 was deemed good and therefore substantial assurance was provided in 8 reviews the control environment was deemed to be satisfactory and therefore the assurance provided was that of reasonable.

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.

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 and appendices covering the period April 2014 to October 2014 to ensure that all aspects of their core functions are being adequately reported.

Ness Young
Corporate Director - Resources
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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