

# BRIDGEND COUNTY BOROUGH COUNCIL

## REPORT TO AUDIT COMMITTEE

25<sup>th</sup> June 2015

### REPORT OF THE CORPORATE DIRECTOR - RESOURCES

#### INTERNAL AUDIT – OUTTURN REPORT – APRIL TO MAY 2015

#### 1. Purpose of Report.

1.1 The purpose of this report is to inform the Audit Committee of actual Internal Audit performance against the two months of the audit plan year covering April and May 2015.

#### 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 2015/16 Internal Audit Plan was submitted to the Audit Committee for consideration and approval on the 16<sup>th</sup> April 2015. The Plan outlined the assignments to be carried out and their respective priorities.

3.2. The Plan provided for a total of 1,296 productive days to cover the period April 2015 to March 2016.

#### 4. Current situation / proposal

4.1. A summary of audits commenced / ongoing and completed during the period April to May 2015 are detailed in **Appendix A**.

4.2. The following table shows an analysis of work done in relation to the plan (1,296 available days).

Directorates	2015/16 Full Year Plan Days	Proportion of Plan Days Available for April to May 2015	2014-15 April to May Actual Days
Resources	355	59	21
Legal and Regulatory Services	80	13	6
Children's (Including Schools)	155	26	9
Communities	155	26	16
Wellbeing	130	22	4
Cross Cutting	296	49	99

External	20	3	0
Contingency - unplanned	40	7	0
Contingency - Fraud & Error	65	11	0
<i>TOTAL PRODUCTIVE DAYS</i>	<b>1296</b>	<b>216</b>	<b>155</b>

4.3. The figures show that 155 actual days have been achieved, which is less than the expected target of 216 by 61 days.

4.4. At present the overall structure of the Section is based on 18.5 Full Time Equivalent (FTE) employees. However, during the latter part of 2014/15; three members of the team left the Council to take up positions in other parts of the country or alternative career choices. Following a recruitment drive, one of the posts has been filled and the individual has been in post now since early June. Unfortunately this increase in resource has been recently offset by the loss of a 0.5FTE member of the team, who is relocating to another part of the country.

4.5. Having regard to the issues set out above in paragraph 4.4; it is inevitable that the commitment to deliver 1,296 productive days for the Financial Year 2015/16 will not be achieved. It is expected that the shortfall on the year will be circa 90 productive days.

4.6. At the end of the period 2 reviews / jobs have been completed and closed, both 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.

## **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 to May 2015 to ensure that all aspects of their core functions are being adequately reported.

**25<sup>th</sup> June 2014**

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**Background Documents**

None