

# BRIDGEND COUNTY BOROUGH COUNCIL

## REPORT TO AUDIT COMMITTEE

24<sup>th</sup> SEPTEMBER 2015

### REPORT OF THE CORPORATE DIRECTOR - RESOURCES

#### INTERNAL AUDIT – OUTTURN REPORT – APRIL TO AUGUST 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 five months of the audit plan year covering April to August 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 August 2015 are detailed in both **Appendix A and B**.

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

Directorates	2015/16 Full Year Plan Days	Proportion of Plan Days Available for April to Aug 2015	2015-16 April to Aug Actual Days delivered
Resources	355	148	121
Legal and Regulatory Services	80	33	13
Children's (Including Schools)	155	65	35
Communities	155	65	67
Wellbeing	130	54	49
Cross Cutting – Including	421	175	176

External Client; Unplanned and Fraud and Error			
<i>TOTAL PRODUCTIVE DAYS</i>	<b>1,296</b>	<b>540</b>	<b>461</b>

4.3. The figures show that 461 actual days have been achieved, which is less than the expected target of 540 by 79 days.

4.4. As at the 1<sup>st</sup> April 2015; the overall structure of the Section is based on 18.5 Full Time Equivalent (FTE) employees. The Section started the year with 2.5 vacant posts and this remains the case at present.

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; a total of 14 reviews have been completed; twelve (86%) of which have been closed with either a substantial or reasonable assurance opinion level. Of the remaining two reviews (14%), although necessary, they did not culminate in an overall audit opinion. No significant weaknesses in the system of internal control have been identified so far to-date.

## **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 arising from this report.

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

**Ness Young**  
**Corporate Director - Resources**  
**24<sup>th</sup> September 2015**

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**Background Documents**

None