

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT TO AUDIT COMMITTEE

19TH NOVEMBER 2015

REPORT OF THE HEAD OF INTERNAL AUDIT

INTERNAL AUDIT SHARED SERVICE OUTTURN REPORT – APRIL TO SEPTEMBER 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 six months of the audit plan year covering April to September 2015.

2. Connection to Corporate Improvement Objectives/Other Corporate Priorities

2.1 Internal Audit's work impacts on all of the Corporate Improvement Objectives /other Corporate Priorities.

3. Background.

3.1 The 2015/16 Internal Audit Plan was submitted to the Audit Committee for consideration and approval on the 16th 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 September 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 Sept 15	2015-16 April to Sept. Actual days delivered
Resources	355	177.5	167
Legal & Regulatory Services	80	40	13
Children's (incl. Schools)	155	77.5	50
Communities	155	77.5	71
Wellbeing	130	65	67
Cross Cutting (incl. External Client, unplanned & Fraud)	421	210.5	205
TOTAL PRODUCTIVE DAYS	1,296	648	573

- 4.3 The figures show that 573 actual days have been achieved, which is less than the expected target of 648 by 75 days.
- 4.4 As at the 1st 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 22 reviews have been completed so far to date, twenty (91%) of which have been closed with either a substantial or reasonable assurance opinion level. Of the remaining two reviews (9%), 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. Due to the issues of as set out in paragraph 4.5; there is likely to be an underspend on the budget of circa £25,000 on the year.

8. Recommendation.

- 8.1 That Members give due consideration to the Internal Audit Outturn Report covering the period April to September 2015 to ensure that all aspects of their core functions are being adequately reported.

Helen Smith
Chief Internal Auditor – Head of Audit
19th November 2015

Contact Officer: Helen Smith
Chief Internal Auditor

Telephone: 01656 754901

E-mail: helen.smith@bridgend.gov.uk

Postal Address **Bridgend & Vale Internal Audit Shared Service**
Bridgend County Borough Council
Unit 2A Innovation Centre,
Bridgend Science Park,
Bridgend
CF31 3NA

Background documents

None