

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT TO AUDIT COMMITTEE

28th January 2016

REPORT OF THE CORPORATE DIRECTOR – RESOURCES

INFORMATION AND ACTION REQUESTS BY COMMITTEE

1. Purpose of Report

- 1.1 To summarise for Members the actions and information requests made by the Audit Committee at its last meeting on the 19th November 2015.

2. Connection to Corporate Improvement Objectives / Other Corporate Priorities

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

3. Background

- 3.1 Internal Audit conducts reviews according to an annual audit plan and reports findings to Audit Committee.

4. Current situation / proposal

- 4.1 A summary of actions and information provided is contained in the following table:

Audit Committee Date	Action /Request	Officer Responsible	Comment	Current Status
24/09/15	Public Sector Internal Audit Standards – External Assessment. Members favoured having an external assessment as they felt this would provide more rigour and have a higher level of independence. The Chief Internal Auditor agreed to bring a report back to a future Audit Committee.	CIA	Included as an Agenda Item at this Audit Committee Meeting (28 th January 2016).	Complete
19/11/15	Members requested that the Control Risk Self-Assessment Questionnaires (CRSA) in respect of the schools outlined in the report, be shared with Members of	CIA	Included as an Agenda Item at this Audit Committee Meeting (28 th January 2016)	Complete

	the Committee at a future meeting, for their information			
19/11/15	<p>Manual Completion of Timesheets</p> <p>Members queried the need for the manual completion of timesheets and the authorisation process.</p> <p>The Chief Internal Auditor agreed to provide further information to a future Audit Committee.</p>	CIA	<p>It is appreciated that there are a significant number of employees that still complete manual timesheets across the Authority. The nature and location of certain employees work means that they do not necessarily have access to a computer in order to complete electronic timesheets. Furthermore the complexities of differing shift patterns, contractual hours and the subsequent rates of pay, results in the need for manual checks to be undertaken by HR at the time of input to confirm accuracy.</p> <p>At the current time it is deemed that the process for employees' manually completing timesheets, managers authorising them and HR checking and inputting them has suitable authorisation controls with no duplication.</p>	Complete

5. Effect upon Policy Framework & Procedure Rules.

5.1 None

6. Equality Impact Assessment.

6.1 There are no equality implications.

7. Financial Implications.

7.1 There are no financial implications regarding this report.

8. Recommendation.

8.1 That the Committee notes this report.

**Ness Young
Corporate Director - Resources
26th January 2016**

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Background Documents

None