

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT TO AUDIT COMMITTEE

28TH JANUARY 2016

REPORT OF THE HEAD OF AUDIT

INTERNAL AUDIT SHARED SERVICE OUTTURN REPORT – APRIL TO DECEMBER 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 nine months of the audit plan year covering April to December 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 December 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 Dec. 15	2015-16 April to Dec. Actual days delivered
Resources	355	266	276
Legal & Regulatory Services	80	60	32
Children's (incl. Schools)	155	116	94
Communities	155	116	124
Wellbeing	130	98	121
Cross Cutting (incl. External Client, unplanned & Fraud)	421	316	319
TOTAL PRODUCTIVE DAYS	1,296	972	966

- 4.3 The figures show that 966 actual days have been achieved, which is only slightly less than the expected target of 972 by 6 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 has increased to 3 full time vacant posts.
- 4.5 Having regard to the issues set out above in paragraph 4.4, it is pleasing to report that the Section has work incredibly hard to improve on the number of productive days delivered, particularly as the last report to Audit Committee showed a shortfall of 75 productive days. There is still an expectation that due to the three vacant posts, the commitment to deliver 1,296 productive days is unlikely to be achieved.
- 4.6 At the end of the period, a total of 34 reviews have been completed so far to date, 30 (88%) of which have been closed with either a substantial or reasonable assurance opinion level. The remaining 4 reviews (12%), 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 and this is likely to be 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 December 2015 to ensure that all aspects of their core functions are being adequately reported.

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Background documents

None