

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT TO AUDIT COMMITTEE

21 APRIL 2016

REPORT OF THE CHIEF INTERNAL AUDITOR

SUMMARY OF 2015/16 AUDITS NOT UNDERTAKEN

1. Purpose of Report

- 1.1 To summarise for Members the audit work that was included on the 2015/16 Internal Audit plan that were not undertaken, together with an explanation.

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. Throughout the year priorities may be re-evaluated, ad hoc work requests are received and resources change. All of these have an impact on the ability to undertake some of the audits planned.

4. Current situation / proposal

- 4.1 A summary of the audits that were originally included in the Annual Audit Plan for 2015/16 but not undertaken is provided in the following table:

Directorate	Audit Area	CIA - Comments
Legal & Regulatory Services	Impact of Savings	Corporate review undertaken.
Children's	Youth Services	Now forms part of the Early Intervention Process. A separate review of this area may be undertaken in 2016/17.
	Schools Budgetary Control	Reviews undertaken in specific schools as opposed to across the board.
Wellbeing	IT – Draig / new integrated system	System now not being introduced until April 2016. Therefore it is envisaged that this will be included within the 2016/17 plan if resources are available.
Communities	Economic & Urban Regeneration	Key projects such as VVP were audited from within other areas of the 15/16 plan.
Resources	ICT Business Continuity & Disaster Recovery	Due to the lack of resources this review was not done.
	Overtime Payments	A corporate review of this was undertaken therefore it was felt an additional audit review was a duplication of effort. However, some specific testing was incorporated as part of a Highways audit.
Cross Cutting	Corporate Assessment	Input from Audit was not required due to timing of work by WAO.
	Data Quality	Due to the lack of resources this review was not done. It is anticipated this audit will be included within the 2016/17 plan.
	School Modernisation Programme	Due to the lack of resources this review was never undertaken. This has been incorporated into the 2016/17 plan.

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.

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Background Documents

None