

# BRIDGEND COUNTY BOROUGH COUNCIL

## REPORT TO AUDIT COMMITTEE

30 JUNE 2016

### REPORT OF THE CHIEF INTERNAL AUDITOR

#### INTERNAL AUDIT – OUTTURN REPORT – APRIL TO MAY 2016

##### 1. Purpose of Report.

1.1 The purpose of this report is to inform the Audit Committee of actual Internal Audit performance against the two months of the audit plan year covering April and May 2016.

##### 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 2016/17 Internal Audit Plan was submitted to the Audit Committee for consideration and approval on the 21<sup>st</sup> April 2016. The Plan outlined the assignments to be carried out and their respective priorities.

3.2. The Plan provided for a total of 1,053 productive days to cover the period April 2016 to March 2017.

##### 4. Current situation / proposal

4.1. The following table shows an analysis of productive days achieved against the plan for the first two months of this financial year. A more detailed analysis as extracted from the Internal Audit Shared Service management information system is shown at **Appendix A**.

Directorates	2015/16 Full Year Plan Days	Proportion of Plan Days Available for April to May 2016	2016-17 April to May Actual Days delivered
CEX - Finance	130	22	9
Operational & Partnership Services	105	17.5	6
Education & Family Support	155	26	3

Communities	128	21	0
Social Services & Wellbeing	105	17.5	15
Cross Cutting – Including External Contingency - Unplanned Contingency - Fraud & Error	430	72	115
<b>TOTAL PRODUCTIVE DAYS</b>	<b>1,053</b>	<b>176</b>	<b>148</b>

4.2. The figures show that 148 actual days have been achieved, which is less than the expected target of 176 by 28 days.

4.3. At present the overall structure of the Section is based on 18 Full Time Equivalent (FTE) employees. However, at the end of the Financial Year 2015/16, the Section was carrying 4 FTE vacant posts and this continues to be the case for the start of the new Financial Year.

4.4. At the end of the period 1 reviews / jobs have been completed and closed, which has provided management with an overall reasonable audit opinion on the internal control environment for the systems examined. As we are only two months into the start of the new audit plan, 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 May 2016 to ensure that all aspects of their core functions are being adequately reported.

**Helen Smith**  
**Chief Internal Auditor**  
**30<sup>th</sup> June 2016**

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**Background Documents**

None