

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT TO AUDIT COMMITTEE

29 SEPTEMBER 2016

REPORT OF THE CHIEF INTERNAL AUDITOR

INTERNAL AUDIT – OUTTURN REPORT APRIL TO AUGUST 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 five months of the audit plan year covering April and August 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 21st 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	2016/17 Full Year Plan Days	Proportion of Plan Days Available for April to August 2016	2016-17 April to August Actual Days delivered
CEX - Finance	130	54	79
Operational & Partnership Services	105	44	53
Education & Family Support	155	65	25

Communities	128	53	18
Social Services & Wellbeing	105	44	23
Cross Cutting Including: External Contingency - Unplanned Contingency - Fraud & Error	430	179	250
TOTAL PRODUCTIVE DAYS	1,053	439	448

4.2. The figures show that 448 actual days have been achieved, which is 9 days more than the expected target of 439 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, this has now increased to 5 FTE vacant posts but arrangements are in place to undertake a recruitment campaign to address some of the shortfall in staff resources.

4.4. At the end of the period, 10 reviews / jobs have been completed and closed, 8 of which has provided management with an overall substantial / reasonable audit opinion on the internal control environment for the systems examined. Of the remaining 2 reviews, 1 identified significant weaknesses to such an extent that on limited assurance could be placed on the overall control environment and one, although necessary, was closed with no opinion being provided due to the nature of the work undertaken.

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 August 2016 to ensure that all aspects of their core functions are being adequately reported.

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29th September 2016

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Background Documents

None