

WEST DUNBARTONSHIRE COUNCIL

Report by Executive Director of Corporate Services

Audit and Performance Review Committee: 12 March 2014

**Subject: Internal Audit Plan 2013/14 Progress Report to
31 December 2013**

1. Purpose

- 1.1** The purpose of this report is to advise Members of the work undertaken by the Internal Audit Section against the Audit Plan 2013/14.

2. Recommendation

- 2.1** It is recommended that the Committee note the contents of this report.

3. Background

- 3.1** In accordance with the Annual Audit Plan, Internal Audit report to Members on the work completed by the Section on a quarterly basis. The progress report to 31 December 2013 is attached at Appendix A, and explanations of significant variances are provided below.

4. Main Issues

- 4.1** There are variances from the planned programme of work reported at this stage but it is anticipated that this will not have an adverse effect on the overall programme of risk based audits for 2013/14.
- 4.2** In addition to previous information reported to the Audit and Performance Review Committee in December 2013, further variances of note are:
- Training / Development (10 adverse) – a member of the audit team has been involved in non-audit work which has provided a development opportunity
 - Pub.Int.Disc/Contingency/NFI Admin/FOI (37 Favourable)
 - Corporate Governance (38 favourable) – the Audit and Risk Manager's contribution to audit work is not reflected in the 2013/14 annual plan but will be in the 2014/15 plan.
 - Service Development (41 favourable) – this is mainly planned for the last quarter of the year
- 4.3** Appendix B shows that 69% of the system plan has been completed as at 31 December 2013.

5. Personnel Implications

5.1 There are no personnel issues.

6. Financial Implications

6.1 There are no financial implications.

7. Risk Analysis

7.1 There is a risk that failure to deliver sufficient of the Internal Audit Plan would result in an inability to provide assurances over the Council's system of internal financial control to those charged with governance. The main basis for providing assurance is coverage of the planned risk based systems audits. Every endeavour is made to ensure that no material slippage occurs in risk based systems audits by concentrating resources on these audits.

8. Equalities, Health & Human Rights Impact Assessment

8.1 EIA is not appropriate to this report.

9. Consultation

9.1 This report has been subject to a check by Legal, Democratic & Regulatory Services.

10. Strategic Assessment

10.1 This report relates to "Assuring Our Success through strong financial governance and sustainable budget management".

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Date: 24 February 2014

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Appendices: A – Internal Audit Quarterly Report to 31 December 2013
B – Percentage of Risk based System Audit Plan complete as at 31 December 2013.

Background Papers: Audit & Performance Review Committee – 27th
February 2013. Internal Audit Plan 2013/14.

Wards Affected: N/A