

WEST DUNBARTONSHIRE COUNCIL**Report by Executive Director of Corporate Services****Audit and Performance Review Committee: 24 September 2014**

Subject: Internal Audit Plan 2014/15 Progress Report to 30 June 2014**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 2014/15.

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 30 June 2014 (quarter 1 2014/15) is attached at Appendix A.

4. Main Issues

- 4.1** There are variances from the planned programme of work reported at this stage of which the most significant is an adverse variance of 48 days for leave (comprises annual leave / public holidays / sickness absence / special leave). This is principally due to 67 days of absence arising from long term sickness within the Internal Audit Section. This position will not improve during quarter 2 for 2014/15 during which it is anticipated that sickness absence for the Section will be approximately 125 days as there are now further instances of long term sick absence evident. Work for the remainder of the Audit Plan for 2014/15 is now being re-prioritised so that the programme of risk based audits can be completed.
- 4.2** 15.4 % of the risk based plan had been completed by 30th June 2014 (2013/14 equivalent was 20.9%). By 31st August 2014, the completion level had increased to 29.3%.

5. Personnel Implications

- 5.1** Other than the current unfortunate position regarding long term sickness 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: 26 August 2014

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Appendices: A – Internal Audit Quarterly Report to 30th June 2014

Background Papers: Audit & Performance Review Committee – 12th March 2014: Internal Audit Plan 2014/15.

Wards Affected: N/A