

WEST DUNBARTONSHIRE COUNCIL

Report by Chief Executive

Audit & Performance Review Committee : 23 September 2009

Subject: Internal Audit Progress Report to 30 June 2009

1. Purpose

- 1.1** To advise Members of the work undertaken by the Internal Audit Section against the Audit Plan 2009/10.

2. Background

- 2.1** In accordance with the Annual Audit Plan, Internal Audit report to Members on the work completed by the Section during the quarter. The progress report to 30 June 2009 is attached at Appendix A. Explanations of significant variances are contained within the notes below.

3. Main Issues

- 3.1** The section has suffered the loss of 69 operational days in the first quarter due to a long term sickness absence which has had a direct effect on the planned Computer Audit time. It is anticipated that the planned program of audits will be undertaken in partnership with a specialist firm of auditors during the course of the year.
- 3.2** Less time than planned has been spent on service development largely due to the secondment of a Section Head to the Clyde Valley Shared Services Review. This part time secondment is due to terminate in October and it is hoped some development work can be undertaken in the second half of the year.

4. Personnel Issues

- 4.1** There are no personnel issues.

5. Financial Implications

- 5.1** There are no financial issues.

6. Risk Analysis

- 6.1** There is a risk that failure to deliver 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. In addition, the Corporate Priority of Improving Governance & Resource Management could be compromised.

7. Conclusions and Officer's Recommendations

- 7.1** There are variances from the planned programme of work reported at this stage but this is not, as yet, having an adverse effect on the programme of risk based audits. There are staffing challenges, as outlined in Section 3, but every effort will be made throughout the year to prioritise the workload to ensure coverage of the most relevant audit areas.
- 7.2** Members are requested to note this report.

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David McMillan
Chief Executive
Date: 31 August 2009

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Appendix: Internal Audit Quarterly Report to 30 June 2009

Background Papers: Audit & Performance Review Committee
- 13 May 2009 - Audit Plan 2009/10

Wards Affected: All wards