

WEST DUNBARTONSHIRE COUNCIL

Report by Chief Executive

Audit and Performance Review Committee: 14 December 2011

Subject: Internal Audit Progress Report to 30 September 2011

1. Purpose

- 1.1** To advise Committee members of the work undertaken by the Internal Audit Section against the Audit Plan 2011/12.

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 September 2011 is attached at Appendix A. Explanations of significant variances are contained within the notes below.

3. Main Issues

- 3.1** The large favourable variance CRSA / Regularity, where actual days are less than planned days, is due to the concentration on risk based audits. It is hoped that CRSA / Regularity work planned for the second half of the year will in part rectify this position.
- 3.2** Due to one member of staff leaving for alternative employment there was of a loss of 25 days to staff turnover in the quarter. The other two large adverse variances, actual days above planned days, are explained as follows:
- Annual Leave: Unusually high number of annual holidays taken in April and particularly June (As per first quarter).
 - Training: PSIF and Covalent Training (Audit Recommendations to be assigned in Covalent) for all Audit staff (As per first quarter).

4. People Implications

- 4.1** There are no personnel issues.

5. Financial Implications

- 5.1** There are no financial implications.

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. Equalities Impact Assessment (EIA)

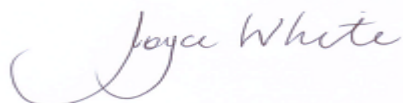
- 7.1** There are no issues identified.

8. Strategic Assessment

- 8.1** This report relates to fit for purpose services by improving service delivery models for continuous improvement.

9. Conclusions and Recommendations

- 9.1** There are variances from the planned programme of work reported at this stage but it is not, as yet, having a significant adverse effect on the programme of risk based audits.
- 9.2** Committee members are asked to note the contents of this report.



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Joyce White
Chief Executive
Date: 25 November 2011

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Appendix A: Internal Audit Quarterly Report to 30 September 11

Background Papers: Audit & Performance Review Committee -11 May 2011
Audit Plan 2011/12
Audit & Performance Review Committee -10 August 2011
Internal Audit Quarterly Report 30 June 2011

Wards Affected: All Wards