

WEST DUNBARTONSHIRE COUNCIL

Report by Chief Executive

Audit and Performance Review Committee : 10 August 2011

Subject: Internal Audit Progress Report to 30 June 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 June 2010 is attached at Appendix A. Explanations of significant variances are contained within the notes below.

3. Main Issues

- 3.1** There are a number of small favourable variances, where actual days are less than planned days, the largest of which relates to CRSA / Regularity but these are not giving rise to concerns at this stage.
- 3.2** The three 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.
 - Training: PSIF and Covalent Training (Audit Recommendations to be assigned in Covalent) for all Audit staff.
 - Investigations: Continued involvement in a large number of whistleblowing and irregularity investigations.

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, Health and Human Rights Impact Assessment

- 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** The Committee is asked to note the contents of this report.

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David McMillan
Chief Executive
Date: 20 July 2011

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Appendix A: Internal Audit Quarterly Report to 30 June 11

Background Papers: Audit & Performance Review Committee -11 May 2011
Audit Plan 2011/12

Wards Affected: All Wards