

WEST DUNBARTONSHIRE COUNCIL

Report by Executive Director of Corporate Services

Audit and Performance Review Committee: 11 December 2013

Subject: Internal Audit Progress Report to 30 September 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 30 September 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** A new member of staff was recruited 11 weeks after the temporary Internal Auditor left which accounts for the staff turnover adverse variance of 55 days. A number of large investigations have been undertaken in the first six months of the year, resulting in an adverse variance of 42 days. The adverse variance in Administration / Staffing is mainly due to moving office.
- 4.3** Service Development is mainly planned for the second half of the year.
- 4.4** Appendix B shows that 34% of the system plan has been completed as at 30 September 2013. Slippage has occurred in Risk Based Audit but it is anticipated these will be satisfactorily addressed in the second half of the year and this is supported by the completion level as at 31 October increasing to 54%

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 There are no issues.

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: 29 November 2013

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Appendices: A – Internal Audit Quarterly Report to 30 September 2013
B – Percentage of Risk based System Audit Plan complete as at 30 September 2013.

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

Wards Affected: N/A