

WEST DUNBARTONSHIRE COUNCIL

Report by Executive Director of Corporate Services

Audit and Performance Review Committee: 25 September 2013

Subject: Internal Audit Progress Report to 30 June 2013

1. Purpose

- 1.1** To advise Members of the work undertaken by the Internal Audit Section against the Audit Plan 2013/14.

2. Recommendation

- 2.1** Members are asked to 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 2013 is attached at Appendix A, and explanations of significant variances are contained within the notes below.

4. Main Issues

- 4.1** There are variances from the planned programme of work reported at this stage but these are not, as yet, having any significant adverse effect on the programme of risk based audits.
- 4.2** Contract/Procurement has zero activity for quarter 1 as audit assignments under this heading are scheduled for later in the year.
- 4.3** The main adverse variances, where actual days used are more than planned days, relate to Investigations and a Controlled Risk Self Assessment (CRSA) exercise. A number of large investigations have been undertaken in the first three months of the year and a major CRSA is nearing completion.
- 4.4** Appendix B shows that 20.86% of the system plan has been completed. There has been some slippage in risk based audit work due to the number of investigations and the CRSA exercise carried out in the early part of the year but this is not giving cause for concern at this early stage of the plan year.

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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Angela Wilson
Executive Director of Corporate Services
Date: 26 August 2013

Person to Contact: Colin McDougall, Audit and Risk Manager
Telephone 01389 737436
E-mail – colin.mcdougall@west-dunbarton.gov.uk

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

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

Wards Affected: All Wards