

WEST DUNBARTONSHIRE COUNCIL

Report by Chief Executive

Audit and Performance Review Committee: 20 December 2006

Subject: Internal Audit Progress Report to 30 September 2006

1. Purpose

- 1.1** To advise Committee of the work undertaken by the Internal Audit Section against the Audit Plan 2006/07.

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 2006 is attached at Appendix A. Explanations for all significant variances are contained within the notes below.

3. Main Issues

- 3.1** During the first quarter of 2006/07 some 74 days were lost to staff turnover. This included both the Section Head (Operational Audit) and a qualified Internal Auditor. These vacancies obviously had an impact on service delivery; most notably within Risk Based Audit. It is hoped that any slippage can be caught up by the end of the 3rd quarter and to this end we have engaged some temporary staff and are pursuing a partnership agreement with a private firm on a pilot basis.
- 3.2** The amount of time spent on Irregularity work has been higher than planned during the first part of the year. This was largely due to a major investigation which has resulted, to date, in the recovery of a significant amount of Council property together with a cash repayment. This investigation is ongoing and has been reported to the police where it is hoped that further sums will be recovered through the courts.
- 3.3** Actual time when compared to Planned time is over by 65 days, this is made up of time spent in Internal Audit by a trainee accountant who was assigned to the section but whose time was not included in the Audit Plan.

4. Personnel Issues

- 4.1** There are no personnel issues.

5. Financial Implications

5.1 There are no financial implications.

6. Conclusion

6.1 Slippage has occurred in the Audit Plan 2006/07 but corrective action has been taken and it is hoped that the plan will be back on track by the end of the third quarter.

7. Recommendations

7.1 The Committee is invited to note this report.

David McMillan
Chief Executive
Date: 13 December 2006

Wards Affected: All Wards

Appendix: Quarterly Progress Report: 30 September 2006

Background Papers: Audit and Performance Review Committee
20 September 2006

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