

WEST DUNBARTONSHIRE COUNCIL

Report by the Interim Executive Director of Corporate Services

Audit and Performance Review Committee: 15 February 2012

Subject: Internal Audit Progress Report to 31 December 2011

1. Purpose

- 1.1 To advise 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 31 December 2011 is attached at Appendix A. Explanations of significant variances are contained within the notes below.

3. Main Issues

- 3.1 The main favourable variance, where actual days are less than planned days, relates to CRSA / Regularity but this is not giving rise to concerns at this stage.
- 3.2 The main adverse variance, where actual days are more than planned days, relates to staff turnover as an Internal Auditor who left the Council's employment has not been replaced.
- 3.3 Appendix B shows the estimated percentage of Risk Based Audits completed per the 2011/12 Audit Plan up to 31 December 2012 calculated at 74%.

4. Personnel 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 & Human Rights Impact Assessment

- 7.1** There are no issues.

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** Members are asked to note the contents of this report.

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Interim Executive Director of Corporate Services
Date: 31 January 2012

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Appendices: **A** – Internal Audit Quarterly Report to 31 December 2012
B – Percentage of Risk Based Audits in the Audit Plan complete as at 31 December 2011.

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

Wards Affected: All Wards