

WEST DUNBARTONSHIRE COUNCIL

Report by Director of Corporate Services

Audit and Performance Review Committee - 21 June 2006

Subject : Internal Audit Progress Report to 31 March 2006

1. Purpose

- 1.1** To advise Members of the work undertaken by the Internal Audit Section against the Audit Plan 2005/06.

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 for the year to 31 March 2006 is attached at Appendix A. Explanations for all significant variances are contained within the notes below.

3. Main Issues

- 3.1** Less time than expected has been spent on Risk Based Audits for two main reasons. The Section has been affected by two long term sickness absences this year, this impacted directly on the planned risk based work. Secondly, as reported to the previous Committee, in the early part of the year the section experienced an increase in the volume of certification work required by funding agencies. This issue is of concern to all councils and the CIPFA Directors of Finance Group is in the final stages of discussion with the Scottish Executive and Audit Scotland to find a solution which will reduce the volume of certification work necessary.
- 3.2** As regards computer audit, less time has been spent in this area due to staff secondments. The period of secondment is now complete and work is currently underway on computer audit assignments.
- 3.3** Less Value For Money work than planned was undertaken during the year as the VFM Officer was involved in a number of corporate working groups. In addition, this post became vacant during February 2006 and another long term sick absence occurred within the VFM unit.
- 3.4** Following the purchase of TeamMate, significant development time has been spent on this project. It was considered beneficial to move forward with this project despite staffing pressures elsewhere in the Section.

4. Personnel Issues

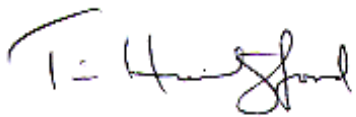
4.1 There are no personnel issues.

5. Financial Implications

5.1 There are no financial issues.

6. Recommendations

6.1 Members are requested to note this report



Tim Huntingford
Chief Executive

Person to Contact: Lorraine Coyne, Manager of Audit, Finance Services,
Garshake Road, Dumbarton.
Telephone (01389-737428)
Lorraine.coyne@west-dunbarton.gov.uk

Background Papers: -

Wards Affected: All

Appendix A**WEST DUNBARTONSHIRE COUNCIL
INTERNAL AUDIT SECTION
Annual Progress Report to 31 March 2006**

	Planned Time	Actual Time	Variance
Performance Indicators	40	23	17
Computer Audit	155	52	103
Risk Based Audit	533	254	279
Contract Audit	30	17	13
Irregularity	233	262	-29
Regularity/CRSA	260	270	-10
VFM	213	141	72
Development	210	296	-86
Year End Procedures	50	57	-7
Contingency/Financial Services	122	176	-54
Follow up	45	19	26
Admin/Meetings	111	95	16
Management & Planning	154	137	17
Training	42	67	-25
Review	70	59	11
Leave	525	610	-85
Secondment	0	258	-258
TOTAL	2793	2793	