

WEST DUNBARTONSHIRE COUNCIL

Report By Chief Executive

Audit & Performance Review Committee 20 September 2006

Subject : Internal Audit Progress Report to 30 June 2006

1. Purpose

- 1.1** To advise Members 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 June 2006 is attached at Appendix A. Explanations for all significant variances are contained within the notes below.

3. Main Issues

- 3.1** The first quarter of 2006/07 includes 74 days 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** It was decided to take the opportunity of having several vacancies within a short space of time to restructure the section and the Manager of Audit has created the posts of Computer Auditor and Performance Auditor to reflect the changing audit environment.
- 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 whose time is 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 issues.

6. Recommendations

6.1 Members are requested to note this report

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Chief Executive

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Background Papers:

Wards Affected: All