

WEST DUNBARTONSHIRE COUNCIL

Report by Director of Corporate Services

Audit and Performance Review Committee - 8 March 2006

Subject : Internal Audit Progress Report to 31 December 2005

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 quarter to 31 December 2005 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. As this issue is common across all authorities, it is being addressed by the CIPFA Directors of Finance Group.
- 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 it is hoped that some planned Computer Audit assignments currently ongoing can be completed by 31 March 2006.
- 3.3** Minor variances in actual against planned work have arisen across all main headings. These may be attributed to timing issues such as year-end, and leave, which fall disproportionately throughout the year. These timing issues will even out across the year, and should not affect overall performance against 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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Background Papers: Audit Committees – Practical Guidance for Local
Authorities - CIPFA

Wards Affected: All

Appendix A

WEST DUNBARTONSHIRE COUNCIL INTERNAL AUDIT SECTION Quarterly Progress Report to 31 December 2005

	Planned Time	Actual Time	Variance	No
Performance Indicators	30	23	7	
Computer Audit	120	42	78	
Risk Based Audit	380	200	180	
Contract Audit	10	2	8	
Irregularity	185	196	-11	
Regularity/CRSA	195	219	-24	
VFM	150	116	34	
Development	160	148	12	
Year End Procedures	50	57	-7	
Contingency/Financial Services	100	145	-45	
Follow up	25	11	14	
Admin/Meetings	80	75	5	
Management & Planning	80	102	-22	
Training	30	35	-5	
Review	40	38	2	
Leave	400	467	-67	
Secondment	0	159	-159	
TOTAL	2035	2035		