

PART 1 - PUBLIC

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**Decision Maker:**      **Audit Sub Committee**

**Date:**                      **16<sup>th</sup> March 2011**

**Decision Type:**      Non-Urgent                      Non-Executive                      Non-Key

**Title:**                      **INTERNAL AUDITOR NOMINATIONS REPORT**

**Contact Officer:**      Luis Remedios, Deputy Chief Internal Auditor  
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**Chief Officer:**              Paul Dale, Director of Resouces and Deputy Chief Executive

**Ward:**                      All

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1.      Reason for report

1.1      This report informs Members of Internal Auditor nominations for the 'Auditor for the Year'.

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2.      **RECOMMENDATION(S)**

- a.      **Note the report and decide the successful winner of the award to be presented by the Mayor.**

### Corporate Policy

1. Policy Status: N/A.
  2. BBB Priority: N/A.
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### Financial

1. Cost of proposal: N/A
  2. Ongoing costs: N/A.
  3. Budget head/performance centre: Internal Audit
  4. Total current budget for this head: £587,520 excluding the benefit fraud partnership costs but subject to reduction.
  5. Source of funding: N/A
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### Staff

1. Number of staff (current and additional): 10 FTE
  2. If from existing staff resources, number of staff hours: N/A
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### Legal

1. Legal Requirement: No statutory requirement or Government guidance.
  2. Call-in: Call-in is not applicable.
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### Customer Impact

1. Estimated number of users/beneficiaries (current and projected): 180 including Chief Officers, Head Teachers/Governors
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### Ward Councillor Views

1. Have Ward Councillors been asked for comments? N/A.
2. Summary of Ward Councillors comments: None

### **3. COMMENTARY**

Members asked audit management to nominate auditors whom it was felt had provided a significant contribution to work that they had completed in 2010/11. The nominations have considered audits that have identified matters resulting in material action being taken; pioneering new methods of working that resulted in resources being maximised; and adapting to partnership working that will benefit the audit section and generate income.

#### **3.1 Auditor of the Year Nominations**

**3.2** Auditor A who has diligently managed the school audit programme for a number of years. In the current financial year the auditor has devised, tested, trained and driven the assisted audit programme through for secondary school audits that has saved between 40 and 50 days off the 2010/11 plan. A couple of authorities have asked for details of this programme. Also, the auditor had to adapt to the government decision to abolish FMSiS with immediate effect midway through the year and reinvent an audit programme for schools on the audit plan that had not been FMSiS assessed. With the advent of academies the auditor has had to adapt yet another programme for closure audits for the two secondary schools that will be adopted for other schools.

**3.3** Auditor B who has produced two major pieces of work worthy of mention. During a routine audit of temporary accommodation and rent accounts they uncovered major issues in the latter that resulted in several priority ones, potential losses and a nil assurance opinion that warranted urgent management action including an inquiry. The auditor was also involved in a major fraud investigation that identified malpractice, resulting in a dismissal of an officer and referral to the police. The report contained a number of recommendations including a priority one that have all been adopted by management.

**3.4** Auditor C who on request agreed to be the first to carry out an audit on Highways Maintenance for Greenwich. Apart from generating income for LB Bromley, the conduct quality and outcome of the report and its findings is perceived as highly relevant in the impending decision by LB Greenwich to enter into partnership working from 2011/12 that will generate £100k to this authority. The auditor has had to learn new systems, liaise with Greenwich management and adapt to their method of reporting.

### **4. POLICY IMPLICATIONS**

None.

### **5. FINANCIAL IMPLICATIONS**

None.

### **6. PERSONNEL IMPLICATIONS**

None.

<b>Non-Applicable Sections:</b>	[List non-applicable sections here]
Background Documents: (Access via Contact Officer)	