

GWYNEDD COUNCIL

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| COMMITTEE | AUDIT COMMITTEE |
| DATE | 18 DECEMBER 2008 |
| TITLE | INTERNAL AUDIT PLAN 2008/09 |
| PURPOSE | TO GIVE THE COMMITTEE AN UPDATE ON PROGRESS AGAINST THE 2008/09 INTERNAL AUDIT PLAN |
| AUTHOR | DEWI MORGAN, SENIOR MANAGER AUDIT & RISK |
| ACTION | FOR INFORMATION |

1. INTRODUCTION

1.1 This report is a progress report on completion of the 2008/09 internal audit plan.

2. SUMMARY OF PROGRESS AGAINST THE PLAN

2.1 The 2008/09 internal audit plan is included in the appendix to this report, with the current status of the work shown, together with the time spent on each project as at 30 November. The current status of the work in the operational plan is as follows:

| Audit Status | Number |
|------------------------|---------------|
| Planned | 36 |
| Working Papers Created | 10 |
| Field Work Started | 28 |
| Field Work Ended | 1 |
| Manager Review | 2 |
| Draft Report Issued | 9 |
| Report Agreed | 1 |
| Final Report Issued | 27 |
| Total | <u>114</u> |

2.2 The performance target for 2008/09 is 95%. It currently appears that this target is achievable.

3. AMENDMENTS TO THE PLAN

- 3.1 On 30 September, following a period of 6 months' unpaid leave, a part-time Senior Auditor resigned. Following a review of the Unit's staffing needs, there was a permanent reduction in the establishment of a 0.5 whole-time equivalent post
- 3.2 There was a provision in the original plan for the 6 months' unpaid leave, but the original plan was devised on the basis that the Seniore Audit would return to work on 1 October. A result of the removing the post, therefore, is that the available internal audit resources in 2008/09 compared to the original plan have reduced by 35 days.
- 3.3 Following a detailed assessment has been undertaken in order to determine where to find a reduction of 35 days in the 2008/09 Internal Audit Plan, it was determined that the following should be recommended to the Audit Committee as reviews to be removed from the current year work plan and undertaken in 2009/10 if appropriate:
- Re-establishment of Bryn y Neuadd (15 days)
 - Management of Empty Council Houses (20 days)
- 3.4 In addition to the reduction in the available audit days as a result of re-structuring of the Unit, further amendments have been made to the original 2008/09 plan:
- A request was received from the Corporate Savings Team for Internal Audit to undertake an Overview of General Travelling. 20 days for the completion of this audit was found by re-allocating days that had been noted in the original plan for an audit of Management of Workflows and Overtime Claims in the Benefits Unit since many of the issued to be reviewed are already the subject of a corporate review and undertaking this audit could cause duplication of work.
 - 3 days have been transferred from the audit of Network Security (including Citrix Gateway Access) to the audit of Software Licence Management (Schools) in order to achive a better allocation of time.
 - There has been a transfer of 5 of the 15 days allocated for the audit of Construction Service to an audit of the Administraion of Public Transport Concessionary Passes
 - Due to changes in the recycling service it was decided that it would be more beneficial to undertake the audit of Waste Recycling Centres during 2009/10 when these changes have been implemented. An audit of On-Street Structure Licences will be undertaken instead.
 - Following a further assesment of work requirements, 15 days have been transferred from the audit on the Integrated Children's System to the audit of Out-of-County Placements in the Children and Families' Service.

4. RECOMMENDATION

- 4.1 The Committee is asked to note the contents of this report as an update on progress against the 2008/09 audit plan, offer comments thereon and accept the report.



Internal Audit Plan 2008/09

| Audit Code | Audit Name | Original Plan | Adjustment | Revised Plan | Actual Days | Audit Status |
|---|---|---------------|------------|--------------|-------------|---------------------|
| CORPORATE | | | | | | |
| 1-CORFF-08/2009 | Overview of General Travelling | 0.00 | 20.00 | 20.00 | 8.09 | Field Work Started |
| 1-CPGV-01/2009 | Corporate Governance - Officer Authorisation Arrangements | 20.00 | 0.00 | 20.00 | | |
| 1-CPGV-01/2009ags | Contribution to the AGS | 20.00 | 0.00 | 20.00 | 16.41 | Field Work Started |
| 1-CTRT-01/2009 | Corporate Contracts Register | 20.00 | 0.00 | 20.00 | 21.99 | Field Work Started |
| 1-CTRT-02/2009 | Lists of Approved Contractors | 20.00 | 0.00 | 20.00 | | |
| 1-CTRT-03/2009 | Contracts: Retention Money | 5.00 | 0.00 | 5.00 | 1.84 | Field Work Started |
| 1-CTRT-04/2009 | Contract Management: Reporting on Overspends | 5.00 | 0.00 | 5.00 | 2.38 | Field Work Started |
| 1-CTRT-05/2009 | Contracts - Exception Checking | 5.00 | 0.00 | 5.00 | | |
| AO-ARL-05/2009 | National Fraud Initiative (NFI) | 10.00 | 0.00 | 10.00 | 15.49 | Field Work Started |
| AW-TG-07/2009af | ICT: Anti-Fraud Work | 15.00 | 0.00 | 15.00 | 5.03 | Field Work Started |
| PYMG-CON/2009SBIG | SBIG Contracts | 10.00 | 0.00 | 10.00 | | |
| CHIEF EXECUTIVE'S DEPARTMENT | | | | | | |
| POLICY AND PERFORMANCE SERVICE | | | | | | |
| Procurement | | | | | | |
| BE-POL-08/2009 | Corporate Procurment Contract - post-letting management | 30.00 | 0.00 | 30.00 | 26.00 | Final Report Issued |
| BE-POL-08/2009e | e-Procurement Project | 15.00 | 0.00 | 15.00 | 0.81 | |
| Performance and Project Management | | | | | | |
| 1-CORFF-05/2009dar | Provider Services IT System Project | 10.00 | 0.00 | 10.00 | 1.11 | Field Work Started |
| Research and Information | | | | | | |
| 6-PW-YMCH/2009 | Research Project Output | 20.00 | 0.00 | 20.00 | | |
| RESOURCES DIRECTORATE | | | | | | |
| HUMAN RESOURCES SERVICE | | | | | | |
| Personnel Policy | | | | | | |

| Audit Code | Audit Name | Original Plan | Adjustment | Revised Plan | Actual Days | Audit Status |
|--------------------------------------|---|---------------|------------|--------------|--------------|---------------------|
| BC-PER-07/2009 | Appointment procedures - qualifications, essential attributes, references etc | 35.00 | 0.00 | 35.00 | 38.38 | Final Report Issued |
| CUSTOMER CARE SUPPORT SERVICE | | | | | | |
| Customer Care | | | | | | |
| BD-PW-02/2009 | Galw Gwynedd Contact Centre | 15.00 | 0.00 | 15.00 | | |
| Property Estates | | | | | | |
| BA-EID-02/2009gwar | Sale of Property | 10.00 | 0.00 | 10.00 | 10.15 | Agree Report |
| Information Technology | | | | | | |
| AW-TG-02/2009a | Software Licensing Controls (Corporate) | 4.00 | 0.00 | 4.00 | 4.07 | Draft Report Issued |
| AW-TG-02/2009aa | Software Licence Management (Schools) | 4.00 | 3.00 | 7.00 | 7.30 | Draft Report Issued |
| AW-TG-02/2009b | Network Security (including Citrix Gateway Access) | 12.00 | -3.00 | 9.00 | 8.77 | Draft Report Issued |
| AW-TG-02/2009ch | ICT: Exchange of Information | 15.00 | 0.00 | 15.00 | 15.07 | Draft Report Issued |
| AW-TG-02/2009d | Configuration Management | 4.00 | 0.00 | 4.00 | | |
| AW-TG-06/2009mal | Anti-Malware Software | 8.00 | 0.00 | 8.00 | | |
| AW-TG-11/2009 | Hardware Capacity Management | 10.00 | 0.00 | 10.00 | 8.54 | Final Report Issued |
| FINANCE SERVICE | | | | | | |
| Cashiers | | | | | | |
| AA-AR-01/2009 | Cash collection systems | 30.00 | 0.00 | 30.00 | 10.84 | Field Work Started |
| AA-AR-05/2009 | Administraion of Public Transport Concessionary Passes | 0.00 | 5.00 | 5.00 | 4.58 | Final Report Issued |
| Benefits | | | | | | |
| AB-BD-01/2009dp | Discretionary Payments | 20.00 | 0.00 | 20.00 | 11.16 | Field Work Started |
| AB-BD-01/2009ot | Benefits Unit - Management of Workflows and Overtime Claims | 20.00 | -20.00 | 0.00 | | Cancelled |
| Payroll | | | | | | |
| AL-CYF-01/2009tr | Arrangements for Commencing, Revisions and Terminating Employees | 25.00 | 0.00 | 25.00 | 8.54 | Field Work Started |
| AL-CYF-19/2009 | Implementation of Local Pay Review | 40.00 | 0.00 | 40.00 | | |
| Central Accountancy | | | | | | |
| AN-ACY-02/2009 | Transfer and Reconciliation of the Main Accounting System's Feeder Systems | 20.00 | 0.00 | 20.00 | 15.49 | Field Work Started |

| Audit Code | Audit Name | Original Plan | Adjustment | Revised Plan | Actual Days | Audit Status |
|---|--|---------------|------------|--------------|-------------|---------------------|
| AN-ACY-09/2009 | Efficiency of the Coding Structure | 20.00 | 0.00 | 20.00 | 14.61 | Draft Report Issued |
| Income-Debtors | | | | | | |
| AD-DY-01/2009sup | Debtors System - suppression procedures | 15.00 | 0.00 | 15.00 | 16.03 | Final Report Issued |
| Payments-Creditors | | | | | | |
| AE-TAL-01/2009caat | CAATs Tests on the Creditor System | 10.00 | 0.00 | 10.00 | 12.43 | Final Report Issued |
| AE-TAL-01/2009rhd | Payments Unit - Segregation of Duties | 10.00 | 0.00 | 10.00 | 2.80 | Field Work Started |
| AE-TAL-01/2009tr296 | Internal Invoicing Processes | 15.00 | 0.00 | 15.00 | 8.05 | Field Work Started |
| AE-TAL-01/2009tro | Review of Checking Limits | 10.00 | 0.00 | 10.00 | 16.97 | Final Report Issued |
| AE-TAL-01/2009ysg | File Transfers from schools' financial systems | 10.00 | 0.00 | 10.00 | 7.31 | Field Work Ended |
| Council Tax | | | | | | |
| AC-TR-01/2009ex | Council Tax - exemptions, empty properties etc | 25.00 | 0.00 | 25.00 | | |
| AC-TR-01/2009new | Council Tax - registration of new properties | 15.00 | 0.00 | 15.00 | 13.26 | Field Work Started |
| Insurance and Risk Management | | | | | | |
| AM-YS-02/2009 | Insurance Arrangements | 15.00 | 0.00 | 15.00 | | |
| ADMINISTRATION AND PUBLIC PROTECTION SERVICE | | | | | | |
| Registration | | | | | | |
| BB-YSG-01/2009 | Electoral Arrangements | 5.00 | 0.00 | 5.00 | | |
| BB-YSG-04/2009 | Land Searches | 20.00 | 0.00 | 20.00 | 2.70 | Field Work Started |
| Members' Services | | | | | | |
| BB-YSG-18/2009 | Members' Expenses | 9.00 | 0.00 | 9.00 | 20.38 | Manager Review |
| ENVIRONMENT DIRECTORATE | | | | | | |
| ACROSS THE DIRECTORATE | | | | | | |
| 3-AMG-ACGC/2009 | North Wales Trunk Road Agency - Tunnel Service | 10.00 | 0.00 | 10.00 | 9.92 | Final Report Issued |
| PLANNING AND TRANSPORTATION SERVICE | | | | | | |
| Planning | | | | | | |
| DCYN-RD-01/2009 | Planning - Enforcement | 20.00 | 0.00 | 20.00 | 3.81 | WP Created |
| Street Care and Integrated Transport | | | | | | |
| PPR-GW06/2009 | Transport Fee Income | 15.00 | 0.00 | 15.00 | | |

| Audit Code | Audit Name | Original Plan | Adjustment | Revised Plan | Actual Days | Audit Status |
|---|--|----------------------|-------------------|---------------------|--------------------|---------------------|
| PPR-GW06/2009tr | On-Street Structure Licences | 0.00 | 10.00 | 10.00 | 1.11 | Field Work Started |
| PPR-RS-03/2009 | Arrive Alive | 10.00 | 0.00 | 10.00 | 3.04 | WP Created |
| HIGHWAYS AND MUNICIPAL SERVICE | | | | | | |
| Commissioning Unit | | | | | | |
| PBW-10/2009 | Waste Strategy - Regional Developments | 15.00 | 0.00 | 15.00 | 14.78 | Field Work Started |
| PBW-10/2009saf | Waste Recycling Centres | 10.00 | -10.00 | 0.00 | 0.51 | Cancelled |
| Municipal Provider Unit | | | | | | |
| PBW-02/2009 | Land Maintenance | 15.00 | 0.00 | 15.00 | 7.74 | WP Created |
| Highways Provider Unit | | | | | | |
| PPR-CON-03/2009 | Use of Sub-contractors, Works Unit | 15.00 | 0.00 | 15.00 | 22.64 | Field Work Started |
| GWYNEDD CONSULTANCY SERVICE | | | | | | |
| Construction and Engineering | | | | | | |
| PYM01/2009 | Compliance with Construction Design Management (CDM) Regulations | 20.00 | 0.00 | 20.00 | 17.46 | Draft Report Issued |
| PYM03/2009 | Construction Service | 15.00 | -5.00 | 10.00 | | |
| Across the service | | | | | | |
| PYMG-CON/2009CC | Current Contracts: Gwynedd Consultancy | 10.00 | 0.00 | 10.00 | 1.57 | Field Work Started |
| PYMG-CON/2009CT | Final Accounts: Gwynedd Consultancy | 5.00 | 0.00 | 5.00 | 9.20 | Field Work Started |
| ENVIRONMENT SUPPORT UNIT | | | | | | |
| PZ01/2009 | Processing of Travel Claims | 15.00 | 0.00 | 15.00 | 23.74 | Final Report Issued |
| DEVELOPMENT DIRECTORATE | | | | | | |
| LIFELONG LEARNING SERVICE | | | | | | |
| Youth and Community Services and Student Finance | | | | | | |
| EADDI02/2009 | Rhyd Ddu Outdoor Pursuit Centre | 8.00 | 0.00 | 8.00 | 2.69 | WP Created |
| EADDU01/2009 | Administration of Student Grants and Loans | 12.00 | 0.00 | 12.00 | 1.62 | |
| Leisure and Sports Development | | | | | | |
| EHAMAC6401/2009 | Arfon Leisure Centre, Caernarfon | 8.00 | 0.00 | 8.00 | | |
| EHAMAC6402/2009 | Arfon Tennis Centre | 8.00 | 0.00 | 8.00 | | |

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|--|--|----------------------|-------------------|---------------------|--------------------|---------------------|
| EHAMAC6442/2009 | Penllyn Leisure Centre, Y Bala | 8.00 | 0.00 | 8.00 | | |
| EHAMAC6447/2009 | Harlech Swimming Pool Closure Arrangements | 2.00 | 0.00 | 2.00 | | |
| ECONOMY AND REGENERATION SERVICE | | | | | | |
| Business Support | | | | | | |
| DDAT-BS-03/2009 | Business Support Loans | 15.00 | 0.00 | 15.00 | | |
| Strategic Planning and Funding | | | | | | |
| DDAT-AD-02/2009CT | Final Accounts: Regeneration Unit | 5.00 | 0.00 | 5.00 | 0.68 | Field Work Started |
| DDAT-AD-05/2009 | Wales Rural Development Plan 2007-13 - Establishment | 15.00 | 0.00 | 15.00 | 1.11 | |
| Gwynedd Training | | | | | | |
| HGT-01/2009 | Gwynedd Training Administration and Management | 20.00 | 0.00 | 20.00 | 4.08 | WP Created |
| Skills and Enterprise | | | | | | |
| DDAT-AD06/2009 | "Llwyddo'n Lleol" | 15.00 | 0.00 | 15.00 | 13.23 | Final Report Issued |
| Resources (Children and Families) | | | | | | |
| GGWAS-PLANT3/2009 | Children - Out-of-County Placements | 5.00 | 15.00 | 20.00 | 8.22 | Field Work Started |
| GGWAS-PLANT4/2009 | Children - Adoption Allowances | 8.00 | 0.00 | 8.00 | 0.23 | |
| GGWAS-PLANT5/2009 | Children - Residential Order Allowance | 8.00 | 0.00 | 8.00 | 0.09 | |
| Across the service | | | | | | |
| GGWAS-PLANT2/2009 | Family Support | 15.00 | 0.00 | 15.00 | 0.23 | |
| Central (Children and Families) | | | | | | |
| GGWAS-PLANT1/2009 | Integrated Children's System | 25.00 | -15.00 | 10.00 | 1.14 | |
| SCHOOLS SERVICE | | | | | | |
| Ancillary | | | | | | |
| 4-DAT-X-ADD/2009bro | Wales Assembly Government Community-Focussed Schools Grant 2007-08 | 6.00 | 0.00 | 6.00 | 6.30 | Final Report Issued |
| 4-DAT-X-ADD/2009gw | Wales Assembly Government School Uniform Grant 2007-08 | 5.00 | 0.00 | 5.00 | 5.89 | Final Report Issued |
| 4-DAT-X-ADD/2009ks23 | Key Stages 2 to 3 Grant | 5.00 | 0.00 | 5.00 | 5.47 | Final Report Issued |
| 4-DAT-X-ADD/2009sb | School Buildings Improvement Grant | 5.00 | 0.00 | 5.00 | 0.45 | WP Created |
| 4-DAT-X-ELWa/2009 | Post-16 Education Grant | 6.00 | 0.00 | 6.00 | 0.20 | |

| Audit Code | Audit Name | Original Plan | Adjustment | Revised Plan | Actual Days | Audit Status |
|--|--|----------------------|-------------------|---------------------|--------------------|---------------------|
| Primary Schools | | | | | | |
| EADDA05/2009 | Governor Duties (Primary Schools) | 8.00 | 0.00 | 8.00 | 1.68 | WP Created |
| EADDA18/2009 | Budgetary Control | 16.00 | 0.00 | 16.00 | 2.86 | WP Created |
| EADDA31/2009 | Priamary Schools Lettings | 12.00 | 0.00 | 12.00 | 1.77 | WP Created |
| DEVELOPMENT FINANCE UNIT | | | | | | |
| 4-DAT-CYLL-BIL/2009 | Out-of-County Education - Invoicing Arrangements | 10.00 | 0.00 | 10.00 | | |
| 4-DAT-CYLL-FLA/2009 | School Funding Formula | 3.00 | 0.00 | 3.00 | 0.65 | WP Created |
| CARE DIRECTORATE | | | | | | |
| HOUSING SERVICE | | | | | | |
| Management and Rent and Supported Housing | | | | | | |
| T-TAI-H01/2009 | Tenant Contributions to Heating Costs | 8.00 | 0.00 | 8.00 | 7.78 | Draft Report Issued |
| Private Sector Housing | | | | | | |
| T-TAI-G08/2009 | "Here to Help" Scheme | 10.00 | 0.00 | 10.00 | 5.84 | Field Work Started |
| Housing Maintenance Operational Unit | | | | | | |
| T-TAI-S07/2009 | Final Accounts: Housing | 5.00 | 0.00 | 5.00 | 8.11 | Field Work Started |
| T-TCC-01/2009 | Council Housing Maintenance - Workflows | 30.00 | 0.00 | 30.00 | | |
| SOCIAL SERVICES | | | | | | |
| Physical Disability | | | | | | |
| GGWAS-C03/2009 | Physical Disability - Control over blue badges | 10.00 | 0.00 | 10.00 | 12.18 | Final Report Issued |
| GGWAS-C05/2009 | Physical Disability - Joint Store Service Contract | 10.00 | 0.00 | 10.00 | 3.04 | Field Work Started |
| Learing Disabililty | | | | | | |
| GGWAS-D01/2009pr | Learning Disabililities - Private Day Care | 10.00 | 0.00 | 10.00 | 1.35 | Field Work Started |
| GGWAS-D10/2009 | Learning Disabililty Register - controls for ensuring completeness | 10.00 | 0.00 | 10.00 | 2.45 | Field Work Started |
| Across the service | | | | | | |
| 5-GOF-GCY-ARALW/2009 | Social Services: On Call and Emergency Arrangements | 20.00 | 0.00 | 20.00 | 19.90 | Final Report Issued |
| 5-GOF-X-CYMD/2009 | Social Services Grants | 20.00 | 0.00 | 20.00 | | |
| GDAPR-GC05/2009 | Support Worker Costs | 15.00 | 0.00 | 15.00 | 24.01 | Manager Review |

| Audit Code | Audit Name | Original Plan | Adjustment | Revised Plan | Actual Days | Audit Status |
|---|--|----------------------|-------------------|---------------------|--------------------|---------------------|
| Elderly persons | | | | | | |
| GDAPR-H06/2009 | Management of Apetito Contract | 15.00 | 0.00 | 15.00 | 20.76 | Field Work Started |
| PROVIDER SERVICES | | | | | | |
| Catering | | | | | | |
| M-GMG-A01/2009 | Food Purchasing and Stock Control | 25.00 | 0.00 | 25.00 | | |
| Day and Residential | | | | | | |
| 5-GOF-CART1338/2009 | Plas Hafan Home for the Elderly, Nefyn | 8.00 | 0.00 | 8.00 | 10.64 | Final Report Issued |
| 5-GOF-CART1339/2009 | Plas Ogwen Home for the Elderly, Bethesda | 8.00 | 0.00 | 8.00 | 11.51 | Final Report Issued |
| 5-GOF-CART1340/2009 | Plas Pengwaith Home for the Elderly, Llanberis | 8.00 | 0.00 | 8.00 | 11.15 | Final Report Issued |
| 5-GOF-CART1343/2009 | Hafod y Gest Home for the Elderly, Porthmadog | 8.00 | 0.00 | 8.00 | 15.32 | Final Report Issued |
| 5-GOF-CART1344/2009 | Plas Gwilym Home for the Elderly, Penygroes | 8.00 | 0.00 | 8.00 | 8.84 | Final Report Issued |
| 5-GOF-CART1350/2009 | Hafod Mawddach Home for the Elderly, Barmouth | 8.00 | 0.00 | 8.00 | 11.10 | Final Report Issued |
| 5-GOF-CART1352/2009 | Bron y Graig Home for the Elderly, Y Bala | 8.00 | 0.00 | 8.00 | 8.51 | Final Report Issued |
| 5-GOF-CART1354/2009 | Bryn Llewelyn Home for the Elderly, Llan Ffestiniog | 8.00 | 0.00 | 8.00 | 8.24 | Final Report Issued |
| 5-GOF-CART1355/2009 | Bryn Blodau Home for the Elderly, Llan Ffestiniog | 8.00 | 0.00 | 8.00 | 8.49 | Final Report Issued |
| 5-GOF-CART1357/2009 | Llys Cadfan Home for the Elderly, Tywyn | 8.00 | 0.00 | 8.00 | 8.41 | Final Report Issued |
| GDAPR-H01/2009 | Gifts for Residential Home Staff | 15.00 | 0.00 | 15.00 | 16.73 | Final Report Issued |
| GDARP-E01/2009 | Provider Services Properties - Commissioning of work | 10.00 | 0.00 | 10.00 | | |
| GGWAS-D04/2009arf | Learning Disabilities - Day Centres (Arfon) | 8.00 | 0.00 | 8.00 | 17.80 | Draft Report Issued |
| GGWAS-D04/2009dwy | Learning Disabilities - Day Centres (Dwyfor) | 8.00 | 0.00 | 8.00 | 17.86 | Draft Report Issued |
| GGWAS-D04/2009mei | Learning Disabilities - Day Centres (Meirionnydd) | 9.00 | 0.00 | 9.00 | 17.05 | Final Report Issued |
| Home Care | | | | | | |
| GDAPR-GC02/2009 | Home Carer Wages Control | 35.00 | 0.00 | 35.00 | | |
| CARE SUPPORT UNIT | | | | | | |
| GRH-GW03/2009 | Health and Safety of Care Staff | 15.00 | 0.00 | 15.00 | | |
| CARE POLICY AND PERFORMANCE UNIT | | | | | | |
| 5-GOF-PaPh-1/2009gc | Collection of Social Services Data for Performance Management purposes | 20.00 | 0.00 | 20.00 | | |