

GWYNEDD COUNCIL

COMMITTEE	AUDIT COMMITTEE
DATE	12 MARCH 2009
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	21
Working Papers Created	2
Field Work Started	37
Field Work Ended	3
Draft Report Issued	10
Final Report Issued	41
Total	<u>114</u>

2.2 The performance target for 2008/09 is that 95% of this work programme is completed.

2.3 The table shows that 37 of the audits (32%) are noted as "Field Work Started". The appendix shows that the field work for the vast majority of these audits is drawing to a close.

2.4 It is seen also that a further 21 audits out of 114 (18%) remain "Planned".

2.5 As part of the process for planning work for 2009/10, consideration had to be given to any audits from the 2008/09 plan that were unlikely to be completed. As a result, the following audits have been included in the draft 2009/10 plan which mean that they are not expected to be completed during as part of the 2008/09 work:

- Electoral Arrangements
- Building Service
- Administration of Student Grants and Loans
- Family Support
- Out-of-County Education - Invoicing Arrangements

2.6 Although these audits will not be completed, if all other audits are undertaken then the target of 95% will still be reached, with 109 out of 114 audits in the plan being achieved.

2.7 The remainder of the audits (as at 28 February) that are categorised as “Planned” are:

- Corporate Governance - Officer Authorisation Arrangements
- Contracts - Exemption Checking
- e-Procurement Project
- Research Project Output
- Galw Gwynedd Contact Centre
- Configuration Management
- Anti-Malware Software
- Implementation of Local Pay Review
- Arfon Leisure Centre, Caernarfon
- Arfon Tennis Centre
- Penllyn Leisure Centre, Y Bala
- Harlech Swimming Pool Closure Arrangements
- Wales Rural Development Plan 2007-13 - Establishment
- Children - Adoption Allowances
- Children - Residential Order Allowance
- Integrated Children's System

2.8 Arrangements have been put in place to ensure that the remainder of the audit plan is completed. Not only has every post within the Unit now been filled, but it is also possible to take advantage of additional resources in order to assist with some of these specific audits. Each audit in the above list has been assigned to a specific officer.

3. AMENDMENTS TO THE PLAN

3.1 In addition to amendments to the original 2008/09 plan that have been reported to the Audit Committee in previous meetings, the following minor amendment has been made to the plan:

- A change in the number of days for different types of contract audit within Gwynedd Consultancy. The days for auditing Current Contracts has been reduced from 10 days to 3 days, and audit of Final Accounts increased from 5 days to 12 days.

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	57.95	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	16.81	Field Work Started
1-CTRT-01/2009	Corporate Contracts Register	20.00	0.00	20.00	22.12	Final Report Issued
1-CTRT-02/2009	Lists of Approved Contractors	20.00	0.00	20.00	1.58	Field Work Started
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	16.41	Field Work Started
AW-TG-07/2009af	ICT: Anti-Fraud Work	15.00	0.00	15.00	14.85	Field Work Started
PYMG-CON/2009SBIG	SBIG Contracts	10.00	0.00	10.00	4.50	Field Work Started
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	0.95	
Performance and Project Management						
1-CORFF-05/2009dar	Provider Services IT System Project	10.00	0.00	10.00	4.49	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	Disposal of Council Property	10.00	0.00	10.00	11.04	Final Report Issued
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	7.38	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	17.65	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	25.95	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	15.18	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	20.09	Field Work Started
AL-CYF-19/2009	Implementation of Local Pay Review	40.00	0.00	40.00	0.47	
Central Accountancy						
AN-ACY-02/2009	Transfer and Reconciliation of the Main Accounting System's Feeder Systems	20.00	0.00	20.00	16.80	Final Report Issued

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	10.73	Final Report Issued
AE-TAL-01/2009tr296	Internal Invoicing Processes	15.00	0.00	15.00	15.00	Final Report Issued
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	8.66	Field Work Ended
Council Tax						
AC-TR-01/2009ex	Council Tax - exemptions, empty properties etc	25.00	0.00	25.00	11.91	Field Work Started
AC-TR-01/2009new	Council Tax - registration of new properties	15.00	0.00	15.00	20.24	Final Report Issued
Insurance and Risk Management						
AM-YS-02/2009	Insurance Arrangements	15.00	0.00	15.00	6.03	WP Created
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	29.49	Final Report Issued
Members' Services						
BB-YSG-18/2009	Members' Expenses	9.00	0.00	9.00	20.38	Draft Report Issued
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	4.66	WP Created
Street Care and Integrated Transport						
PPR-GW06/2009	Transport Fee Income	15.00	0.00	15.00	8.39	Field Work Started

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	10.27	Draft Report Issued
PPR-RS-03/2009	Arrive Alive	10.00	0.00	10.00	4.84	Field Work Ended
HIGHWAYS AND MUNICIPAL SERVICE						
Commissioning Unit						
PBW-10/2009	Waste Strategy - Regional Developments	15.00	0.00	15.00	18.74	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	12.51	Field Work Ended
Highways Provider Unit						
PPR-CON-03/2009	Use of Sub-contractors, Works Unit	15.00	0.00	15.00	30.00	Draft Report Issued
GWYNEDD CONSULTANCY SERVICE						
Construction and Engineering						
PYM01/2009	Compliance with Construction Design Management (CDM) Regulations	20.00	0.00	20.00	19.77	Final Report Issued
PYM03/2009	Construction Service	15.00	-5.00	10.00		
Across the service						
PYMG-CON/2009CC	Current Contracts: Gwynedd Consultancy	10.00	-7.00	3.00	1.57	Field Work Started
PYMG-CON/2009CT	Final Accounts: Gwynedd Consultancy	5.00	7.00	12.00	10.96	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	8.47	Final Report Issued
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		

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
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						
Community Regeneration						
BE-POL-10/2009	Communities First Programme	0.00	15.00	15.00	9.16	Field Work Started
Business Support						
DDAT-BS-03/2009	Business Support Loans	15.00	-15.00	0.00		Cancelled
Strategic Planning and Funding						
DDAT-AD-02/2009CT	Final Accounts: Regeneration Unit	5.00	0.00	5.00	0.99	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	4.76	Field Work Started
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	18.70	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

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
4-DAT-X-ADD/2009sb	School Buildings Improvement Grant	5.00	0.00	5.00	2.58	Field Work Started
4-DAT-X-ELWa/2009	Post-16 Education Grant	6.00	0.00	6.00	0.61	Final Report Issued
Primary Schools						
EADDA05/2009	Governor Duties (Primary Schools)	8.00	0.00	8.00	4.74	Field Work Started
EADDA18/2009	Budgetary Control	16.00	0.00	16.00	8.60	Field Work Started
EADDA31/2009	Primary Schools Lettings	12.00	0.00	12.00	2.61	Field Work Started
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	4.34	Field Work Started
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	9.14	Final Report Issued
Private Sector Housing						
T-TAI-G08/2009	"Here to Help" Scheme	10.00	0.00	10.00	14.97	Final Report Issued
Housing Maintenance Operational Unit						
T-TAI-S07/2009	Final Accounts: Housing	5.00	0.00	5.00	11.04	Field Work Started
T-TCC-01/2009	Council Housing Maintenance - Workflows	30.00	0.00	30.00	2.91	Field Work Started
SOCIAL SERVICES						
Physical Disability						
GGWAS-C03/2009	Physical Disability - Control over blue badges	10.00	0.00	10.00	12.49	Final Report Issued
GGWAS-C05/2009	Physical Disability - Joint Store Service Contract	10.00	0.00	10.00	5.77	Field Work Started
Learning Disability						
GGWAS-D01/2009pr	Learning Disabilities - Private Day Care	10.00	0.00	10.00	7.30	Field Work Started
GGWAS-D10/2009	Learning Disability Register - controls for ensuring completeness	10.00	0.00	10.00	5.22	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

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
5-GOF-X-CYMD/2009	Social Services Grants	20.00	0.00	20.00	13.51	Field Work Started
GDAPR-GC05/2009	Support Worker Costs	15.00	0.00	15.00	29.05	Final Report Issued
Elderly persons						
GDAPR-H06/2009	Management of Apetito Contract	15.00	0.00	15.00	22.73	Draft Report Issued
PROVIDER SERVICES						
Catering						
M-GMG-A01/2009	Food Purchasing and Stock Control	25.00	0.00	25.00	4.85	Field Work Started
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	0.34	Field Work Started
GGWAS-D04/2009arf	Learning Disabilities - Day Centres (Arfon)	8.00	0.00	8.00	20.64	Draft Report Issued
GGWAS-D04/2009dwy	Learning Disabilities - Day Centres (Dwyfor)	8.00	0.00	8.00	19.18	Final Report Issued
GGWAS-D04/2009mei	Learning Disabilities - Day Centres (Meirionnydd)	9.00	0.00	9.00	17.73	Final Report Issued
Home Care						
GDAPR-GC02/2009	Home Carer Wages Control	35.00	0.00	35.00	34.93	Field Work Started
CARE SUPPORT UNIT						
GRH-GW03/2009	Health and Safety of Care Staff	15.00	0.00	15.00	1.18	Field Work Started
CARE POLICY AND PERFORMANCE UNIT						

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
5-GOF-PaPh-1/2009gc	Collection of Social Services Data for Performance Management purposes	20.00	0.00	20.00	0.88	Field Work Started