

## GWYNEDD COUNCIL

COMMITTEE	<b>AUDIT COMMITTEE</b>
DATE	<b>28 SEPTEMBER 2009</b>
TITLE	<b>INTERNAL AUDIT PLAN 2009/10</b>
PURPOSE	<b>TO GIVE THE COMMITTEE AN UPDATE ON PROGRESS AGAINST THE 2009/10 INTERNAL AUDIT PLAN</b>
AUTHOR	<b>DEWI MORGAN, SENIOR MANAGER AUDIT &amp; RISK</b>
ACTION	<b>FOR INFORMATION</b>

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### **1. INTRODUCTION**

1.1 This report is a progress report on completion of the 2009/2010 internal audit plan.

### **2. SUMMARY OF PROGRESS AGAINST THE PLAN**

2.1 The 2009/10 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 31 August 2009. The current status of the work in the operational plan is as follows:

<b>Audit Status</b>	<b>Number</b>
Planned	61
Staff Booked	1
Working Papers Created	8
Field Work Started	21
Field Work Ended	2
Manager Review	2
Draft Report Issued	4
Report Agreed	2
Final Report Issued	3
Total	<u>104</u>

Cancelled

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2.2 The performance target for 2008/09 is 95%. At the end of quarter 2, as part of the usual performance monitoring arrangements, consideration will have to be given as to whether or not temporary additional resources will be required in order to complete the plan, whilst giving due consideration to the attached costs of doing so.

2.3 The draft audit plan was based on audit resources of 1,573 audit days being available to Gwynedd Council. However, because of the prospects of long-term illness, the predicted resources had to be reduced before the end of the first quarter, and the section's final business plan was based on 1,441 day being available to undertake Gwynedd Council's internal audits.

- 2.4 The audits that were contained in the draft plan but have not been included in the final plan have been moved to the draft 2010/2011 plan. These are:
- School Transport
  - Administration of the Electoral Register
  - Cist Gwynedd
  - Wales Rural Development Plan
  - Updating of the website and intranet site
  - Galw Gwynedd Contact Centre
  - Land and Property Register (Information Unit)
  - Records Management Unit
  - Asset Management Plan
  - Environment services Grants less than £100,000

### **3. AMENDMENTS TO THE PLAN**

- 3.1 As can be seen, the plan in the Appendix contains some amendments. The IT audit plan has been refined, so that Internal Audit will concentrate this year on ensuring compliance with CoCo requirements, which are system security standards which must be complied with if the Council is to share data with Government agencies. This means that ICT Contracts will not be audited this year, and the scope of the audit on IT ordering arrangements has been reduced.
- 3.2 Tendering for banking services will not take place until 2010/2011, which means that the audit days that had been allocated to this work has been reduced from 12 to 2 days. This will allow Internal Audit to ensure, before the end of March 2010, that a timetable for the process has been established.

### **4. RECOMMENDATION**

- 4.1 The Committee is asked to note the contents of this report as an update on progress against the 2009/10 audit plan, offer comments thereon and accept the report.



# Internal Audit Plan 2009/10

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
<b>CORPORATE</b>						
1-CORFF-02/2010	Use of Consultants	20.00	0.00	20.00		
1-CORFF-09/2010	Exemptions from the corporate training arrangements	15.00	0.00	15.00	21.86	Field Work Ended
1-CPGV-01/2010a	Corporate Governance Framework	20.00	0.00	20.00		
1-CPGV-01/2010ags	Contribution to Preparation of the Annual Governance Stat	20.00	0.00	20.00	11.62	Field Work Started
1-CPGV-01/2010b	Corporate Governance - Comparative Review	10.00	0.00	10.00	3.04	Field Work Started
1-CTRT-04/2010a	Contract Management - Site Visits	6.00	0.00	6.00	0.43	WP Created
1-CTRT-04/2010b	Contract Management - Performance Bonds	4.00	0.00	4.00	1.16	Field Work Started
1-CTRT-04/2010c	Contract Management - SBIG Contracts	10.00	0.00	10.00		
1-CTRT-06/2010	Contract Terms and Tendering Documents	5.00	0.00	5.00	5.36	Field Work Started
AN-ACY-03/2010	Budgetary Control	25.00	0.00	25.00	11.53	Field Work Started
AO-ARL-05/2010	NFI (National Fraud Initiative)	40.00	0.00	40.00	21.19	Field Work Started
BE-POL-07/2010	Corporate Performance Indicators	25.00	0.00	25.00	3.78	WP Created
<b>EDUCATION</b>						
<b>Education Consortium</b>						
4-DAT-X-ADD/2010brec	Primary Schools Free Breakfast Initiative Grant	10.00	0.00	10.00	16.58	Field Work Started
4-DAT-X-ADD/2010bro	Wales Assembly Government Community-Focussed Schoc	5.00	0.00	5.00	6.07	Final Report Issued
4-DAT-X-ADD/2010ks23	Key Stages 2 to 3 Grant	5.00	0.00	5.00	4.81	Field Work Started
4-DAT-X-ADD/2010sb	School Buildings Improvement Grant	5.00	0.00	5.00		
4-DAT-X-ADD/2010yb	Headteacher Assistance for Small Schools Grant	3.00	0.00	3.00	3.51	Draft Report Issued
4-DAT-X-ELWa/2010	Post-16 Education Grant	1.00	0.00	1.00		
<b>Pupils and Inclusion</b>						
EADDA10/2010	Integration	20.00	0.00	20.00	1.58	Planning
<b>Schools</b>						
EADDA16/2010	Primary Schools - Recruitment Arrangements for Auxilliary	24.00	0.00	24.00	1.78	Field Work Started

<b>Audit Code</b>	<b>Audit Name</b>	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
EADDA21/2010	Arrears of Dinner Money, Primary Schools	25.00	0.00	<b>25.00</b>	<b>0.30</b>	Planning
EADDA32/2010	Unofficial Funds	6.00	0.00	<b>6.00</b>	<b>4.15</b>	Draft Report Issued
EADDAY4004/2010	Ysgol Brynrefail	12.00	0.00	<b>12.00</b>		
EADDAY4030/2010	Ysgol Y Gader	11.00	0.00	<b>11.00</b>		
EADDAY4031/2010	Ysgol Y Moelwyn	11.00	0.00	<b>11.00</b>		
EADDAY4033/2010	Ysgol Y Berwyn	12.00	0.00	<b>12.00</b>		
EADDAY4039/2010	Ysgol Syr Hugh Owen	12.00	0.00	<b>12.00</b>		
EADDAY7000/2010	Ysgol Coed Menai	6.00	0.00	<b>6.00</b>		
EADDAY7002/2010	Ysgol Pendalar	6.00	0.00	<b>6.00</b>		
EADDAY7010/2010	Ysgol Hafod Lon	6.00	0.00	<b>6.00</b>		

## **HUMAN RESOURCES**

### **Health and Safety**

BC-PER-02/2010	Health and Safety Audits	15.00	0.00	<b>15.00</b>		
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## **FINANCE**

### **Across the department**

AO-ARL-07/2010	Finance System Licences	25.00	0.00	<b>25.00</b>		
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### **Financial**

AO-ARL-06/2010	Cheque Control	20.00	0.00	<b>20.00</b>	<b>22.34</b>	Field Work Started
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### **Investment and Treasury Management**

AN-ACY-05/2010	Treasury Management - New Strategy	10.00	0.00	<b>10.00</b>	<b>6.16</b>	Field Work Started
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### **Accountancy**

4-DAT-CYLL-BIL/2010	Out-of-County Education - Invoicing Arrangements	10.00	0.00	<b>10.00</b>	<b>4.92</b>	Field Work Started
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AN-ACY-01/2010	Bank Tender	12.00	-10.00	<b>2.00</b>		
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AN-ACY-08/2010	Tax Returns	12.00	0.00	<b>12.00</b>		
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AN-ACY-10/2010	Precepts	10.00	0.00	<b>10.00</b>	<b>9.16</b>	Draft Report Issued
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AN-ACY-13/2010	Bank Reconciliation	20.00	0.00	<b>20.00</b>		
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### **Pensions and Payroll**

<b>Audit Code</b>	<b>Audit Name</b>	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
AL-CYF-01/2010sys	Mew Personnel-Payroll System	20.00	0.00	<b>20.00</b>		
AP-PEN-01/2010	Pensions	34.00	0.00	<b>34.00</b>		
<b>Revenue</b>						
AC-TR-01/2010	Council Tax System - Formulae and Algorithms	25.00	0.00	<b>25.00</b>		
AC-TR-09/2010	Local Taxation - Printing Contract	10.00	0.00	<b>10.00</b>	<b>0.41</b>	
AC-TR-11/2010	NNDR - Evaluation list	20.00	0.00	<b>20.00</b>		

## PROVIDER AND LEISURE

### Leisure

EHAMAC6404/2010	Bangor Swimming Pool	8.00	0.00	<b>8.00</b>	<b>10.47</b>	Manager Review
EHAMAC6406/2010	Plas Ffrancon Leisure Centre	8.00	0.00	<b>8.00</b>	<b>7.56</b>	Field Work Started
EHAMAC6422/2010	Dwyfor Leisure Centre	8.00	0.00	<b>8.00</b>	<b>9.49</b>	Draft Report Issued
EHAMAC6448/2010	Bro Dysynni Leisure Centre	8.00	0.00	<b>8.00</b>	<b>7.51</b>	Manager Review

### Residential and Day

5-GOF-CART1333/2010	Plas Maesincla, Caernarfon	8.00	0.00	<b>8.00</b>	<b>8.89</b>	Agree Report
5-GOF-CART1341/2010	Plas y Don, Pwllheli	8.00	0.00	<b>8.00</b>	<b>0.37</b>	WP Created
5-GOF-CART1345/2010	Plas Hedd, Bangor	8.00	0.00	<b>8.00</b>	<b>4.47</b>	Field Work Started
5-GOF-CART1356/2010	Cefn Rodyn, Dolgellau	8.00	0.00	<b>8.00</b>	<b>9.55</b>	Final Report Issued
GDAPR-H01/2010	Personal Monies of Home Residents	20.00	0.00	<b>20.00</b>		
GDAPR-H01/2010cr	Residential Homes - Unofficial Funds	15.00	0.00	<b>15.00</b>		
GDARP-D07/2010	Bryn Afon	5.00	0.00	<b>5.00</b>		

## DEMOCRACY AND LEGAL

### Registration

BB-YSG-01/2010	Election Arrangements	6.00	0.00	<b>6.00</b>		
BB-YSG-17/2010	Arrangements for Registering Births, Deaths and Marriages	20.00	0.00	<b>20.00</b>		

### Democracy

BB-YSG-18/2010	Member Training	8.00	0.00	<b>8.00</b>		
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## ECONOMY AND COMMUNITY

<b>Audit Code</b>	<b>Audit Name</b>	<b>Original Plan</b>	<b>Adjustment</b>	<b>Revised Plan</b>	<b>Actual Days</b>	<b>Audit Status</b>
<b>Business support</b>						
DDAT-BS-03/2010	Business Support Loans	10.00	0.00	<b>10.00</b>		
<b>Youth</b>						
EADDU01/2010	Administration of Student Grants and Loans	10.00	0.00	<b>10.00</b>		
<b>Maritime and country parks</b>						
EHAMM-01/2010	Yr Hafan, Pwllheli	15.00	0.00	<b>15.00</b>	<b>4.15</b>	Field Work Started
EHAMM-04/2010	Maritime Service	20.00	0.00	<b>20.00</b>	<b>5.81</b>	Field Work Started
<b>Strategy and development Programmes</b>						
DDAT-AD-02/2010	Final Accounts: Regeneration Unit	5.00	0.00	<b>5.00</b>		
<b>CUSTOMER CARE</b>						
<b>Emergency Planning</b>						
BC-PER-01/2010	Emergency Planning and Business Continuity	16.00	0.00	<b>16.00</b>		
<b>Information Technology</b>						
AW-TG-02/2010a	Logging and Monitoring	10.00	0.00	<b>10.00</b>		
AW-TG-02/2010b	Hardware Asset Management	10.00	0.00	<b>10.00</b>		
AW-TG-05/2010	Arrangements for ordering IT goods	10.00	-5.00	<b>5.00</b>	<b>0.51</b>	
AW-TG-07/2010	Compliance with CoCo requirements	0.00	25.00	<b>25.00</b>		
AW-TG-11/2010ctrc	ICT Contracts	10.00	-10.00	<b>0.00</b>		Cancelled
AW-TG-12/2010	User Account Management	5.00	0.00	<b>5.00</b>	<b>0.68</b>	
<b>SOCIAL SERVICES</b>						
<b>Across the department</b>						
5-GOF-PaPh-1/2010	ollection of Social Services Data for Performance Managen	25.00	0.00	<b>25.00</b>	<b>23.72</b>	Field Work Ended
5-GOF-X-CYLL/2010a	Devolved Budgets (Joint Review Action Plan)	25.00	0.00	<b>25.00</b>		
5-GOF-X-CYLL/2010b	Adult Services Spending Patterns (Joint Review Action Plai	20.00	0.00	<b>20.00</b>		
5-GOF-X-CYLL/2010c	Formulae for Unit Costs (Joint Review Action Plan)	12.00	0.00	<b>12.00</b>		
GDAPR-L01/2010	Welfare Rights Unit	10.00	0.00	<b>10.00</b>		
GTG-SYS01/2010	RAISE	15.00	0.00	<b>15.00</b>		

<b>Audit Code</b>	<b>Audit Name</b>	<b>Original Plan</b>	<b>Adjustment</b>	<b>Revised Plan</b>	<b>Actual Days</b>	<b>Audit Status</b>
<b>Business</b>						
GGWAS-02/2010	Social Services Contracts and Expenditure (Joint Review A	25.00	0.00	<b>25.00</b>	<b>0.00</b>	
<b>Adults</b>						
GCC-08/2010	Payments to Independent Residential Homes	20.00	0.00	<b>20.00</b>		
<b>Children and Families</b>						
GGWAS-P03/2010	Children - Agency Staff Database (3 Year Plan)	20.00	0.00	<b>20.00</b>		
GGWAS-P06/2010	Children's Services - referrals and supervision	25.00	0.00	<b>25.00</b>		
GGWAS-PLANT2/2010	Family Support	15.00	0.00	<b>15.00</b>		
GGWAS-PLANT8/2010	System for planning for the future of children and Young Pe	12.00	0.00	<b>12.00</b>		
<b>HIGHWAYS AND MUNICIPAL</b>						
<b>Across the department</b>						
3-AMG-ACGC/2010	North Wales Trunk Road Agency	10.00	0.00	<b>10.00</b>		
<b>Fleet</b>						
PGW-TR-02/2010	Security of Assets and Stores	30.00	0.00	<b>30.00</b>	<b>26.46</b>	Field Work Started
PPR-GW03/2010	Fleet Management	20.00	0.00	<b>20.00</b>	<b>2.43</b>	WP Created
<b>Waste Management and Streetscene</b>						
PBW-10/2010	Waste Strategy	20.00	0.00	<b>20.00</b>	<b>0.73</b>	Staff Booked
PBW-10/2010saf	Waste Rceycling Centres	15.00	0.00	<b>15.00</b>		
<b>REGULATORY (PLANNING,TRANSPORTATION AND PUBLIC PROTECTION)</b>						
<b>Environment</b>						
3-AMG-GWLAD/2010	Public Footpaths	6.00	0.00	<b>6.00</b>	<b>10.35</b>	Agree Report
<b>Planning</b>						
DCYN-RD-01/2010	Section 106 Agreements	15.00	0.00	<b>15.00</b>	<b>1.62</b>	WP Created
<b>Public Protection</b>						
2ADN-GGYC-GYC/2010	Public Protection - Use of Flare; Management	15.00	0.00	<b>15.00</b>		
<b>Transportation and Street Care</b>						
3-AMG-FFYRDD/2010	Traffic Orders	20.00	0.00	<b>20.00</b>	<b>1.15</b>	WP Created

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
<b>STRATEGIC AND IMPROVEMENT</b>						
<b>Procurement and Efficiency</b>						
BE-POL-08/2010e	e-Procurement Project	15.00	0.00	15.00	1.09	
BE-POL-08/2010p	North Wales Procurement Partnership	15.00	0.00	15.00	2.20	WP Created
<b>Strategic Direction</b>						
T-TAI-C02/2010	"Independence and Wellbeing" Grant	15.00	0.00	15.00	4.82	Field Work Started
<b>HOUSING</b>						
<b>Across the department</b>						
T-TAI-H04/2010	Communities of Need - intervention and redirection (3 year	15.00	0.00	15.00		
<b>Housing Maintenance</b>						
T-TAI-S07/2010	Final Accounts: Housing	10.00	0.00	10.00	1.42	Field Work Started
<b>Rent and Housing Management</b>						
T-TAI-H05/2010	Estate Warden Scheme	12.00	0.00	12.00		
T-TAI-T01/2010	Housing Stock Transfer Arrangements	15.00	0.00	15.00		
<b>Private Sector Housing</b>						
T-TAI-G06/2010	Welfare Adaptions: Monitoring, Control and Enforcement	20.00	0.00	20.00		
T-TAI-G09/2010	Home Improvement Partnership - "Houseproud"	10.00	0.00	10.00		
T-TAI-G10/2010	Arrangements for bringing vacant properties back into use (	12.00	0.00	12.00		
<b>GWYNEDD CONSULTANCY</b>						
<b>Buildings and Environmental</b>						
3-AMG-EID/2010	Building Services - Prioritisation of Work	15.00	0.00	15.00	0.93	WP Created
<b>Across the department</b>						
PYMG-CON/2010bgr	Bangor Railway Station Project	15.00	0.00	15.00	11.51	Final Report Issued
PYMG-CON/2010CC	Current Contracts: Gwynedd Consultancy	5.00	0.00	5.00		Field Work Started
PYMG-CON/2010CT	Final Accounts: Gwynedd Consultancy	10.00	0.00	10.00	6.58	Field Work Started