

## GWYNEDD COUNCIL

COMMITTEE	<b>AUDIT COMMITTEE</b>
DATE	<b>14 JANUARY 2010</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 December 2009. The current status of the work in the operational plan is as follows:

<b>Audit Status</b>	<b>Number</b>
Planned	34
Staff Booked	2
Working Papers Created	6
Field Work Started	20
Field Work Ended	3
Draft Report Issued	13
Final Report Issued	27
Total	<u>105</u>
Cancelled	2

2.2 The performance target for 2008/09 is 95%. At the end of the third quarter, on 31 December 2009, 68% of the audits in the plan had either been completed or were in progress.

2.3 The remaining tasks in the plan have been allocated to individual auditors. Although it is not possible to predict with certainty any requirements for responsive audits during the remainder of 2009/10, the majority of the responsive audits that have been in progress during the year have been completed, with the aim of ensuring that auditors can concentrate on completing the plan in the final quarter.

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

- 3.1 One amendment has been made to the plan since the previous meeting of the Audit Committee.
- 3.2 The original 2009/10 plan contained a 10-day audit of Business Support Loans. Although there have been occasions during 2009/10, and in previous years, where the Council has made loans to support businesses, these have been made on an “ad-hoc” basis, and where appropriate Internal Audit have given opinion and advice on the risks relating to individual loans.
- 3.3 The Economy and Community Department are currently in the process of commissioning a feasibility study for establishing such a loans fund in the future. Undertaking an audit at this stage would not be timely; a more effective use of internal audit resources would be to conduct this audit if / when a new fund is established.
- 3.4 A 10-day audit of the Administration of Student Grants and Loans has been included in the original audit plan. After establishing the scope of the audit (including consideration of the requirements of the Assembly Government), it became apparent that 10 days would not be sufficient for undertaking all the necessary tests. The 10 days originally earmarked for the audit of Business Support Loans have been transferred to audit of the Administration of Student Grants and Loans, in order to increase that audit’s budget to 20 days.

### **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	30.14	Final Report Issued
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	14.35	Field Work Started
1-CPGV-01/2010b	Corporate Governance - Comparative Review	10.00	0.00	10.00	10.50	Final Report Issued
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	5.62	Final Report Issued
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	6.92	Draft Report Issued
AN-ACY-03/2010	Budgetary Control	25.00	0.00	25.00	15.23	Field Work Started
AO-ARL-05/2010	NFI (National Fraud Initiative)	40.00	0.00	40.00	34.07	Field Work Started
BE-POL-07/2010	Performance Account Manager Arrangements	25.00	0.00	25.00	23.36	Draft Report Issued
<b>EDUCATION</b>						
<b>Education Consortium</b>						
4-DAT-X-ADD/2010brec	Primary Schools Free Breakfast Initiative Grant	10.00	0.00	10.00	19.81	Final Report Issued
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	8.85	Final Report Issued
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	6.62	Final Report Issued
4-DAT-X-ELWa/2010	Post-16 Education Grant	1.00	0.00	1.00	0.07	Planning
<b>Pupils and Inclusion</b>						
EADDA10/2010	Integration	20.00	0.00	20.00	18.68	Field Work Started
<b>Schools</b>						
EADDA16/2010	Primary Schools - Recruitment Arrangements for Auxilliary	24.00	0.00	24.00	5.39	Final Report Issued

<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>
EADDA21/2010	Arrears of Dinner Money, Primary Schools	25.00	0.00	<b>25.00</b>	<b>1.24</b>	Field Work Started
EADDA32/2010	Unofficial Funds	6.00	0.00	<b>6.00</b>	<b>4.55</b>	Final 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>	<b>0.21</b>	
EADDAY4031/2010	Ysgol Y Moelwyn	11.00	0.00	<b>11.00</b>	<b>2.03</b>	Field Work Started
EADDAY4033/2010	Ysgol Y Berwyn	12.00	0.00	<b>12.00</b>	<b>0.77</b>	Planning
EADDAY4039/2010	Ysgol Syr Hugh Owen	12.00	0.00	<b>12.00</b>	<b>0.11</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>	<b>0.23</b>	
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## **FINANCE**

### **Across the department**

AO-ARL-07/2010	Finance System Licences	25.00	0.00	<b>25.00</b>	<b>5.54</b>	Field Work Started
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### **Financial**

AO-ARL-06/2010	Cheque Control	20.00	0.00	<b>20.00</b>	<b>31.57</b>	Final Report Issued
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### **Investment and Treasury Management**

AN-ACY-05/2010	Treasury Management	10.00	0.00	<b>10.00</b>	<b>10.88</b>	Draft Report Issued
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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>10.91</b>	Final Report Issued
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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>	<b>10.00</b>	Field Work Ended
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AN-ACY-10/2010	Precepts	10.00	0.00	<b>10.00</b>	<b>11.24</b>	Draft Report Issued
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AN-ACY-13/2010	Bank Reconciliation	20.00	0.00	<b>20.00</b>	<b>6.39</b>	Field Work Started
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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-11/2010	New Pensioners	10.00	0.00	<b>10.00</b>	<b>2.28</b>	Field Work Started
AP-PEN-14/2010	Pensions - Transfers Out	10.00	0.00	<b>10.00</b>	<b>2.30</b>	Field Work Started
AP-PEN-15/2010	Death in Service Grants	14.00	0.00	<b>14.00</b>	<b>0.82</b>	Field Work Started
<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>10.97</b>	Draft Report Issued
AC-TR-11/2010	NNDR - Evaluation list	20.00	0.00	<b>20.00</b>	<b>15.62</b>	Field Work Ended

## PROVIDER AND LEISURE

### Leisure

EHAMAC6404/2010	Bangor Swimming Pool	8.00	0.00	<b>8.00</b>	<b>12.15</b>	Final Report Issued
EHAMAC6406/2010	Plas Ffrancon Leisure Centre	8.00	0.00	<b>8.00</b>	<b>9.69</b>	Final Report Issued
EHAMAC6422/2010	Dwyfor Leisure Centre	8.00	0.00	<b>8.00</b>	<b>10.17</b>	Final Report Issued
EHAMAC6448/2010	Bro Dysynni Leisure Centre	8.00	0.00	<b>8.00</b>	<b>8.58</b>	Final Report Issued

### Residential and Day

5-GOF-CART1333/2010	Plas Maesincla, Caernarfon	8.00	0.00	<b>8.00</b>	<b>8.89</b>	Final Report Issued
5-GOF-CART1341/2010	Plas y Don, Pwllheli	8.00	0.00	<b>8.00</b>	<b>9.52</b>	Draft Report Issued
5-GOF-CART1345/2010	Plas Hedd, Bangor	8.00	0.00	<b>8.00</b>	<b>14.82</b>	Final Report Issued
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>	<b>6.11</b>	Field Work Started
GDAPR-H01/2010cr	Residential Homes - Unofficial Funds	15.00	0.00	<b>15.00</b>	<b>4.86</b>	Field Work Started
GDARP-D07/2010	Bryn Afon	5.00	0.00	<b>5.00</b>	<b>0.81</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

<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>
BB-YSG-18/2010	Member Training	8.00	0.00	<b>8.00</b>	<b>2.46</b>	Field Work Started
<b>ECONOMY AND COMMUNITY</b>						
<b>Business support</b>						
DDAT-BS-03/2010	Business Support Loans	10.00	-10.00	<b>0.00</b>		Cancelled
<b>Youth</b>						
EADDU01/2010	Administration of Student Grants and Loans	10.00	10.00	<b>20.00</b>	<b>4.64</b>	Field Work Started
<b>Maritime and country parks</b>						
EHAMM-01/2010	Yr Hafan, Pwllheli	15.00	0.00	<b>15.00</b>	<b>16.19</b>	Final Report Issued
EHAMM-04/2010	Maritime Service	20.00	0.00	<b>20.00</b>	<b>13.15</b>	Draft Report Issued
<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>	<b>1.65</b>	WP Created
AW-TG-02/2010b	Hardware Asset Management	10.00	0.00	<b>10.00</b>	<b>0.53</b>	
AW-TG-05/2010	Arrangements for ordering IT goods	10.00	-5.00	<b>5.00</b>	<b>4.08</b>	Final Report Issued
AW-TG-07/2010	Compliance with CoCo requirements	0.00	25.00	<b>25.00</b>	<b>18.35</b>	Draft Report Issued
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>7.45</b>	Final Report Issued
<b>SOCIAL SERVICES</b>						
<b>Across the department</b>						
5-GOF-PaPh-1/2010	Collection of Social Services Data for Performance Manage	25.00	0.00	<b>25.00</b>	<b>25.24</b>	Final Report Issued
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>		

<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>
GTG-SYS01/2010	RAISE	15.00	0.00	<b>15.00</b>		
<b>Business</b>						
GGWAS-02/2010	Social Services Contracts and Expenditure (Joint Review A	25.00	0.00	<b>25.00</b>	<b>13.62</b>	Field Work Started
<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>1.61</b>	Staff Booked

## **HIGHWAYS AND MUNICIPAL**

### **Across the department**

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>42.61</b>	Draft Report Issued
PPR-GW03/2010	Fleet Management	20.00	0.00	<b>20.00</b>	<b>8.50</b>	Field Work Started
<b>Waste Management and Streetscene</b>						
PBW-10/2010	Waste Strategy	20.00	0.00	<b>20.00</b>	<b>1.46</b>	Staff Booked
PBW-10/2010saf	Waste Rceycling Centres	15.00	0.00	<b>15.00</b>	<b>15.11</b>	Draft Report Issued

## **REGULATORY (PLANNING, TRANSPORTATION AND PUBLIC PROTECTION)**

### **Environment**

3-AMG-GWLAD/2010	Public Footpaths	6.00	0.00	<b>6.00</b>	<b>10.35</b>	Final Report Issued
<b>Planning</b>						
DCYN-RD-01/2010	Section 106 Agreements	15.00	0.00	<b>15.00</b>	<b>2.57</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>1.28</b>	

### **Transportation and Street Care**

<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>
3-AMG-FFYRDD/2010	Traffic Orders	20.00	0.00	<b>20.00</b>	<b>3.19</b>	WP Created
<b>STRATEGIC AND IMPROVEMENT</b>						
<b>Procurement and Efficiency</b>						
BE-POL-08/2010e	e-Procurement Project	15.00	0.00	<b>15.00</b>	<b>1.50</b>	
BE-POL-08/2010p	North Wales Procurement Partnership	15.00	0.00	<b>15.00</b>	<b>14.62</b>	Draft Report Issued
<b>Strategic Direction</b>						
T-TAI-C02/2010	"Independence and Wellbeing" Grant	15.00	0.00	<b>15.00</b>	<b>15.14</b>	Final Report Issued
<b>HOUSING</b>						
<b>Across the department</b>						
T-TAI-H04/2010	Communities of Need - intervention and redirection (3 year	15.00	0.00	<b>15.00</b>		
<b>Supporting People</b>						
GDAPR-SP01/2010	Supporting People	25.00	0.00	<b>25.00</b>	<b>6.52</b>	Draft Report Issued
<b>Housing Maintenance</b>						
T-TAI-S07/2010	Final Accounts: Housing	10.00	0.00	<b>10.00</b>	<b>2.36</b>	Field Work Started
<b>Rent and Housing Management</b>						
T-TAI-H05/2010	Estate Warden Scheme	12.00	0.00	<b>12.00</b>	<b>13.15</b>	Draft Report Issued
T-TAI-T01/2010	Housing Stock Transfer Arrangements	15.00	0.00	<b>15.00</b>	<b>1.81</b>	Final Report Issued
<b>Private Sector Housing</b>						
T-TAI-G06/2010	Welfare Adaptions: Monitoring, Control and Enforcement	20.00	0.00	<b>20.00</b>	<b>21.09</b>	Field Work Ended
T-TAI-G09/2010	Home Improvement Partnership - "Houseproud"	10.00	0.00	<b>10.00</b>	<b>6.68</b>	Final Report Issued
T-TAI-G10/2010	Arrangements for bringing vacant properties back into use (	12.00	0.00	<b>12.00</b>	<b>2.25</b>	WP Created
<b>GWYNEDD CONSULTANCY</b>						
<b>Buildings and Environmental</b>						
3-AMG-EID/2010	Building Services - Prioritisation of Work	15.00	0.00	<b>15.00</b>	<b>1.99</b>	WP Created
<b>Across the department</b>						
PYMG-CON/2010bgr	Bangor Railway Station Project	15.00	0.00	<b>15.00</b>	<b>11.51</b>	Final Report Issued
PYMG-CON/2010CC	Current Contracts: Gwynedd Consultancy	5.00	0.00	<b>5.00</b>		Field Work Started



<b>Audit Code</b>	<b>Audit Name</b>	Original Plan	Adjustment	<b>Revised Plan</b>	<b>Actual Days</b>	Audit Status
PYMG-CON/2010CT	Final Accounts: Gwynedd Consultancy	10.00	0.00	<b>10.00</b>	<b>9.84</b>	Field Work Started