

GWYNEDD COUNCIL

COMMITTEE	AUDIT COMMITTEE
DATE	11 MARCH 2010
TITLE	INTERNAL AUDIT PLAN 2009/10
PURPOSE	TO GIVE THE COMMITTEE AN UPDATE ON PROGRESS AGAINST THE 2009/10 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 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 28 February 2010. The status of the work in the operational plan on that date was as follows:

Audit Status	Number
Planned	17
Staff Booked	1
Working Papers Created	6
Field Work Started	21
Field Work Ended	4
Manager Review	2
Draft Report Issued	7
Final Report Issued	48
Total	<u>106</u>
Cancelled	6

2.2 On the basis of the audit status on 28 February, it is expected that the following audits from the 2009/10 operational plan will not be completed:

- Ysgol Y Berwyn (*Education*)
- Ysgol Coed Menai (*Education*)
- Adult Services Spending Patterns (*Social Services*)
- Formulae for Unit Costs (*Social Services*)
- Family Support (*Social Services*)
- North Wales Trunk Road Agency
- Communities of Need - intervention and redirection (*Housing*)

2.3 This means that it is expected that 99 out of 106 audits in the operational plan will be completed, which is 93.4%. This is a little short of the target of 95%, but the departure of two senior auditors during the last quarter of 2009/2010 has meant missing the target by two audits.

3. AMENDMENTS TO THE PLAN

- 3.1 The following amendments have been made to the plan since the previous meeting of the Audit Committee.
- 3.2 When devising the 2009/10 plan, 20 days were allocated to reviewing the internal controls associated with the development of a new Personnel / Payroll system for the authority. By January 2010 it was apparent that this project had not proceeded sufficiently to justify the investment of Internal Audit time in reviewing it. As a result, it was decided that it would be more beneficial to spend these 20 days conducting audits of Payroll System data using Computer-Assisted Audit Techniques, or “CAATs”.
- 3.3 15 days had been earmarked in the original plan to review the development of the Council’s e-Procurement system. In response to the vote to outsource the housing stock to Gwynedd Community Homes, and the developments and practical decisions made as a result, a review of the security of the transfer of information to the new housing association is considered a higher priority. An audit of the continuing development of the e-Procurement project will be undertaken in 2010/11.
- 3.4 The original 2009/10 plan contained 5 days for the audit of Gwynedd Consultancy Current Contracts. On the basis of enquiries and the work that has been required of Internal Audit in the area of contracts, a decision was taken to earmark these 5 days to current contract work in the Housing Department instead.
- 3.5 An audit of school building improvement contracts was originally planned, in addition to the audit of grant claims that had already been undertaken. Further to discussions with the Procurement Unit, it was concluded that an audit of the arrangements for scoring pre-qualification questionnaires for engineering contracts would be a more effective use of Internal Audit resources.

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
CORPORATE						
1-CORFF-02/2010	Use of Consultants	20.00	0.00	20.00	1.73	
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	14.73	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	-10.00	0.00		Cancelled
1-CTRT-06/2010	Contract Terms and Tendering Documents	5.00	0.00	5.00	8.08	Final Report Issued
AN-ACY-03/2010	Budgetary Control	25.00	0.00	25.00	15.66	Field Work Started
AO-ARL-05/2010	NFI (National Fraud Initiative)	40.00	0.00	40.00	37.22	Field Work Started
BE-POL-07/2010	Performance Account Manager Arrangements	25.00	0.00	25.00	24.53	Final Report Issued
EDUCATION						
Education Consortium						
4-DAT-X-ADD/2010brec	Primary Schools Free Breakfast Initiative Grant	10.00	0.00	10.00	19.83	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	3.75	Final Report Issued
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	0.74	Final Report Issued
Pupils and Inclusion						
EADDA10/2010	Integration	20.00	0.00	20.00	24.12	Final Report Issued
Schools						
EADDA16/2010	Primary Schools - Recruitment Arrangements for Auxilliary	24.00	0.00	24.00	5.39	Final Report Issued

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
EADDA21/2010	Arrears of Dinner Money, Primary Schools	25.00	0.00	25.00	1.24	Field Work Ended
EADDA32/2010	Unofficial Funds	6.00	0.00	6.00	4.55	Final Report Issued
EADDAY4004/2010	Ysgol Brynrefail	12.00	0.00	12.00	0.61	Planning
EADDAY4030/2010	Ysgol Y Gader	11.00	0.00	11.00	7.02	Field Work Started
EADDAY4031/2010	Ysgol Y Moelwyn	11.00	0.00	11.00	18.80	Field Work Ended
EADDAY4033/2010	Ysgol Y Berwyn	12.00	0.00	12.00	1.50	Planning
EADDAY4039/2010	Ysgol Syr Hugh Owen	12.00	0.00	12.00	3.93	Field Work Started
EADDAY7000/2010	Ysgol Coed Menai	6.00	0.00	6.00		
EADDAY7002/2010	Ysgol Pendalar	6.00	0.00	6.00	0.34	Planning
EADDAY7010/2010	Ysgol Hafod Lon	6.00	0.00	6.00		

HUMAN RESOURCES

Health and Safety

BC-PER-02/2010	Health and Safety Audits	15.00	0.00	15.00	4.57	Field Work Started
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FINANCE

Across the department

AO-ARL-07/2010	Finance System Licences	25.00	0.00	25.00	8.35	Field Work Started
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Financial

AO-ARL-06/2010	Cheque Control	20.00	0.00	20.00	31.57	Final Report Issued
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Investment and Treasury Management

AN-ACY-05/2010	Treasury Management	10.00	0.00	10.00	10.99	Final Report Issued
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Accountancy

4-DAT-CYLL-BIL/2010	Out-of-County Education - Invoicing Arrangements	10.00	0.00	10.00	11.14	Final Report Issued
AN-ACY-01/2010	Bank Tender	12.00	-10.00	2.00		
AN-ACY-08/2010	Tax Returns	12.00	0.00	12.00	10.61	Final Report Issued
AN-ACY-10/2010	Precepts	10.00	0.00	10.00	11.54	Final Report Issued
AN-ACY-13/2010	Bank Reconciliation	20.00	0.00	20.00	11.39	Final Report Issued

Pensions and Payroll

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
AL-CYF-01/2010sys	New Personnel-Payroll System	20.00	-20.00	0.00		Cancelled
AL-CYF-18/2010	Payroll: CAATs audit	0.00	20.00	20.00	6.41	Final Report Issued
AP-PEN-11/2010	New Pensioners	10.00	0.00	10.00	3.54	Field Work Started
AP-PEN-14/2010	Pensions - Transfers Out	10.00	0.00	10.00	4.18	Final Report Issued
AP-PEN-15/2010	Death in Service Grants	14.00	0.00	14.00	2.38	Final Report Issued
Revenue						
AC-TR-01/2010	Council Tax System - Formulae and Algorithms	25.00	0.00	25.00	3.34	Field Work Started
AC-TR-09/2010	Local Taxation - Printing Contract	10.00	0.00	10.00	11.38	Final Report Issued
AC-TR-11/2010	NNDR - Valuation list	20.00	0.00	20.00	22.35	Draft Report Issued
PROVIDER AND LEISURE						
Leisure						
EHAMAC6404/2010	Bangor Swimming Pool	8.00	0.00	8.00	12.15	Final Report Issued
EHAMAC6406/2010	Plas Ffrancon Leisure Centre	8.00	0.00	8.00	9.69	Final Report Issued
EHAMAC6422/2010	Dwyfor Leisure Centre	8.00	0.00	8.00	10.17	Final Report Issued
EHAMAC6448/2010	Bro Dysynni Leisure Centre	8.00	0.00	8.00	8.58	Final Report Issued
Residential and Day						
5-GOF-CART1333/2010	Plas Maesincla, Caernarfon	8.00	0.00	8.00	8.89	Final Report Issued
5-GOF-CART1341/2010	Plas y Don, Pwllheli	8.00	0.00	8.00	9.99	Final Report Issued
5-GOF-CART1345/2010	Plas Hedd, Bangor	8.00	0.00	8.00	14.82	Final Report Issued
5-GOF-CART1356/2010	Cefn Rodyn, Dolgellau	8.00	0.00	8.00	9.55	Final Report Issued
GDAPR-H01/2010	Personal Monies of Home Residents	20.00	0.00	20.00	13.24	Field Work Ended
GDAPR-H01/2010cr	Residential Homes - Unofficial Funds	15.00	0.00	15.00	11.18	Field Work Ended
GDARP-D07/2010	Bryn Afon	5.00	0.00	5.00	4.97	Draft Report Issued
DEMOCRACY AND LEGAL						
Registration						
BB-YSG-01/2010	Election Arrangements	6.00	0.00	6.00		
BB-YSG-17/2010	Arrangements for Registering Births, Deaths and Marriages	20.00	0.00	20.00	11.97	Field Work Started

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
Democracy						
BB-YSG-18/2010	Member Training	8.00	0.00	8.00	8.26	Draft Report Issued
ECONOMY AND COMMUNITY						
Business support						
DDAT-BS-03/2010	Business Support Loans	10.00	-10.00	0.00		Cancelled
Youth						
EADDU01/2010	Administration of Student Grants and Loans	10.00	10.00	20.00	20.80	Field Work Started
Maritime and country parks						
EHAMM-01/2010	Yr Hafan, Pwllheli	15.00	0.00	15.00	16.19	Final Report Issued
EHAMM-04/2010	Maritime Service	20.00	0.00	20.00	13.42	Final Report Issued
Strategy and development Programmes						
DDAT-AD-02/2010	Final Accounts: Regeneration Unit	5.00	0.00	5.00	0.14	Field Work Started
CUSTOMER CARE						
Emergency Planning						
BC-PER-01/2010	Emergency Planning and Business Continuity	16.00	0.00	16.00	10.26	Field Work Started
Information Technology						
AW-TG-02/2010a	Logging and Monitoring	10.00	0.00	10.00	2.26	WP Created
AW-TG-02/2010b	Hardware Asset Management	10.00	0.00	10.00	9.34	Draft Report Issued
AW-TG-05/2010	Arrangements for ordering IT goods	10.00	-5.00	5.00	4.08	Final Report Issued
AW-TG-07/2010a	Compliance with CoCo requirements (Part 1)	0.00	20.00	20.00	19.64	Final Report Issued
AW-TG-07/2010b	Compliance with CoCo requirements (Part 2)	0.00	5.00	5.00	0.84	Field Work Started
AW-TG-07/2010c	IT System Transfer to Gwynedd Community Homes	0.00	15.00	15.00	5.43	Field Work Started
AW-TG-11/2010ctrc	ICT Contracts	10.00	-10.00	0.00		Cancelled
AW-TG-12/2010	User Account Management	5.00	0.00	5.00	7.45	Final Report Issued
SOCIAL SERVICES						
Across the department						
5-GOF-PaPh-1/2010	Collection of Social Services Data for Performance Manage	25.00	0.00	25.00	25.24	Final Report Issued

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
5-GOF-X-CYLL/2010b	Adult Services Spending Patterns (Joint Review Action Pla	20.00	0.00	20.00		
5-GOF-X-CYLL/2010c	Formulae for Unit Costs (Joint Review Action Plan)	12.00	0.00	12.00	0.10	
GDAPR-L01/2010	Welfare Rights Unit	10.00	0.00	10.00	3.05	Field Work Started
GTG-SYS01/2010	RAISE	15.00	0.00	15.00		
Business						
GGWAS-02/2010	Social Services Contracts and Expenditure (Joint Review A	25.00	0.00	25.00	24.76	Field Work Started
Adults						
GCC-08/2010	Payments to Independent Residential Homes	20.00	0.00	20.00		
Children and Families						
GGWAS-P03/2010	Children - Agency Staff Database (3 Year Plan)	20.00	0.00	20.00	0.33	
GGWAS-P06/2010	Children's Services - referrals and supervision	25.00	0.00	25.00	4.71	Field Work Started
GGWAS-PLANT2/2010	Family Support	15.00	0.00	15.00		
GGWAS-PLANT8/2010	System for planning for the future of children and Young Pe	12.00	0.00	12.00	10.51	Manager Review
HIGHWAYS AND MUNICIPAL						
Across the department						
3-AMG-ACGC/2010	North Wales Trunk Road Agency	10.00	0.00	10.00		
Fleet						
PGW-TR-02/2010	Security of Assets and Stores	30.00	0.00	30.00	44.57	Final Report Issued
PPR-GW03/2010	Fleet Management	20.00	0.00	20.00	24.36	Manager Review
Waste Management and Streetscene						
PBW-10/2010	Waste Strategy	20.00	0.00	20.00	2.14	Staff Booked
PBW-10/2010saf	Waste Rceycling Centres	15.00	0.00	15.00	15.96	Final Report Issued
REGULATORY (PLANNING,TRANSPORTATION AND PUBLIC PROTECTION)						
Environment						
3-AMG-GWLAD/2010	Public Footpaths	6.00	0.00	6.00	10.35	Final Report Issued
Planning						
DCYN-RD-01/2010	Section 106 Agreements	15.00	0.00	15.00	15.38	Draft Report Issued

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
Public Protection						
2ADN-GGYC-GYC/2010	Public Protection - Use of Flare; Management	15.00	0.00	15.00	3.59	WP Created
Transportation and Street Care						
3-AMG-FFYRDD/2010	Traffic Orders	20.00	0.00	20.00	6.85	WP Created
STRATEGIC AND IMPROVEMENT						
Procurement and Efficiency						
BE-POL-08/2010e	e-Procurement Project	15.00	-15.00	0.00	2.04	Cancelled
BE-POL-08/2010p	North Wales Procurement Partnership	15.00	0.00	15.00	15.86	Draft Report Issued
Strategic Direction						
T-TAI-C02/2010	"Independence and Wellbeing" Grant	15.00	0.00	15.00	15.14	Final Report Issued
HOUSING						
Across the department						
T-TAI-H04/2010	Communities of Need - intervention and redirection (3 year	15.00	0.00	15.00		
Supporting People						
GDAPR-SP01/2010	Supporting People	25.00	0.00	25.00	8.10	Final Report Issued
Housing Maintenance						
T-TAI-S07/2010	Final Accounts: Housing	10.00	0.00	10.00	2.81	Field Work Started
T-TAI-S07/2010CC	Current Contracts: Housing	0.00	5.00	5.00	6.62	Field Work Started
Rent and Housing Management						
T-TAI-H05/2010	Estate Warden Scheme	12.00	0.00	12.00	13.55	Final Report Issued
T-TAI-T01/2010	Housing Stock Transfer Arrangements	15.00	0.00	15.00	2.04	Final Report Issued
Private Sector Housing						
T-TAI-G06/2010	Welfare Adaptions: Monitoring, Control and Enforcement	20.00	0.00	20.00	26.80	Final Report Issued
T-TAI-G09/2010	Home Improvement Partnership - "Houseproud"	10.00	0.00	10.00	6.68	Final Report Issued
T-TAI-G10/2010	Arrangements for bringing vacant properties back into use (12.00	0.00	12.00	10.89	Draft Report Issued
GWYNEDD CONSULTANCY						
Buildings and Environmental						

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
3-AMG-EID/2010	Building Services - Prioritisation of Work	15.00	0.00	15.00	3.68	WP Created
Across the department						
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	-5.00	0.00		Cancelled
PYMG-CON/2010CT	Final Accounts: Gwynedd Consultancy	10.00	0.00	10.00	9.80	Field Work Started
Engineering and Building Control						
3-YMG-CTRTR/2010	Engineering Contracts - PQQ Scoring	0.00	10.00	10.00	2.15	WP Created