

GWYNEDD COUNCIL

COMMITTEE	AUDIT COMMITTEE
DATE	27 SEPTEMBER 2010
TITLE	INTERNAL AUDIT PLAN 2010/11
PURPOSE	TO GIVE THE COMMITTEE AN UPDATE ON PROGRESS AGAINST THE 2010/11 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 2010/11 internal audit plan.

2. SUMMARY OF PROGRESS AGAINST THE PLAN

2.1 The 2010/11 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 5 September 2010. The current status of the work in the operational plan is as follows:

Audit Status	Number
Planned	42
Working Papers Created	13
Field Work Started	22
Field Work Ended	4
Manager Review	1
Draft Report Issued	6
Final Report Issued	15
Total	<u>103</u>
Cancelled	1

2.2 The performance target for 2010/11 is to have 85% of the audits in the plan to be either closed or with the final report released by 31 March 2011. The quarterly profile of this indicator is as follows:

End of quarter 1	5%
End of quarter 2	25%
End of quarter 3	50%
End of quarter 4	85%

2.3 In order to reach the target for the end of the second quarter, it is expected that final report of the following will have been released by 30 September in addition to the 15 final reports that have already been issued:

- Ysgol Botwnnog
- Ysgol Tryfan
- The Printroom
- Capital Accounting
- Preparations for IFRS - Leases
- Device Management
- Records Management Unit
- Glan Wnion Leisure Centre

- Costs of Public Toilets
- Road Condition – Inspection and referrals by the public
- Final Accounts: Gwynedd Consultancy (A499 Scheme)

3. AMENDMENTS TO THE PLAN

- 3.1 As can be seen, the plan in the Appendix contains some amendments to the original plan.
- 3.2 A review of the use of external translators has been included in this year's plan at the request of the Democracy and Legal Department. As a result, the scope of the review of land charges, which has a lower priority than other audits in the plan, has been reduced, with the number of days earmarked for the audit also reduced, to 5 days.
- 3.3 Retention monies remain payable on a number of contracts for works undertaken on the housing stock before its transfer to GCH. During 2010/11 Internal Audit will review the retention on these contracts (which remain the responsibility of Gwynedd Council) in order to ensure that correct payments are made to the relevant contractors. It is envisaged that 20 days will be required in 2010/11 to achieve this; in order to find this resource a review of the Joint Provision of Environmental Services has been put back to 2011/12. It is not considered that this delay of a few months will present the authority with significant additional risks.
- 3.4 The development of the new Ysgol yr Hendre presents the authority with several risks. The revised 2010/11 plan contains 15 days to review the process of inviting expressions of interest and tenders, and the scoring methodology for pre-qualification questionnaires and tenders. These days were found by reducing the scope of the "Amgylchedd o Ansawdd" audit following consultation with the relevant chief officer, thereby reducing the required number of days from 20 to 5.
- 3.5 A request was received from the Assembly Government, via the Education Department, for an audit of the Innovation in Small Schools grant. In 2009, Internal Audit had reviewed the grant in accordance with the grant conditions and had informed the Assembly Government – also within the terms and conditions – that no further review would occur for another 3 years. However, as the grant came to an end in 2010, a request was received for a further review. In order to find time to allocate for this work, the time allowed for the School Trips audit has been reduced from 25 to 22 days; it is believed that 22 days remains adequate for this audit.
- 3.6 In order to increase the time earmarked to audit Gwynedd Consultancy's final accounts – and in particular the A499 Aberdesach to Llanaelhaearn contract – from 5 days to 10 days, the scope of the audit of the Integrated Transport Unit was revised, with an equivalent reduction in the required days for that audit, down 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 2010/11 audit plan, offer comments thereon and accept the report.



Internal Audit Plan 2010/11

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
CORPORATE						
1-CORFF-08/2011cyfi	Use of External Translators	0.00	10.00	10.00	2.39	Field Work Started
1-CORFF-08/2011ffon	Mobile Phone Control	20.00	0.00	20.00	19.39	Field Work Ended
1-CORFF-08/2011ynni	Energy Use	20.00	0.00	20.00	3.35	Field Work Started
1-CORFF-11/2011gwe	Staff Performance Reviews - Appraisal	20.00	0.00	20.00	12.23	Field Work Ended
1-CORFF-11/2011toil	Management of flexi-TOIL-working from home	25.00	0.00	25.00	1.91	WP Created
1-CORFF-12/2011	Disclosure Arrangements - Awareness of the Whistleblowing Policy	15.00	0.00	15.00	11.05	Field Work Started
1-CPGV-01/2011ags	Contribution to Preparation of the Annual Governance Statement	20.00	0.00	20.00	4.50	Final Report Issued
1-CPGV-02/2011	Anti-Fraud Arrangements - CIPFA "Red Book"	20.00	0.00	20.00	3.78	WP Created
1-CRFF-01/2011Cyfr	Disposal of Confidential Waste	10.00	0.00	10.00	8.03	Final Report Issued
1-CTRT-03/2011tai	Former Housing Stock - Retention Monies	0.00	20.00	20.00	10.46	Field Work Started
1-CTRT-04/2011	The timing of work commencement and signing-sealing contracts	10.00	0.00	10.00		
1-CTRT-04/2011hen	Ysgol yr Hendre PQQ and Tendr	0.00	15.00	15.00	7.21	Field Work Started
1-CTRT-06/2011	e-Tendering System	15.00	0.00	15.00	9.19	Field Work Started
1-GRANT-AMG/2011	Grants (Environment Group)	30.00	0.00	30.00		
AE-TAL-04/2011	Prompt Payment of Invoices	20.00	0.00	20.00	19.91	Final Report Issued
AO-ARL-05/2011	NFI (National Fraud Initiative)	40.00	0.00	40.00	0.49	Field Work Started
BE-POL-07/2011	Performance Indicator Verification	30.00	0.00	30.00		
BE-POL-18/2011	Efficiency Savings	20.00	0.00	20.00		
EDUCATION						
Resources						
4-DAT-X-ADD/2011ases	Grant - Government Development Programme Extension for thinking and Assessment for Learning	5.00	0.00	5.00	4.92	Final Report Issued
4-DAT-X-ADD/2011brec	Primary Schools Free Breakfast Initiative Grant	10.00	0.00	10.00	10.91	Final Report Issued

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
4-DAT-X-ADD/2011bro	Wales Assembly Government Community-Focussed Schools Grant	6.00	0.00	6.00	6.55	Final Report Issued
4-DAT-X-ADD/2011dp	Potential Unlocking Grant	6.00	0.00	6.00	0.07	Planning
4-DAT-X-ADD/2011yb	Welsh Assembly Government Grant for Innovation in Small Schools	0.00	3.00	3.00	2.53	Final Report Issued
4-DAT-X-ELWa/2011	Post-16 Education Grant	1.50	0.00	1.50		Planning
EADDA12/2011	Language Units	15.00	0.00	15.00		
Schools						
EADDAY4002/2011	Ysgol Dyffryn Ogwen	12.00	0.00	12.00	0.88	WP Created
EADDAY4003/2011	Ysgol Botwnnog	11.00	0.00	11.00	14.39	Draft Report Issued
EADDAY4007/2011	Ysgol Dyffryn Nantlle	12.00	0.00	12.00	6.39	WP Created
EADDAY4009/2011	Ysgol Eifionydd	11.00	0.00	11.00	13.77	Final Report Issued
EADDAY4032/2011	Ysgol Uwchradd Tywyn	11.00	0.00	11.00	0.95	WP Created
EADDAY4033/2011	Ysgol y Berwyn	12.00	0.00	12.00		
EADDAY4034/2011	Ysgol Ardudwy	11.00	0.00	11.00	5.66	WP Created
EADDAY4036/2011	Ysgol Friars	12.00	0.00	12.00	3.69	WP Created
EADDAY4037/2011	Ysgol Tryfan	12.00	0.00	12.00	15.22	Draft Report Issued
EADDAY4040/2011	Ysgol Glan Y Mor	11.00	0.00	11.00	4.44	WP Created
EADDAY7000/2011	Ysgol Coed Menai	11.00	0.00	11.00	2.92	WP Created
HUMAN RESOURCES						
Support						
2ADN-ADY-GWES/2011	Hotel Booking Arrangements	10.00	0.00	10.00	11.73	Final Report Issued
Health and Safety						
BC-PER-02/2011ffl	Health and Safety - the "grey fleet"	20.00	0.00	20.00	1.73	Field Work Started
BC-PER-02/2011ysg	Health and Safety - school trips	25.00	-3.00	22.00	0.34	Planning
Support Unit						
2ADN-CEFN-01/2011	Checks of Employee Lists	10.00	0.00	10.00	1.38	Field Work Started

FINANCE

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
Accountancy						
AN-ACY-01/2011	Bank Tender	10.00	0.00	10.00	4.64	Final Report Issued
AN-ACY-02/2011cyf	Capital Accounting	20.00	0.00	20.00	19.95	Draft Report Issued
AN-ACY-07/2011a	Preparations for IFRS - Project Arrangements	6.00	0.00	6.00	5.96	Final Report Issued
AN-ACY-07/2011b	Preparations for IFRS - Staff Benefits	8.00	0.00	8.00	0.24	Planning
AN-ACY-07/2011c	Preparations for IFRS - Leases	8.00	0.00	8.00	3.35	WP Created
AN-ACY-07/2011d	Preparations for IFRS - Assets	8.00	0.00	8.00	0.24	Planning
Pensions and Payroll						
AL-CYF-01/2011	Implementing Payroll Amendments	15.00	0.00	15.00	15.31	Field Work Ended
AL-CYF-01/2011sys	New Personnel-Payroll System	5.00	0.00	5.00		
AP-PEN-07/2011	Pensions - Employer contributions	30.00	0.00	30.00		
Revenue						
AA-AR-01/2011	Cash collection procedures	15.00	0.00	15.00	2.00	Field Work Started
AA-AR-02/2011	Disposal of equipment of former cash offices	5.00	0.00	5.00	3.72	Final Report Issued
AB-BD-01/2011	Benefits System - Information Management and Calculations	30.00	0.00	30.00		
AB-BD-01/2011tai	Benefit payments following the housing stock transfer	15.00	0.00	15.00	0.38	Planning
PROVIDER AND LEISURE						
Business and Administration Support						
5-GOF-CACI/2011	Home Care Management System	25.00	0.00	25.00	13.18	Field Work Started
Community Care						
GDAPR-GC02/2011	Reablement of Home Care	20.00	0.00	20.00	1.62	
Leisure						
EHAMAC6405/2011	Plas Silyn Leisure Centre	10.00	0.00	10.00	6.27	Field Work Started
EHAMAC6421/2011	Glaslyn Leisure Centre	10.00	0.00	10.00	1.45	WP Created
EHAMAC6443/2011	Y Pafiliwn Leisure Centre	10.00	0.00	10.00	2.33	Field Work Started
EHAMAC6444/2011	Bro Ffestiniog Leisure Centre	10.00	0.00	10.00	1.62	Field Work Started
EHAMAC6446/2011	Glan Wnion Leisure Centre	8.00	0.00	8.00	10.74	Manager Review

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
Residential and Day						
GDAPR-H01/2011	The administration of Medication in Council homes	25.00	0.00	25.00	10.20	WP Created
DEMOCRACY AND LEGAL						
Registration						
BB-YSG-03/2011	Administration of the Electoral Register	10.00	0.00	10.00	2.59	Field Work Started
BB-YSG-04/2011	Land Searches	15.00	-10.00	5.00	0.34	Planning
Democracy						
BB-YSG-12/2011	The Printroom	15.00	0.00	15.00	7.45	WP Created
ECONOMY AND COMMUNITY						
Community Regeneration						
BE-POL-10/2011	Cist Gwynedd	10.00	0.00	10.00	0.86	Planning
Gwynedd Training						
HGT-01/2011	Arrangements for the Transfer of Gwynedd Training	10.00	0.00	10.00	4.89	Field Work Started
Maritime and country parks						
EHAMZ-01/2011	Country Parks	10.00	0.00	10.00	0.19	Planning
Skills and enterprise						
DDAT-AD06/2011	"Llwyddo'n Lleol"	20.00	0.00	20.00	0.27	Planning
Strategy and development Programmes						
DDAT-AD-05/2011	Wales Rural Development Plan Projects	20.00	0.00	20.00		
Tourism, marketing and customer care						
DDAT-MT-03/2011	Events	18.00	0.00	18.00	0.27	Planning
CUSTOMER CARE						
Communications						
BD-PW-09/2011	Updating of the website and intranet site	15.00	0.00	15.00	2.09	Planning
Customer Contact						
BD-PW-02/2011	Galw Gwynedd Contact Centre	15.00	0.00	15.00		
Information						

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
2-ADN-CGC-DPA/2011tc	Data Protection Act - CCTV	10.00	0.00	10.00	0.14	Planning
EDIW-UBD-01/2011	Records Management Unit	10.00	0.00	10.00	10.12	Draft Report Issued
Information Technology						
AW-TG-07/2011a	Device Management	15.00	0.00	15.00	13.65	Field Work Ended
AW-TG-07/2011b	Third Party Network Users	15.00	0.00	15.00		
AW-TG-07/2011c	Mobile Working and Perimeter Security	15.00	0.00	15.00		
AW-TG-08/2011	Escrow Agreements	25.00	0.00	25.00	21.47	Final Report Issued
AW-TG-11/2011ctrc	ICT Contracts	10.00	0.00	10.00	5.23	Planning
Council Land and Property						
BA-EID-02/2011asb	Asbestos Control	10.00	0.00	10.00	0.96	Field Work Started
SOCIAL SERVICES						
Across the department						
5-GOF-GCY-AND/2011	Quality Management Arrangements	20.00	0.00	20.00		
5-GOF-GCY-ARALW/2011	Social Services Emergency Procedures	15.00	0.00	15.00	5.53	
5-GOF-GCY-ST/2011	Carers Strategy	20.00	0.00	20.00		
5-GOF-PaPh-1/2011	Data Management and Commissioning	14.00	0.00	14.00	1.15	
5-GOF-X-CYLL/2011	Devolved Budgets	25.00	0.00	25.00		
GRH-GW01/2011	Social Services Administration	20.00	0.00	20.00		
GRH-GW01/2011ab	Director of Social Services Annual Report	10.00	0.00	10.00		
GRH-GW02/2011	Client Finance and Appointeeships	20.00	0.00	20.00	17.32	Final Report Issued
Adults						
GGWAS-D07/2011	Learning Disabilities - Project Management	25.00	0.00	25.00		
HIGHWAYS AND MUNICIPAL						
Across the department						
3-AMG-ACGC/2011	North Wales Trunk Road Agency	20.00	0.00	20.00	5.16	Field Work Started
Municipal Works						
PBW-07/2011	"Amgylchedd o Ansawdd"	20.00	-15.00	5.00		

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
Highways Works						
PPR-CON-01/2011	Road Maintenance Framework Agreement	25.00	0.00	25.00	7.13	Field Work Started
PPR-CYN-03/2011	Road Condition - Inspection and referrals by the public	15.00	0.00	15.00	15.50	Draft Report Issued
Waste Management and Streetscene						
3-AMG-TOI/2011	Costs of Public Toilets	7.50	0.00	7.50	7.34	Draft Report Issued
PBW-10/2011	Waste Strategy	20.00	0.00	20.00	2.03	
REGULATORY (PLANNING,TRANSPORTATION AND PUBLIC PROTECTION)						
Environment						
3-AMG-GWLAD/2011part	Environmental Service - joint provision	20.00	-20.00	0.00		Cancelled
Planning						
DCYN-RD-01/2011	Planning - referrals to the Central Planning Committee	10.00	0.00	10.00		
Public Protection						
BB-YSG-10/2011	Taxi Licences	20.00	0.00	20.00	18.07	Final Report Issued
Transportation and Street Care						
DDAT-CC-01/2011	Integrated Transport Unit	25.00	-5.00	20.00	4.63	Field Work Started
STRATEGIC AND IMPROVEMENT						
Procurement and Efficiency						
BE-POL-08/2011	Sustainable Procurement (3-year plan)	20.00	0.00	20.00		
BE-POL-08/2011e	e-Procurement Project	20.00	0.00	20.00		
Strategic Direction						
1-GRANT-CORFF/2011	Grants: Corporate	35.00	0.00	35.00		
GWYNEDD CONSULTANCY						
Across the department						
PYMG-CON/2011	Final Accounts: Gwynedd Consultancy	5.00	5.00	10.00	8.01	Field Work Started
PYMG-CON/2011deth	Gwynedd Consultancy - Selection of Contractors	15.00	0.00	15.00	4.05	Field Work Started