

## GWYNEDD COUNCIL

COMMITTEE	<b>AUDIT COMMITTEE</b>
DATE	<b>10 MARCH 2011</b>
TITLE	<b>INTERNAL AUDIT PLAN 2010/11</b>
PURPOSE	<b>TO GIVE THE COMMITTEE AN UPDATE ON PROGRESS AGAINST THE 2010/11 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 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 25 February 2011. The current status of the work in the operational plan is as follows:

<b>Audit Status</b>	<b>Number</b>
Planned	11
Working Papers Created	4
Field Work Started	14
Field Work Completed	2
Manager Review	1
Draft Report Issued	8
Final Report Issued	66
Total	<u>106</u>
Cancelled	2

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.

2.3 By 25 February 2011, 66 of the reports had been released in their final version, and draft versions of 8 further reports had been released. This represents 70% of the plan.

2.4 I am confident that the other audits where fieldwork has already started, in addition to those where fieldwork has been completed and the audit that was awaiting review on 25 February, will have had their final reports issued, or closed (as appropriate), before or on 31 March 2011. This will achieve the performance target for 2010/11.

- 2.5 This means that there are 15 audits in the 2010/11 plan which are not expected to have been closed, or the final report issued, by 31 March 2011. These audits are:
- Energy Use
  - Management of Flexible Hours Scheme and "TOIL"
  - Anti-Fraud Arrangements - CIPFA "Red Book"
  - Efficiency Savings
  - Health and Safety - school trips
  - New Personnel-Payroll System
  - "Llwyddo yng Ngwynedd"
  - Wales Rural Development Plan Projects
  - Events
  - Data Protection Act - CCTV
  - Asbestos Control
  - Devolved Budgets
  - Social Services Administration
  - Learning Disabilities - Project Management
  - Sustainable Procurement (3-year plan)
- 2.6 Where appropriate, these issues have been transferred to the draft 2011/12 audit plan (see separate item on the agenda). In these cases, an early completion of the work in 2011/12 is aimed for, with the fieldwork of some audits having started before 31 March 2011.

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

- 3.1 There is one further amendment to the audit plan in addition to those reported to previous meetings of the Committee.
- 3.2 In order to better reflect the requirements for audit days, 8 days have been transferred from the Ysgol yr Hendre PQQ and Tender audit to the audit on Public Footpaths.

### **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
<b>CORPORATE</b>						
1-CORFF-08/2011cyfi	Use of External Translators	0.00	10.00	10.00	10.18	Field Work Started
1-CORFF-08/2011ffon	Mobile Phone Control	20.00	0.00	20.00	25.84	Draft Report Issued
1-CORFF-08/2011ynni	Energy Use	20.00	0.00	20.00	4.92	Field Work Started
1-CORFF-11/2011gwe	Staff Performance Reviews - Appraisal	20.00	0.00	20.00	16.99	Final Report Issued
1-CORFF-11/2011toil	Management of Flexible Hours Scheme and "TOIL"	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	14.70	Final Report Issued
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	4.78	WP Created
1-CRFF-01/2011Cyfr	Disposal of Confidential Waste	10.00	0.00	10.00	8.30	Final Report Issued
1-CTRT-03/2011tai	Former Housing Stock - Retention Monies	0.00	20.00	20.00	20.55	Field Work Started
1-CTRT-04/2011	The timing of work commencement and signing-sealing contracts	10.00	0.00	10.00	9.67	Final Report Issued
1-CTRT-04/2011hen	Ysgol yr Hendre PQQ and Tender	0.00	7.00	7.00	7.41	Field Work Started
1-CTRT-06/2011	e-Tendering System	15.00	0.00	15.00	14.77	Final Report Issued
1-GRANT-AMG/2011	Grants (Environment Group)	30.00	0.00	30.00	25.14	Field Work Started
1-GRANT-CORFF/2011	Grants: Corporate	35.00	0.00	35.00	34.43	Field Work Started
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	24.23	Field Work Started
AW-TG-08/2011	Escrow Agreements	25.00	0.00	25.00	21.47	Final Report Issued
BE-POL-07/2011	Performance Indicator Verification	30.00	0.00	30.00	25.11	Field Work Started
BE-POL-18/2011	Efficiency Savings	20.00	0.00	20.00		Planning
<b>EDUCATION</b>						
<b>Resources</b>						
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
4-DAT-X-ADD/2011bro	Wales Assembly Government Community-Focussed Schools Grant	6.00	0.00	6.00	6.55	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>
4-DAT-X-ADD/2011dp	Potential Unlocking Grant	6.00	0.00	<b>6.00</b>	<b>2.83</b>	WP Created
4-DAT-X-ADD/2011yb	Welsh Assembly Government Grant for Innovation in Small Schools	0.00	3.00	<b>3.00</b>	<b>2.53</b>	Final Report Issued
4-DAT-X-ELWa/2011	Post-16 Education Grant	1.50	0.00	<b>1.50</b>	<b>1.00</b>	Final Report Issued
<b>Schools</b>						
EADDAY4002/2011	Ysgol Dyffryn Ogwen	12.00	0.00	<b>12.00</b>	<b>8.37</b>	Field Work Started
EADDAY4003/2011	Ysgol Botwnnog	11.00	0.00	<b>11.00</b>	<b>14.86</b>	Final Report Issued
EADDAY4007/2011	Ysgol Dyffryn Nantlle	12.00	0.00	<b>12.00</b>	<b>17.48</b>	Final Report Issued
EADDAY4009/2011	Ysgol Eifionydd	11.00	0.00	<b>11.00</b>	<b>13.77</b>	Final Report Issued
EADDAY4032/2011	Ysgol Uwchradd Tywyn	11.00	0.00	<b>11.00</b>	<b>14.00</b>	Manager Review
EADDAY4033/2011	Ysgol y Berwyn	12.00	0.00	<b>12.00</b>	<b>19.23</b>	Field Work Ended
EADDAY4034/2011	Ysgol Ardudwy	11.00	0.00	<b>11.00</b>	<b>15.55</b>	Final Report Issued
EADDAY4036/2011	Ysgol Friars	12.00	0.00	<b>12.00</b>	<b>22.54</b>	Final Report Issued
EADDAY4037/2011	Ysgol Tryfan	12.00	0.00	<b>12.00</b>	<b>15.51</b>	Final Report Issued
EADDAY4040/2011	Ysgol Glan Y Môr	11.00	0.00	<b>11.00</b>	<b>14.80</b>	Final Report Issued
EADDAY7000/2011	Ysgol Coed Menai	11.00	0.00	<b>11.00</b>	<b>16.19</b>	Final Report Issued
<b>HUMAN RESOURCES</b>						
<b>Support</b>						
2ADN-ADY-GWES/2011	Hotel Booking Arrangements	10.00	0.00	<b>10.00</b>	<b>11.73</b>	Final Report Issued
<b>Health and Safety</b>						
BC-PER-02/2011ffl	Health and Safety - the "grey fleet"	20.00	0.00	<b>20.00</b>	<b>21.08</b>	Final Report Issued
BC-PER-02/2011ysg	Health and Safety - school trips	25.00	-3.00	<b>22.00</b>	<b>0.38</b>	Planning
<b>Support Unit</b>						
2ADN-CEFN-01/2011	Checks of Employee Lists	10.00	0.00	<b>10.00</b>	<b>10.89</b>	Final Report Issued
<b>FINANCE</b>						
<b>Accountancy</b>						
AN-ACY-01/2011	Bank Tender	10.00	0.00	<b>10.00</b>	<b>4.64</b>	Final Report Issued
AN-ACY-02/2011cyf	Capital System and Processes	20.00	0.00	<b>20.00</b>	<b>19.95</b>	Final Report Issued
AN-ACY-07/2011a	Preparations for IFRS - Project Arrangements	6.00	0.00	<b>6.00</b>	<b>5.96</b>	Final Report Issued
AN-ACY-07/2011b	Preparations for IFRS - Staff Benefits	8.00	0.00	<b>8.00</b>	<b>7.15</b>	Final Report Issued
AN-ACY-07/2011c	Preparations for IFRS - Leases	8.00	0.00	<b>8.00</b>	<b>7.99</b>	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>
AN-ACY-07/2011d	Preparations for IFRS - Fixed Assets	8.00	0.00	<b>8.00</b>	<b>6.77</b>	Final Report Issued
<b>Pensions and Payroll</b>						
AL-CYF-01/2011	Implementing Payroll Amendments	15.00	0.00	<b>15.00</b>	<b>16.77</b>	Final Report Issued
AL-CYF-01/2011sys	New Personnel-Payroll System	5.00	0.00	<b>5.00</b>		Planning
AP-PEN-07/2011	Pensions - Employer contributions	30.00	0.00	<b>30.00</b>	<b>15.07</b>	Field Work Started
<b>Revenue</b>						
AA-AR-01/2011	Cash collection procedures	15.00	0.00	<b>15.00</b>	<b>21.54</b>	Final Report Issued
AA-AR-02/2011	Disposal of equipment of former cash offices	5.00	0.00	<b>5.00</b>	<b>3.72</b>	Final Report Issued
AB-BD-01/2011	Benefits System - Information Management and Calculations	30.00	0.00	<b>30.00</b>	<b>23.54</b>	Draft Report Issued
AB-BD-01/2011tai	Benefit payments following the housing stock transfer	15.00	0.00	<b>15.00</b>	<b>15.00</b>	Final Report Issued
<b>PROVIDER AND LEISURE</b>						
<b>Business and Administration Support</b>						
5-GOF-CACI/2011	Home Care Management System	25.00	0.00	<b>25.00</b>	<b>20.11</b>	Final Report Issued
<b>Community Care</b>						
GDAPR-GC02/2011	Management Arrangements for the Enablement Project	20.00	0.00	<b>20.00</b>	<b>20.47</b>	Final Report Issued
<b>Leisure</b>						
EHAMAC6405/2011	Plas Silyn Leisure Centre	10.00	0.00	<b>10.00</b>	<b>14.92</b>	Final Report Issued
EHAMAC6421/2011	Glaslyn Leisure Centre	10.00	0.00	<b>10.00</b>	<b>12.36</b>	Final Report Issued
EHAMAC6443/2011	Y Pafiliwn Leisure Centre	10.00	0.00	<b>10.00</b>	<b>11.99</b>	Final Report Issued
EHAMAC6444/2011	Bro Ffestiniog Leisure Centre	10.00	0.00	<b>10.00</b>	<b>14.26</b>	Draft Report Issued
EHAMAC6446/2011	Glan Wnion Leisure Centre	8.00	0.00	<b>8.00</b>	<b>11.89</b>	Final Report Issued
<b>Residential and Day</b>						
GDAPR-H01/2011	The Administration of Medication in Council homes	25.00	0.00	<b>25.00</b>	<b>24.23</b>	Final Report Issued
GGWAS-D11/2011	Adult Placement Scheme	0.00	20.00	<b>20.00</b>	<b>21.11</b>	Final Report Issued
<b>DEMOCRACY AND LEGAL</b>						
<b>Registration</b>						
BB-YSG-03/2011	Administration of the Electoral Register	10.00	0.00	<b>10.00</b>	<b>8.53</b>	Final Report Issued
BB-YSG-04/2011	Land Searches	15.00	-10.00	<b>5.00</b>	<b>3.30</b>	Final Report Issued
<b>Democracy</b>						
BB-YSG-12/2011	The Print Unit	15.00	0.00	<b>15.00</b>	<b>13.57</b>	Final Report Issued

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
<b>ECONOMY AND COMMUNITY</b>						
<b>Community Regeneration</b>						
BE-POL-10/2011	Cist Gwynedd	10.00	0.00	10.00	15.82	Draft Report Issued
<b>Gwynedd Training</b>						
HGT-01/2011	Arrangements for the Transfer of Gwynedd Training	10.00	0.00	10.00	10.46	Final Report Issued
<b>Maritime and country parks</b>						
EHAMZ-01/2011a	Glynllifon Country Park	10.00	-3.00	7.00	7.61	Final Report Issued
EHAMZ-01/2011b	Padarn Country Park	0.00	7.00	7.00	7.57	Final Report Issued
<b>Skills and enterprise</b>						
DDAT-AD06/2011	"Llwyddo yng Ngwynedd"	20.00	-2.00	18.00	0.27	WP Created
<b>Strategy and development Programmes</b>						
4-DAT-X-GRANT/2011c	Youth Club Grant - Capital Grant	0.00	3.00	3.00	4.77	Final Report Issued
4-DAT-X-GRANT/2011r	Youth Club Grants - Revenue Grant	0.00	3.00	3.00	4.63	Final Report Issued
DDAT-AD-05/2011	Wales Rural Development Plan Projects	20.00	-8.00	12.00		Planning
<b>Tourism, marketing and customer care</b>						
DDAT-MT-03/2011	Events	18.00	0.00	18.00	0.27	Planning
<b>CUSTOMER CARE</b>						
<b>Communications</b>						
BD-PW-09/2011	Updating of the Website and Intranet site	15.00	0.00	15.00	18.01	Final Report Issued
<b>Customer Contact</b>						
BD-PW-02/2011	Galw Gwynedd Contact Centre	15.00	0.00	15.00	13.91	Final Report Issued
<b>Information</b>						
2-ADN-CGC-DPA/2011tc	Data Protection Act - CCTV	10.00	0.00	10.00	5.91	Planning
EDIW-UBD-01/2011	Records Management Unit	10.00	0.00	10.00	10.32	Final Report Issued
<b>Information Technology</b>						
AW-TG-07/2011a	Device Management	15.00	0.00	15.00	15.35	Final Report Issued
AW-TG-07/2011b	Third Party Network Users	15.00	0.00	15.00	8.85	Draft Report Issued
AW-TG-07/2011c	Mobile Working and Perimeter Security	15.00	0.00	15.00	7.76	Draft Report Issued
AW-TG-11/2011ctrc	Information and Communication Technology Contracts - PSBA Contract	10.00	0.00	10.00	14.59	Final Report Issued
<b>Council Land and Property</b>						

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
BA-EID-02/2011asb	Asbestos Control	10.00	0.00	10.00	2.81	Field Work Started
<b>SOCIAL SERVICES</b>						
<b>Across the department</b>						
5-GOF-GCY-AND/2011	Quality Management Arrangements	20.00	0.00	20.00	16.22	Field Work Started
5-GOF-GCY-ARALW/2011	Social Services Emergency Procedures	15.00	0.00	15.00	14.58	Final Report Issued
5-GOF-GCY-ST/2011	Carers Strategy	20.00	-20.00	0.00		Cancelled
5-GOF-PaPh-1/2011	Data Management	14.00	0.00	14.00	15.37	Final Report Issued
5-GOF-X-CYLL/2011	Devolved Budgets	25.00	0.00	25.00		Planning
GRH-GW01/2011	Social Services Administration	20.00	0.00	20.00	0.35	Planning
GRH-GW01/2011ab	Director of Social Services Annual Report	10.00	0.00	10.00	8.58	Draft Report Issued
GRH-GW02/2011	Appointeeship and Delegation Arrangements	20.00	0.00	20.00	17.32	Final Report Issued
<b>Adults</b>						
GGWAS-D07/2011	Learning Disabilities - Project Management	25.00	0.00	25.00		Planning
<b>HIGHWAYS AND MUNICIPAL</b>						
<b>Across the department</b>						
3-AMG-ACGC/2011	North Wales Trunk Road Agency - Climate Change Risks	20.00	0.00	20.00	17.30	Final Report Issued
<b>HIGHWAYS AND MUNICIPAL</b>						
<b>Municipal Works</b>						
PBW-07/2011	"Amgylchedd o Ansawdd"	20.00	-15.00	5.00	0.95	Planning
<b>Highways Works</b>						
PPR-CON-01/2011	Road Maintenance Contracts	25.00	0.00	25.00	24.22	Final Report Issued
PPR-CYN-03/2011	Road Condition - Inspection and referrals by the public	15.00	0.00	15.00	15.63	Final Report Issued
<b>Waste Management and Streetscene</b>						
3-AMG-TOI/2011	Costs of Public Toilets	7.50	0.00	7.50	8.05	Final Report Issued
PBW-10/2011	Waste Strategy	20.00	0.00	20.00	19.81	Final Report Issued
<b>REGULATORY (PLANNING, TRANSPORTATION AND PUBLIC PROTECTION)</b>						
<b>Environment</b>						
3-AMG-GWLAD/2011llw	Public Footpaths	10.00	8.00	18.00	14.83	Field Work Started
3-AMG-GWLAD/2011part	Environmental Service - joint provision	20.00	-20.00	0.00		Cancelled

<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>Public Protection</b>						
BB-YSG-10/2011	Taxi Licences	20.00	0.00	<b>20.00</b>	<b>18.07</b>	Final Report Issued
<b>Transportation and Street Care</b>						
DDAT-CC-01/2011	Integrated Transport Unit	25.00	-5.00	<b>20.00</b>	<b>18.07</b>	Field Work Started
<b>STRATEGIC AND IMPROVEMENT</b>						
<b>Procurement and Efficiency</b>						
BE-POL-08/2011	Sustainable Procurement (3-year plan)	20.00	0.00	<b>20.00</b>		Planning
BE-POL-08/2011e	e-Procurement Project	20.00	0.00	<b>20.00</b>	<b>11.69</b>	Field Work Ended
<b>GWYNEDD CONSULTANCY</b>						
<b>Across the department</b>						
PYMG-CON/2011	Final Accounts: A499 Scheme	5.00	5.00	<b>10.00</b>	<b>10.12</b>	Final Report Issued
PYMG-CON/2011deth	Gwynedd Consultancy - Selection of Contractors	15.00	0.00	<b>15.00</b>	<b>17.13</b>	Draft Report Issued