

GWYNEDD COUNCIL

COMMITTEE	AUDIT COMMITTEE
DATE	29 SEPTEMBER 2011
TITLE	INTERNAL AUDIT PLAN 2011/12
PURPOSE	TO GIVE THE COMMITTEE AN UPDATE ON PROGRESS AGAINST THE 2011/12 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 2011/12 internal audit plan.

2. SUMMARY OF PROGRESS AGAINST THE PLAN

2.1 The 2011/12 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 2 September 2011. The current status of the work in the operational plan is as follows:

Audit Status	Number
Planned	34
Working Papers Created	3
Field Work Started	21
Mid-Point Review	1
Field Work Completed	1
Manager Review	4
Draft Report Issued	11
Final Report Issued	30
Closed	1
Total	<u>106</u>

2.2 The performance target for 2011/12 is to have 95% of the audits in the plan to be either closed or with the final report released by 31 March 2012. The quarterly profile of this indicator is as follows:

End of quarter 1	20%
End of quarter 2	40%
End of quarter 3	60%
End of quarter 4	95%

2.3 As seen from the table above, Internal Audit's actual achievement up to the end of August 2011 was 29.25% - out of 106 individual audits contained in the 2011/12 revised plan, 30 had been released in a finalised version by the end of the month, and another audit had been closed. In order to meet the profile, the final reports of a further 12 audit will need to be released by the end of the month (that is, 43 out of 106).

2.4 The Unit is confident that this target will be achieved, as the final version of the following reports are also expected to be released by 30 September:

- Payments System - Certification and Coding Accuracy
- Council Tax - Recovery and Enforcement
- Non-Domestic Rates - Recovery and Enforcement
- Council Residential Homes - Financial Arrangements
- Welsh Church Fund
- Virtualisation
- Children - Fostering
- Integrated Children's System
- Council fleet - tachographs and Diesel key fobs
- Waste data collection
- Food Hygiene, Health and Safety Inspection Programmes
- Property Services - Contractor Appointment

3. AMENDMENTS TO THE PLAN

3.1 There are no amendments to the plan to report to this meeting.

4. RECOMMENDATION

4.1 The Committee is asked to note the contents of this report as an update on progress against the 2011/12 audit plan, offer comments thereon and accept the report.



Internal Audit Plan 2011/12

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
CORPORATE						
1-CORFF-10/2012	Scrutiny Arrangements	15.00	0.00	15.00		Planning
1-CORFF-11/2012toil	Management of Flexible Hours Scheme and "TOIL"	25.00	0.00	25.00	27.38	Final Report Issued
1-CORFF-13/2012	Administration of Travel Costs	20.00	0.00	20.00	20.64	Draft Report Issued
1-CORFF-14/2012	Site Manager Functions	10.00	0.00	10.00	7.34	Final Report Issued
1-CPGV-01/2012	Contribution to preparation of the Annual Governance Statement	10.00	0.00	10.00	2.09	Final Report Issued
1-CPGV-02/2012	Anti-Fraud Arrangements - CIPFA "Red Book"	30.00	0.00	30.00	0.53	Planning
1-CTRT-02/2012	Undertaking Company Financial Assessment	10.00	0.00	10.00	4.18	Final Report Issued
1-CTRT-03/2012tai	Former Housing Stock - Retention Monies	10.00	0.00	10.00	2.34	Field Work Started
1-CTRT-04/2012a	Contract Management - Ysgol yr Hendre	10.00	0.00	10.00	1.38	Field Work Started
1-CTRT-04/2012c	Contract Management - Blaenau Ffestiniog Regeneration	10.00	0.00	10.00	1.93	Field Work Started
1-CTRT-04/2012d	Contract Management - Physical Reperation in North Wales	10.00	0.00	10.00	4.51	Field Work Started
1-CTRT-04/2012e	Contract Management - Renovations to Council Administrative Buildings	5.00	0.00	5.00	1.55	Planning
1-GRANT-AMG/2012	Grants (Environment Group)	30.00	0.00	30.00	0.27	Planning
2ADN-ADY-SAL/2012	Sickness Recording and Management Arrangements	20.00	0.00	20.00	6.61	Field Work Started
2-ADN-CGC-DPA/2012tc	Data Protection Act - CCTV	10.00	0.00	10.00	10.34	Final Report Issued
AE-TAL-04/2012	Promptess of Payments	15.00	0.00	15.00		Planning
AO-ARL-05/2012	NFI (National Fraud Initiative)	30.00	0.00	30.00	17.65	Field Work Started
BE-POL-18/2012	Efficiency Savings	30.00	0.00	30.00	14.68	Final Report Issued
EDUCATION						
Resources						
4-DAT-X-ADD/2012ases	Grant - Welsh Government Development Programme Extension for Thinking and Assessment for Learning	6.00	0.00	6.00	5.69	Draft Report Issued
4-DAT-X-ADD/2012brec	Primary Schools Free Breakfast Initiative Grant	7.00	0.00	7.00	8.51	Final Report Issued
4-DAT-X-ADD/2012bro	Wales Assembly Government Community-Focussed Schools Grant	8.00	0.00	8.00	7.96	Final Report Issued
4-DAT-X-ADD/2012rhd	16-19 Network Grant	6.00	0.00	6.00		Planning
4-DAT-X-ADD/2012ymg	Consulatation Development Grant	6.00	0.00	6.00		Planning

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4-DAT-X-ELWa/2012	Post-16 Education Grant	1.00	0.00	1.00	0.41	Planning
EADDE01/2012	CYNNAL - Joint Audit with IoACC	10.00	0.00	10.00		Planning
Across the department						
EADDA06/2012	School Organisation Project Management	15.00	0.00	15.00	0.81	Planning
Education Consortium						
EADDY-02/2012	North West Wales Education Consortium	10.00	0.00	10.00	5.99	WP Created
Schools						
EADDA22/2012	Outsourcing of School Catering - Accountability	5.00	0.00	5.00		Planning
EADDAYC/2012a	Primary Schools - Budgetary Control	20.00	0.00	20.00	31.63	Field Work Started
EADDAYC/2012b	Primary Schools - Governance	20.00	0.00	20.00	0.81	Planning
EADDAYC/2012c	Primary Schools - Arrangements for Reducing Teacher Workload	20.00	0.00	20.00	0.78	Planning
HUMAN RESOURCES						
Health and Safety						
BC-PER-02/2012ysg	Health and Safety - school trips	22.00	0.00	22.00	8.23	Field Work Started
FINANCE						
Audit and Risk						
AO-ARL-08/2012	Benefits Investigation Unit	10.00	0.00	10.00	1.85	Field Work Started
Financial						
AE-TAL-01/2012cod	Payments System - Certification and Coding Accuracy	20.00	0.00	20.00	10.23	Draft Report Issued
AE-TAL-01/2012data	Payments System - Amendments to Static Data	20.00	0.00	20.00	18.96	Final Report Issued
AE-TAL-01/2012rhan	Payments System - Arrangements for Separation of Duties	10.00	0.00	10.00	9.45	Field Work Ended
AE-TAL-01/2012sta	Payments - Employment Status	15.00	0.00	15.00	3.36	Field Work Started
Investment and Treasury Management						
AN-ACY-05/2012	Electronic Banking System	15.00	0.00	15.00		Planning
Accountancy						
AN-ACY-02/2012	Main Accounting System	30.00	0.00	30.00	5.36	WP Created
Pensions and Payroll						
AL-CYF-01/2012	Payroll System - Manual Workers Monthly Salaries	30.00	0.00	30.00	15.58	Field Work Started
AL-CYF-01/2012sys	New Personnel-Payroll System	5.00	0.00	5.00		Planning

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AP-PEN-01/2012	Pension Overpayments	6.00	0.00	6.00	0.57	Planning
AP-PEN-05/2012	Pensions - Annual Report	15.00	0.00	15.00	1.62	Planning
Revenue						
AB-BD-01/2012cin	Benefits - Free School Meals	15.00	0.00	15.00	1.92	Field Work Started
AB-BD-01/2012gwi	Benefits - School Uniform Allowance	8.00	0.00	8.00	1.38	Field Work Started
AC-TR-01/2012a	Council Tax - Recovery and Enforcement	20.00	0.00	20.00	18.74	Draft Report Issued
AC-TR-01/2012b	Council Tax - Collections and Refunds	15.00	0.00	15.00	17.70	Final Report Issued
AC-TR-11/2012	Non-Domestic Rates - Recovery and Enforcement	25.00	0.00	25.00	18.01	Draft Report Issued
PROVIDER AND LEISURE						
Business and Administration Support						
5-GOF-CACI/2012	Use of PDAs by Home Carers	15.00	0.00	15.00	5.47	Field Work Started
Leisure						
5-GOF-X-CYMD/2012d	National Referral to Exercise Scheme Grant	5.00	0.00	5.00	6.99	Final Report Issued
E-DGO-01/2012	Banking Arrangements in the Leisure Centres	15.00	0.00	15.00	0.47	Planning
EHAMV-01/2012	Sport Development	15.00	0.00	15.00	14.14	Final Report Issued
Residential and Day						
5-GOF-CART/2012a	Council Residential Homes - Financial Arrangements	16.00	0.00	16.00	17.76	Mid-Point Review
5-GOF-CART/2012b	Council Residential Homes - Security Arrangements	10.00	0.00	10.00	11.96	Manager Review
GDARP-D07/2012	Supported Housing	25.00	0.00	25.00	0.47	Planning
DEMOCRACY AND LEGAL						
Registration						
BB-YSG-05/2012	The Coroner Service	15.00	0.00	15.00	10.66	Field Work Started
Democracy						
BB-YSG-18/2012	Members' Expenses	15.00	0.00	15.00	14.92	Final Report Issued
BB-YSG-18/2012tg	Members' IT arrangements	15.00	0.00	15.00	17.88	Final Report Issued
ECONOMY AND COMMUNITY						
Community Regeneration						
EADDZ-01/2012	Welsh Church Fund	5.00	0.00	5.00	10.39	Manager Review
Record offices, museums and the arts						
EDIW-MU-01/2012alg	Lloyd George Museum	6.00	0.00	6.00	4.17	Field Work Started

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EDIW-MU-01/2012aog	Gwynedd Museum and Gallery	6.00	0.00	6.00	2.58	Field Work Started
EDIW-TS-01/2012	Neuadd Dwyfor	8.00	0.00	8.00	8.80	Final Report Issued
Youth						
EADDI01/2012	Village Halls - Action Plan	6.00	0.00	6.00		Planning
Major Projects						
DDAT-CRE-01/2012	Snowdonia Centre of Excellence Scheme	20.00	0.00	20.00	7.21	WP Created
Skills and enterprise						
DDAT-AD06/2012	"Llwyddo yng Ngwynedd"	20.00	0.00	20.00	20.47	Final Report Issued
Strategy and development Programmes						
4-DAT-X-GRANT/2012c	Youth Club Grant - Capital Grant	4.00	0.00	4.00	4.57	Final Report Issued
4-DAT-X-GRANT/2012r	Youth Club Grants - Revenue Grant	4.00	0.00	4.00	4.42	Final Report Issued
Tourism, marketing and customer care						
DDAT-MT-03/2012	Events	20.00	0.00	20.00	17.37	Draft Report Issued
CUSTOMER CARE						
Information						
EDIW-UBD-01/2012	Information Security	25.00	0.00	25.00		Planning
Libraries						
EDIW-LL-04/2012	Library Internet Use Management System	5.00	0.00	5.00	5.38	Final Report Issued
Information Technology						
AW-TG-02/2012crm	CRM System	20.00	0.00	20.00		Planning
AW-TG-04/2012vir	Virtualisation	15.00	0.00	15.00	10.08	Draft Report Issued
AW-TG-08/2012	Backups and Service Continuity	14.00	0.00	14.00		Planning
AW-TG-08/2012b	Outlook Web Access Security	12.00	0.00	12.00		Planning
Council Land and Property						
BA-EID-02/2012asb	Asbestos Control	10.00	0.00	10.00	10.42	Final Report Issued
BA-EID-04/2012	Smallholdings	15.00	0.00	15.00	11.54	Field Work Started
SOCIAL SERVICES						
Across the department						
5-GOF-GCY-PART/2012a	Occupational Therapy Service Partnership	20.00	0.00	20.00	1.11	Planning
5-GOF-GCY-ST/2012	Carers Strategy	20.00	0.00	20.00	1.03	Planning

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5-GOF-PROJ-1/2012	Project Management, Social Services	20.00	0.00	20.00		Planning
5-GOF-X-CYLL/2012	Budget of the Adult Placement Scheme	15.00	0.00	15.00	0.27	Planning
5-GOF-X-CYMD/2012a	Intensive Supervision & Surveillance Programme Grant	5.00	0.00	5.00	7.33	Final Report Issued
5-GOF-X-CYMD/2012b	Social Care Workforce Development Grant	5.00	0.00	5.00	5.14	Closed
5-GOF-X-CYMD/2012c	The Development Of Transition key Working In Wales Grant	5.00	0.00	5.00	6.99	Final Report Issued
GRH-GW01/2012ff	Social Services - Security of Files and Data	20.00	0.00	20.00	6.11	Field Work Started
GRH-GW04/2012	Social Worker Training	20.00	0.00	20.00	1.79	Planning
GTG-SYS01/2012	RAISE Financial Module	20.00	0.00	20.00		Planning
Business						
5-GOF-CWYN/2012	Social Services Complaints Procedure	10.00	0.00	10.00	9.05	Field Work Started
GGWAS-02/2012	Social Services Revenue Contracts	20.00	0.00	20.00	18.54	Final Report Issued
Children and Families						
GGWAS-P01/2012	Children - Fostering	15.00	0.00	15.00	17.39	Manager Review
GGWAS-P02/2012	Youth Justice Service	20.00	0.00	20.00	1.22	Planning
GGWAS-PLANT1/2012	Integrated Children's System	20.00	0.00	20.00	5.61	Manager Review
HIGHWAYS AND MUNICIPAL						
Fleet						
PGW-TR-02/2012	Council fleet - tachographs and Diesel key fobs	10.00	0.00	10.00	8.34	Draft Report Issued
Highways Works						
PGW-GW-03/2012	Highways and Municipal on call and on duty arrangements	20.00	0.00	20.00	16.66	Final Report Issued
PPR-CON-03/2012	Use of Sub-contractors, Works Unit	15.00	0.00	15.00	1.82	Planning
PPR-CYN-02/2012	Winter Maintenance	15.00	0.00	15.00	20.95	Final Report Issued
Waste Management and Streetscene						
3-AMG-GORF/2012	Environmental Enforcement Project	20.00	0.00	20.00	5.23	Field Work Started
PBW-10/2012data	Waste data collection	10.00	0.00	10.00	9.26	Draft Report Issued
REGULATORY (PLANNING, TRANSPORTATION AND PUBLIC PROTECTION)						
Environment						
3-AMG-GWLAD/2012	Environmental - Maintenance of the Gazzetteer	5.00	0.00	5.00	5.24	Final Report Issued
Planning						
DCYN-RD-01/2012dirp	Development Control - Delegated Decisions	20.00	0.00	20.00	0.97	Planning

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
Public Protection						
2ADN-GGYC-GYC/2012bw	Food Hygiene, Health and Safety Inspection Programmes	20.00	0.00	20.00	18.51	Draft Report Issued
Transportation and Street Care						
3-PROJ-TRAF/2012briw	Pont Briwet Project	10.00	0.00	10.00	10.50	Final Report Issued
PPE-P-01/2012	Reconciliation of Parking and Fine Income	10.00	0.00	10.00	23.14	Final Report Issued
STRATEGIC AND IMPROVEMENT						
Procurement and Efficiency						
BE-POL-08/2012	Sustainable Procurement	20.00	0.00	20.00	24.66	Final Report Issued
Performance and Scrutiny						
BE-POL-05/2012	Functions within the Capital Expenditure Monitoring Process	20.00	0.00	20.00		Planning
GWYNEDD CONSULTANCY						
Buildings and Environmental						
3-AMG-EID/2012	Property Services - Contractor Appointment	20.00	0.00	20.00	27.81	Draft Report Issued
Engineering and Building Control						
DCYN-RA-01/2012	The Building Control Service - Fees	15.00	0.00	15.00	17.76	Final Report Issued