

GWYNEDD COUNCIL

COMMITTEE	AUDIT COMMITTEE
DATE	13 FEBRUARY 2012
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 up to 27 January 2012. The current status of the work in the operational plan is as follows:

Audit Status	Number
Planned	12
Field Work Started	16
Draft Report Issued	3
Final Report Issued	79
Closed	3
Total	<u>113</u>
Cancelled	7

In addition to the three cancelled audits that were reported to the Committee at its meeting on November, the following audits have now also been cancelled:

- Scrutiny Arrangement
- New Personnel / Payroll System
- Occupational Therapy Service Partnership
- Carers Strategy

The reasons for this are found in Part 3 of this report, "Amendments to the Plan".

2.3 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.

2.4 As seen from the table above, Internal Audit's actual achievement up to 27 January 2012 was 72.6% - out of 113 individual audits contained in the 2011/12 revised plan, 79 had been released in a finalised version by the end of the month, and another three audits had been closed.

3. AMENDMENTS TO THE PLAN

3.1 Five days had been included in the plan in case there would be developments during 2011/12 on the new integrated Personnel / Payroll system. As there have not been developments that can be reviewed, it was decided that this time should be used to undertake a review of the Payroll Unit's arrangements for dealing with Statutory Sick Pay. This was an area that had been identified for a specific audit during a recent audit of sickness recording arrangements across the Council.

3.2 The Auditor General for Wales's Audit Code of Practice, April 2010, states that the Authority's external auditors (Wales Audit Office), when performing their audit of the Council's accounts, will seek to rely where possible on the work of Internal Audit (and others). Consequently, the *Joint Protocol between External Audit and Internal Audit*, approved by the Audit Committee on 17 November 2011, states:

10. As part of their key role in reporting upon the adequacy of internal control, and providing a basis for the authority's Annual Governance Statement, which is required to be published with the Council's annual statement of accounts, it is expected that Internal Audit will test key controls of the Council's major financial systems on an annual basis.

The original plan contained 15 days to review Scrutiny Arrangements. As this area is one that is to be the subject of significant changes in the near future, it was decided that this audit would not be beneficial. These 15 days will therefore be used to undertake a review of key controls in two systems – Bank Reconciliation (5 days) and Taxation Systems (10 days).

3.3 The original plan contained a 20-day audit of Project Management in Social Services. The project that was the subject of the audit – the Learning Disabilities Project – was brought to an end during the audit, after 10 days had been used. As a result, the remaining 10 days were utilised for undertaking a joint audit with Betsi Cadwaladr University Health Board auditors on Joint Commissioning.

3.4 Following discussions with Social Services, it was decided that it would not be timely to undertake the audits of the Occupational Therapy Service Partnership and the Carers Strategy. The time that had been allocated has been transferred to the audits for Cymdeithas Tai Eryri.

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	-15.00	0.00		Cancelled
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	20.92	Final 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	20.76	Final Report Issued
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	6.14	Field Work Started
1-CTRT-04/2012a	Contract Management - Ysgol yr Hendre	10.00	0.00	10.00	15.46	Final Report Issued
1-CTRT-04/2012c	Contract Management - Blaenau Ffestiniog Regeneration	10.00	-8.00	2.00	1.93	Closed
1-CTRT-04/2012d	Contract Management - Physical Regeneration in North Wales	10.00	0.00	10.00	9.23	Final Report Issued
1-CTRT-04/2012e	Contract Management - Renovations to Council Administrative Buildings	5.00	0.00	5.00	1.76	Planning
2ADN-ADY-SAL/2012	Sickness Recording and Management Arrangements	20.00	0.00	20.00	23.34	Final Report Issued
2-ADN-CGC-DPA/2012tc	Data Protection Act - CCTV	10.00	0.00	10.00	10.34	Final Report Issued
AE-TAL-04/2012	Promptness of Payments	15.00	0.00	15.00	19.46	Final Report Issued
AO-ARL-05/2012	NFI (National Fraud Initiative)	30.00	0.00	30.00	37.77	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	Welsh Government Development Programme Extension for Thinking and Assessment for Learning Grant	6.00	0.00	6.00	5.96	Final 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/2012gwi	School Uniform Grant	0.00	9.00	9.00	9.71	Final Report Issued
4-DAT-X-ADD/2012plt	Pilot Projects Relating to Behaviour and Attendance Grant	0.00	9.00	9.00	4.02	Field Work Started
4-DAT-X-ADD/2012rhd	14-19 Learning Pathways Grant	6.00	0.00	6.00	6.58	Final Report Issued

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
4-DAT-X-ADD/2012ymg	Consulatation Development Grant	6.00	0.00	6.00	1.16	Planning
4-DAT-X-ELWa/2012	Post-16 Education Grant	1.00	0.00	1.00	1.15	Final Report Issued
EADDA02/2012	IT Security in Schools	0.00	12.00	12.00	10.99	Field Work Started
EADDE01/2012	CYNNAL - Joint Audit with IoACC	10.00	-10.00	0.00		Cancelled
Across the department						
EADDA06/2012	School Organisation Project Management	15.00	0.00	15.00	13.70	Field Work Started
Education Consortium						
EADDY-02/2012	North West Wales Education Consortium	10.00	0.00	10.00	20.00	Field Work Started
Schools						
EADDA22/2012	Outsourcing of School Catering - Accountability	5.00	0.00	5.00	0.61	Planning
EADDAY4031/2012neu	Blaenau Ffestiniog Leisure Centre	0.00	10.00	10.00	10.59	Draft Report Issued
EADDAYC/2012a	Primary Schools - Budgetary Control	20.00	0.00	20.00	35.75	Final Report Issued
EADDAYC/2012b	Primary Schools - Governance	20.00	0.00	20.00	1.08	Planning
EADDAYC/2012c	Primary Schools - Arrangements for Reducing Teacher Workload	20.00	0.00	20.00	19.88	Draft Report Issued
HUMAN RESOURCES						
Health and Safety						
BC-PER-02/2012ysg	Health and Safety - school trips	22.00	0.00	22.00	27.66	Final Report Issued
FINANCE						
Audit and Risk						
AO-ARL-08/2012	Benefits Investigation Unit	10.00	0.00	10.00	12.46	Final Report Issued
Financial						
AE-TAL-01/2012cod	Certification and Accuracy of Invoice Coding within Council Departments	20.00	0.00	20.00	10.55	Final 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	10.03	Final Report Issued
AE-TAL-01/2012sta	Payments - Employment Status	15.00	0.00	15.00	13.57	Field Work Started
Investment and Treasury Management						
AN-ACY-05/2012	Electronic Banking System	15.00	0.00	15.00	16.12	Final Report Issued
Accountancy						
AN-ACY-02/2012	Main Accounting System	30.00	0.00	30.00	23.54	Field Work Started

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
AN-ACY-13/2012kc	Bank Reconciliation - Review of Key Controls	0.00	5.00	5.00	1.31	Planning
Pensions and Payroll						
AL-CYF-01/2012	Payroll System - Manual Workers Monthly Salaries	30.00	0.00	30.00	25.82	Final Report Issued
AL-CYF-01/2012ssp	Payroll - Administration of Statutory Sick Pay	0.00	5.00	5.00	1.46	Planning
AL-CYF-01/2012sys	New Personnel-Payroll System	5.00	-5.00	0.00		Cancelled
AP-PEN-01/2012	Pension Overpayments	6.00	0.00	6.00	6.95	Final Report Issued
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	14.61	Final Report Issued
AB-BD-01/2012gwi	Benefits - School Uniform Allowance	8.00	0.00	8.00	8.23	Final Report Issued
AC-TR-01/2012a	Council Tax - Recovery and Enforcement	20.00	0.00	20.00	19.12	Final Report Issued
AC-TR-01/2012b	Council Tax - Collections and Refunds	15.00	0.00	15.00	17.70	Final Report Issued
AC-TR-01/2012kc	Taxation Systems - Review of Key Controls	0.00	10.00	10.00	2.84	Field Work Started
AC-TR-11/2012	Non-Domestic Rates - Recovery and Enforcement	25.00	0.00	25.00	18.55	Final Report Issued
PROVIDER AND LEISURE						
Business and Administration Support						
5-GOF-CACI/2012	Use of Handheld Computers by Home Carers	15.00	0.00	15.00	17.84	Final Report Issued
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	17.13	Final Report Issued
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	22.76	Final Report Issued
5-GOF-CART/2012b	Council Residential Homes - Security Arrangements	10.00	0.00	10.00	15.98	Final Report Issued
GDARP-D07/2012	Supported Housing	25.00	0.00	25.00	24.32	Final Report Issued
DEMOCRACY AND LEGAL						
Registration						
BB-YSG-05/2012	The Coroner Service	15.00	0.00	15.00	13.51	Final Report Issued
Democracy						
BB-YSG-18/2012	Members' Expenses	15.00	0.00	15.00	14.92	Final Report Issued

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
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	11.41	Final Report Issued
Record offices, museums and the arts						
EDIW-MU-01/2012alg	Lloyd George Museum	6.00	0.00	6.00	11.29	Final Report Issued
EDIW-MU-01/2012aog	Gwynedd Museum and Gallery	6.00	0.00	6.00	10.76	Final Report Issued
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	Eryri Centre of Excellence Scheme	20.00	0.00	20.00	16.61	Final Report Issued
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	18.61	Final Report Issued
CUSTOMER CARE						
Information						
EDIW-UBD-01/2012	Information Security	25.00	0.00	25.00	24.45	Field Work Started
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	Customer Relationship Management System	20.00	0.00	20.00	12.96	Field Work Started
AW-TG-04/2012vir	Virtualisation	15.00	0.00	15.00	10.85	Final Report Issued
AW-TG-08/2012	Backups and Service Continuity	14.00	0.00	14.00	3.24	Planning
AW-TG-08/2012b	Outlook Web Access Security	12.00	-12.00	0.00		Cancelled
Council Land and Property						

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
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	21.19	Final Report Issued

SOCIAL SERVICES

Across the department

5-GOF-GCY-PART/2012a	Occupational Therapy Service Partnership	20.00	-18.00	2.00	1.39	Cancelled
5-GOF-GCY-ST/2012	Carers Strategy	20.00	-18.00	2.00	1.03	Cancelled
5-GOF-PROJ-1/2012	Project Management, Social Services	20.00	-10.00	10.00	9.97	Closed
5-GOF-X-CYLL/2012	Budget of the Adult Placement Scheme	15.00	0.00	15.00	13.90	Final Report Issued
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
GCC-05/2012	Joint Commissioning with Betsi Cadwaladr University LHB	0.00	10.00	10.00	4.97	Field Work Started
GRH-GW01/2012ff	Social Services - Security of Files and Data	20.00	0.00	20.00	15.88	Field Work Started
GRH-GW04/2012	Social Worker Training	20.00	-18.00	2.00	1.79	Cancelled
GTG-SYS01/2012	RAISE Financial Module	20.00	0.00	20.00	2.48	Planning

Business

5-GOF-CWYN/2012	Social Services Complaints Procedure	10.00	0.00	10.00	15.37	Final Report Issued
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	19.99	Final Report Issued
GGWAS-P02/2012	Youth Justice Service	20.00	0.00	20.00	19.41	Final Report Issued
GGWAS-PLANT1/2012	Integrated Children's System	20.00	0.00	20.00	7.97	Final Report Issued

HIGHWAYS AND MUNICIPAL

Fleet

PGW-TR-02/2012	Tachographs and Diesel Security	10.00	0.00	10.00	9.55	Final Report Issued
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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	16.20	Final Report Issued
PPR-CYN-02/2012	Winter Maintenance	15.00	0.00	15.00	20.95	Final Report Issued

Waste Management and Streetscene

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
1-GRANT-AMG/2012cyf	Public Convenience Grant Scheme 2010-11	5.00	0.00	5.00	4.86	Final Report Issued
1-GRANT-AMG/2012tre	Tidy Towns Grant	5.00	0.00	5.00	3.24	Field Work Started
3-AMG-GORF/2012	Environmental Enforcement Project	20.00	0.00	20.00	26.28	Final Report Issued
PBW-10/2012data	Collection of data on waste	10.00	0.00	10.00	9.66	Final Report Issued
REGULATORY						
Environment						
1-GRANT-AMG/2012arf	WEFO Coastal Access Grant	5.00	0.00	5.00	5.59	Field Work Started
1-GRANT-AMG/2012cdc	Sustianable Development Fund Llyn AONB	5.00	0.00	5.00	8.99	Final Report Issued
3-AMG-GWLAD/2012	Environmental - Maintenance of the Gazetteer	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	11.47	Final Report Issued
Public Protection						
2ADN-GGYC-GYC/2012bw	Food Hygiene, Health and Safety Inspection Programmes	20.00	0.00	20.00	19.91	Final Report Issued
Transportation and Street Care						
1-GRANT-AMG/2012adff	Physical Regeneration in North Wales ERDF Grant	5.00	0.00	5.00		Planning
1-GRANT-AMG/2012tcc	TraCC Grant	5.00	0.00	5.00	4.57	Field Work Started
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	3.39	Planning
GWYNEDD CONSULTANCY						
Buildings and Environmental						
3-AMG-EID/2012	Property Services - Contractor Appointment	20.00	0.00	20.00	31.15	Final Report Issued
Across the department						
PYMG-CON/2012arf	Contractor Selection - Coastal Defence	0.00	8.00	8.00	8.84	Draft Report Issued
Engineering and Building Control						

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
DCYN-RA-01/2012	The Building Control Service - Fees	15.00	0.00	15.00	17.76	Final Report Issued