

GWYNEDD COUNCIL

COMMITTEE	AUDIT COMMITTEE
DATE	12 JULY 2012
TITLE	INTERNAL AUDIT PLAN 2012/13
PURPOSE	TO GIVE THE COMMITTEE AN UPDATE ON PROGRESS AGAINST THE 2012/13 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 2012/13 internal audit plan.

2. SUMMARY OF PROGRESS AGAINST THE PLAN

2.1 The draft 2012/13 internal audit plan was presented to the Audit Committee at its meeting on 13 February 2012. Following this, further discussions have taken place with the departments and the final internal audit plan is included in the appendix. The appendix also shows the current status of the work, together with the time spent on each project as at 1 July 2012. The current status of the work in the operational plan is as follows:

Audit Status	Number
Planned	56
Working Papers Created	8
Field Work Started	15
Draft Report Issued	3
Final Report Issued	14
Total	<u>96</u>

2.2 The performance target for 2012/13 is to have 95% of the audits in the plan to be either closed or with the final report released by 31 March 2013. The quarterly profile of this indicator is as follows:

End of quarter 1	15%
End of quarter 2	35%
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 the first quarter was 14.6% - out of 96 individual audits contained in the 2012/13 revised plan, 14 had been released in a finalised version by the end of the quarter. Performance is therefore slightly lower than the profile set.

2.4 However, it is noted that for 33.3% of the audits in the plan, field work has at the least started, which gives confidence that the target will be achieved by the end of the year, and there is a strong possibility that progress will be consistent with the profile by the end of the second quarter.

3. AMENDMENTS TO THE PLAN

- 3.1 As this is the first time that the final plan is presented to the Committee, 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 2012/13 audit plan, offer comments thereon and accept the report.



Internal Audit Plan 2012/13

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
CORPORATE						
1-CORFF-03/2013	Arrangements for Dealing with Correspondence	30.00	0.00	30.00		Planning
1-CORFF-08/2013ynni	Energy Use	20.00	0.00	20.00		Planning
1-CORFF-09/2013gw	"The Workforce" Project	20.00	0.00	20.00	5.39	Field Work Started
1-CORFF-14/2013	Site Manager Functions	20.00	0.00	20.00		Planning
1-CPGV-01/2013	Contribution to preparation of the Annual Governance Statement	10.00	0.00	10.00	5.58	Draft Report Issued
1-CTRT-02/2013	Undertaking Company Financial Assessment - NMWTRA Framework PQQ2	5.00	0.00	5.00	4.23	Final Report Issued
1-CTRT-03/2013tai	Former Housing Stock - Retention Monies	5.00	0.00	5.00	0.24	Planning
1-GRANT-AMG/2013	Grants (Environment Group)	30.00	0.00	30.00		Planning
2ADN-ADY-GWY/2013	Recording and Managing Leave	25.00	0.00	25.00	0.61	Planning
AE-TAL-04/2013tr	Promptness of Payments - Efficiency of Invoice Tracking	10.00	0.00	10.00		Planning
AN-ACY-03/2013II	Local Budgets	10.00	0.00	10.00		Planning
AO-ARL-01/2013	Barclaycard Credit Cards	14.00	0.00	14.00	15.73	Draft Report Issued
AO-ARL-05/2013	NFI (National Fraud Initiative)	25.00	0.00	25.00	4.49	Field Work Started
BC-PER-07/2013	Recruitment - Identity Checks	15.00	0.00	15.00	14.20	Final Report Issued
BE-POL-07/2013	Outcome Agreement	20.00	0.00	20.00		Planning
EDUCATION						
Resources						
4-DAT-X-ADD/2013ases	Welsh Government Development Programme Extension for Thinking and Assessment for Learning Grant	6.00	0.00	6.00	6.09	Final Report Issued
4-DAT-X-ADD/2013bao	Appetite for Life Grant	10.00	0.00	10.00	5.28	WP Created
4-DAT-X-ADD/2013brec	Primary Schools Free Breakfast Initiative Grant	8.00	0.00	8.00	8.92	Final Report Issued
4-DAT-X-ADD/2013ffg	Community Focused Schools Childcare Allocation	10.00	0.00	10.00	9.64	Field Work Started
4-DAT-X-ADD/2013ks23	Key Stages 2 to 3 Grant	5.00	0.00	5.00	0.07	Planning
4-DAT-X-ELWa/2013	Post-16 Education Grant	1.00	0.00	1.00		Planning
EADDA23/2013	School Milk Service	10.00	0.00	10.00	9.40	Final Report Issued
EADDA26/2013	Management of secondary school building maintenance - VFM	10.00	0.00	10.00		Planning

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
Across the department						
EADDA33/2013	Appointment of Management Consultants, Education Department	10.00	0.00	10.00	3.58	WP Created
Schools						
EADDA16/2013	Supply Appointments	15.00	0.00	15.00	4.99	WP Created
EADDAYC/2013a	Primary Schools - Dismissals due to redundancy	22.00	0.00	22.00		Planning
EADDAYC/2013b	Primary Schools - Information Security	22.00	0.00	22.00	0.47	Planning
EADDAYC/2013c	Primary Schools - Teacher Allowances and Conditions of Service for Heads	20.00	0.00	20.00		Planning
HUMAN RESOURCES						
Support Unit						
BC-PER-05/2013	Administration of Car Loans	10.00	0.00	10.00	8.66	Field Work Started
NORTH AND MID WALES TRUNK ROAD AGENCY						
3-AMG-ACGC/2013	Trunk Road Agency - invoices between councils	15.00	0.00	15.00	5.36	WP Created
FINANCE						
Audit and Risk						
AM-YS-03/2013	Corporate Risk Management	10.00	0.00	10.00		Planning
Financial						
AD-DY-01/2013kc	Debtors System - Review of Key Controls	10.00	0.00	10.00	11.47	Field Work Started
AE-TAL-01/2013e	eProcurement System	20.00	0.00	20.00		Planning
AE-TAL-01/2013kc	Payments System - Review of Key Controls	10.00	0.00	10.00		Planning
Accountancy						
AN-ACY-02/2013kc	Main Accounting System - Review of Key Controls	10.00	0.00	10.00	10.19	Final Report Issued
AN-ACY-02/2013pr	Main Accounting System - Upgrade Project	15.00	0.00	15.00		Planning
Pensions and Payroll						
AL-CYF-01/2013bacs	Payroll - BACS runs	5.00	0.00	5.00	5.57	Final Report Issued
AL-CYF-01/2013er	Payroll System - Exception Reports	5.00	0.00	5.00	5.43	Final Report Issued
AL-CYF-01/2013kc	Payroll System - Review of Key Controls	10.00	0.00	10.00		Planning
AL-CYF-01/2013par	Payroll System - Parameters and Algorithms	15.00	0.00	15.00	1.76	WP Created
AL-CYF-07/2013	Payroll System - Deductions of Tax and National Insurance	15.00	0.00	15.00	1.15	WP Created

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
AL-CYF-14/2013caci	Home Carer Wages - Cyborg - CACI Interface	10.00	0.00	10.00		Planning
Revenue						
AA-AR-01/2013paye	Paye.net System	10.00	0.00	10.00		Planning
AA-AR-03/2013	Income collection at offices	10.00	0.00	10.00		Planning
AB-BD-01/2013dis	Discretionary Benefits	15.00	0.00	15.00	6.46	Field Work Started
AB-BD-01/2013kc	Benefits System - Review of Key Controls	10.00	0.00	10.00	7.70	Field Work Started
AC-TR-01/2013kc	Council Tax System - Review of Key Controls	10.00	0.00	10.00		Planning
AC-TR-01/2013sac	General IT Controls: Council Tax, Benefits and NNDR (Follow-up to WAO audit)	10.00	0.00	10.00	1.92	Field Work Started
AC-TR-11/2013kc	NNDR System - Review of Key Controls	5.00	0.00	5.00	8.42	Final Report Issued
PROVIDER AND LEISURE						
Business and Administration Support						
M-GMG-GW01/2013	Data and Information Quality Assurance	20.00	0.00	20.00	2.47	Planning
Cleaning and Caretaking						
M-GMG-J02/2013	Supervision of Duty Managers	15.00	0.00	15.00	1.15	Planning
Residential and Day						
GDARP-D07/2013	Supported Housing - Imprest Accounts and Income	20.00	0.00	20.00	21.79	Final Report Issued
GDARP-D08/2013	Learning Disabilities Rationalisation of Provision Project	10.00	0.00	10.00		Planning
ECONOMY AND COMMUNITY						
Community Regeneration						
1-CTRT-04/2013c	Contract Management - Blaenau Ffestiniog Regeneration	10.00	0.00	10.00	0.07	Planning
BE-POL-10/2013gen	Genesis Scheme	15.00	0.00	15.00		Planning
BE-POL-10/2013pre	Young Apprentices Employment Route Project	15.00	0.00	15.00		Planning
BE-POL-10/2013tiw	New Work Connections Scheme	10.00	0.00	10.00	12.85	Final Report Issued
T-TAI-C04/2013	Communities First	20.00	0.00	20.00		Planning
Youth						
EADDI01/2013clwb	Youth Clubs	20.00	0.00	20.00	2.25	Planning
Major Projects						
1-CTRT-04/2013a	Contract Management - Sailing Academy	10.00	0.00	10.00		Planning
Skills and enterprise						

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
DDAT-AD06/2013	"Llwyddo'n Lleol"	20.00	0.00	20.00		Planning
DDAT-AD06/2013pot	"Potential" Project	10.00	0.00	10.00	9.55	Final Report Issued
Strategy and development Programmes						
4-DAT-X-GRANT/2013r	Youth Club Grants - Revenue Grant	5.00	0.00	5.00	3.04	Field Work Started
CUSTOMER CARE						
Information Technology						
AW-TG-04/2013	Change Control	15.00	0.00	15.00		Planning
AW-TG-06/2013a	Thin Client	10.00	0.00	10.00	0.20	Planning
AW-TG-08/2013	Backups and Service Continuity	10.00	0.00	10.00		Planning
AW-TG-09/2013	Network Convergence	20.00	0.00	20.00		Planning
Council Land and Property						
1-CTRT-04/2013b	Contract Management - Bro Dysynni Area School	10.00	0.00	10.00		Planning
BA-EID-02/2013	Asset Management Plan	20.00	0.00	20.00		Planning
BA-EID-02/2013leg	Protection from Legionella	20.00	0.00	20.00	11.62	Field Work Started
SOCIAL SERVICES						
Across the department						
5-GOF-GCY-PART/2013a	Occupational Therapy Service Partnership	10.00	0.00	10.00		Planning
5-GOF-GCY-PART/2013c	Extra Care Housing	20.00	0.00	20.00		Planning
5-GOF-PaPh-1/2013	Social Servcies Performance Measures - Accuracy of Core Data	25.00	0.00	25.00	23.45	Field Work Started
5-GOF-X-CYLL/2013	Social Services - Implementing Savings	20.00	0.00	20.00	5.54	Field Work Started
5-GOF-X-CYMD/2013	First Steps Improvement Package Grant	5.00	0.00	5.00	3.89	Final Report Issued
GCC-05/2013	Joint Commissioning with BCULHB	25.00	0.00	25.00		Planning
GRH-GW01/2013ff	Social Services - Security of Files and Data	20.00	0.00	20.00		Planning
GRH-GW02/2013	Client Finance - Internet Banking	10.00	0.00	10.00	0.07	Planning
GTG-SYS01/2013	Care Systems Support Unit	10.00	0.00	10.00		Planning
Business						
5-GOF-BUS/2013all	Social Services Contracting Arrangements	40.00	0.00	40.00	7.77	Field Work Started
GGWAS-D02/2013	Broker Service	15.00	0.00	15.00	3.78	WP Created

Children and Families

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
GGWAS-P05/2013llety	Accommodation for Young Persons leaving care	15.00	0.00	15.00	3.21	Field Work Started
HIGHWAYS AND MUNICIPAL						
Fleet						
PGW-TR-02/2013	Workshops - Health and Safety Supervision	10.00	0.00	10.00	8.36	Field Work Started
Municipal Works						
PBW-07/2013	Street Cleaning	15.00	0.00	15.00		Planning
Highways Works						
PPR-A55-01/2013	Works - A55 Contract	25.00	0.00	25.00		Planning
Waste Management and Streetscene						
PBW-03/2013	GwyriAD Scheme	20.00	0.00	20.00	1.94	Planning
REGULATORY						
Public Protection						
BB-YSG-11/2013	Licencing Unit	12.00	0.00	12.00	19.05	Draft Report Issued
Transportation and Street Care						
3-PROJ-TRAF/2013briw	Pont Briwet Project	10.00	0.00	10.00		Planning
3-PROJ-TRAF/2013trac	TraCC Partnership	15.00	0.00	15.00		Planning
DDAT-CC-01/2013cy	Community Transport	20.00	0.00	20.00		Planning
STRATEGIC AND IMPROVEMENT						
Democracy						
BB-YSG-18/2013ex	Equipment with Former Members	15.00	0.00	15.00	0.50	Planning
BB-YSG-18/2013tg	Members' IT arrangements	15.00	0.00	15.00		Planning
Performance and Scrutiny						
1-CORFF-05/2013a	Achievement of Savings Projects	15.00	0.00	15.00		Planning
GWYNEDD CONSULTANCY						
Engineering and Building Control						
3-YMG-CTRRT/2013fa	Comparison of Final Accounts with Original Tender	10.00	0.00	10.00	9.59	Final Report Issued
3-YMG-CTRRT/2013pen	Appointment of Engineering Contractors	20.00	0.00	20.00	5.91	WP Created
3-YMG-CTRRT/2013pont	Bridges	10.00	0.00	10.00		Planning