

## GWYNEDD COUNCIL

COMMITTEE	<b>AUDIT COMMITTEE</b>
DATE	<b>27 SEPTEMBER 2012</b>
TITLE	<b>INTERNAL AUDIT PLAN 2012/13</b>
PURPOSE	<b>TO GIVE THE COMMITTEE AN UPDATE ON PROGRESS AGAINST THE 2012/13 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 2012/13 internal audit plan.

### **2. SUMMARY OF PROGRESS AGAINST THE PLAN**

2.1 The 2012/13 internal audit plan is included in the appendix with the status of the work as at 1 September 2012 noted, together with the time spent on each project. The status of the work in the operational plan at that date was as follows:

<b>Audit Status</b>	<b>Number</b>
Planned	46
Working Papers Created	3
Field Work Started	16
Field Work Ended	3
Manager Review	3
Draft Report Issued	3
Final Report Issued	24
Total	<u>98</u>
Cancelled	1

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 To meet the target for the end of quarter 2, eleven further audits will need to be closed or have their final report released by 30 September (ie 35 out of 98). The aim is to complete the following audits by the end of quarter 2:

- Debtors System - Review of Key Controls
- Barclaycard Credit Cards
- Protection from Legionella
- Administration of Car Loans
- Workshops - Health and Safety Supervision
- Appetite for Life Grant
- Supply Appointments
- Appointment of Management Consultants, Education Department
- General IT Controls: Council Tax, Benefits and NNDR (Follow-up to WAO audit)
- Broker Service
- Payroll System - Deductions of Tax and National Insurance

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

3.1 The second part of the review of the *Security of Files and Data* within the Social Services was due to be undertaken during 2012/13. The Department's paper systems were reviewed during 2011/12 and the agreement was that Internal Audit would review files and data security on the new electronic system during this year. However, information was received that the project has been delayed, and there was therefore no purpose for the audit until 2013/14. Twenty days had been earmarked for the audit – 15 days were transferred to the *Social Services Performance Measures – Accuracy of Core Data* audit to reflect the volume of work necessary to complete the work, and the intention for the remaining 5 days is to review compliance with Standard 7 of the Welsh Government Commissioning Framework, which states that the Council should ensure that the Financial and Contract Procedure Rules means the social care commissioners can be efficient and effective in developing the social care market.

### **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
<b>CORPORATE</b>						
1-CORFF-03/2013	Arrangements for Dealing with Correspondence	30.00	0.00	30.00	21.18	Field Work Started
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	3.07	WP Created
1-CPGV-01/2013	Contribution to preparation of the Annual Governance Statement	10.00	0.00	10.00	5.62	Final Report Issued
1-CTRT-02/2013	Undertaking Company Financial Assessment - NMWTRA Framework PQQ2	5.00	0.00	5.00	4.70	Final Report Issued
1-CTRT-03/2013tai	Former Housing Stock - Retention Monies	5.00	0.00	5.00	0.78	Planning
1-GRANT-AMG/2013cmac	Grant - Wales Coastal Monitoring Centre	10.00	0.00	10.00	7.97	Final Report Issued
1-GRANT-AMG/2013fial	Grant - National Framework for Animal Health and Welfare	10.00	0.00	10.00	9.63	Final Report Issued
2ADN-ADY-GWY/2013	Recording and Managing Leave	25.00	0.00	25.00	20.38	Field Work Started
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	15.93	Draft Report Issued
AO-ARL-05/2013	NFI (National Fraud Initiative)	25.00	0.00	25.00	12.27	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
<b>EDUCATION</b>						
<b>Resources</b>						
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	15.13	Field Work Started
4-DAT-X-ADD/2013brec	Primary Schools Free Breakfast Initiative Grant	8.00	0.00	8.00	8.99	Final Report Issued
4-DAT-X-ADD/2013ffg	Community Focused Schools Childcare Allocation	10.00	0.00	10.00	13.09	Final Report Issued
4-DAT-X-ADD/2013ks23	Foundation Stage 2011-12 Revenue Grant	5.00	0.00	5.00	6.45	Final Report Issued
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

<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>
EADDA26/2013	Management of secondary school building maintenance - VFM	10.00	0.00	<b>10.00</b>		Planning
<b>Across the department</b>						
EADDA33/2013	Appointment of Management Consultants, Education Department	10.00	0.00	<b>10.00</b>	<b>8.45</b>	Field Work Started
<b>Schools</b>						
EADDA16/2013	Supply Appointments	15.00	0.00	<b>15.00</b>	<b>22.71</b>	Manager Review
EADDAYC/2013a	Primary Schools - Dismissals due to redundancy	22.00	0.00	<b>22.00</b>		Planning
EADDAYC/2013b	Primary Schools - Information Security	22.00	0.00	<b>22.00</b>	<b>1.22</b>	Planning
EADDAYC/2013c	Primary Schools - Teacher Allowances and Conditions of Service for Heads	20.00	0.00	<b>20.00</b>		Planning
<b>HUMAN RESOURCES</b>						
<b>Support Unit</b>						
BC-PER-05/2013	Administration of Car Loans	10.00	0.00	<b>10.00</b>	<b>13.69</b>	Field Work Ended
<b>NORTH AND MID WALES TRUNK ROAD AGENCY</b>						
3-AMG-ACGC/2013	Trunk Road Agency - invoices between councils	15.00	0.00	<b>15.00</b>	<b>5.36</b>	WP Created
<b>FINANCE</b>						
<b>Audit and Risk</b>						
AM-YS-03/2013	Corporate Risk Management	10.00	0.00	<b>10.00</b>		Planning
<b>Financial</b>						
AD-DY-01/2013kc	Debtors System - Review of Key Controls	10.00	0.00	<b>10.00</b>	<b>14.22</b>	Draft Report Issued
AE-TAL-01/2013e	eProcurement System	20.00	0.00	<b>20.00</b>		Planning
AE-TAL-01/2013kc	Payments System - Review of Key Controls	10.00	0.00	<b>10.00</b>		Planning
<b>Accountancy</b>						
AN-ACY-02/2013kc	Main Accounting System - Review of Key Controls	10.00	0.00	<b>10.00</b>	<b>10.19</b>	Final Report Issued
AN-ACY-02/2013pr	Main Accounting System - Upgrade Project	15.00	0.00	<b>15.00</b>	<b>1.41</b>	Planning
<b>Pensions and Payroll</b>						
AL-CYF-01/2013bacs	Payroll - BACS runs	5.00	0.00	<b>5.00</b>	<b>5.57</b>	Final Report Issued
AL-CYF-01/2013er	Payroll System Exception Reports	5.00	0.00	<b>5.00</b>	<b>5.43</b>	Final Report Issued
AL-CYF-01/2013kc	Payroll System - Review of Key Controls	10.00	0.00	<b>10.00</b>		Planning
AL-CYF-01/2013par	Payroll System - Parameters and Algorithms	15.00	0.00	<b>15.00</b>	<b>11.77</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>
AL-CYF-07/2013	Payroll System - Deductions of Tax and National Insurance	15.00	0.00	<b>15.00</b>	<b>10.09</b>	Field Work Ended
AL-CYF-14/2013caci	Home Carer Wages - Cyborg - CACI Interface	10.00	0.00	<b>10.00</b>		Planning
<b>Revenue</b>						
AA-AR-01/2013paye	Paye.net System	10.00	0.00	<b>10.00</b>	<b>0.24</b>	Planning
AA-AR-03/2013	Income collection at offices	10.00	0.00	<b>10.00</b>	<b>5.99</b>	Field Work Started
AB-BD-01/2013dis	Discretionary Benefits	15.00	0.00	<b>15.00</b>	<b>6.46</b>	Field Work Started
AB-BD-01/2013kc	Benefits System - Review of Key Controls	10.00	0.00	<b>10.00</b>	<b>7.70</b>	Field Work Started
AC-TR-01/2013kc	Council Tax System - Review of Key Controls	10.00	0.00	<b>10.00</b>		Planning
AC-TR-01/2013sac	General IT Controls: Council Tax, Benefits and NNDR (Follow-up to WAO audit)	10.00	0.00	<b>10.00</b>	<b>1.92</b>	Field Work Started
AC-TR-11/2013kc	NNDR System - Review of Key Controls	5.00	0.00	<b>5.00</b>	<b>8.42</b>	Final Report Issued

## PROVIDER AND LEISURE

### Business and Administration Support

M-GMG-GW01/2013	Data and Information Quality Assurance	20.00	0.00	<b>20.00</b>	<b>2.47</b>	Planning
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### Cleaning and Caretaking

M-GMG-J02/2013	Supervision of Duty Managers	15.00	0.00	<b>15.00</b>	<b>16.39</b>	Final Report Issued
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### Residential and Day

GDARP-D07/2013	Supported Housing - Imprest Accounts and Income	20.00	0.00	<b>20.00</b>	<b>21.79</b>	Final Report Issued
GDARP-D08/2013	Learning Disabilities Rationalisation of Provision Project	10.00	0.00	<b>10.00</b>	<b>0.44</b>	Planning

## ECONOMY AND COMMUNITY

### Community Regeneration

1-CTRT-04/2013c	Contract Management - Blaenau Ffestiniog Regeneration	10.00	0.00	<b>10.00</b>	<b>0.27</b>	Planning
BE-POL-10/2013gen	Genesis Scheme	15.00	0.00	<b>15.00</b>		Planning
BE-POL-10/2013pre	Young Apprentices Employment Route Project	15.00	0.00	<b>15.00</b>		Planning
BE-POL-10/2013tiw	New Work Connections Scheme	10.00	0.00	<b>10.00</b>	<b>12.85</b>	Final Report Issued
T-TAI-C04/2013	Communities First	20.00	0.00	<b>20.00</b>		Planning

### Youth

EADDI01/2013clwb	Youth Clubs	20.00	0.00	<b>20.00</b>	<b>16.85</b>	Field Work Started
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### Major Projects

1-CTRT-04/2013a	Contract Management - Sailing Academy	10.00	0.00	<b>10.00</b>		Planning
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Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
<b>Skills and enterprise</b>						
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
<b>Strategy and development Programmes</b>						
4-DAT-X-GRANT/2013r	Youth Club Grants - Revenue Grant	5.00	0.00	5.00	5.82	Final Report Issued
<b>CUSTOMER CARE</b>						
<b>Information Technology</b>						
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
<b>Council Land and Property</b>						
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	19.93	Field Work Ended
<b>SOCIAL SERVICES</b>						
<b>Across the department</b>						
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	5.03	WP Created
5-GOF-PaPh-1/2013	Social Servcies Performance Measures - Accuracy of Core Data	25.00	15.00	40.00	36.82	Manager Review
5-GOF-X-CYLL/2013	Social Services - Implementing Savings	20.00	0.00	20.00	10.80	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-01/2013	Commissioning Framework Standard 7	0.00	5.00	5.00		Planning
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	-20.00	0.00		Cancelled
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
<b>Business</b>						
5-GOF-BUS/2013all	Social Services Contracting Arrangements	40.00	0.00	40.00	10.34	Field Work Started

<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>
GGWAS-D02/2013	Broker Service	15.00	0.00	<b>15.00</b>	<b>15.83</b>	Manager Review
<b>Children and Families</b>						
GGWAS-P05/2013lley	Accommodation for Young Persons leaving care	15.00	0.00	<b>15.00</b>	<b>3.21</b>	Field Work Started
<b>HIGHWAYS AND MUNICIPAL</b>						
<b>Fleet</b>						
PGW-TR-02/2013	Workshops - Health and Safety Supervision	10.00	0.00	<b>10.00</b>	<b>14.03</b>	Draft Report Issued
<b>Municipal Works</b>						
PBW-07/2013	Street Cleaning	15.00	0.00	<b>15.00</b>		Planning
<b>Highways Works</b>						
PPR-A55-01/2013	Works - A55 Contract	25.00	0.00	<b>25.00</b>		Planning
<b>Waste Management and Streetscene</b>						
PBW-03/2013	GwyriAD Scheme	20.00	0.00	<b>20.00</b>	<b>1.94</b>	Planning
<b>REGULATORY</b>						
<b>Public Protection</b>						
BB-YSG-11/2013	Licencing Unit	12.00	0.00	<b>12.00</b>	<b>20.61</b>	Final Report Issued
<b>Transportation and Street Care</b>						
1-GRANT-AMG/2013gtc	Grant - Local Transport Service	10.00	0.00	<b>10.00</b>	<b>7.97</b>	Final Report Issued
3-PROJ-TRAF/2013briw	Pont Briwet Project	10.00	0.00	<b>10.00</b>		Planning
3-PROJ-TRAF/2013trac	TraCC Partnership	15.00	0.00	<b>15.00</b>		Planning
DDAT-CC-01/2013cy	Community Transport	20.00	0.00	<b>20.00</b>		Planning
<b>STRATEGIC AND IMPROVEMENT</b>						
<b>Democracy</b>						
BB-YSG-18/2013ex	Equipment with Former Members	15.00	0.00	<b>15.00</b>	<b>1.76</b>	Planning
BB-YSG-18/2013tg	Members' IT arrangements	15.00	0.00	<b>15.00</b>	<b>1.07</b>	Planning
<b>Performance and Scrutiny</b>						
1-CORFF-05/2013a	Achievement of Savings Projects	15.00	0.00	<b>15.00</b>		Planning
<b>GWYNEDD CONSULTANCY</b>						
<b>Engineering and Building Control</b>						
3-YMG-CTRT/2013fa	Comparison of Final Accounts with Original Tender	10.00	0.00	<b>10.00</b>	<b>9.59</b>	Final Report Issued

<b>Audit Code</b>	<b>Audit Name</b>	Original Plan	Adjustment	<b>Revised Plan</b>	<b>Actual Days</b>	Audit Status
3-YMG-CTRTR/2013pen	Appointment of Engineering Contractors	20.00	0.00	<b>20.00</b>	<b>17.26</b>	Field Work Started
3-YMG-CTRTR/2013pont	Bridges	10.00	0.00	<b>10.00</b>	<b>8.08</b>	Field Work Started