

## GWYNEDD COUNCIL

COMMITTEE	<b>AUDIT COMMITTEE</b>
DATE	<b>22 NOVEMBER 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 2 November 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	34
Working Papers Created	2
Field Work Started	14
Field Work Ended	8
Final Report Issued	40
Total	<u>98</u>
Cancelled	3

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 2 November 2012 was **40.8%** - out of **98** individual audits contained in the 2012/13 revised plan, **40** had been released in a finalised version. In order to meet the profile, the final reports of a further **19** audits will need to be released by the end of December (that is, **59** out of **98**). It is expected that this will be achieved.

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

- 3.1 A review of Network Convergence during the year was intended. During preparation of the audit plan, the expectation was that the Convergence scheme would be realised during 2012/13. However, for reasons beyond the control of the Council there has been a delay in the project, and therefore the audit will be conducted during 2013/14 (if appropriate). Twenty days had been allocated for this audit; this time will now be utilised to review the use of Social Media.
- 3.2 The module within the home carer management system, CACI, for paying salaries has not yet been developed, so there is little purpose in conducting the Home Carer Wages - Cyborg/CACI Interface audit during 2012/13. The time that had been earmarked for this audit will be used to review the Council's use of honoraria.

### **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	28.34	Field Work Ended
1-CORFF-08/2013ynni	Energy Use	20.00	0.00	20.00	1.82	Planning
1-CORFF-09/2013gw	Workforce Planning	20.00	0.00	20.00	13.65	Field Work Started
1-CORFF-14/2013	Site Manager Functions	20.00	0.00	20.00	23.63	Field Work Ended
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	1.73	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	9.77	Final Report Issued
2ADN-ADY-GWY/2013	Recording and Managing Leave	25.00	0.00	25.00	25.84	Field Work Ended
AE-TAL-04/2013tr	Promptness of Payments - Efficiency of Invoice Tracking	10.00	0.00	10.00	13.31	Field Work Ended
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	16.66	Final Report Issued
AO-ARL-05/2013	NFI (National Fraud Initiative)	25.00	0.00	25.00	27.53	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	5.16	WP Created
<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	17.97	Final Report Issued
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	0.54	Field Work Started
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>	<b>1.33</b>	Planning
<b>Across the department</b>						
EADDA33/2013	Appointment of Management Consultants, Education Department	10.00	0.00	<b>10.00</b>	<b>11.21</b>	Final Report Issued
<b>Schools</b>						
EADDA16/2013	Supply Appointments	15.00	0.00	<b>15.00</b>	<b>23.75</b>	Final Report Issued
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>10.52</b>	Field Work Started
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>16.38</b>	Final Report Issued
<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>14.38</b>	Final 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>6.39</b>	Field Work Ended
<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-01/2013hon	Use of Honoraria	10.00	0.00	<b>10.00</b>	<b>5.28</b>	Field Work Ended
AL-CYF-01/2013kc	Payroll System - Review of Key Controls	10.00	0.00	<b>10.00</b>		Planning

<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-01/2013par	Payroll System - Parameters and Algorithms	15.00	0.00	<b>15.00</b>	<b>11.77</b>	Final Report Issued
AL-CYF-07/2013	Payroll System - Deductions of Tax and National Insurance	15.00	0.00	<b>15.00</b>	<b>10.73</b>	Final Report Issued
AL-CYF-14/2013caci	Home Carer Wages - Cyborg - CACI Interface	10.00	-10.00	<b>0.00</b>		Cancelled
<b>Revenue</b>						
AA-AR-01/2013paye	Paye.net System	10.00	0.00	<b>10.00</b>	<b>0.31</b>	Planning
AA-AR-03/2013	Income collection at offices	10.00	0.00	<b>10.00</b>	<b>14.72</b>	Field Work Ended
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>4.43</b>	Final Report Issued
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
<b>PROVIDER AND LEISURE</b>						
<b>Business and Administration Support</b>						
M-GMG-GW01/2013	Data and Information Quality Assurance	20.00	0.00	<b>20.00</b>	<b>2.87</b>	Planning
<b>Cleaning and Caretaking</b>						
M-GMG-J02/2013	Supervision of Duty Managers	15.00	0.00	<b>15.00</b>	<b>17.00</b>	Final Report Issued
<b>Residential and Day</b>						
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>2.97</b>	Planning
<b>ECONOMY AND COMMUNITY</b>						
<b>Community Regeneration</b>						
1-CTRT-04/2013c	Contract Management - Blaenau Ffestiniog Regeneration	10.00	0.00	<b>10.00</b>	<b>9.96</b>	Field Work Started
BE-POL-10/2013gen	Genesis Scheme	15.00	0.00	<b>15.00</b>	<b>4.99</b>	Field Work Started
BE-POL-10/2013pre	Young Apprentices Employment Route Project	15.00	0.00	<b>15.00</b>	<b>0.64</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>	<b>0.41</b>	Planning
<b>Youth</b>						
EADDI01/2013clwb	Youth Clubs	20.00	0.00	<b>20.00</b>	<b>28.85</b>	Field Work Started
<b>Major Projects</b>						

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
1-CTRT-04/2013a	Contract Management - Sailing Academy	10.00	0.00	10.00	0.36	Planning
<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

## CUSTOMER CARE

<b>Information Technology</b>						
AW-TG-01/2013	Social Media	0.00	20.00	20.00	2.28	Planning
AW-TG-04/2013	Change Control	15.00	0.00	15.00	1.26	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	1.91	Planning
AW-TG-09/2013	Network Convergence	20.00	-20.00	0.00		Cancelled
<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	22.53	Final Report Issued

## SOCIAL SERVICES

<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	9.73	Final Report Issued
5-GOF-PaPh-1/2013	Social Servcies Performance Measures - Accuracy of Core Data	25.00	15.00	40.00	46.62	Final Report Issued
5-GOF-X-CYLL/2013	Social Services - Implementing Savings	20.00	0.00	20.00	15.86	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	5.87	Field Work Started
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 Assets Management Unit - Internet Banking	10.00	0.00	10.00	6.28	Final Report Issued
GTG-SYS01/2013	Care Systems Support Unit	10.00	0.00	10.00	1.86	Planning

<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>Business</b>						
5-GOF-BUS/2013all	Social Services Contracting Arrangements	40.00	0.00	<b>40.00</b>	<b>22.20</b>	Field Work Started
GGWAS-D02/2013	Brokerage Service	15.00	0.00	<b>15.00</b>	<b>17.93</b>	Final Report Issued
<b>Children and Families</b>						
GGWAS-P05/2013lley	Accommodation for Young Persons leaving care	15.00	0.00	<b>15.00</b>	<b>3.89</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>14.64</b>	Final Report Issued
<b>Municipal Works</b>						
PBW-07/2013	Street Cleaning	15.00	0.00	<b>15.00</b>	<b>7.01</b>	Field Work Started
<b>Highways Works</b>						
PPR-A55-01/2013	Works - A55 Contract	25.00	0.00	<b>25.00</b>	<b>24.73</b>	Field Work Ended
<b>Waste Management and Streetscene</b>						
PBW-03/2013	GwyriAD Scheme	20.00	0.00	<b>20.00</b>	<b>6.09</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>	<b>3.82</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>3.74</b>	Planning
BB-YSG-18/2013tg	Members' IT arrangements	15.00	0.00	<b>15.00</b>	<b>2.26</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>						

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
<b>Engineering and Building Control</b>						
3-YMG-CTR/2013fa	Comparison of Final Accounts with Original Tender	10.00	0.00	<b>10.00</b>	<b>9.59</b>	Final Report Issued
3-YMG-CTR/2013pen	Appointment of Engineering Contractors	20.00	0.00	<b>20.00</b>	<b>21.32</b>	Final Report Issued
3-YMG-CTR/2013pont	Bridges	10.00	0.00	<b>10.00</b>	<b>12.65</b>	Final Report Issued