

GWYNEDD COUNCIL

COMMITTEE	AUDIT COMMITTEE
DATE	14 FEBRUARY 2013
TITLE	DRAFT INTERNAL AUDIT PLAN 2013/14
PURPOSE OF REPORT	TO PRESENT THE DRAFT INTERNAL AUDIT PLAN FOR THE YEAR 1 APRIL 2013 - 31 MARCH 2014
AUTHOR	DEWI MORGAN, SENIOR MANAGER AUDIT AND RISK
ACTION	TO APPROVE THE PLAN CONTAINED IN THE APPENDIX

1. INTRODUCTION

- 1.1 The draft work plan for Internal Audit for the financial year 2013/14 (in the Appendix) is presented to the Audit Committee for comment and approval.
- 1.2 This report explains the factors that were considered and the technical process used to produce the plan that is presented to the Committee.

2. INTERNAL AUDIT STRATEGY

- 2.1 The 2012-2015 Internal Audit Strategy was adopted by the Audit Committee in February 2012. This strategy forms the basis of Internal Audit work for the period in question, and it explains how Internal Audit work will offer assurance on the internal controls that are in place at Gwynedd Council.
- 2.2 Internal Audit work programme has been planned and prepared in accordance with the steps outlined in the Strategy; the Strategy also explains how it will assist the Council to improve, for the benefit of the citizen. In addition, it outlines the resources that are expected to be available for it, and states the predictions in terms of working with others.

3. RESOURCES AVAILABLE

- 3.1 On the basis of analysis of the staffing resources available, including reasonable allowances for “unproductive” work such as holidays, illness, management and meetings, it is forecast that a resource requirement of approximately 1,680 audit days will be available to complete the audit plan. This is after considering the following provisions:
 - Provision for advising on controls and propriety 55 days
 - Provision for responsive work 120 days
 - Provision for follow-up 65 days
- 3.2 The days shown are a reflection of that which has proven necessary in practice in recent years.

4. OPERATIONAL AUDIT PLAN

4.1 The Strategy gives a detailed description of the steps that are to be followed in creating an annual operational audit plan.

4.1.1 As a first step, consideration was given to matters that must be included in the plan each year:

- A review of the key controls of the Council's major financial systems (in accordance with an agreement with Wales Audit Office)
- Corporate Governance issues for the Annual Governance Statement, based on the contents of the Local Code of Governance
- Audits that are required due to funding conditions
- Areas of constant Control Weaknesses that have been identified
- Theme-based reviews at Council establishments.

4.1.2 Consideration is then given to other audits for which planning is required. A systematic method is used to undertake an audit needs assessment and to identify areas to audit:

- 1 Assess further work (in addition to the tests of key controls) on financial systems
- 2 Consider contents of the Strategic Plan, and the risks to the projects therein
- 3 Analyse departmental and cross-council risk registers
- 4 Awareness of risk matters that have been identified by, or referred to, Internal Audit
- 5 Identify grants to be reviewed
- 6 Analyse budgets and accounts for further areas
- 7 Consider further new developments (e.g. joint working plans) and partnerships

4.2 The draft audit plan for 2013/14 that is the result of this work is included in the Appendix.

4.3 Discussions with the heads of department and relevant managers are envisaged before this work commences. Where appropriate, their suggestions will be incorporated into the final plan.

4. RECOMMENDATION

4.1 The committee is requested to approve the draft audit plan for the period 1 April 2013 to 31 March 2014, subject to minor amendments following further consultation with officers.



Draft Internal Audit Plan 2013/14

Audit Name	Days
CORPORATE	
Exemptions from the corporate training arrangements	15.00
Support for "Systems Thinking" Reviews	15.00
Health and Safety Risk Assessments	25.00
Health Improvement Strategic Project	20.00
Corporate Complaints Procedure	15.00
Local Code of Governance	10.00
Corporate Governance - Delegation Arrangements	20.00
Officers' Interests Policy	10.00
Proactive Anti-Fraud and Anti-Corruption Work	30.00
Budgetary Control	25.00
Verification of Performance Indicators	25.00
EDUCATION	
Resources	
Primary Schools Free Breakfast Initiative Grant	7.00
Schools Effectiveness Framework Grant	7.00
Community Focused Schools Childcare Allocation	10.00
Child Deprivation Grant	10.00
Post-16 Education Grant	1.00
Health and Safety Assessments in Schools	15.00
Administration of Student Grants and Loans	20.00
Pupils and Inclusion	
Regional School Effectiveness and Improvement Service	25.00
Schools	
School Statistics and Censuses	10.00
Leasing Arrangements in Schools	10.00
Secondary Schools - Budgetary Control	20.00
Secondary Schools - Information Security	20.00
HUMAN RESOURCES	
Training	
Use of Cetus - CALMS	10.00
FINANCE	
Financial	
Debtors System - Review of Key Controls	10.00
eProcurement System	20.00
Payments System - Review of Key Controls	10.00
Accountancy	
Banking Arrangements	20.00
Main Accounting System - Review of Key Controls	10.00

Audit Name	Days
Bank Reconciliation - Review of Key Controls	10.00
Pensions and Payroll	
Payroll System - Review of Key Controls	10.00
Payroll - Maternity Pay	10.00
Payroll - Overtime	10.00
Payroll - Advances	6.00
Gwynedd Pension Fund	40.00
Revenue	
Risk-Based Benefit Verification	20.00
Benefits System - Review of Key Controls	10.00
School Uniform Grant	10.00
Council Tax - Discounts and Exemptions	20.00
Council Tax System - Review of Key Controls	10.00
NNDR Refunds	10.00
NNDR System - Review of Key Controls	10.00
DEMOCRACY AND LEGAL	
Registration	
Payments to canvassers	15.00
Arrangements for Registering Births, Deaths and Marriages	20.00
Monitoring Officer	
Members' Gifts and Hospitality	20.00
ECONOMY AND COMMUNITY	
Community Regeneration	
Local Regeneration Officers	10.00
Communities First - The New Scheme	20.00
Record offices, museums and the arts	
Neuadd Buddug, Y Bala	4.00
Maritime and country parks	
Yr Hafan, Pwllheli	10.00
Ports	15.00
Victoria Dock, Caernarfon	5.00
Country Parks	15.00
Strategy and development Programmes	
Wales Rural Development Plan Projects	12.00
Tourism, marketing and customer care	
"Our Heritage" Project	10.00
Tourist Information Centres	15.00
Eryri Brochure - Contract, Costs and Income	15.00
CUSTOMER CARE	
Emergency Planning	
Emergency Planning and Business Continuity	25.00
Customer Contact	
One-Stop Shops	10.00
Libraries	

Audit Name	Days
"Gwynedd NI"	10.00
Information Technology	
IT Security	30.00
Logging and Monitoring	8.00
Network Convergence	20.00
Laptop Security	10.00
Council Land and Property	
Asset Management Plan	30.00
Council Properties - Firefighting Equipment	10.00
<hr/>	
SOCIAL SERVICES, HOUSING AND LEISURE	
Across the department	
Third Sector - Grants, Commissioning and Contracts	25.00
Support Workers Travel Costs	15.00
Social Services - Security of Files and Data	20.00
Results-Based Accountability	7.00
Business	
Regional Collaboration Project – Care Commissioning Hub	20.00
Supporting People	
Supporting People	20.00
Homelessness and Supported Housing	
Public Sector Housing Leasing Scheme	15.00
Leisure	
Banking Arrangements in the Leisure Centres	20.00
Sport Council Grants	15.00
Adults	
Direct Payments	15.00
Enablement Project Implementation	15.00
Telecare	20.00
Enablement Schemes	20.00
Children and Families	
Youth Justice Service	10.00
Children - Post-care Allowances	15.00
Private Sector Housing	
Older - Disabled Persons - Adaptations to Homes	20.00
Empty Houses back into use Project	12.00
<hr/>	
HIGHWAYS AND MUNICIPAL	
Highways Maintenance and Municipal	
Barmouth Bridge	3.00
Fleet	
Fleet Management - NWPP Parts Contract	10.00
Municipal Works	
CCTV Control	5.00
Highways Works	
Rechargeable Works	20.00
Waste Management and Streetscene	

Audit Name	Days
Community Gangs	10.00
Trade Refuse	30.00
REGULATORY	
Environment	
Environmental Service - joint provision	20.00
Planning	
The Planning Service	25.00
Development Control - Enforcement	15.00
Public Protection	
Trading Standards	20.00
Transportation and Street Care	
Flood Risk Management Project	15.00
Enforcement and Transport	10.00
Subsidised Travel Tickets - Payments to bus companies	25.00
STRATEGIC AND IMPROVEMENT	
Procurement and Efficiency	
Procurement Strategy	25.00
North Wales Procurement Partnership	15.00
Strategic Direction	
SMAP Fund	15.00
Community Safety	15.00
Children and Young People Strategic Partnership	15.00
Health, Social Care and Welfare Partnership	20.00
Democracy	
Member Training	20.00
The Gwynedd Standard - Exempt Papers and Confidentiality	15.00
Performance and Scrutiny	
Project Management Arrangements	20.00
Channel Migration Project	20.00
Risk Management of Projects of the Childrens and Young People Programme	15.00
Total Place Project	15.00
GWYNEDD CONSULTANCY	
Across the department	
Coastal Protection Contracts	20.00
	1,682.00