

# GWYNEDD COUNCIL

|                   |  |
|-------------------|--|
| COMMITTEE         | <b>AUDIT COMMITTEE</b>   |
| DATE              | <b>18 APRIL 2013</b>   |
| TITLE             | <b>HEAD OF INTERNAL AUDIT ANNUAL REPORT 2012/13</b>  |
| PURPOSE OF REPORT | <b>TO EXPRESS INTERNAL AUDIT'S OPINION ON THE OVERALL CONTROL ENVIRONMENT WITHIN THE AUTHORITY</b> |
| AUTHOR            | <b>DEWI MORGAN, SENIOR MANAGER AUDIT AND RISK</b>  |
| ACTION            | <b>TO RECEIVE THE REPORT</b>   |

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## **I. INTRODUCTION**

- 1.1 As the “Head of Internal Audit” of Gwynedd Council pursuant to the CIPFA Code of Practice for Internal Audit in Local Government in the United Kingdom, I am required to provide the authority with assurance on the whole system of internal control of the Authority. In giving my opinion it should be noted that assurance can never be absolute. The most that the internal audit service can provide to the governing body is a reasonable assurance that there are no major weaknesses in the whole system of internal control.
- 1.2 In assessing the level of assurance to be given, I have taken into account all audits relevant to 2012/13 and any follow-up action taken in respect of audits from this and previous periods.

## **2. OVERALL ASSURANCE**

- 2.1 **On the basis of Internal Audit work completed during 2012/13, in my opinion Gwynedd Council has a sound framework of control to manage risks. This assists in providing assurance in the arrangements for ensuring effective and efficient achievement of the Council's objectives, as the steps taken by the Council during the accounting period to establish and strengthen internal controls and to ensure that recommendations to remedy weaknesses identified by the Internal Audit service have, overall, been satisfactory. However, there is a need to further develop the formal processes with regards to recording risks within the Council's business units.**

### **2.2 Considerations**

In giving my opinion on the adequacy of the internal control systems, I have taken into consideration:

- Overall, good internal control was found within each of the Council's individual services.
- Where significant control weaknesses were found, these matters were resolved by the Council's officers, or otherwise were considered by the Audit Committee.
- No reliance has been placed on any work by external assurance bodies when formulating the opinion in this report.

### 3. AUDIT WORK

#### Audit Plan

- 3.1 A total of 100 assignments were contained in the final revised audit plan for 2012/13. Of these, 95 were completed by 31 March 2013, which represents **95.00%** of the plan. For the purposes of this indicator, an assignment is counted as being completed when the final report/memorandum has been released or, if there is no report/memorandum, the assignment has been closed and no further time is expected to be spent on it.
- 3.2 This performance compares with the 2011/12 performance of 99.12%, against a target of 95%.
- 3.3 The audits from the 2012/13 plan that were not finalised before 31 March 2013 were:
- **“Llwyddo'n Lleol”**. The field work remained underway on 31 March. It will be completed as soon as possible in 2013/14.
  - **Management of secondary school building maintenance – Value for Money**. The draft report was released on 20 March 2013. Time did not allow officers from the Customer Care Department and the Education Department to provide comments before 31 March.
  - **Primary Schools - Dismissals due to redundancy**. The draft report was released on 18 March 2013. Due to other commitments and Easter holidays, key officers were unable to respond to the draft before 31 March.
  - **Primary Schools - Teacher Allowances and Conditions of Service for Heads**. No work has started on this audit. It will be undertaken during the first quarter of 2013/14.
  - **Achievement of Savings Projects**. The draft report was released on 25 March 2013. Time did not allow for officers from the Strategic and Improvement Department to provide comments before 31 March.
- 3.4 The audits from the 2012/13 plan that have contributed to the opinion contained in this annual report are listed in Appendix I
- 3.5 Where relevant, internal audit reports are categorised to give an overall audit opinion of the control environment for that particular system or establishment:
- |              |  |
|--------------|--|
| Opinion “A”  | Assurance of financial propriety can be expressed as the controls in place can be relied upon and have been adhered to.  |
| Opinion “B”  | Controls are in place, and partial assurance of financial propriety can be expressed as there are aspects where some procedures can be strengthened.                   |
| Opinion “C”  | Assurance of financial propriety cannot be expressed as the controls in place cannot be relied upon, but losses/fraud due to these weaknesses were not discovered.     |
| Opinion “CH” | Assurance of financial propriety cannot be expressed as acceptable internal controls are not in place; losses / fraud resulting from these weaknesses were discovered. |
- 3.6 All recommendations that were presented were done so in order to strengthen internal controls that mitigate operational risks, and to establish best practice.

- 3.7 Of the 95 completed assignments in the 2012/13 audit plan, the following opinion categories were expressed:

| <b>Opinion Category</b> | <b>Number of Audits</b> |
|-------------------------|-------------------------|
| A                       | 18                      |
| B                       | 45                      |
| C                       | 13                      |
| CH                      | 0                       |
| No Category             | 19                      |
| <b>Total</b>            | <b>95</b>               |

- 3.8 Of the reports relating to the 2012/13 plan that were given an 'A' to 'CH' opinion category, 82.9% obtained an 'A' or 'B' opinion, which is slightly higher than the equivalent figure of 81.5% in 2011/12.
- 3.9 No audit received an 'CH' opinion.
- 3.10 The executive summaries of full reports are presented to the Audit Committee after the final report has been agreed with the client and issued. Where a memorandum is issued rather than a full report, and where there is no opinion category, the Audit Committee is presented with a summary of the findings of the relevant audits. The only exception to this is where certain assignments are undertaken continuously throughout the year, such as the reviews of contract final accounts.
- 3.11 The table below shows which meeting of the Audit Committee has received the details of audits from the 2012/13 plan. The dates of the relevant meetings of the Audit Committee are also shown in Appendix I.

| <b>Date of release of Final Report or Memorandum</b> | <b>Date of Report to the Audit Committee</b> |
|--|--|
| I April 2012 – 31 July 2012                          | 27 September 2012                            |
| I August 2012 – 30 September 2012                    | 22 November 2012                             |
| I October 2012 – 31 December 2012                    | 29 January 2013                              |
| I January 2013 – 31 March 2013                       | 18 April 2013                                |

## Revisions to the Plan

- 3.12 Revisions to the audit plan were reported regularly to the Audit Committee during the year.

## Follow-up Work

- 3.13 A final memorandum was issued for 9 follow-up audits between 1 April 2012 and 31 March 2013. Only one of these audits was given an “Unsatisfactory” opinion – the others (apart from one where an opinion category was not given because arrangements had changed) was given an “Acceptable” or “Excellent” opinion. This suggests that robust arrangements are in place within the authority to implement audit recommendations in order to strengthen internal controls and manage risk.

## 4. INTERNAL AUDIT RESOURCES

### Staffing and qualifications

- 4.1 The Senior Manager Audit & Risk and two team leaders have a full CIPFA qualification, and the Senior Auditor (IT) has an ISACA computer audit qualification.

### Utilisation of staff resources

- 4.2 Appendix 2 contains an analysis of the use made of the time of Internal Audit officers during the period between 1 April 2012 and 31 March 2013. The Committee’s attention is drawn to the following:

- The table demonstrates a reduction in the number of productive days available to provide audits for Gwynedd Council, from **1,821** days between 1 April 2011 and 31 March 2012 to **1,571** days for the same period in 2011/12, a reduction of 250 days. The main reason for this was three vacant posts at the beginning of the period, two due to secondments to another part of the Finance Department, and the other due to the resignation of an auditor to accept a similar post in another local authority.
- One of these vacancies has been planned for, and therefore there was an expectation that fewer days would be provided for Gwynedd Council during 2012/13 than in the previous year. The target for the number of days provided to Gwynedd Council was 1,118, but due to the success in temporary recruitment in order to achieve the plan, actual performance exceeded the target, although it was lower than the previous year.
- Despite this, we were able to meet the target of achieving 95% of the plan. A significant reduction in the number of days that had to be used to complete special investigations or responsive audits (down from **133** in 2011/12 to **39** in 2012/13) was helpful in that regard.
- There has been some increase in the number of days used to supply audits to our external customers.
- In terms of professional training, one Auditor was studying for the ACCA qualification.
- There has been a slight decrease in the number of days lost due to illness, from **62** in 2011/12 to **55** in 2012/13.

## 5. AUDIT PERFORMANCE

5.1 The results of the internal audit service's performance measures in 2012/13 were as follows:

| Description  | 2011/12 Performance | 2012/13 Ambition | 2012/13 Results |
|--|---------------------|------------------|-----------------|
| % of the audits in the Audit Plan that has either been closed or the final report has been issued  | 99.12%              | 95%              | <b>95%</b>      |
| % productive days to actual available (excluding holidays)   | 73.0%               | 70.9%            | <b>70.9%</b>    |
| Number of Audit Standards with full compliance according to the Wales Audit Office annual review   | 10                  | 9                | <b>10</b>       |
| Number of audit days provided for Gwynedd Council  | 1,816               | 1,118            | <b>1,571</b>    |
| Number of audit days provided for external customers   | 74                  | 85               | <b>137</b>      |
| % of Internal Audits with a "B" opinion or better (corporate indicator)                            | 81.48%              | 70%              | <b>82.9%</b>    |
| % of Internal Audit follow-up reports with an "Acceptable" opinion or better (corporate indicator) | 92.86%              | 80%              | <b>88.9%</b>    |

5.2 All targets were met.

## **6. COMPLIANCE WITH THE CODE OF PRACTICE**

6.1 The Wales Audit Office measures Internal Audit against the requirements of the 2006 CIPFA Code of Practice for Internal Audit. The Wales Audit Office reported in July 2012 that Gwynedd Council has an effective Internal Audit Service that complies in most respects with the standards of the Code of Practice.

6.2 The external auditor's report noted that Internal Audit has met the following standards:

- Scope of Internal Audit
- Ethics for internal auditors
- Audit Committee
- Relationships
- Staffing, training and continuing professional development
- Audit strategy and planning
- Undertaking audit work
- Due professional care
- Reporting
- Performance quality and effectiveness

It was reported that Internal Audit only partly met the Independence standard, due to other responsibilities of the Senior Manager Audit and Risk in addition to Internal Audit. This is a matter that has now been reported to and noted by the Audit Committee for several years.

6.3 The report did not contain recommendations.

## 7. WORK PLANS AND TARGETS 2013/14

- 7.1 A draft internal audit plan for 2013/14 was presented to the Audit Committee in its meeting on 14 February 2013. The latest plan is included in Appendix 3.
- 7.2 The Public Sector Internal Audit Standards came into force on 1 April 2013, replacing the Code of Practice for Internal Audit in Local Government in the United Kingdom. No significant changes are expected in Internal Audit's working practices as a result, but the service will continue to assess its compliance with the new standards during the year.
- 7.3 Internal Audit's performance measures for 2013/14 are:

| Description  | 2013/14 Ambition |
|--|------------------|
| % of the audits in the Audit Plan that has either been closed or the final report has been issued  | 95%              |
| % productive days to actual available (excluding holidays)   | 74.3%            |
| Number of Audit Standards with full compliance according to the Wales Audit Office annual review   | 10               |
| Number of audit days provided for Gwynedd Council  | 1,650            |
| Number of audit days provided for external customers   | 80               |
| % of Internal Audits with a "B" opinion or better (corporate indicator)                            | 70%              |
| % of Internal Audit follow-up reports with an "Acceptable" opinion or better (corporate indicator) | 90%              |

## 8. RECOMMENDATION

- 8.1 The Committee is asked to accept this report as the formal annual report of the Senior Manager Audit & Risk pursuant to the Code of Practice for Internal Audit in Local Government in the United Kingdom for the year 2012/13.



# Internal Audit Plan 2012/13

| Audit Name  | Opinion Category | Date Presented to Audit Committee |
|---|------------------|-----------------------------------|
| <b>CORPORATE</b>  |                  |                                   |
| Arrangements for Dealing with Correspondence  | C                | 29 January 2013                   |
| Quality of Correspondence   | A                | 18 April 2013                     |
| Workforce Planning  | B                | 18 April 2013                     |
| Staff DBS Checks  | C                | 18 April 2013                     |
| Site Manager Functions  | B                | 29 January 2013                   |
| Contribution to preparation of the Annual Governance Statement                                  | No Category      | 27 September 2012                 |
| Undertaking Company Financial Assessment - NMWTRA Framework PQQ2                                | No Category      | 27 September 2012                 |
| Former Housing Stock - Retention Monies   | No Category      |                                   |
| Contract Terms - DBS Checks   | C                | 18 April 2013                     |
| Grant - Wales Coastal Monitoring Centre   | No Category      | 22 November 2012                  |
| Grant - National Framework for Animal Health and Welfare  | No Category      | 22 November 2012                  |
| Recording and Managing Leave  | C                | 29 January 2013                   |
| Administration of Invoices before passing to the Payments Unit                                  | C                | 29 January 2013                   |
| Barclaycard Credit Cards  | B                | 22 November 2012                  |
| NFI (National Fraud Initiative)   | No Category      |                                   |
| Recruitment - Identity Checks   | C                | 27 September 2012                 |
| Outcome Agreement   | B                | 18 April 2013                     |
| <b>EDUCATION</b>  |                  |                                   |
| <b>Resources</b>  |                  |                                   |
| Welsh Government Development Programme Extension for Thinking and Assessment for Learning Grant | A                | 27 September 2012                 |
| Appetite for Life Grant   | B                | 22 November 2012                  |
| Primary Schools Free Breakfast Initiative Grant   | B                | 27 September 2012                 |
| Community Focused Schools Childcare Allocation  | B                | 22 November 2012                  |
| Foundation Stage 2011-12 Revenue Grant  | B                | 27 September 2012                 |
| Post-16 Education Grant   | No Category      | 29 January 2013                   |
| School Milk Service   | B                | 27 September 2012                 |
| Wales Government - Arrangements for Processing Student Finance                                  | No Category      | 18 April 2013                     |
| <b>Across the department</b>  |                  |                                   |
| Appointment of Management Consultants, Education Department                                     | B                | 22 November 2012                  |
| <b>Schools</b>  |                  |                                   |
| Supply Appointments   | B                | 22 November 2012                  |
| Primary Schools - Information Security  | B                | 29 January 2013                   |
| <b>HUMAN RESOURCES</b>  |                  |                                   |
| <b>Support Unit</b>   |                  |                                   |
| Administration of Car Loans   | B                | 22 November 2012                  |
| <b>NORTH AND MID WALES TRUNK ROAD AGENCY</b>  |                  |                                   |
| Trunk Road Agency - invoices between councils   | B                | 18 April 2013                     |
| <b>FINANCE</b>  |                  |                                   |
| <b>Across the department</b>  |                  |                                   |



| <b>Audit Name</b>  | <b>Opinion Category</b> | <b>Date Presented to Audit Committee</b> |
|--|-------------------------|--|
| Consultancy Work - Finance Department Intranet Site                          | <b>No Category</b>      |  |
| <b>Audit and Risk</b>  |                         |  |
| Corporate Risk Management  | <b>No Category</b>      | 18 April 2013                            |
| <b>Financial</b>   |                         |  |
| Income System Bank Reconciliation  | <b>B</b>                | 18 April 2013                            |
| Debtors System - Review of Key Controls                                      | <b>A</b>                | 22 November 2012                         |
| Payments System - Review of Key Controls                                     | <b>B</b>                | 18 April 2013                            |
| <b>Accountancy</b>   |                         |  |
| Main Accounting System - Review of Key Controls                              | <b>A</b>                | 27 September 2012                        |
| Main Accounting System - Upgrade Project                                     | <b>A</b>                | 29 January 2013                          |
| <b>Pensions and Payroll</b>  |                         |  |
| Payroll - BACS runs  | <b>A</b>                | 27 September 2012                        |
| Payroll System Exception Reports   | <b>B</b>                | 27 September 2012                        |
| Use of Honoraria   | <b>B</b>                | 18 April 2013                            |
| Payroll System - Review of Key Controls                                      | <b>A</b>                | 18 April 2013                            |
| Payroll System - Parameters and Algorithms                                   | <b>A</b>                | 22 November 2012                         |
| Payroll System - Deductions of Tax and National Insurance                    | <b>A</b>                | 22 November 2012                         |
| <b>Revenue</b>   |                         |  |
| Paye.net System  | <b>B</b>                | 18 April 2013                            |
| Income collection at offices   | <b>B</b>                | 29 January 2013                          |
| Discretionary Housing Benefits   | <b>A</b>                | 18 April 2013                            |
| Benefits System - Review of Key Controls                                     | <b>A</b>                | 18 April 2013                            |
| Council Tax System - Review of Key Controls                                  | <b>A</b>                | 18 April 2013                            |
| General IT Controls: Council Tax, Benefits and NNDR (Follow-up to WAO audit) | <b>No Category</b>      | 22 November 2012                         |
| NNDR System - Review of Key Controls   | <b>A</b>                | 27 September 2012                        |
| <b>ECONOMY AND COMMUNITY</b>   |                         |  |
| <b>Community Regeneration</b>  |                         |  |
| Contract Management - Blaenau Ffestiniog Regeneration                        | <b>B</b>                | 29 January 2013                          |
| Genesis Cymru 2 Scheme   | <b>B</b>                | 18 April 2013                            |
| Young Apprentices Employment Route Project                                   | <b>A</b>                | 18 April 2013                            |
| New Work Connections Scheme  | <b>B</b>                | 27 September 2012                        |
| Communities First - Closedown Arrangements                                   | <b>B</b>                | 18 April 2013                            |
| Communities First - Exit Strategy  | <b>B</b>                | 18 April 2013                            |
| <b>Youth</b>   |                         |  |
| Youth Clubs  | <b>B</b>                | 29 January 2013                          |
| <b>Major Projects</b>  |                         |  |
| Contract Management - Sailing Academy  | <b>No Category</b>      | 18 April 2013                            |
| <b>Skills and enterprise</b>   |                         |  |
| "Potential" Project  | <b>No Category</b>      | 27 September 2012                        |
| <b>Strategy and development Programmes</b>                                   |                         |  |
| Youth Club Grants - Revenue Grant  | <b>B</b>                | 27 September 2012                        |
| <b>CUSTOMER CARE</b>   |                         |  |
| <b>Emergency Planning</b>  |                         |  |
| Inclement Weather Policy   | <b>No Category</b>      | 29 January 2013                          |
| <b>Cleaning and Caretaking</b>   |                         |  |
| Supervision of Duty Managers   | <b>B</b>                | 22 November 2012                         |

| <b>Audit Name</b>  | <b>Opinion Category</b> | <b>Date Presented to Audit Committee</b> |
|--|-------------------------|--|
| <b>Information Technology</b>                                |                         |  |
| Evaluation of the Social Media Pilot                         | <b>B</b>                | 18 April 2013                            |
| Change Control   | <b>C</b>                | 18 April 2013                            |
| Thin Client  | <b>B</b>                | 18 April 2013                            |
| Backups and Service Continuity                               | <b>C</b>                | 29 January 2013                          |
| <b>Council Land and Property</b>                             |                         |  |
| Processing of Energy Supplier Data                           | <b>C</b>                | 18 April 2013                            |
| Contract Management - Bro Dysynni Area School                | <b>A</b>                | 18 April 2013                            |
| Protection from Legionella                                   | <b>B</b>                | 22 November 2012                         |
| <b>SOCIAL SERVICES, HOUSING AND LEISURE</b>                  |                         |  |
| <b>Across the department</b>                                 |                         |  |
| Extra Care Housing   | <b>No Category</b>      | 22 November 2012                         |
| Social Services Performance Measures - Accuracy of Core Data | <b>C</b>                | 29 January 2013                          |
| Social Services - Implementing Savings                       | <b>B</b>                | 29 January 2013                          |
| First Steps Improvement Package Grant                        | <b>No Category</b>      | 27 September 2012                        |
| Commissioning Framework Standard 7                           | <b>No Category</b>      |  |
| Client Assets Management Unit - Internet Banking             | <b>A</b>                | 22 November 2012                         |
| Client Finance   | <b>B</b>                | 18 April 2013                            |
| <b>Business</b>  |                         |  |
| Social Services Contracting Arrangements                     | <b>B</b>                | 18 April 2013                            |
| Brokerage Service  | <b>B</b>                | 22 November 2012                         |
| <b>Children and Families</b>                                 |                         |  |
| Accommodation for Young Persons leaving care                 | <b>B</b>                | 18 April 2013                            |
| <b>Residential and Day</b>                                   |                         |  |
| Supported Housing - Imprest Accounts and Income              | <b>B</b>                | 27 September 2012                        |
| <b>HIGHWAYS AND MUNICIPAL</b>                                |                         |  |
| <b>Fleet</b>   |                         |  |
| Workshops - Health and Safety Supervision                    | <b>B</b>                | 22 November 2012                         |
| <b>Municipal Works</b>                                       |                         |  |
| Street Cleaning  | <b>B</b>                | 29 January 2013                          |
| <b>Highways Works</b>  |                         |  |
| Works - A55 Contract   | <b>A</b>                | 29 January 2013                          |
| <b>Waste Management and Streetscene</b>                      |                         |  |
| GwyriAD Scheme   | <b>B</b>                | 29 January 2013                          |
| <b>REGULATORY</b>  |                         |  |
| <b>Public Protection</b>                                     |                         |  |
| Licencing Unit   | <b>C</b>                | 27 September 2012                        |
| <b>Transportation and Street Care</b>                        |                         |  |
| Grant - Local Transport Service                              | <b>No Category</b>      | 22 November 2012                         |
| Pont Briwet Project  | <b>A</b>                | 18 April 2013                            |
| TraCC Partnership  | <b>B</b>                | 18 April 2013                            |
| Community Transport  | <b>B</b>                | 18 April 2013                            |
| <b>STRATEGIC AND IMPROVEMENT</b>                             |                         |  |
| <b>Democracy</b>   |                         |  |
| Equipment with Former Members                                | <b>C</b>                | 18 April 2013                            |
| Members' IT arrangements                                     | <b>C</b>                | 29 January 2013                          |

| Audit Name  | Opinion Category   | Date Presented to Audit Committee |
|---|--------------------|-----------------------------------|
| Members' Salaries and Expenses                    | <b>B</b>           | 18 April 2013                     |
| <b>GWYNEDD CONSULTANCY</b>                        |                    |                                   |
| <b>Engineering and Building Control</b>           |                    |                                   |
| Comparison of Final Accounts with Original Tender | <b>No Category</b> | 27 September 2012                 |
| Appointment of Engineering Contractors            | <b>B</b>           | 22 November 2012                  |
| Bridges   | <b>B</b>           | 22 November 2012                  |

**Summary of the number of reports in each opinion category, 2012/13 Plan:**

|              | Number of Audits |
|--------------|------------------|
| A            | <b>18</b>        |
| B            | <b>45</b>        |
| C            | <b>13</b>        |
| No Category  | <b>19</b>        |
| <b>Total</b> | <b>95</b>        |

**Analysis of Internal Audit Use of Time | April - 31 March:**

| 2011/12      |   | 2012/13      |
|--------------|---|--------------|
| <b>3,060</b> | <b>Cyfanswm Dyddiau</b>                       | <b>2,814</b> |
| 467          | Less Holidays (Statutory and Non-Statutory)   | 404          |
| <b>2,593</b> | <b>Total Available Days</b>                   | <b>2,410</b> |
|              | Less:   |              |
| 36           | Special Leave                                 | 22           |
| 62           | Illness                                       | 55           |
| 35           | Professional Training                         | 22           |
| 35           | Job Training                                  | 94           |
| <b>2,425</b> | <b>Available Days</b>                         | <b>2,217</b> |
|              | Less Unproductive Time:                       |              |
| 13           | Performance Review (Appraisal)                | 15           |
| 15           | Medical Appointments                          | 6            |
| 39           | Time Recording and Management                 | 34           |
| 108          | Meetings and Committees                       | 90           |
| 7            | Meetings - Joint working with WAO             | 2            |
| 5            | Training Presentation                         | 4            |
| 0            | Conducting interviews                         | 2            |
| 61           | Background Work                               | 55           |
| 53           | Admin etc.                                    | 62           |
| 23           | Audit Committee                               | 21           |
| 134          | Internal Audit Management                     | 137          |
| 5            | Absence Management                            | 5            |
| 15           | North Wales Joint-working Tasks               | 17           |
| 5            | IT problems                                   | 6            |
| 0            | Galileo Upgrade                               | 10           |
| 1            | Fire Drills                                   | 0            |
| 51           | Less: other management work (Senior Manager)  | 43           |
| <b>1,890</b> | <b>Total productive days</b>                  | <b>1,708</b> |
| 40           | Work for SNPA                                 | 57           |
| 29           | Work for CTE                                  | 80           |
| <b>1,821</b> | <b>Total productive days, Gwynedd Council</b> | <b>1,571</b> |

**Analysis of the use of Gwynedd Council productive days:**

| 2011/12      | Type of work                             | 2012/13      |
|--------------|--|--------------|
| 1,523        | Work on current year's plan              | 1,424        |
| 5            | Completion of previous year's work       | 1            |
| 38           | Commencement of next year's work         | 20           |
| 60           | Advice and Consultancy                   | 39           |
| 62           | Follow-up work                           | 48           |
| 133          | Responsive Work / Special Investigations | 39           |
| <b>1,821</b> |  | <b>1,571</b> |



# Internal Audit Plan 2013/14

| Audit Code             | Audit Name   | Days  |
|------------------------|--|-------|
| <b>CORPORATE</b>       |  |       |
|                        | 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                            | 40.00 |
|                        | Data Protection - Clauses in Job Descriptions                            | 10.00 |
|                        | Budgetary Control  | 25.00 |
|                        | NFI (National Fraud Initiative)  | 30.00 |
|                        | Verification of Performance Indicators                                   | 25.00 |
| <b>EDUCATION</b>       |  |       |
| <b>Resources</b>       |  |       |
|                        | Primary Schools Free Breakfast Initiative Grant                          | 7.00  |
|                        | Schools Effectiveness Framework Grant                                    | 7.00  |
|                        | Community Focused Schools Childcare Allocation                           | 10.00 |
|                        | Pupil 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 |
| <b>GwE</b>             |  |       |
|                        | GwE  | 25.00 |
| <b>Schools</b>         |  |       |
|                        | School Statistics and Censuses   | 10.00 |
|                        | Leasing Arrangements in Schools  | 10.00 |
|                        | Secondary Schools - Budgetary Control                                    | 20.00 |
|                        | Secondary Schools - Information Security                                 | 20.00 |
|                        | Primary Schools - Teacher Allowances and Conditions of Service for Heads | 20.00 |
| <b>HUMAN RESOURCES</b> |  |       |
| <b>Training</b>        |  |       |
|                        | Use of Cetus - CALMS   | 10.00 |
| <b>FINANCE</b>         |  |       |
| <b>Financial</b>       |  |       |
|                        | Debtors System - Review of Key Controls                                  | 10.00 |
|                        | eProcurement System  | 20.00 |

| Audit Code | Audit Name                                      | Days  |
|------------|---|-------|
|            | Payments System - Review of Key Controls        | 10.00 |
|            | <b>Accountancy</b>                              |       |
|            | Main Accounting System - Review of Key Controls | 10.00 |
|            | Bank Reconciliation - Review of Key Controls    | 10.00 |
|            | <b>Pensions and Payroll</b>                     |       |
|            | Payroll System - Review of Key Controls         | 10.00 |
|            | Payroll - Maternity Pay                         | 10.00 |
|            | Payroll - Overtime                              | 10.00 |
|            | Payroll - Advances                              | 6.00  |
|            | Gwynedd Pension Fund - Review of Key Controls   | 15.00 |
|            | Pensions - Contributions from employers         | 25.00 |
|            | <b>Revenue</b>                                  |       |
|            | 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 |

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## DEMOCRACY AND LEGAL

### Registration

Arrangements for Registering Births, Deaths and Marriages 20.00

### Monitoring Officer

Members' Gifts and Hospitality 20.00

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## ECONOMY AND COMMUNITY

### Community Regeneration

Local Regeneration Officers 10.00

Communities First - Extension to the Old Scheme 10.00

### Record offices, museums and the arts

Neuadd Buddug, Y Bala 4.00

### Maritime and country parks

Ports 20.00

Country Parks 15.00

### Major Projects

Contract Management - Sailing Academy 15.00

Sailing Academy Establishment Arrangements 10.00

### Strategy and development Programmes

Youth Club Grants - Revenue Grant 5.00

Wales Rural Development Plan Projects 12.00

### Tourism, marketing and customer care

"Our Heritage" Project 22.00

Tourist Information Centres 15.00

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## CUSTOMER CARE

### Emergency Planning

| <b>Audit Code</b> | <b>Audit Name</b>                           | <b>Days</b> |
|-------------------|---|-------------|
|                   | Emergency Planning and Business Continuity  | 15.00       |
|                   | <b>Customer Contact</b>                     |             |
|                   | One-Stop Shops                              | 10.00       |
|                   | <b>Libraries</b>                            |             |
|                   | "Gwynedd Ni"                                | 10.00       |
|                   | <b>Information Technology</b>               |             |
|                   | Logging and Monitoring                      | 8.00        |
|                   | Network Convergence                         | 20.00       |
|                   | Laptop Security                             | 10.00       |
|                   | Software Licences (Corporate)               | 15.00       |
|                   | Software Licences (Schools)                 | 15.00       |
|                   | <b>Council Land and Property</b>            |             |
|                   | Asset Management Plan                       | 30.00       |
|                   | Council Properties - Firefighting Equipment | 10.00       |

## **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 |

## **HIGHWAYS AND MUNICIPAL**

### **Fleet**

|  |       |
|--|-------|
| Fleet Management - NWPP Parts Contract | 10.00 |
|--|-------|

### **Highways Works**

|                    |       |
|--------------------|-------|
| Rechargeable Works | 20.00 |
|--------------------|-------|

### **Waste Management and Streetscene**

| <b>Audit Code</b> | <b>Audit Name</b> | <b>Days</b> |
|-------------------|-------------------|-------------|
|                   | Community Gangs   | 10.00       |
|                   | Trade Refuse      | 30.00       |

## **REGULATORY**

### **Environment**

|                        |       |
|------------------------|-------|
| Payments to Taxi Firms | 20.00 |
|------------------------|-------|

### **Planning**

|                      |       |
|----------------------|-------|
| The Planning Service | 25.00 |
|----------------------|-------|

|                                   |       |
|-----------------------------------|-------|
| Development Control - Enforcement | 15.00 |
|-----------------------------------|-------|

### **Public Protection**

|                   |       |
|-------------------|-------|
| Trading Standards | 20.00 |
|-------------------|-------|

### **Transportation and Street Care**

|                           |       |
|---------------------------|-------|
| Enforcement and Transport | 10.00 |
|---------------------------|-------|

|   |       |
|---|-------|
| Subsidised Travel Tickets - Payments to bus companies | 25.00 |
|---|-------|

## **STRATEGIC AND IMPROVEMENT**

### **Procurement and Efficiency**

|                      |       |
|----------------------|-------|
| Procurement Strategy | 25.00 |
|----------------------|-------|

### **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 | 26.00 |
|---------------------------------|-------|

|                           |       |
|---------------------------|-------|
| 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**

### **Buildings and Environmental**

|   |       |
|---|-------|
| Follow-up to Reviews on Gwynedd Consultancy | 20.00 |
|---|-------|

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**1,682.00**