GWYNEDD COUNCIL

COMMITTEE	**AUDIT COMMITTEE**
DATE	**26 SEPTEMBER 2013**
TITLE	**OUTPUT OF THE INTERNAL AUDIT SECTION**
PURPOSE OF REPORT	**TO OUTLINE THE WORK OF THE INTERNAL AUDIT SECTION FOR THE PERIOD TO 31 AUGUST 2013**
AUTHOR	**DEWI MORGAN, SENIOR MANAGER AUDIT AND RISK**
ACTION	**TO RECEIVE THE REPORT, COMMENT ON THE CONTENTS AND SUPPORT THE RECOMMENDATIONS THAT HAVE ALREADY BEEN PRESENTED TO SERVICES FOR IMPLEMENTATION**

1. INTRODUCTION

1.1 The following report summarises the work of the Internal Audit Section for the period from 1 July 2013 to 31 August 2013.

2. WORK COMPLETED DURING THE PERIOD

2.1 The following audit work was completed in the period to 31 August 2013:

Description	Number
Reports on Audits from the Operational Plan	10
Other Reports (memoranda etc)	1
Grant Reviews	2

Further details regarding this work are found in the body of this report and in the enclosed appendices.

2.2   Audit Reports

2.2.1   The following table shows the audits completed in the period to 31 August 2013, indicating the relevant opinion category and a reference to the relevant appendix.

TITLE	DEPARTMENT	SERVICE	OPINION	APPENDIX
Secondary Schools - Information Security	Education	Schools	B	Appendix 1
Secondary Schools - Budgetary Control	Education	Schools	B	Appendix 2
Health and Safety Risk Assessments	Corporate		C	Appendix 3
Officers' Interests Policy	Corporate		C	Appendix 4
Members' Gifts and Hospitality	Democracy and Legal	Monitoring Officer	B	Appendix 5
Software Licences (Corporate)	Customer Care	Information Technology	B	Appendix 6
Software Licences (Schools)	Customer Care	Information Technology	C	Appendix 7
Council Properties - Firefighting Equipment	Customer Care	Council Land and Property	B	Appendix 8
Support Workers Travel Costs	Social Services, Housing and Leisure	Across the department	B	Appendix 9
The Planning Service	Regulatory	Planning	B	Appendix 10

2.2.2   The opinion categories within the reports affirm the following:

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.

2.2.3 In addition to the above, the following audits were undertaken where a memorandum was produced, rather than a full report, and an opinion category was not given:

- **Contribution to preparation of the Annual Governance Statements** *(Corporate)*. The draft statement was approved by the Audit Committee on July 18, and the the final version is included in the Statement of Accounts which are submitted to this meeting.

2.3 Grants

2.3.1 The administrative procedures for the following grants were reviewed during the period:

- Foundation Stage 2012-13 Revenue Grant *(Education)*
- Primary Schools Free Breakfast Initiative Grant *(Education)*

2.3.2 Although these grants have been reviewed by Internal Audit, this does not mean that external auditors from the Wales Audit Office or other agencies may undertake audits of these grants. However, it is expected that the work that Internal Audit has undertaken, and the assurance that can be stated with regards to the control environment, means that less audit work will be needed by these organisations. This, in turn, should mean a reduction in the fees that the Council will have to pay for an external audit.

2.4 Follow-up Audits

2.4.1 No follow-up work was completed during the period.

2.4.2 The list below shows the 'C' or 'CH' opinion category reports presented to the Audit Committee as appendices to the quarterly reports, where a report to the Committee regarding the follow-up remains outstanding. The list shows the target completion date for each of these follow-up audits:

Completion Target: Quarter ending 30 September 2013
Equipment with Former Members
Members' IT arrangements
Recording and Managing Leave

Completion Target: Quarter ending 31 December 2013
Contract Terms - DBS Checks
Staff DBS Checks
Backups and Service Continuity
Banking Arrangements at Leisure Centres
Processing of Energy Supplier Data

Completion Target: Quarter ending 31 March 2014
Siopau Gwynedd
Change Control, IT Systems

Completion Target: Quarter ending 30 June 2014
Software Licences (Schools)
Officers' Interests Policy
Health and Safety Risk Assessments

3 WORK IN PROGRESS

3.1 The following work was in progress as at 1 September 2013.

3.2 Draft reports released

- Management of secondary school building maintenance - VFM *(Education)*
- Corporate Complaints Procedure *(Corporate)*
- Exempt Papers and Confidentiality *(Strategic and Improvement)*
- Functions within the Capital Expenditure Monitoring Process *(Strategic and Improvement)*

3.3 Work in progress

- Pupil Deprivation Grant *(Education)*
- Appetite for Life Grant *(Education)*
- Out of School Childcare Grant *(Education)*
- Verification of Performance Measures *(Corporate)*
- NFI (National Fraud Initiative) *(Corporate)*
- Budgetary Control *(Corporate)*
- School Uniform Grant *(Finance)*
- Tourist Information Centres *(Economy and Community)*
- Ports *(Economy and Community)*
- Local Regeneration Officers *(Economy and Community)*
- Results-Based Accountability *(Social Services, Housing and Leisure)*
- Enablement Schemes *(Social Services, Housing and Leisure)*
- Sport Council Grants *(Social Services, Housing and Leisure)*
- Empty Houses back into use Project *(Social Services, Housing and Leisure)*
- Direct Payments *(Social Services, Housing and Leisure)*
- Follow-up - Backups and Service Continuity *(Customer Care)*
- Rechargeable Works *(Highways and Municipal)*
- Subsidised Travel Tickets - Payments to bus companies *(Regulatory)*
- Member Training *(Strategic and Improvement)*

4. RECOMMENDATION

4.1 The Committee is requested to accept this report on the work of the Internal Audit Section in the period from 1 July 2013 to 31 August 2013, comment on the contents in accordance with members' wishes, and support the recommendations already presented to the relevant service managers for implementation.

SECONDARY SCHOOLS - INFORMATION SECURITY
Education

Purpose of the Audit
The purpose of the audit is to ensure that Gwynedd secondary schools comply with the Data Protection Act and that Heads, Teachers, School Governors and Support Staff are aware of their responsibilities regarding the processing, storage, security and disposal of information, and in particular sensitive personal data.

Scope of the Audit
A sample of 5 secondary schools in Gwynedd was selected.

The auditors visited the schools to meet with the Heads to discuss the requirements of the Data Protection Act and to complete tests, to obtain assurance that the schools are complying with the Act.

Main Findings
We found that secondary schools had adequate arrangements to ensure that personal / confidential data is kept securely on the school site with restriced access to the data. In addition, it was found that the schools had a current registration with the Information Commissioner's Office.

However, the expected policies / documents relating to information security were not operational at some schools in the sample, and that Management Team officers and Governors of the school had not received relevant training on data protection and freedom of information.

Audit Opinion

(B) **The audit opinion is that partial assurance of financial propriety can be expressed in Secondary Schools - Information Security as controls are in place, but there are aspects where some procedures can be strengthened. The main recommendations of the report are as follows:**

- **An operational Data Protection document and Record Keeping Guidelines should be established in the secondary schools, using the templates provided by the Education Department as a guide.**

- **An operational Freedom of Information Policy should be established in the secondary schools, using the templates provided by the Education Department as a guide.**

- **A Photography Policy should be operational at the school, using templates provided by the Education Department as a guide.**

- **Arrangements to provide Freedom of Information and Data Protection training for the Management Teams and Governors of secondary schools should be pursued.**

- **Guidance should be prepared for secondary school staff on how to handle confidential information that is transferred off-site.**

- **A statement should be produced and highlighted to secondary school staff that safeguarding confidential details that are transferred off-site is their responsibility in accordance with the Data Protection Act.**

SECONDARY SCHOOLS - BUDGETARY CONTROL
Education

Purpose of the Audit
To ensure that appropriate arrangements are in place for budgetary control in Gwynedd secondary schools.

Scope of the Audit
A sample of 4 secondary schools in Gwynedd was selected for the audit. The schools were visited in order to review that appropriate budgetary controls continue to be in place in the schools.

Main Findings
The main findings of the audit is that budgetary control is generally good in the four schools visited. However, it was found that cases continue to arise where official orders are not raised, or are raised after the invoices are received, because school staff order goods / services without notifying Managers / Administrative Officers. We found that account codes in the FMS system do not correspond exactly to the Council's ledger. There was also the need to make changes to the FMS system in some schools to ensure that former employees do not have access to the system, as well as the need to improve control over FMS system access passwords.

Audit Opinion

(B) **The audit opinion is that partial assurance of financial propriety can be expressed in budgetary control at Secondary Schools as controls are in place, but there are aspects where some procedures can be strengthened. The main recommendations of the report are as follows:**

- **There should be a reference to the costs of budget plans the Development Plan of the school that is not currently doing so.**

- **When any changes are made to the budget during the year, the appropriate headings should be amended in the FMS system.**

- **Once the governing body has adopted the budget for the year the budget should be frozen in the FMS system using the 'Fix' facility.**

- **If any changes are made to the headings in the FMS system by the schools they should inform the Council's Finance Unit immediately so that the Council's ledger can be amended.**

- **The cost centres and account references in the FMS system should be tidied, so that they are compatible with those in the ledger Council. It should also be checked that there are appropriate account references exist for different types of expenditure.**

HEALTH AND SAFETY RISK ASSESSMENTS
Corporate

<u>Purpose of the Audit</u>
The purpose of the audit was to ensure that Service Managers and Site Managers are aware of their role when assessing health and safety risks and have a responsibility to ensure that risks are identified and that appropriate action has been taken to mitigate them. Also, ensure that suitable and sufficient risk assessments have been produced and are operational. This audit did not include a review of arrangements within schools, which will be the subject of a separate audit.

<u>Scope of the Audit</u>
To audit the risk assessments of a sample of services / establishments and ensure that they are reviewed and contain relevant elements. In addition, check that the relevant officers have attended training to assist them in carrying out risk assessments and communicate the information appropriately to the relevant members of staff.

<u>Background</u>
According to health and safety law there are specific requirements on organisations, namely:
- To provide a written health and safety policy;
- Assess the risks to employees, customers, partners and any other people who may be affected by their activities;
- Arrange that preventive and protective measures are planned, organised, managed, monitored, and reviewed effectively;
- Ensure that competent advice on health and safety can be obtained;
- Consult with employees about their risks at work and current preventive and protective measures.

The Council's General Health and Safety Policy Statement was signed by the Leader of the Council and Chief Executive in March 2010, recognising the above and noting

"*The Council is committed to the development and continuous improvement of health and safety standards, and aims to plan, organise, control, monitor and review health and safety measures to ensure a positive health and safety culture.*"

With regard to the internal organisation of the Council, **the responsibility of ensuring that risk assessments are completed, recorded, regularly reviewed and that any risk management measures have been implemented has been delegated to Service Managers**. In addition, they have the responsibility of ensuring that employees under their control are aware of their responsibilities and to ensure that they work within the safe systems of work that have been identified. It is therefore essential that the Service Managers are aware of these requirements and have taken action.

<u>Main Findings</u>

We looked at a wide sample of services for this audit and found that a wide range exists in compliance i.e. there are examples of good practice in certain services and complete non-compliance in one service.

One of the main findings of the audit is that one manager was not aware of the requirement and responsibility for health, safety and welfare of the service. It is essential that every manager ensures that they have the appropriate processes in place to protect members of staff, the public and anyone else who comes in contact with them in their activities.

Of the other services / sites, we found that risk assessments are in place and that there were arrangements in all but one service for timely review. Of the services / sites which have prepared risk assessments, we found that the majority are comprehensive. However, managers should be reminded of the need to ensure that the content of registers are communicated to staff in a way that esures that they are adequately understood to be able to operate efficiently.

Audit Opinion

(C) **The audit opinion is that assurance of propriety cannot be expressed in Health and Safety Risk Assessments as the controls in place cannot be relied upon, but losses/fraud due to these weaknesses were not discovered. The main recommendations of the report are as follows:**

- **Each Service / Site Manager should ensure that they are aware of the requirements of them as Manager by completing risk assessments for their service / site and ensure that their staff have read, understood and complied with the assessments.**

- **Risk assessments should be are reviewed in a timely manner i.e. either annually or when there is a change in risk.**

- **The information that is included in the risk assessment should be conveyed to the members of staff in such a way that there is confidence that they understand the contents of the assessments and the importance of acting in accordance with them.**

- **The possibility of creating training about the importance of risk identification and mitigation should be explored.**

- **Each element of work should be included in the risk assessments including the elements that are not immediately apparent eg moving and handling, working in the open air.**

- **The element of risk to visitors and members of the public should be contained in the risk assessments.**

- **The risks to contractors should be considered in the risk assessment.**

- **It should be ensured that risk assessments should contain reference to methods of mitigating the risk of working alone and violence.**

- **The control measures contained in the risk assessments should be clear and transparent so that there is no misunderstanding of the requirements.**

OFFICERS' INTERESTS POLICY
Corporate

<u>Purpose of the Audit</u>
The purpose of the audit was to ensure that Council officers adhere to the Officers Interests Policy and the statutory Code of Conduct that form part of the contract of employment of each officer.

<u>Scope of the Audit</u>
Check that there are appropriate registers for recording any interest or decleration, that every officer in a specfic posts or sensitive posts and all other relevant officer (eg officials who award contracts) have registered and that the register is publicly available on request.

<u>Main Findings</u>
Following a change to the Local Government and Housing Act 1989 that came into force on 12 January 2010 posts are no longer restricted based on their salary. Instead there are two categories of jobs are restricted, politically sensitive posts and particular posts. There is therefore a need to update the Officers Interests Policy as well as the registers. It should be noted that these political changes do not affect the need to register interests and the threshold for voluntary registration remains at PO44.

The law states that a register of 'sensitive' posts should be kept but it was clear that the current list of 'sensitive' posts needs updating because many of the posts no longer exist within the Council. The Language and Compliance Manager agrees that it would be helpful to keep a list of particular posts as well.

No specific clause was included in contracts of employment / job descriptions of officers with politically restricted posts.

Audit Opinion

(C) **The audit opinion is that assurance of propriety cannot be expressed in the Officers' Interests Policy as the controls in place cannot be relied upon, but losses/fraud due to these weaknesses were not discovered. The main recommendations of the report are as follows:**

- **The policy should be revisited and updated to match the changes in the legislation.**

- **It should be ensured that there is no public access to the register for officers under PO44 i.e. the voluntary register.**

- **A specific clause should be included in the job descriptions / contracts of employment of officers who have a politically restricted post.**

MEMBERS' GIFTS AND HOSPITALITY
Democracy and Legal

Purpose of the Audit
The purpose of the audit was to ensure that members comply with the Council's Code of Conduct by registering any gift or hospitality with a value over £25, or a series of gifts that reach this threshold, if the gifts / hospitality are accepted or not, with the internal arrangements is in place for maintaining and updating the register.

Scope of the Audit
Check the gifts and hospitality register and ensure that members notify the Monitoring Officer of any gift or hospitality accepted or rejected over the threshold of £25 in order to ensure that the basic principles of the protocol and the Code of Conduct are operate in accordance with requirements.

Main Findings
Following the introduction of the Code of Conduct of Members in 2008 and guidelines from the Public Sector Ombudsman for Wales in 2012, the protocol needed to be reviewed and updated. The revised Members' Gifts and Hospitality Protocol was adopted in the Full Council in May 2013.

The protocol was rewritten and it was agreed that the registration of a gift or hospitality threshold should remain at £25, requiring registration even if they are rejected. The requirement to register within 28 days of receipt of the request / gift was introduced. In addition, an annual report on the contents of the register will be submitted to the Standards Committee as part of its work of monitoring standards within the Council.

As a result of the election in May 2012 there was induction day for all Council Members. The training includes an introduction to the Code of Conduct which refers to the registration of gifts and hospitality.

There is no 'Gifts and Hospitality Register of Members' form available on the intranet or on Council's website.

It was not possible to obtain assurance that all Members present statements, due to the nature of the registration. Only one member had registered gifts or hospitality regularly with other Members declaring occasionally. However other Members may have no reason to register a gift or benefit because they have not received any offers.

Audit Opinion

(B) **The audit opinion is that partial assurance of propriety can be expressed in Members' Gifts and Hospitality as controls are in place, but there are aspects where some procedures can be strengthened. The main recommendations of the report are as follows:**

- **The Intranet and the Constitution on the website should be updated to ensure that the current protocol is included.**

- **The 'Gifts and Hospitality Register of Members' form should be included on the Council's website as well as the Intranet.**

- **Refresher courses on the Protocol for the Gifts and Hospitality Consider should be considered for Members.**

SOFTWARE LICENCES (CORPORATE)
Customer Care

Purpose of the Audit
The purpose of the audit was to assess what activites have been planned for the task of establishing a list of software assets, ensure that appropriate considerations have been given to collect all relevant data, that appropriate assessments have been made of commercial risk and that appropriate action has been devised to ensure that the list is kept up to date and accurate and in a practical manner.

Scope of the Audit
The proposed plans were discussed with the Senior Manager - IT and Business Transformation and IT Account Manager Team Leader. This audit did not consider the arrangements within schools, which are the subject of a separate audit.

Main Findings
At the time of this audit, no positive steps had been taken following the decision to set up a corporate list of the Council's software assets and licenses, but we found that discussions have been held to plan the initial stages. From what the auditor has discussed with representatives of the Information Technology Service, the planning work to date is reasonable and the auditor can therefore provide assurance about the process based on the following aspects being realised:

- That responsibility for managing licenses and supporting all Council systems is centered to one specific officer / unit.
- That there is assurance of the expertise for sorting the information that will be collected so that it is recorded, and adjusted where applicable, in an appropriate manner.
- That all key systems and supporting software is at least included in the initial collection, with the remainder following.
- That a timetable is set for the completion of certain steps for the establishment of the list of software assets and licenses.
- That change management processes are formalised to include a reference to the software list for any change that would affect the Council's compliance with the licence agreement, and that any significant changes are accurately reflected in the asset inventory software.
- That there is a periodic review process for the records that are contained in the list.

Audit Opinion

(B) **The audit opinion is that partial assurance of propriety can be expressed in the plans for the management of corporate software licences, but there are aspects where some procedures can be strengthened. The main recommendations of the report are as follows:**

- **Action should be taken on plans to centralise the responsibility over procurement of support for all Council systems.**
- **Expertise should be in place for sorting the information that is to be collected for establishing software asset inventory since shortcomings in this area would undermine the exercise.**
- **There should be an appropriate timetable for achieving the tasks of the exercise for establishing a software asset inventory.**
- **Change management processes should be formalised to include a reference to the list of software for any change that could affect the Council's compliance with the license agreement, and that any significant changes are reflected accurately in the asset inventory software.**

SOFTWARE LICENCES (SCHOOLS)
Customer Care

<u>Purpose of the Audit</u>
The purpose of the audit was to ensure that schools have proper control over Gwynedd software licenses.

<u>Scope of the Audit</u>
This review was conducted by correspondence with the Education Department and Cynnal and by gathering information from the schools using a questionnaire. Out of 119 schools in the county, a response was received from 25 schools (21%). A review of the contents of computers or of software licenses records was not included as part of this work.

<u>Main Findings</u>
Caution must be exercised when expressing an opinion on the overall situation within schools because the percentage of responses to the questionnaire sent to schools is so low. However, the variation in the content of the answers highlight the variation in the situations of schools in this area.

Templates of software management policies have been produced by the Education Department and have been adopted by some schools. Some other schools have developed their own policies based on good practice. It seems that it would be appropriate to reintroduce the template for the schools with the objective of having a formal policy management software in all schools.

There is scope to introduce a form for schools to identify the contents of their computers to enable them to reconcile with the usage agreements that are in place. At the time of the audit, a resource that offers a solution in this area is being piloted.

During discussions in relation to this work, various options were seen that are offered by manufacturers for establishing software use agreements with schools. At the time of the audit, it is understood that one major manufacturer has introduced a new licensing scheme that has the potential to put schools in a situation of non-compliance with copyright legislation in light of the manner in which some items of software that have already been ordered have been installed on hardware. It is understood that schools face a situation of financial loss due to re-ordering software but there is a need to balance that against the estimated cost of the fine for breach of contract.

Audit Opinion

(C)   **The audit opinion is that assurance of propriety cannot be expressed in the plans for managing schools' software licences as there are aspects where arrangements could be tightened; losses/fraud due to these weaknesses were not discovered. The main recommendations of the report are as follows:**

- **Software management and licencing policies should be promoted within schools by drawing attention to the example policies that have already been produced.**

- **The schools that have measures in place for managing software licenses and collecting information should be identified for their procedures and shared with other schools in order to raise the level of control across all schools.**

- **Packages for auditing the software that is loaded on school computers should be promoted to enable an exercise on compliance with usage agreements to be undertaken using accurate data.**

COUNCIL PROPERTIES - FIREFIGHTING EQUIPMENT
Customer Care

Purpose of the Audit
The purpose of this audit was to ensure that fire fighting equipment in main Council buildings are serviced in line with expectations and that appropriate procurement arrangements exists in the process of appointing a contractor to complete the task of servicing the equipment.

Scope of the Audit
Check the related documentation to ensure that the fire fighting equipment is being serviced. In addition, check the evidence of the procurement procedure used.

Main Findings
It was seen that the fire fighting equipment is serviced annually by a competent person as required. However, a record of this was not always seen in the Fire Log Book, and records were not seen of visual tests undertaken weekly by a staff member.

There are a few weaknesses in processing invoices for maintenance work outside of the service contract, including instances where the same officer has completed certification of checks and invoices and other occasions where no officer has signed the boxes on the coding slip to confirm that the appropriate checks were made before payment.

Audit Opinion

(B) **The audit opinion is that partial assurance of propriety can be expressed in Council Properties - Firefighting Equipment as controls are in place, but there are aspects where some procedures can be strengthened. The main recommendations of the report are as follows:**

- **Weekly visual tests should be conducted on the fire fighters and those in the record to confirm Fire Log Book.**

- **Contractors should be required to record in the Fire Log Book that they have tested fire extinguishers.**

- **Visual tests should be conducted weekly on the water pipes and a record kept in the Fire Log Book.**

- **Contractors should be required to record in the Fire Log Book when they have completed servicing work on the water pipes.**

- **The correct checks should be carried out in processing invoices i.e. that there is segregation of duties in processing of invoices in that officer(s) undertake the relevant checks before receiving certification by an authorised officer and confirm that the correct cost codes have been recorded to avoid any distortion in the accounts.**

SUPPORT WORKERS TRAVEL COSTS
Social Services, Housing and Leisure

Purpose of the Audit
The purpose of the audit is to review the measures and procedures that are in place in relation to applications by Support Workers of the Social Services, Housing and Leisure Department for reimbursement of travel costs, ensuring that the journeys are beneficial and consistent with the needs the service users.

Scope of the Audit
Review a sample of travel cost reimbursement applications from Support Workers within the services of DERWEN - Integrated Disabled Children Team, the Learning Disability Team and the Mental Health Team to ensure that applications for travel expenses are completed and processed correctly, and reconcile with the Puma travel system and the Cyborg payroll system. Verify that the Support Workers make effective use of their time with service users.

Main Findings
Examples of good practice were seen in the control Support Workers' travel costs. It was seen that there are differences in the way that travel costs are managed across the 3 service, with a maximum mileage determined to ensure control of the budget. The Support Workers in the DERWEN and Learning Disability Teams present weekly travel claims. Monthly applications are submitted by the Mental Health Support Workers. It is a requirement in some of these services to complete a Session Report after sessions with the service users. It was seen that care plans outline the support needed by the Service User Support Workers. It was confirmed that arrangements are in place for Line Managers to supervise Support Workers regularly. We found that robust controls are in place to check the travel expenses claim forms. However when the forms were checked it was found that the errors have appeared in the way some forms had been completed.

Audit Opinion

(B) **The audit opinion is that partial assurance of financial propriety can be expressed in Support Workers Travel Costs as controls are in place, but there are aspects where some procedures can be strengthened. The main recommendations of the report are as follows:**

- **Support Workers should notify their managers when their details change, and it should be ensured that the details are passed on to those who are responsible for inputting claims into the PUMA travel costs system to ensure that their details in the system are up to date.**

- **Line Managers should ensure that the application forms for travel expenses are completed fully and correctly, as they verify the claims.**

- **Care should be taken when checking claim forms for travel expenses to ensure that the mileage claimed for individual trips are reasonable and that the total mileage per month is calculated correctly. If the information is unclear on any application an explanation should be obtained before processing the payment request.**

THE PLANNING SERVICE
Regulatory

Purpose of the Audit

The purpose of the audit is to review the internal controls that are in place for the Development Control and Enforcement service, giving particular emphasis on the customer care element of the Planning Service to ensure that the service offers the best service to the customer.

Scope of the Audit

Checking the arrangements within the Planning Services, Galw Gwynedd Contact Centre and Siop Gwynedd to ensure that appropriate procedures are in place for receiving and processing applications in a timely manner, and dealing with enforcement complaints and planning queries.

Main Findings

Audit tests were undertaken on 26 internal controls. The tests showed that good internal controls are in place in 18 of these. The main weaknesses found during the audit was that the Planning Service and the Customer Contact Service need to define exactly the type of calls that Siop Gwynedd and the Contact Centre should deal with by establishing a new Service Level Agreement. A few reports available within the system SEIBEL are not produced and used to their full potential in order to monitor the queries / calls that are received by Customer Contact Service.

Audit Opinion

(B) **The audit opinion is that partial assurance of financial propriety can be expressed in The Planning Service as controls are in place, but there are aspects where some procedures can be strengthened. The main recommendations of the report are as follows:**

- **The Contact Centre Manager should ensure that the Planning Service received a "Number of inquiries received per process" report on a monthly basis.**

- **The Planning Service should use the monthly report received to highlight and draw the attention of the Contact Centre Manager to the kinds of inquiries that have been passed to the Planning Service unnecessarily or by mistake.**

- **The Contact Centre Manager should use the "Number of inquiries received per process" report to review the type of calls that the Contact Customer Service refers to the Planning Service to highlight any weaknesses and calls that are transferred unnecessarily, and to organise training sessions for the staff of the Contact Customer Service as necessary.**

- **Efforts should be made to clear the queries that remain open in the SEIBEL system.**

- **The Planning Service and the Contact Customer Service should design and define exactly the type of calls that Siop Gwynedd and the Contact Centre should be dealing with, and the point at which calls are transferred to the Planning Service, by establishing a new Service Level Agreement.**