

GWYNEDD COUNCIL

COMMITTEE	AUDIT COMMITTEE
DATE	26 SEPTEMBER 2013
TITLE	INTERNAL AUDIT PLAN 2013/14
PURPOSE	TO GIVE THE COMMITTEE AN UPDATE ON PROGRESS AGAINST THE 2013/14 INTERNAL AUDIT PLAN
AUTHOR	DEWI MORGAN, SENIOR MANAGER AUDIT & RISK
ACTION	FOR INFORMATION

1. INTRODUCTION

1.1 This report is a progress report on completion of the 2013/14 internal audit plan.

2. SUMMARY OF PROGRESS AGAINST THE PLAN

2.1 The 2013/14 internal audit plan is included in the appendix with the status of the work as at 30 August 2013 noted, together with the time spent on each project. The status of the work in the operational plan at that date was as follows:

Audit Status	Number
Planned	56
Working Papers Created	4
Field Work Started	20
Manager Review	2
Draft Report Issued	2
Final Report Issued	23
Total	<u>107</u>

2.2 The performance target for 2013/14 is to have 95% of the audits in the plan to be either closed or with the final report released by 31 March 2014. 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 the end of August was **21.5%** - out of **107** individual audits contained in the 2013/14 revised plan, **23** had been released in a finalised version.

2.4 Although some further reports will have been released in September, it is not expected that 15 audits will have been released in order to meet the quarterly target of completing 38 out of 107, which is 35%. It is therefore expected that the performance remains below the profile set, but options have been considered within the service to remedy the situation by the end of the year.

3. AMENDMENTS TO THE PLAN

3.1 There are no further amendments to the plan to be reported.

4. RECOMMENDATION

4.1 The Committee is asked to note the contents of this report as an update on progress against the 2013/14 audit plan, offer comments thereon and accept the report.



Internal Audit Plan 2013/14

Audit Code	Audit Name	Original Plan	Amendment	Revised Plan	Actual Days	Audit Status
CORPORATE						
1-CORFF-09/2014hyff	Exemptions from the corporate training arrangements	15.00	0.00	15.00	6.31	Planning
1-CORFF-09/2014sys	Support for "Systems Thinking" Reviews	15.00	0.00	15.00		Planning
1-CORFF-14/2014	Health and Safety Risk Assessments	25.00	0.00	25.00	25.12	Final Report Issued
1-CORFF-15/2014gi	Health Improvement Strategic Project	20.00	0.00	20.00		Planning
1-CORFF-17/2014	Partnership Working	35.00	0.00	35.00	16.39	Field Work Started
1-CPGV-01/2014a	Corporate Complaints Procedure	15.00	0.00	15.00	16.50	Draft Report Issued
1-CPGV-01/2014ags	Contribution to preparation of the Annual Governance Statements	15.00	0.00	15.00	9.43	Final Report Issued
1-CPGV-01/2014b	Local Code of Governance	10.00	0.00	10.00	1.03	Planning
1-CPGV-01/2014c	Corporate Governance - Delegation Arrangements	20.00	0.00	20.00	0.95	Planning
1-CPGV-01/2014d	Officers' Interests Policy	10.00	0.00	10.00	11.09	Final Report Issued
1-CPGV-02/2014	Proactive Anti-Fraud and Anti-Corruption Work	40.00	0.00	40.00	5.18	Planning
2-ADN-CGC-DPA/2014	Data Protection - Clauses in Job Descriptions	10.00	0.00	10.00		Planning
AN-ACY-03/2014	Budgetary Control	25.00	0.00	25.00	20.03	Field Work Started
AO-ARL-05/2014	NFI (National Fraud Initiative)	30.00	0.00	30.00	10.36	Field Work Started
BE-POL-07/2014	Verification of Performance Measures	25.00	0.00	25.00	15.62	Field Work Started
EDUCATION						
Resources						
4-DAT-X-ADD/2014bao	Appetite for Life Grant	0.00	5.00	5.00	6.50	Field Work Started
4-DAT-X-ADD/2014brec	Primary Schools Free Breakfast Initiative Grant	7.00	0.00	7.00	7.21	Final Report Issued
4-DAT-X-ADD/2014ffe	Schools Effectiveness Framework Grant	7.00	0.00	7.00		Planning
4-DAT-X-ADD/2014ffg	Out of School Childcare Grant	10.00	0.00	10.00	7.30	Field Work Started
4-DAT-X-ADD/2014gap	Pupil Deprivation Grant	10.00	0.00	10.00	4.21	Field Work Started
4-DAT-X-ADD/2014ks23	Foundation Stage 2012-13 Revenue Grant	5.00	0.00	5.00	6.43	Final Report Issued
4-DAT-X-ELWa/2014	Post-16 Education Grant	1.00	0.00	1.00		Planning
EADDA29/2014	Health and Safety Assessments in Schools	15.00	0.00	15.00		Planning
EADDU01/2014	Administration of Student Grants and Loans	20.00	0.00	20.00		Planning

GwE

Audit Code	Audit Name	Original Plan	Amendment	Revised Plan	Actual Days	Audit Status
4-GWE/2014	GwE	25.00	0.00	25.00		Planning
Schools						
EADDA15/2014	School Statistics and Censuses	10.00	0.00	10.00		Planning
EADDA35/2014	Leasing Arrangements in Schools	10.00	0.00	10.00		Planning
EADDAYC/2014a	Secondary Schools - Budgetary Control	20.00	0.00	20.00	22.72	Final Report Issued
EADDAYC/2014b	Secondary Schools - Information Security	20.00	0.00	20.00	25.53	Final Report Issued
EADDAYC/2014c	Primary Schools - Teacher Allowances and Conditions of Service for Heads	20.00	0.00	20.00		Planning
HUMAN RESOURCES						
Training						
BE-POL-01/2014	Use of Cetus - CALMS	10.00	0.00	10.00		Planning
FINANCE						
Financial						
AD-DY-01/2014kc	Debtors System - Review of Key Controls	10.00	0.00	10.00	13.24	Final Report Issued
AE-TAL-01/2014e	eProcurement System	20.00	0.00	20.00		Planning
AE-TAL-01/2014kc	Payments System - Review of Key Controls	10.00	0.00	10.00		Planning
Accountancy						
AN-ACY-02/2014kc	Main Accounting System - Review of Key Controls	10.00	0.00	10.00	8.91	Final Report Issued
AN-ACY-13/2014kc	Bank Reconciliation - Review of Key Controls	10.00	0.00	10.00		Planning
Pensions and Payroll						
AL-CYF-01/2014kc	Payroll System - Review of Key Controls	10.00	0.00	10.00		Planning
AL-CYF-01/2014ma	Payroll - Maternity Pay	10.00	0.00	10.00	8.09	Field Work Started
AL-CYF-01/2014ot	Payroll - Overtime	10.00	0.00	10.00	1.43	Planning
AL-CYF-05/2014bl	Payroll - Advances	6.00	0.00	6.00	5.04	Field Work Started
AP-PEN-01/2014kc	Gwynedd Pension Fund - Review of Key Controls	15.00	0.00	15.00		Planning
AP-PEN-07/2014	Pensions - Contributions from employers	25.00	0.00	25.00		Planning
Revenue						
AB-BD-01/2014	Risk-Based Benefit Verification	20.00	0.00	20.00	11.49	Field Work Started
AB-BD-01/2014kc	Benefits System - Review of Key Controls	10.00	0.00	10.00		Planning
AB-BD-08/2014	School Uniform Grant	10.00	0.00	10.00	10.41	Field Work Started
AC-TR-01/2014dis	Council Tax - Discounts and Exemptions	20.00	0.00	20.00	4.11	WP Created
AC-TR-01/2014kc	Council Tax System - Review of Key Controls	10.00	0.00	10.00		Planning

Audit Code	Audit Name	Original Plan	Amendment	Revised Plan	Actual Days	Audit Status
AC-TR-11/2014	NNDR Refunds	10.00	0.00	10.00	7.90	Final Report Issued
AC-TR-11/2014kc	NNDR System - Review of Key Controls	10.00	0.00	10.00	7.50	Final Report Issued
DEMOCRACY AND LEGAL						
Registration						
BB-YSG-17/2014	Arrangements for Registering Births, Deaths and Marriages	20.00	0.00	20.00		Planning
Monitoring Officer						
1-CPGV-03/2014	Members' Gifts and Hospitality	20.00	0.00	20.00	16.37	Final Report Issued
ECONOMY AND COMMUNITY						
Community Regeneration						
BE-POL-10/2014bro	Local Regeneration Officers	10.00	0.00	10.00	3.03	Field Work Started
T-TAI-C04/2014est	Communities First - Extension to the Old Scheme	10.00	0.00	10.00	9.58	Final Report Issued
Record offices, museums and the arts						
EDIW-TS-01/2014	Neuadd Buddug, Y Bala	4.00	0.00	4.00	4.26	Final Report Issued
Maritime and country parks						
EHAMM-02/2014	Ports	20.00	0.00	20.00	16.14	Field Work Started
EHAMZ-01/2014	Country Parks	15.00	0.00	15.00		Planning
Major Projects						
1-CTRT-04/2014a	Contract Management - Sailing Academy	15.00	0.00	15.00		Planning
DDAT-AH-01/2014	Sailing Academy Establishment Arrangements	10.00	0.00	10.00		Planning
Strategy and development Programmes						
4-DAT-X-GRANT/2014r	Youth Club Grants - Revenue Grant	5.00	0.00	5.00	5.05	Final Report Issued
DDAT-AD-05/2014	Wales Rural Development Plan Projects	12.00	0.00	12.00		Planning
Tourism, marketing and customer care						
DDAT-MT-01/2014	"Our Heritage" Project	22.00	0.00	22.00		Planning
DDAT-MT-02/2014cc	Tourist Information Centres	15.00	0.00	15.00	20.62	Manager Review
CUSTOMER CARE						
Emergency Planning						
BC-PER-01/2014	Emergency Planning and Business Continuity	15.00	0.00	15.00		Planning
Customer Contact						
BD-PW-08/2014	Siop Gwynedd	10.00	0.00	10.00	12.14	Final Report Issued
Libraries						

Audit Code	Audit Name	Original Plan	Amendment	Revised Plan	Actual Days	Audit Status
EDIW-LL-07/2014	"Gwynedd Ni"	10.00	0.00	10.00	3.47	WP Created
Information Technology						
AW-TG-06/2014	Logging and Monitoring	8.00	0.00	8.00	0.99	Planning
AW-TG-09/2014	Network Convergence	20.00	0.00	20.00		Planning
AW-TG-12/2014	Laptop Security	10.00	0.00	10.00		Planning
AW-TG-17/2014cor	Software Licences (Corporate)	15.00	0.00	15.00	8.45	Final Report Issued
AW-TG-17/2014ysg	Software Licences (Schools)	15.00	0.00	15.00	10.08	Final Report Issued
Council Land and Property						
BA-EID-02/2014	Asset Management Plan	30.00	0.00	30.00		Planning
BA-EID-02/2014off	Council Properties - Firefighting Equipment	10.00	0.00	10.00	9.89	Final Report Issued
SOCIAL SERVICES, HOUSING AND LEISURE						
Across the department						
GCC-03/2014	Third Sector - Grants, Commissioning and Contracts	25.00	0.00	25.00		Planning
GDAPR-GC05/2014	Support Workers Travel Costs	15.00	0.00	15.00	28.61	Final Report Issued
GRH-GW01/2014ff	Social Services - Security of Files and Data	20.00	0.00	20.00		Planning
GRH-GW01/2014rba	Results-Based Accountability	7.00	0.00	7.00	3.92	Field Work Started
Business						
5-GOF-BUS/2014hub	Regional Collaboration Project – Care Commissioning Hub	20.00	0.00	20.00		Planning
Supporting People						
GDAPR-SP01/2014	Supporting People	20.00	0.00	20.00	19.63	Final Report Issued
Homelessness and Supported Housing						
T-TAI-D01/2014les	Public Sector Housing Leasing Scheme	15.00	0.00	15.00		Planning
Leisure						
E-DGO-01/2014	Banking Arrangements in the Leisure Centres	20.00	0.00	20.00	24.97	Final Report Issued
EHAMV-01/2014	Sport Council Grants	15.00	0.00	15.00	7.87	Field Work Started
Adults						
GCC-07/2014	Direct Payments	15.00	0.00	15.00	12.99	Field Work Started
GGWAS-H07/2014tel	Telecare	20.00	0.00	20.00		Planning
GGWAS-OED1/2014gal	Enablement Schemes	20.00	0.00	20.00	13.38	Field Work Started
Children and Families						
GGWAS-P02/2014	Youth Justice Service	10.00	0.00	10.00		Planning

Audit Code	Audit Name	Original Plan	Amendment	Revised Plan	Actual Days	Audit Status
GGWAS-P05/2014lwf	Children - Post-care Allowances	15.00	0.00	15.00		Planning
Private Sector Housing						
T-TAI-G06/2014	Older - Disabled Persons - Adaptations to Homes	20.00	0.00	20.00	7.90	Field Work Started
T-TAI-G10/2014	Empty Houses back into use Project	12.00	0.00	12.00	7.47	Field Work Started
HIGHWAYS AND MUNICIPAL						
Fleet						
PPR-GW03/2014	Fleet Management - NWPP Parts Contract	10.00	0.00	10.00		Planning
Highways Works						
PPR-WK01/2014	Rechargeable Works	20.00	0.00	20.00	5.33	WP Created
Waste Management and Streetscene						
3-AMG-GORF/2014gang	Community Gangs	10.00	0.00	10.00		Planning
PBW-05/2014	Trade Refuse	30.00	0.00	30.00	4.47	WP Created
REGULATORY						
Environment						
DDAT-CC-01/2014txi	Payments to Taxi Firms	20.00	0.00	20.00		Planning
Planning						
DCYN-RD-01/2014cyn	The Planning Service	25.00	0.00	25.00	38.46	Final Report Issued
DCYN-RD-01/2014gor	Development Control - Enforcement	15.00	0.00	15.00		Planning
Public Protection						
T-YC-IA01/2014	Trading Standards	20.00	0.00	20.00	1.02	Planning
Transportation and Street Care						
3-RHE-01/2014	Enforcement and Transport	10.00	0.00	10.00		Planning
DDAT-CC-01/2014	Subsidised Travel Tickets - Payments to bus companies	25.00	0.00	25.00	21.79	Manager Review
STRATEGIC AND IMPROVEMENT						
Procurement and Efficiency						
BE-POL-08/2014	Procurement Strategy	40.00	0.00	40.00	0.96	Planning
Strategic Direction						
BE-POL-11/2014	SMAP Fund	15.00	0.00	15.00	1.92	Planning
BE-POL-13/2014	Community Safety	15.00	0.00	15.00	1.54	Planning
Democracy						
BB-YSG-18/2014	Member Training	20.00	0.00	20.00	7.14	Field Work Started

Audit Code	Audit Name	Original Plan	Amendment	Revised Plan	Actual Days	Audit Status
BB-YSG-19/2014	Exempt Papers and Confidentiality	15.00	0.00	15.00	9.23	Draft Report Issued
Performance and Scrutiny						
1-CORFF-05/2014	Project Management Arrangements	26.00	0.00	26.00		Planning
1-CORFF-05/2014cm	Channel Migration Project	20.00	0.00	20.00		Planning
1-CORFF-05/2014tp	Total Place Project	15.00	0.00	15.00		Planning
GWYNEDD CONSULTANCY						
Buildings and Environmental						
PYM01/2014	Follow-up to Reviews on Gwynedd Consultancy	20.00	0.00	20.00		Planning