

## GWYNEDD COUNCIL

COMMITTEE	<b>AUDIT COMMITTEE</b>
DATE	<b>3 DECEMBER 2013</b>
TITLE	<b>INTERNAL AUDIT PLAN 2013/14</b>
PURPOSE	<b>TO GIVE THE COMMITTEE AN UPDATE ON PROGRESS AGAINST THE 2013/14 INTERNAL AUDIT PLAN</b>
AUTHOR	<b>DEWI MORGAN, SENIOR MANAGER AUDIT &amp; RISK</b>
ACTION	<b>FOR INFORMATION</b>

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### **1. INTRODUCTION**

1.1 This report is a progress report on completion of the 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 15 November 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:

<b>Audit Status</b>	<b>Number</b>
Planned	34
Field Work Started	19
Field Work Ended	3
Manager Review	6
Draft Report Issued	3
Final Report Issued	40
Total	<u>105</u>
Cancelled	6

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 15 November was **38.1%** - out of **105** individual audits contained in the 2013/14 revised plan, **40** had been released in a finalised version.

2.4 In order to achieve the quarterly target of 60% (i.e. 63 out of 105), there is a requirement to close or release a final report for a further 23 audits by 31 December 2013. It is expected that all audits that have a current status of "Field Work Ended", "Manager Review" or "Draft Report Issued" (12 audits) will be completed by then, and 11 further audits have been identified with an aim of completion by the end of the quarter.

### 3. AMENDMENTS TO THE PLAN

- 3.1 The audit plan is kept under constant review. In addition to amendments that have been reported to previous meetings of the Audit Committee, following a review of the development of certain projects within the Council, and consideration of other requirements, a number of modifications have been made to the Audit Plan during the period up to 15 November 2013.
- 3.2 The tables below summarise these adjustments, as well as presenting reasons for the changes.

**Table 1: Audits that have been removed from the plan:**

<b>Title</b>	<b>Reason</b>	<b>Effect (Days)</b>
Primary Schools - Teacher Allowances and Conditions of Service for Heads ( <i>Education</i> )	Following discussions with officers from the Education Department, it was concluded that it would be premature to conduct the examination this year, due to possible changes to working arrangements. The audit is to be conducted in 2014/15, entitled "Modelling the Workforce".	<b>-20</b>
Channel Migration and Total Place Projects ( <i>Corporate</i> )	The projects have been included in the original plan because they appeared in previous versions of the Council's Strategic Plan. As the Council's strategic objectives are now met through other projects, an Internal Audit review in these areas would not be an effective use of resources.	<b>-35</b>
Network Convergence ( <i>Customer Care</i> )	Due to slippage in the schedule of this project, an internal audit cannot be undertaken in 2013/14.	<b>-20</b>
Exemptions from the corporate training arrangements ( <i>Corporate</i> )	The Learning and Development Unit is in the process of introducing new arrangements to record training, including arrangements to allow exemptions from the corporate procedures. In order to give the new arrangements an opportunity to be established, the audit now take place in 2014/15.	<b>-15</b>
Sailing Academy Establishment Arrangements ( <i>Economy and Community</i> )	There has been slippage before the start of construction, so the establishment of the academy will not take place in 2013/14. Progress is not sufficient to warrant an audit.	<b>-10</b>

**Table 2: Audits where the planned days have been increased:**

<b>Title</b>	<b>Reason</b>	<b>Effect (Days)</b>
Health and Safety Risk Assessments in Schools ( <i>Education</i> )	During discussions with relevant officials from the Education Department, a request was made to test a larger sample of schools than had been originally planned. This will result in a commensurate increase in the number of days needed to complete the audit.	<b>+15</b>
Payroll – Overtime ( <i>Finance</i> )	After preparing the audit program, it was apparent that more tests would be conducted than would be feasible in the 10 days that had been originally envisaged.	<b>+10</b>
Ports ( <i>Economy and Community</i> )	After setting up the audit program, it was concluded that the number of days that were originally assigned to the audit were inadequate, given the number of tests and the complexity of some of the work.	<b>+10</b>
Tourist Information Centres ( <i>Economy and Community</i> )	After completing the initial fieldwork, during review it was concluded that additional tests should be performed.	<b>+10</b>

**Table 3: Audits that have been added to the plan:**

<b>Title</b>	<b>Reason</b>	<b>Effect (Days)</b>
Regional Transport Service Grant ( <i>Regulatory</i> )	A request was received from the Regulatory Department to include this in this year's plan, as it was the first year of a new system to pay public transport providers, as a way of obtaining assurance on the appropriateness of payments.	<b>+10</b>
Supporting People Grant 2012-13 ( <i>Social Services, Housing and Leisure</i> )	It was confirmed, after establishing the audit plan, that the Welsh Government expected a review by Internal Audit in 2013/14 on the use of the grant during 2012/13.	<b>+10</b>
Appetite for Life Grant ( <i>Education</i> )	This amendment had been reported to the Audit Committee on 18 July 2013	<b>+10</b>
Bryn Blodau, Llan Ffestiniog ( <i>Social Services, Housing and Leisure</i> )	An audit of this establishment has been added to the audit plan at the request of the Social Services, Housing and Leisure Department.	<b>+20</b>
Education - Budget Review ( <i>Education</i> )	This is a short review at the request of the Head of Finance that includes further testing on some aspects arising from the quarterly review.	<b>+5</b>

#### **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 and offer comments thereon, approve the amendments, and accept the report.



# Internal Audit Plan 2013/14

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
<b>CORPORATE</b>						
1-CORFF-09/2014hyff	Exemptions from the corporate training arrangements	15.00	-15.00	0.00	6.31	Cancelled
1-CORFF-09/2014sys	Support for "Systems Thinking" Reviews	15.00	0.00	15.00	0.68	Planning
1-CORFF-14/2014	Health and Safety Risk Assessments	25.00	0.00	25.00	25.26	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	17.67	Field Work Started
1-CPGV-01/2014a	Corporate Complaints Procedure	15.00	0.00	15.00	16.50	Final 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	1.61	Planning
1-CPGV-01/2014c	Corporate Governance - Delegation Arrangements	20.00	0.00	20.00	11.12	Draft Report Issued
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	7.77	Manager Review
AN-ACY-03/2014	Budgetary Control	25.00	0.00	25.00	26.26	Manager Review
AO-ARL-05/2014	NFI (National Fraud Initiative)	30.00	0.00	30.00	11.74	Field Work Started
BE-POL-07/2014	Verification of Performance Measures	25.00	0.00	25.00	21.14	Field Work Started
<b>EDUCATION</b>						
<b>Resources</b>						
4-DAT-X-ADD/2014bao	Appetite for Life Grant	0.00	10.00	10.00	8.87	Final Report Issued
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 Grant	7.00	0.00	7.00	2.84	Field Work Started
4-DAT-X-ADD/2014ffg	Out of School Childcare Grant	10.00	0.00	10.00	10.42	Final Report Issued
4-DAT-X-ADD/2014gap	Pupil Deprivation Grant	10.00	0.00	10.00	5.97	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	0.54	Field Work Started
EADDA29/2014	Health and Safety Risk Assessments in Schools	15.00	15.00	30.00	9.16	Field Work Started
EADDU01/2014	Administration of Student Grants and Loans	20.00	0.00	20.00		Planning

<b>Audit Code</b>	<b>Audit Name</b>	<b>Original Plan</b>	<b>Adjustment</b>	<b>Revised Plan</b>	<b>Actual Days</b>	<b>Audit Status</b>
<b>GwE</b>						
4-GWE/2014	GwE	25.00	0.00	<b>25.00</b>	<b>0.50</b>	Planning
<b>Schools</b>						
EADDA15/2014	School Statistics and Censuses	10.00	0.00	<b>10.00</b>	<b>5.65</b>	Field Work Started
EADDA35/2014	Leasing Arrangements in Schools	10.00	0.00	<b>10.00</b>		Planning
EADDA35/2014b	Education - Budget Review	0.00	5.00	<b>5.00</b>		Planning
EADDAYC/2014a	Secondary Schools - Budgetary Control	20.00	0.00	<b>20.00</b>	<b>22.72</b>	Final Report Issued
EADDAYC/2014b	Secondary Schools - Information Security	20.00	0.00	<b>20.00</b>	<b>25.53</b>	Final Report Issued
EADDAYC/2014c	Primary Schools - Teacher Allowances and Conditions of Service for Heads	20.00	-20.00	<b>0.00</b>	<b>1.76</b>	Cancelled
<b>HUMAN RESOURCES</b>						
<b>Training</b>						
BE-POL-01/2014	Use of Cetus - CALMS	10.00	0.00	<b>10.00</b>	<b>1.16</b>	Field Work Started
<b>FINANCE</b>						
<b>Financial</b>						
AD-DY-01/2014kc	Debtors System - Review of Key Controls	10.00	0.00	<b>10.00</b>	<b>13.24</b>	Final Report Issued
AE-TAL-01/2014e	eProcurement System	20.00	0.00	<b>20.00</b>		Planning
AE-TAL-01/2014kc	Payments System - Review of Key Controls	10.00	0.00	<b>10.00</b>		Planning
<b>Accountancy</b>						
AN-ACY-02/2014kc	Main Accounting System - Review of Key Controls	10.00	0.00	<b>10.00</b>	<b>8.91</b>	Final Report Issued
AN-ACY-13/2014kc	Bank Reconciliation - Review of Key Controls	10.00	0.00	<b>10.00</b>		Planning
<b>Pensions and Payroll</b>						
AL-CYF-01/2014kc	Payroll System - Review of Key Controls	10.00	0.00	<b>10.00</b>		Planning
AL-CYF-01/2014ma	Payroll - Maternity Pay	10.00	0.00	<b>10.00</b>	<b>10.30</b>	Field Work Ended
AL-CYF-01/2014ot	Payroll - Overtime	10.00	10.00	<b>20.00</b>	<b>1.77</b>	Field Work Started
AL-CYF-05/2014bl	Payroll - Advances	6.00	0.00	<b>6.00</b>	<b>7.66</b>	Final Report Issued
AP-PEN-01/2014kc	Gwynedd Pension Fund - Review of Key Controls	15.00	0.00	<b>15.00</b>		Planning
AP-PEN-07/2014	Pensions - Contributions from employers	25.00	0.00	<b>25.00</b>	<b>8.97</b>	Field Work Started
<b>Revenue</b>						
AB-BD-01/2014	Risk-Based Benefit Verification	20.00	0.00	<b>20.00</b>	<b>17.88</b>	Field Work Ended

<b>Audit Code</b>	<b>Audit Name</b>	<b>Original Plan</b>	<b>Adjustment</b>	<b>Revised Plan</b>	<b>Actual Days</b>	<b>Audit Status</b>
AB-BD-01/2014kc	Benefits System - Review of Key Controls	10.00	0.00	<b>10.00</b>		Planning
AB-BD-08/2014	School Uniform Grant	10.00	0.00	<b>10.00</b>	<b>11.05</b>	Final Report Issued
AC-TR-01/2014dis	Council Tax - Discounts and Exemptions	20.00	0.00	<b>20.00</b>	<b>18.51</b>	Field Work Ended
AC-TR-01/2014kc	Council Tax System - Review of Key Controls	10.00	0.00	<b>10.00</b>		Planning
AC-TR-11/2014	NNDR Refunds	10.00	0.00	<b>10.00</b>	<b>7.90</b>	Final Report Issued
AC-TR-11/2014kc	NNDR System - Review of Key Controls	10.00	0.00	<b>10.00</b>	<b>7.50</b>	Final Report Issued
<b>DEMOCRACY AND LEGAL</b>						
<b>Registration</b>						
BB-YSG-17/2014	Arrangements for Registering Births, Deaths and Marriages	20.00	0.00	<b>20.00</b>		Planning
<b>Monitoring Officer</b>						
1-CPGV-03/2014	Members' Gifts and Hospitality	20.00	0.00	<b>20.00</b>	<b>16.37</b>	Final Report Issued
<b>ECONOMY AND COMMUNITY</b>						
<b>Community Regeneration</b>						
BE-POL-10/2014bro	Local Regeneration Officers	10.00	0.00	<b>10.00</b>	<b>12.01</b>	Manager Review
T-TAI-C04/2014est	Communities First - Extension to the Old Scheme	10.00	0.00	<b>10.00</b>	<b>9.58</b>	Final Report Issued
<b>Record offices, museums and the arts</b>						
EDIW-TS-01/2014	Neuadd Buddug, Y Bala	4.00	0.00	<b>4.00</b>	<b>4.26</b>	Final Report Issued
<b>Maritime and country parks</b>						
EHAMM-02/2014	Ports	20.00	10.00	<b>30.00</b>	<b>31.28</b>	Final Report Issued
EHAMZ-01/2014	Country Parks	15.00	0.00	<b>15.00</b>	<b>16.01</b>	Draft Report Issued
<b>Major Projects</b>						
1-CTRT-04/2014a	Contract Management - Sailing Academy	15.00	0.00	<b>15.00</b>		Planning
DDAT-AH-01/2014	Sailing Academy Establishment Arrangements	10.00	-10.00	<b>0.00</b>		Cancelled
<b>Strategy and development Programmes</b>						
4-DAT-X-GRANT/2014r	Youth Club Grants - Revenue Grant	5.00	0.00	<b>5.00</b>	<b>5.05</b>	Final Report Issued
DDAT-AD-05/2014	Wales Rural Development Plan Projects	12.00	0.00	<b>12.00</b>		Planning
<b>Tourism, marketing and customer care</b>						
DDAT-MT-01/2014	"Our Heritage" Project	22.00	0.00	<b>22.00</b>		Planning
DDAT-MT-02/2014cc	Tourist Information Centres	15.00	10.00	<b>25.00</b>	<b>23.63</b>	Final Report Issued

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
<b>CUSTOMER CARE</b>						
<b>Emergency Planning</b>						
BC-PER-01/2014	Emergency Planning and Business Continuity	15.00	0.00	15.00	1.82	Planning
<b>Customer Contact</b>						
BD-PW-08/2014	Siop Gwynedd	10.00	0.00	10.00	12.14	Final Report Issued
<b>Libraries</b>						
EDIW-LL-07/2014	"Gwynedd Ni"	10.00	0.00	10.00	7.81	Draft Report Issued
<b>Information Technology</b>						
AW-TG-06/2014	Logging and Monitoring	8.00	0.00	8.00	9.45	Final Report Issued
AW-TG-09/2014	Network Convergence	20.00	-20.00	0.00		Cancelled
AW-TG-12/2014	Laptop Security	10.00	0.00	10.00	3.54	Field Work Started
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
<b>Council Land and Property</b>						
BA-EID-02/2014	Asset Management Plan	30.00	0.00	30.00	5.93	Planning
BA-EID-02/2014off	Council Properties - Firefighting Equipment	10.00	0.00	10.00	9.89	Final Report Issued
<b>SOCIAL SERVICES, HOUSING AND LEISURE</b>						
<b>Across the department</b>						
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	6.19	Final Report Issued
<b>Business</b>						
5-GOF-BUS/2014hub	Regional Collaboration Project – Care Commissioning Hub	20.00	0.00	20.00		Planning
<b>Supporting People</b>						
GDAPR-SP01/2014	Supporting People	20.00	0.00	20.00	19.63	Final Report Issued
GDAPR-SP01/2014gr	Supporting People Grant 2012-13	0.00	10.00	10.00	3.45	Final Report Issued
<b>Homelessness and Supported Housing</b>						
T-TAI-D01/2014les	Public Sector Housing Leasing Scheme	15.00	0.00	15.00		Planning

<b>Audit Code</b>	<b>Audit Name</b>	<b>Original Plan</b>	<b>Adjustment</b>	<b>Revised Plan</b>	<b>Actual Days</b>	<b>Audit Status</b>
<b>Leisure</b>						
E-DGO-01/2014	Banking Arrangements in the Leisure Centres	20.00	0.00	<b>20.00</b>	<b>24.97</b>	Final Report Issued
EHAMV-01/2014	Sport Council Grants	15.00	0.00	<b>15.00</b>	<b>14.95</b>	Manager Review
<b>Adults</b>						
GCC-07/2014	Direct Payments	15.00	0.00	<b>15.00</b>	<b>20.39</b>	Final Report Issued
GGWAS-H07/2014tel	Telecare	20.00	0.00	<b>20.00</b>		Planning
GGWAS-OED1/2014gal	Enablement Schemes	20.00	0.00	<b>20.00</b>	<b>26.51</b>	Final Report Issued
<b>Children and Families</b>						
GGWAS-P02/2014	Youth Justice Service	10.00	0.00	<b>10.00</b>		Planning
GGWAS-P05/2014lwf	Children - Post-care Allowances	15.00	0.00	<b>15.00</b>	<b>9.68</b>	Manager Review
<b>Residential and Day</b>						
5-GOF-CART1355/2014	Bryn Blodau, Llan Ffestiniog	0.00	20.00	<b>20.00</b>	<b>11.82</b>	Field Work Started
<b>Private Sector Housing</b>						
T-TAI-G06/2014	Older - Disabled Persons - Adaptations to Homes	20.00	0.00	<b>20.00</b>	<b>18.79</b>	Final Report Issued
T-TAI-G10/2014	Empty Houses back into use Project	12.00	0.00	<b>12.00</b>	<b>11.66</b>	Final Report Issued
<b>HIGHWAYS AND MUNICIPAL</b>						
<b>Fleet</b>						
PPR-GW03/2014	Fleet Management - NWPP Parts Contract	10.00	0.00	<b>10.00</b>	<b>5.74</b>	Field Work Started
<b>Highways Works</b>						
PPR-WK01/2014	Rechargeable Works	20.00	0.00	<b>20.00</b>	<b>20.67</b>	Manager Review
<b>Waste Management and Streetscene</b>						
3-AMG-GORF/2014gang	Community Gangs	10.00	0.00	<b>10.00</b>		Planning
PBW-05/2014	Trade Refuse	30.00	0.00	<b>30.00</b>	<b>23.66</b>	Final Report Issued
<b>REGULATORY</b>						
<b>Environment</b>						
DDAT-CC-01/2014txi	Payments to Taxi Firms	20.00	0.00	<b>20.00</b>		Planning
<b>Planning</b>						
DCYN-RD-01/2014cyn	The Planning Service	25.00	0.00	<b>25.00</b>	<b>38.46</b>	Final Report Issued
DCYN-RD-01/2014gor	Development Control - Enforcement	15.00	0.00	<b>15.00</b>	<b>2.39</b>	Field Work Started



<b>Audit Code</b>	<b>Audit Name</b>	<b>Original Plan</b>	<b>Adjustment</b>	<b>Revised Plan</b>	<b>Actual Days</b>	<b>Audit Status</b>
<b>Public Protection</b>						
T-YC-IA01/2014	Trading Standards	20.00	0.00	<b>20.00</b>	<b>1.02</b>	Planning
<b>Transportation and Street Care</b>						
3-RHE-01/2014	Enforcement and Transport	10.00	0.00	<b>10.00</b>		Planning
3-RHE1-X-GRANT/2014g	Regional Transport Service Grant	0.00	10.00	<b>10.00</b>	<b>3.82</b>	Field Work Started
DDAT-CC-01/2014	Subsidised Travel Tickets - Payments to bus companies	25.00	0.00	<b>25.00</b>	<b>25.04</b>	Final Report Issued
<b>STRATEGIC AND IMPROVEMENT</b>						
<b>Procurement and Efficiency</b>						
BE-POL-08/2014	Procurement Strategy	40.00	0.00	<b>40.00</b>	<b>0.96</b>	Planning
<b>Strategic Direction</b>						
BE-POL-11/2014	SMAP Fund	15.00	0.00	<b>15.00</b>	<b>8.61</b>	Field Work Started
BE-POL-13/2014	Community Safety	15.00	0.00	<b>15.00</b>	<b>1.54</b>	Planning
<b>Democracy</b>						
BB-YSG-18/2014	Member Training	20.00	0.00	<b>20.00</b>	<b>9.20</b>	Field Work Started
BB-YSG-19/2014	Exempt Papers and Confidentiality	15.00	0.00	<b>15.00</b>	<b>12.99</b>	Final Report Issued
<b>Performance and Scrutiny</b>						
1-CORFF-05/2014	Project Management Arrangements	26.00	0.00	<b>26.00</b>	<b>1.53</b>	Field Work Started
1-CORFF-05/2014cm	Channel Migration Project	20.00	-20.00	<b>0.00</b>		Cancelled
1-CORFF-05/2014tp	Total Place Project	15.00	-15.00	<b>0.00</b>		Cancelled
<b>GWYNEDD CONSULTANCY</b>						
<b>Buildings and Environmental</b>						
PYM01/2014	Follow-up to Reviews on Gwynedd Consultancy	20.00	0.00	<b>20.00</b>		Planning