

GWYNEDD COUNCIL

COMMITTEE	AUDIT COMMITTEE
DATE	20 FEBRUARY 2014
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 31 January 2014 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	16
Field Work Started	20
Manager Review	6
Draft Report Issued	2
Final Report Issued	60
Audit Closed	1
Total	<u>105</u>
Cancelled	7

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 31 January was **58.1%** - out of **105** individual audits contained in the 2013/14 revised plan, **60** had been released in a finalised version, and **1** had been closed.

2.4 Work is continuing on the remainder of the audits, in an attempt to achieve the target of 95% by the end of the financial year.

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, the following modifications have been made to the Audit Plan during the period up to 31 January 2014.
- 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:

Title	Reason	Effect (Days)
Regional Collaboration Project – Care Commissioning Hub (<i>Social Services, Housing and Leisure</i>)	Removed from the plan in order to incorporate other work on the Council's internal provision of residential homes.	-20

Table 2: Audits that have been added to the plan:

Title	Reason	Effect (Days)
Overnight Arrangements and Council Homes (<i>Social Services, Housing and Leisure</i>)	Added to the plan following discussions with Senior Managers within the Provider Service. This is an area of high risk where compliance with statutory requirements is needed as well as care of an acceptable standard. The purpose of the audit is to verify that procedures are in place in order to ensure that the arrangements that have been introduced are being followed.	+20

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
CORPORATE						
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	5.38	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	28.65	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	3.99	Planning
1-CPGV-01/2014c	Corporate Governance - Delegation Arrangements	20.00	0.00	20.00	11.39	Final 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	9.61	Field Work Started
2-ADN-CGC-DPA/2014	Data Protection - Clauses in Job Descriptions	10.00	0.00	10.00	10.49	Final Report Issued
AN-ACY-03/2014	Budgetary Control	25.00	0.00	25.00	29.95	Final Report Issued
AO-ARL-05/2014	NFI (National Fraud Initiative)	30.00	0.00	30.00	14.28	Field Work Started
BE-POL-07/2014	Verification of Performance Measures	25.00	0.00	25.00	26.07	Manager Review
EDUCATION						
Resources						
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	9.41	Manager Review
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	12.92	Manager Review
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	0.95	Final Report Issued
EADDA29/2014	Health and Safety Risk Assessments in Schools	15.00	15.00	30.00	30.94	Final Report Issued
EADDU01/2014	Administration of Student Grants and Loans	20.00	0.00	20.00	4.47	Field Work Started

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
GwE						
4-GWE/2014	GwE	25.00	0.00	25.00	6.37	Field Work Started
Schools						
EADDA15/2014	School Statistics and Censuses	10.00	0.00	10.00	21.08	Manager Review
EADDA35/2014	Leasing Arrangements in Schools	10.00	0.00	10.00	1.88	Field Work Started
EADDA35/2014b	Education - Budget Review	0.00	5.00	5.00	4.16	Closed
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	-20.00	0.00	1.76	Cancelled
HUMAN RESOURCES						
Training						
BE-POL-01/2014	Use of Cetus - CALMS	10.00	0.00	10.00	4.65	Final Report Issued
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	5.08	Field Work Started
AE-TAL-01/2014kc	Payments System - Review of Key Controls	10.00	0.00	10.00	6.66	Field Work Started
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	5.69	Field Work Started
Pensions and Payroll						
AL-CYF-01/2014kc	Payroll System - Review of Key Controls	10.00	0.00	10.00	9.58	Field Work Started
AL-CYF-01/2014ma	Payroll - Maternity Pay	10.00	0.00	10.00	13.09	Final Report Issued
AL-CYF-01/2014ot	Payroll - Overtime	10.00	10.00	20.00	21.54	Field Work Started
AL-CYF-05/2014bl	Payroll - Advances	6.00	0.00	6.00	7.66	Final Report Issued
AP-PEN-01/2014kc	Gwynedd Pension Fund - Review of Key Controls	15.00	0.00	15.00	0.41	Planning
AP-PEN-07/2014	Pensions - Contributions from employers	25.00	0.00	25.00	10.86	Field Work Started
Revenue						
AB-BD-01/2014	Risk-Based Benefit Verification	20.00	0.00	20.00	19.65	Final Report Issued

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
AB-BD-01/2014kc	Benefits System - Review of Key Controls	10.00	0.00	10.00	1.81	Planning
AB-BD-08/2014	School Uniform Grant	10.00	0.00	10.00	11.05	Final Report Issued
AC-TR-01/2014dis	Council Tax - Discounts and Exemptions	20.00	0.00	20.00	23.61	Final Report Issued
AC-TR-01/2014kc	Council Tax System - Review of Key Controls	10.00	0.00	10.00		Planning
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	1.76	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	13.87	Final Report Issued
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	10.00	30.00	31.28	Final Report Issued
EHAMZ-01/2014	Country Parks	15.00	0.00	15.00	16.69	Final Report Issued
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	-10.00	0.00		Cancelled
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	2.72	Planning
Tourism, marketing and customer care						
DDAT-MT-01/2014	"Our Heritage" Project	22.00	0.00	22.00	2.91	Planning
DDAT-MT-02/2014cc	Tourist Information Centres	15.00	10.00	25.00	23.63	Final Report Issued

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
CUSTOMER CARE						
Emergency Planning						
BC-PER-01/2014	Emergency Planning and Business Continuity	15.00	0.00	15.00	13.76	Field Work Started
Customer Contact						
BD-PW-08/2014	Siop Gwynedd	10.00	0.00	10.00	12.14	Final Report Issued
Libraries						
EDIW-LL-07/2014	"Gwynedd Ni"	10.00	0.00	10.00	8.69	Final Report Issued
Information Technology						
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	9.61	Final Report Issued
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	7.26	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	9.86	Field Work Started
GRH-GW01/2014rba	Results-Based Accountability	7.00	0.00	7.00	6.19	Final Report Issued
Business						
5-GOF-BUS/2014hub	Regional Collaboration Project – Care Commissioning Hub	20.00	-20.00	0.00		Cancelled
Supporting People						
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
Homelessness and Supported Housing						
T-TAI-D01/2014les	Public Sector Housing Leasing Scheme	15.00	0.00	15.00		Planning

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
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	16.33	Final Report Issued
Adults						
GCC-07/2014	Direct Payments	15.00	0.00	15.00	20.39	Final Report Issued
GGWAS-H07/2014tel	Telecare	20.00	0.00	20.00		Planning
GGWAS-OED1/2014gal	Enablement Schemes	20.00	0.00	20.00	26.51	Final Report Issued
Children and Families						
GGWAS-P02/2014	Youth Justice Service	10.00	0.00	10.00	7.52	Manager Review
GGWAS-P05/2014lwf	Children - Post-care Allowances	15.00	0.00	15.00	14.82	Final Report Issued
Residential and Day						
5-GOF-CART/2014	Overnight Arrangements and Council Homes	0.00	20.00	20.00	13.55	Field Work Started
5-GOF-CART1355/2014	Bryn Blodau, Llan Ffestiniog	0.00	20.00	20.00	29.43	Final Report Issued
Private Sector Housing						
T-TAI-G06/2014	Older - Disabled Persons - Adaptations to Homes	20.00	0.00	20.00	18.79	Final Report Issued
T-TAI-G10/2014	Empty Houses back into use Project	12.00	0.00	12.00	11.66	Final Report Issued
HIGHWAYS AND MUNICIPAL						
Fleet						
PPR-GW03/2014	Fleet Management - NWPP Parts Contract	10.00	0.00	10.00	7.74	Final Report Issued
Highways Works						
PPR-WK01/2014	Rechargeable Works	20.00	0.00	20.00	22.16	Final Report Issued
Waste Management and Streetscene						
3-AMG-GORF/2014gang	Community Gangs	10.00	0.00	10.00	0.58	Field Work Started
PBW-05/2014	Trade Refuse	30.00	0.00	30.00	23.66	Final Report Issued
REGULATORY						
Environment						
DDAT-CC-01/2014txi	Payments to Taxi Firms	20.00	0.00	20.00	10.88	Field Work Started
Planning						
DCYN-RD-01/2014cyn	The Planning Service	25.00	0.00	25.00	38.46	Final Report Issued

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
DCYN-RD-01/2014gor	Development Control - Enforcement	15.00	0.00	15.00	10.29	Final Report Issued
Public Protection						
T-YC-IA01/2014	Trading Standards	20.00	0.00	20.00	7.25	Field Work Started
Transportation and Street Care						
3-RHE-01/2014	Enforcement and Transport	10.00	0.00	10.00	4.82	Planning
3-RHE1-X-GRANT/2014g	Regional Transport Service Grant	0.00	10.00	10.00	16.07	Final Report Issued
DDAT-CC-01/2014	Subsidised Travel Tickets - Payments to bus companies	25.00	0.00	25.00	25.04	Final Report Issued
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	15.96	Draft Report Issued
BE-POL-13/2014	Community Safety	15.00	0.00	15.00	12.55	Draft Report Issued
Democracy						
BB-YSG-18/2014	Member Training	20.00	0.00	20.00	12.16	Manager Review
BB-YSG-19/2014	Exempt Papers and Confidentiality	15.00	0.00	15.00	12.99	Final Report Issued
Performance and Scrutiny						
1-CORFF-05/2014	Project Management Arrangements	26.00	0.00	26.00	9.81	Field Work Started
1-CORFF-05/2014cm	Channel Migration Project	20.00	-20.00	0.00		Cancelled
1-CORFF-05/2014tp	Total Place Project	15.00	-15.00	0.00		Cancelled
GWYNEDD CONSULTANCY						
Buildings and Environmental						
PYM01/2014	Follow-up to Reviews on Gwynedd Consultancy	20.00	0.00	20.00	2.76	Field Work Started