

**GWYNEDD COUNCIL**

COMMITTEE	<b>AUDIT COMMITTEE</b>
DATE	<b>18 DECEMBER 2014</b>
TITLE	<b>INTERNAL AUDIT PLAN 2014/15</b>
PURPOSE	<b>TO GIVE THE COMMITTEE AN UPDATE ON PROGRESS AGAINST THE 2014/15 INTERNAL AUDIT PLAN</b>
AUTHOR	<b>DEWI MORGAN, SENIOR MANAGER REVENUES &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 2014/15 internal audit plan.

**2. SUMMARY OF PROGRESS AGAINST THE PLAN**

2.1 The 2014/15 internal audit plan is included in the appendix with the status of the work as at 30 November 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:

<b>Audit Status</b>	<b>Number</b>
Planned	33
Working Papers Created	3
Field Work Started	13
Field Work Ended	1
Manager Review	7
Draft Report Issued	4
Final Report Issued	37
Total	<u>98</u>
Cancelled	3

2.2 The performance target for 2014/15 is to have 95% of the audits in the plan to be either closed or with the final report released by 31 March 2015. 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 November was **37.8%** - out of **98** individual audits contained in the 2014/15 revised plan, **37** had been released in a finalised version.

2.4 Although some further reports will have been released before the end of December, it is not expected that 22 further audits will have been released in order to meet the quarterly target of completing 59 out of 98, which is 60%. It is therefore expected that the performance remains below the profile set.

- 2.5 As reported previously, the situation is under continuous review by the Senior Manager and Team Leaders, and the steps that need to be taken to remedy the situation of slippage for individual audits, and the whole plan, is receiving attention.
- 2.6 Despite this, the Committee must be aware that meeting the target by the end of the year seems increasingly challenging. In addition to this, Internal Audit's efficiency savings plan mean that the contracts of three temporary members of staff will not be renewed after 31 March 2015. As might be expected, these individuals are now looking for other jobs, and if they are successful in that regard before the end of the financial year, there is no intention of refilling the post. One of these three auditors has already left for another job outside the Council.
- 2.7 This will have a noticeable impact on our ability to complete the 2014/15 plan; the 2015/16 plan will reflect the resources available for that year.

### **3. AMENDMENTS TO THE PLAN**

- 3.1 We have received a request for review of the ***Consortia School Attendance Grant***. It is expected that the review can be undertaken in one day - the resource for this work will be found by using one day that had originally been allocated for the ***Pupil Deprivation Grant***.
- 3.2 In addition, the review of the development of a special school in the Dwyfor Meirionnydd area - which has been denoted in the plan as ***New Hafod Lon School*** – will now take place in 2015/16, due to the development schedule and because Internal Audit has been asked to examine the ***Welsh Church Fund***.

### **4. RECOMMENDATION**

- 4.1 The Committee is asked to note the contents of this report as an update on progress against the 2014/15 audit plan, offer comments thereon and accept the report.



# Internal Audit Plan 2014/15

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
<b>CORPORATE</b>						
1-CORFF-07/2015	Jobs System - security and accuracy	25.00	0.00	25.00	5.35	Planning
1-CORFF-08/2015ffon	Mobile Phones	30.00	0.00	30.00	17.72	Field Work Started
1-CORFF-08/2015tech	Use of Technology - Value for Money review	25.00	0.00	25.00	3.96	Planning
1-CORFF-09/2015hyff	Exemptions from the corporate training arrangements	15.00	0.00	15.00	3.74	Planning
1-CORFF-09/2015ol	The Succession Plan and Workforce Planning	15.00	0.00	15.00	4.97	Manager Review
1-CORFF-11/2015	Protection Arrangements	20.00	0.00	20.00	12.03	Planning
1-CORFF-12/2015	Disclosure Arrangements - Awareness of the Whistleblowing Policy	15.00	0.00	15.00	12.34	Final Report Issued
1-CORFF-14/2015cof	Staff Protection Register	10.00	0.00	10.00	3.07	Final Report Issued
1-CORFF-14/2015unig	Health and Safety - Lone Working	10.00	0.00	10.00	2.53	Planning
1-CORFF-18/2015	Review of State Aid	6.00	0.00	6.00	3.68	Planning
1-CPGV-01/2015a	Protocol for Member-Officer Relations	10.00	0.00	10.00	6.16	Manager Review
1-CPGV-01/2015ags	Contribution to preparation of the Annual Governance Statements	5.00	0.00	5.00	5.69	Final Report Issued
1-CPGV-01/2015f	Corporate Governance - Implementing Committee Decisions	15.00	0.00	15.00	0.38	Planning
1-CPGV-02/2015	Proactive Anti-Fraud and Anti-Corruption Work	40.00	0.00	40.00	4.97	Planning
2ADN-ADY-SAL/2015	Sickness Arrangements - Referrals to Occupational Health	20.00	0.00	20.00	21.09	Final Report Issued
AO-ARL-05/2015	NFI (National Fraud Initiative)	30.00	0.00	30.00	26.73	Field Work Started
BB-YSG-10/2015	Officers Gifts and Hospitality	20.00	0.00	20.00	18.85	Final Report Issued
<b>Emergency Planning</b>						
BC-PER-01/2015tyw	Inclement Weather Plan	10.00	0.00	10.00	11.15	Final Report Issued
<b>EDUCATION</b>						
<b>Resources</b>						
4-DAT-X-ADD/2015gad	Pupil Deprivation Grant	8.00	-1.00	7.00	8.78	Manager Review
4-DAT-X-ADD/2015ol16	Post-16 Provision in Schools Grant	15.00	0.00	15.00	1.80	Planning
4-DAT-X-ADD/2015pres	Consortia School Attendance Grant	0.00	1.00	1.00	0.07	Planning
4-DAT-X-ADD/2015syl	Foundation Stage Revenue Grant	8.00	0.00	8.00	7.55	Final Report Issued

<b>Audit Code</b>	<b>Audit Name</b>	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
EADDA02/2015	ICT in Secondary Schools	20.00	0.00	20.00	5.41	Field Work Started
EADDA03/2015	Communication with Schools	10.00	0.00	10.00	0.93	Planning
EADDY-01/2015	Special Educational Needs Joint Committee	20.00	0.00	20.00	2.53	Planning
<b>Across the department</b>						
EADDA06/2015hlon	New Hafod Lon School	15.00	-15.00	0.00		Cancelled
<b>Catering</b>						
M-GMG-A04/2015	School Catering	20.00	0.00	20.00		Planning
<b>GwE</b>						
4-GWE/2015	GwE	20.00	0.00	20.00		Planning
<b>Schools</b>						
EADDAYC/2015a	Primary Schools - Workforce Modelling	20.00	0.00	20.00	1.12	Planning
EADDAYC/2015c	Secondary Schools - Governance	20.00	0.00	20.00	21.09	Final Report Issued
<b>FINANCE</b>						
<b>Audit and Risk</b>						
AM-YS-03/2015	Risk Management Arrangements	20.00	0.00	20.00		Planning
<b>Financial</b>						
AD-DY-01/2015kc	Debtors System - Review of Key Controls	8.00	0.00	8.00	15.23	Draft Report Issued
AE-TAL-01/2015kc	Payments System - Review of Key Controls	12.00	0.00	12.00	10.09	Planning
AE-TAL-01/2015kcx	Payments System - Closure 2013-14	5.00	0.00	5.00	12.16	Final Report Issued
<b>Investment and Treasury Management</b>						
AN-ACY-05/2015	Treasury Management	20.00	0.00	20.00	16.01	WP Created
<b>Accountancy</b>						
AN-ACY-01/2015	CHAPS Payments	10.00	0.00	10.00	10.88	Final Report Issued
AN-ACY-02/2015asd	Fixed Asset Register (Vehicles)	0.00	10.00	10.00	7.51	Planning
AN-ACY-02/2015kc	Main Accounting System - Review of Key Controls	10.00	0.00	10.00	15.07	Final Report Issued
AN-ACY-13/2015kc	Bank Reconciliation - Review of Key Controls	10.00	0.00	10.00	7.49	Field Work Started
AN-ACY-13/2015kcx	Bank Reconciliation - Closure 2013-14	5.00	5.00	10.00	10.59	Final Report Issued
<b>Pensions and Payroll</b>						
AL-CYF-01/2015kc	Payroll System - Review of Key Controls	15.00	0.00	15.00	7.96	Field Work Started

<b>Audit Code</b>	<b>Audit Name</b>	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
AL-CYF-01/2015kcx	Payroll System - Closure 2013-14	5.00	0.00	5.00	6.18	Final Report Issued
AL-CYF-01/2015mj	Payroll - Multiple Jobs	25.00	0.00	25.00	2.57	WP Created
AP-PEN-01/2015kc	Gwynedd Pension Fund - Review of Key Controls	12.00	0.00	12.00	9.11	Field Work Started
AP-PEN-01/2015kcx	Gwynedd Pension Fund - Closure 2013-14	5.00	0.00	5.00	7.07	Final Report Issued
<b>Revenue</b>						
AB-BD-01/2015kc	Benefits System - Review of Key Controls	15.00	0.00	15.00	0.95	Planning
AB-BD-01/2015kcx	Benefits System - Closure 2013-14	5.00	0.00	5.00	5.00	Final Report Issued
AC-TR-01/2015ipo	Council Tax System - iPortal	10.00	0.00	10.00	1.16	Planning
AC-TR-01/2015kc	Council Tax System - Review of Key Controls	8.00	0.00	8.00	6.28	Field Work Started
AC-TR-01/2015kcx	Council Tax System - Closure 2013-14	5.00	0.00	5.00	4.99	Final Report Issued
AC-TR-11/2015kc	NNDR System - Review of Key Controls	8.00	0.00	8.00	7.05	Field Work Started
AC-TR-11/2015kcx	NNDR System - Closure 2013-14	2.00	0.00	2.00	2.18	Final Report Issued
<b>Information Technology</b>						
AW-TG-08/2015	IT - Backups and Service Continuity	10.00	0.00	10.00	2.43	WP Created
AW-TG-09/2015	Network Convergence	20.00	-15.00	5.00		Planning
AW-TG-12/2015	IT Systems	20.00	0.00	20.00		Planning
<b>ECONOMY AND COMMUNITY</b>						
<b>Community Regeneration</b>						
BE-POL-10/2015pot	Potential Scheme	25.00	0.00	25.00		Planning
EADDZ-01/2015	Welsh Church Fund	0.00	15.00	15.00	9.20	Manager Review
T-TAI-C04/2015	Communities First - The New Scheme	20.00	0.00	20.00	27.80	Final Report Issued
<b>Record offices, museums and the arts</b>						
EDIW-MU-03/2015	Gwynedd Museum and Gallery	15.00	0.00	15.00	12.68	Field Work Started
<b>Leisure</b>						
E-DGO-01/2015	Leisure Centres	30.00	0.00	30.00	44.16	Final Report Issued
<b>Maritime and country parks</b>						
EHAMM-01/2015	Yr Hafan, Pwllheli	10.00	0.00	10.00	9.15	Field Work Started
EHAMT-01/2015	Beaches	10.00	0.00	10.00	10.97	Final Report Issued
<b>Major Projects</b>						
DDAT-AH-01/2015	Sailing Academy	15.00	0.00	15.00	0.54	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>Strategy and development Programmes</b>						
4-DAT-X-GRANT/2015h	Youth Service - Training Grant	8.00	0.00	<b>8.00</b>	<b>6.69</b>	Final Report Issued
4-DAT-X-GRANT/2015r	Youth Service - Revenue Grant	8.00	0.00	<b>8.00</b>	<b>7.70</b>	Final Report Issued
<b>Tourism, marketing and customer care</b>						
DDAT-BS-02/2015	Industrial and Technology Units	20.00	0.00	<b>20.00</b>	<b>21.98</b>	Draft Report Issued
<b>ADULTS, HEALTH AND WELLBEING</b>						
<b>Across the department</b>						
GTG-SYS01/2015	Social Services Information System	20.00	0.00	<b>20.00</b>		Planning
<b>Supporting People</b>						
GDAPR-SP01/2015	Supporting People	15.00	-15.00	<b>0.00</b>	<b>0.74</b>	Cancelled
<b>Customer Contact</b>						
BD-PW-02/2015	Galw Gwynedd	20.00	0.00	<b>20.00</b>	<b>9.24</b>	Planning
<b>Homelessness and Supported Housing</b>						
T-TAI-D01/2015	Homelessness	25.00	0.00	<b>25.00</b>	<b>24.47</b>	Final Report Issued
T-TAI-G11/2015	Extra Care Housing	10.00	-10.00	<b>0.00</b>	<b>4.66</b>	Cancelled
<b>Adults</b>						
GGWAS-C01/2015	Independent Living Fund	15.00	0.00	<b>15.00</b>	<b>2.13</b>	Planning
GGWAS-H07/2015tel	Telecare	20.00	0.00	<b>20.00</b>	<b>5.29</b>	Planning
<b>Residential and Day</b>						
5-GOF-CART/2015c	Shift arrangements at Residential Homes	10.00	0.00	<b>10.00</b>	<b>13.18</b>	Manager Review
5-GOF-CART1333/2015	Plas Maesincla, Caernarfon	12.00	0.00	<b>12.00</b>	<b>13.85</b>	Final Report Issued
5-GOF-CART1339/2015	Plas Ogwen, Bethesda	12.00	0.00	<b>12.00</b>	<b>15.71</b>	Final Report Issued
GDAPR-H01/2015	Personal Monies of Home Residents	25.00	0.00	<b>25.00</b>	<b>9.51</b>	Planning
<b>CHILDREN AND FAMILY SUPPORT</b>						
<b>Children and Families</b>						
5-GOF-X-PL/2015ddg	Flying Start Revenue grant	10.00	0.00	<b>10.00</b>	<b>10.91</b>	Planning
5-GOF-X-PL/2015tay	Out of School Childcare Grant	8.00	0.00	<b>8.00</b>	<b>7.95</b>	Final Report Issued
BE-POL-11/2015tyg	Families First Grant	10.00	0.00	<b>10.00</b>	<b>12.67</b>	Draft Report Issued
GCC-05/2015	Collaboration with the Health Board	30.00	0.00	<b>30.00</b>	<b>29.02</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>
GGWAS-P06/2015	Children's Services - Commissioning of Care	16.00	0.00	<b>16.00</b>	<b>15.37</b>	Field Work Ended
GGWAS-PLANT8/2015	Looked After Children - Education and Health Assessments	15.00	0.00	<b>15.00</b>	<b>21.36</b>	Field Work Started

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**HIGHWAYS AND MUNICIPAL**

**Fleet**

PGW-TR-02/2015	Depots and Workshops - Stock Control	10.00	0.00	<b>10.00</b>	<b>0.14</b>	Planning
PPR-GW03/2015	Fleet Management	20.00	0.00	<b>20.00</b>	<b>6.69</b>	Manager Review

**Municipal Works**

M-GMG-C01/2015	Playgrounds	15.00	0.00	<b>15.00</b>	<b>8.90</b>	Final Report Issued
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**Waste Management and Streetscene**

PBW-03/2015cyt	Waste Disposal Contracts	15.00	0.00	<b>15.00</b>	<b>15.84</b>	Final Report Issued
PBW-03/2015gr	Sustainable Waste Management Grant	25.00	-15.00	<b>10.00</b>	<b>11.38</b>	Final Report Issued
PBW-10/2015saf	Safety at Recycling Centres	20.00	0.00	<b>20.00</b>	<b>6.97</b>	Final Report Issued

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**REGULATORY**

**Environment**

3-AMG-GWLAD/2015llw	Public Footpaths and Recreational Routes	15.00	0.00	<b>15.00</b>	<b>14.89</b>	Final Report Issued
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**Planning**

BE-POL-19/2015	Joint Planning Policy Committee	10.00	0.00	<b>10.00</b>	<b>13.39</b>	Final Report Issued
DCYN-RD-01/2015pen	Planning Service - Planning Decisions	10.00	15.00	<b>25.00</b>	<b>31.14</b>	Final Report Issued

**Public Protection**

2ADN-GGYC-GYC/2015bw	Food Hygiene, Health and Safety Inspection Programmes	0.00	25.00	<b>25.00</b>	<b>30.61</b>	Final Report Issued
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**Transportation and Street Care**

3-AMG-FFYRDD/2015	Traffic Orders	20.00	0.00	<b>20.00</b>	<b>19.68</b>	Final Report Issued
3-PROJ-TRAF/2015briw	Briwet Bridge	15.00	0.00	<b>15.00</b>	<b>11.66</b>	Manager Review
DDAT-CC-01/2015	Integrated Transport Unit	25.00	0.00	<b>25.00</b>	<b>3.26</b>	Field Work Started
PPE-P-01/2015	Parking Enforcement	20.00	0.00	<b>20.00</b>	<b>0.71</b>	Planning
PPR-RS-03/2015	Collaboration - Road Safety Partnership	10.00	0.00	<b>10.00</b>	<b>8.82</b>	Draft Report Issued

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**STRATEGIC AND IMPROVEMENT**

**Procurement and Efficiency**

BE-POL-08/2015	Procurement Strategy	40.00	0.00	<b>40.00</b>		Planning
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Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
<b>GWYNEDD CONSULTANCY</b>						
<b>Buildings and Environmental</b>						
PYM01/2015	Follow-up to Reviews on Gwynedd Consultancy	30.00	0.00	<b>30.00</b>	<b>20.81</b>	Final Report Issued
<b>Engineering and Building Control</b>						
3-YMG-CTRTR/2015rr	Gwynedd Consultancy Projects Risk Registers	10.00	0.00	<b>10.00</b>	<b>9.78</b>	Final Report Issued