

Archwilydd Cyffredinol Cymru
Auditor General for Wales



WALES AUDIT OFFICE
SWYDDFA ARCHWILIO CYMRU

2015 Audit Plan

Gwynedd Council

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2015 Audit Plan

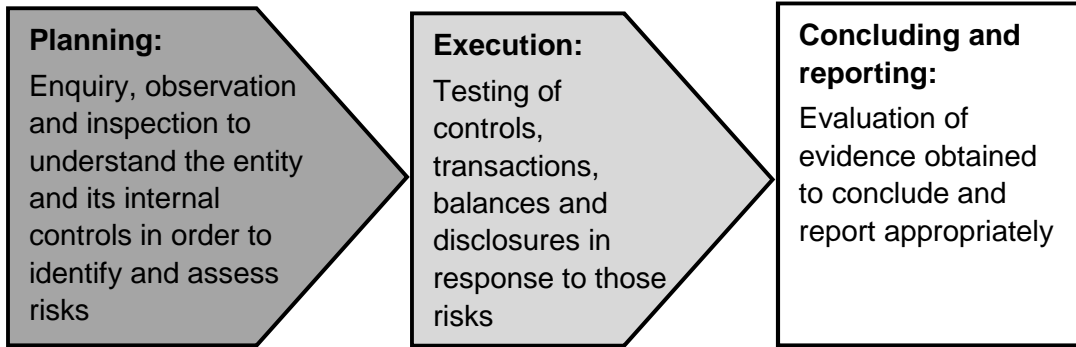
Summary

1. As your external auditor, my objective is to carry out an audit which discharges my statutory duties as Auditor General and fulfils my obligations under the Public Audit (Wales) Act 2004, the Local Government (Wales) Measure 2009 (the Measure), the Local Government Act 1999, and the Code of Audit Practice, namely to:
 - examine and certify whether your financial statements are ‘true and fair’;
 - assess whether you have made proper arrangements for securing economy, efficiency and effectiveness in the use of resources;
 - audit and assess whether you have discharged duties and met requirements of the Measure; and
 - undertake studies to enable me to make recommendations for improving economy, efficiency and effectiveness or for improving financial or other management arrangements.
2. The purpose of this plan is to set out my proposed work, when it will be undertaken, how much it will cost and who will undertake it.
3. My responsibilities, along with those of management and those charged with governance, are set out in [Appendix 1](#).

Financial audit

4. It is my responsibility to issue a certificate and report on the financial statements which includes an opinion on their ‘truth and fairness’.
5. I also consider whether or not Gwynedd Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources and report by exception if the Annual Governance Statement does not comply with requirements.
6. The audit work I undertake to fulfil my responsibilities responds to my assessment of risks. This understanding allows me to develop an audit approach which focuses on addressing specific risks whilst providing assurance for the financial statements as a whole. My audit approach consists of three phases as set out in [Exhibit 1](#).

Exhibit 1: My audit approach



7. The risks of material misstatement which I consider to be significant and which therefore require special audit consideration, are set out in **Exhibit 2** along with the work I intend to undertake to address them.

Exhibit 2: Gwynedd Council Financial audit risks

Financial audit risk	Proposed audit response
The risk of management override of controls is present in all entities. Due to the unpredictable way in which such override could occur, it is viewed as a significant risk [ISA 240.31-33].	We will: <ul style="list-style-type: none"> • test the appropriateness of journal entries and other adjustments made in preparing the financial statements; • review accounting estimates for biases; and • evaluate the rationale for any significant transactions outside the normal course of business.
There is a risk of material misstatement due to fraud in revenue recognition and as such is treated as a significant risk [ISA 240.26-27].	We will review the design and test the operation of controls in the systems relating to: <ul style="list-style-type: none"> • treasury management; • grant income; and • other income sources.
Risk that the Council’s key financial systems and controls are not designed or operating effectively to prevent and detect material misstatements in the financial statements.	We will review the key controls to support the production of accurate accounts, including the main accounting system, closedown procedures and where necessary underlying systems, such as debtors, creditors, payroll, treasury management, council tax and fixed assets.

Financial audit risk	Proposed audit response
<p>Risks related to preparation of the accounts:</p> <ul style="list-style-type: none"> • Risk of material misstatement in the financial statements arising from error or omission of transactions, balances and disclosure. • There is a risk of material misstatement in the financial statements arising from the revaluation of its noncurrent assets. • There is a risk that membership data provided to the actuary for use in the preparation of the annual disclosures under International Accounting Standard 19 (Employee Benefits), is not sufficiently robust. • There is a risk that exit packages paid by the Council do not fully comply with the requirements of the Code and Council policy. Such payments are considered sensitive and material by nature. 	<ul style="list-style-type: none"> • We will undertake a programme of audit testing to address risks identified as part of our planning work and review of the draft financial statements. • We will assess the revaluation ensuring that the revaluation has been conducted in line with accounting policies and that it has been, in material respects, accurately reflected in the financial statements. • We will review the exercise undertaken by Council staff to review the accuracy of the data provided to the actuary and consider whether we can obtain assurance over its accuracy. • We will consider the accounting treatment and disclosure of exit packages.
<p>The preparation of the Statement of Accounts will involve the estimation of a number of account figures such as provisions for the Council's liabilities (eg, landfill costs, pay claims, legal disputes).</p>	<p>We will review:</p> <ul style="list-style-type: none"> • the annual assessment made by officers of the basis on which estimates are made and revised in line with the latest information; and • documentation held to support estimates derived and judgements made, and refer to papers provided in support of them. <p>We will also ensure that appropriate accounting and disclosure requirements are included within the financial statements.</p>
<p>We have identified a number of disclosures as being material by nature. These include the disclosure of Related Parties and the Remuneration note.</p>	<p>We will design detailed testing to obtain the required assurance that disclosures identified as material by nature have not been misstated.</p>

8. I do not seek to obtain absolute assurance on the truth and fairness of the financial statements and related notes, but adopt a concept of materiality. My aim is to identify material misstatements, that is, those that might result in a reader of the accounts

being misled. The levels at which I judge such misstatements to be material will be reported to the Audit Committee prior to completion of the audit.

9. For reporting purposes, I will treat any misstatements below a 'trivial' level (the lower of five per cent of materiality or £100,000) as not requiring consideration by those charged with governance and therefore I will not report them.
10. My fees are based on the following assumptions:
 - information provided to support the financial statements is timely, to the quality expected and has been subject to quality assurance review;
 - all appropriate officials will be available during the audit;
 - you have all the necessary controls and checks in place to enable the Responsible Financial Officer to provide all the assurances that I require in the Letter of Representation addressed to me; and
 - Internal Audit's planned programme of work is complete and management has responded to issues that may have affected the financial statements.
11. In addition to my responsibilities in respect of the audit of Gwynedd Council's statutory financial statements set out above, I am also required to certify a return to the Welsh Government which provides information about Gwynedd Council to support preparation of Whole of Government Accounts.
12. I am also responsible for the audit of the Gwynedd pension fund accounts.
13. I wish to draw your attention to the risk areas set out in **Exhibit 3** that I have identified in relation to the pension fund along with the work I intend to undertake to address them.

Exhibit 3: Gwynedd Pension Fund Financial audit risks

Financial audit risk	Proposed audit response
Following an issue identified and reported in previous years there is a risk that membership records held in the pensions administration system are not up to date as some Employer bodies do not always provide appropriate information on a timely basis. We are aware that the pensions administration section has worked hard during the year to address these differences.	We will review the process undertaken by the pensions administration to work with Employer Bodies to ensure that data has been brought up to date.
External investment managers are appointed to manage the investment portfolio. Their own systems and records will generate account entries made to the Pension Fund account and net assets statement.	We will obtain direct confirmation from the fund managers of year-end investment balances, and consider whether investment managers' internal control reports indicate specific risks to these balances.

Certification of grant claims and returns

14. I have been requested to undertake certification work on Gwynedd Council's grant claims and returns. In 2014-15 I expect to audit between 20-25 claims, a number of which are complex in nature, namely; the Housing Benefits and Council Tax Benefits claim; the Teachers Pension Return; Communities First grant claims; and various European Funds claims.
15. An estimate of my audit fee for this work is set out in [Exhibit 9](#).

Overall issues identified

16. [Exhibit 4](#) summarises the more significant and/or recurring issues I identified when undertaking grant certification work in 2013-14.

Exhibit 4: Overall issues relating to grant claim and return certification

Qualified grant claims and returns qualified in 2013-14

In 2013-14, we audited 27 claims and returns of which 19 were qualified. The key issues resulting in qualifications were:

- lack of compliance with the terms and conditions of the grants resulting in ineligible expenditure;
- insufficient supporting evidence to support the expenditure included within claims; and
- lack of compliance with the Council's Contract Procedure Rules.

Effectiveness of grant coordination arrangements

Given the high rate of claim qualifications (70 per cent) the Council would benefit from improvements in its overall arrangements for the preparation and certification of claims.

In particular the Council should consider:

- the mandatory use of a grants checklist to ensure that the claim is supported by appropriate accounting records and supporting evidence; and
- providing training in its contract procedure rules to ensure that staff letting contracts associated with grant funding comply with the rules.

Other work undertaken

17. I am also responsible for the audit of three Joint Committees for which Gwynedd Council are the host authority (GwE, the Special Educational Needs Joint Committee and the Joint Planning Policy Committee) and the four harbours (Pwllheli, Barmouth, Porthmadog and Aberdyfi) for which the Council is the Harbour Authority.
18. I wish to draw your attention to the risk area set out in [Exhibit 5](#) that I have identified in relation to the GwE Joint Committee along with the work I intend to undertake to address it.

Exhibit 5: GwE Joint Committee Financial audit risk

Financial audit risk	Proposed audit response
<p>Grant income and expenditure</p> <p>The Committee receives significant grant funding, most of which is distributed to local authorities and schools. There is a risk that the financial statements inappropriately include or exclude this grant funding as the Committee will need to make an assessment of whether it is acting as an agent or principal body.</p>	<p>My audit team will review the Committee's recognition policy for grant income and expenditure which will include a review of whether the Committee is acting as principal or agent.</p>

19. There are no specific risks that I wish to draw to your attention in relation to the Special Educational Needs Joint Committee or the Joint Planning Policy Committee.
20. I wish to draw your attention to the risk area set out in [Exhibit 6](#) that I have identified in relation to the Harbour Authority along with the work I intend to undertake to address it.

Exhibit 6: Harbour Authority Financial audit risks

Financial audit risk	Proposed audit response
<p>Section 42(1) of the Harbours Act 1964 sets out that statutory harbour undertakings, such as local authorities that have functions of maintaining, improving or managing a harbour ('harbour authorities') are required to prepare an annual statement of accounts relating to harbour activities. The Council has met this requirement by the inclusion of harbour activities in its main financial statements. However, we are advised that this does not satisfy the requirements of section 42(1) and therefore a standalone annual statement of accounts relating solely to harbour activities is required. This is therefore the first year of preparation and audit.</p>	<p>As the financial activities are below the financial threshold of £2.5 million as set out in the Accounts and Audit Regulations, the annual return will be subject to a limited assurance audit.</p>

21. My team will undertake the audit of these accounts on my behalf in accordance with the timescales agreed with Gwynedd Council.
22. My audit fee for this work is set out in [Exhibit 9](#).

Performance audit

- 23.** I am required by the Measure to carry out an improvement assessment for each improvement authority every year, to determine whether the authority is likely to comply with requirements to make arrangements to secure continuous improvement. I must also carry out audits of whether the authority has discharged its duties under the Measure. My improvement assessment work, combined with my work on financial matters, also discharges my responsibility to satisfy myself that the audited body has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.
- 24.** To discharge the requirements of the Measure, I undertake periodic corporate assessments at each improvement authority. Since 2013-14, I have undertaken this programme of corporate assessments on a cyclical basis. Currently I have agreed with the Welsh Government that I may use the grant that I receive from the Welsh Government to fund the corporate assessment. This means that, in addition to fee-funded improvement assessment and audit work, each authority will receive an in-depth corporate assessment once during a four-year period. In the intervening years, I will maintain a 'light-touch' overview of developments and of the progress made by the authority. In the event of emerging issues of concern or matters of priority, I do reserve the flexibility to undertake a more frequent corporate assessment.
- 25.** In addition to my programme of audit and assessment work under the Measure, I undertake a programme of local government studies as required under sections 41 and 42 of the Public Audit (Wales) Act 2004. This work is not included within the local performance audit fee, but is included within the Wales Audit Office estimates for funding from the Welsh Consolidated Fund.
- 26.** I set out in this section the 12-month programme of performance audit work to be undertaken at Gwynedd Council. The content of the programme has been determined by a consideration of the risks and challenges facing Gwynedd Council, the extent of accumulated audit and inspection knowledge, including that of other external review bodies, as well as other available sources of information including Gwynedd Council's own mechanisms for review and evaluation.
- 27.** The components of my performance audit work are shown in **Exhibit 7** and have been designed in order to help deliver the high-level objectives set out in our 2013-2016 corporate strategy (www.wao.gov.uk/publication/wales-audit-office-corporate-strategy-2013-2016).

Exhibit 7: Components of my performance audit work



28. The performance work I propose to undertake is summarised in [Exhibit 8](#) on page 12.

Exhibit 8: Contents of my 2015-16 performance audit work programme

	Specific projects
Improvement audit and assessment	<p>Audit of the Council’s Improvement Plan Audit of discharge of duty to publish an improvement plan.</p> <p>Audit of the Council’s Performance Assessment Audit of discharge of duty to publish an assessment of performance.</p> <p>Financial management review Further work on financial management arrangements following up our 2014-15 review and looking forward to 2016-17 budget setting and savings proposals. There will also be a focus on reserves position, policy and use of reserves.</p> <p>Governance reviews</p> <ol style="list-style-type: none"> 1. Scrutiny – in conjunction with Estyn. 2. HR and Asset Management. 3. Update of progress and outcomes from the Council’s two major governance improvement projects – i) Ffordd Gwynedd and ii) the Governance Arrangements Assessment Group. <p>Performance management reviews</p> <ol style="list-style-type: none"> 1. Benchmarking social services costs vs performance – in conjunction with CSSIW. 2. Delivery/performance vs the Council’s improvement objective ‘to promote the Welsh language’.
Follow-up work	I will maintain a focus on assessing the progress that has been made in implementing any recommendations from my previous work. As part of this work, I will seek assurance that Gwynedd Council has appropriate corporate processes for responding to my reports, tracking implementation of my recommendations and reporting this to the appropriate committee
Local government studies	<ol style="list-style-type: none"> 1. Council funding of third-sector services. 2. The strategic approach of councils to income generation and charging for services. 3. The effectiveness of local community safety partnerships.
Good practice	In line with the commitment to identify and share good practice, I will continue to host shared learning seminars, identify relevant case studies and focus my work on identifying and promoting effective practice.

Fee, audit team and timetable

Fee

29. Your estimated fee for 2015 is set out in **Exhibit 9**. This figure represents no change to the fee set out in the 2014 annual audit outline.

Exhibit 9: Audit fee

Audit area	Proposed fee (£) ¹	Actual fee last year (£)
Financial audit work¹	£180,450	£180,450
Performance audit work:²		
• Improvement audit and assessment work and follow-up	£99,198	£99,198
Performance audit work total	£99,198	£99,198
Total fee	£279,648	£279,648
Grant certification work³	£110,000 - £125,000	£117,000
Other financial audit work		
Gwynedd Pension Fund	£32,594	£32,594
GwE Joint Committee	£7,590	£6,125
Special Educational Needs Joint Committee ⁴	£920 ⁵	£6,125
Joint Planning Policy Joint Committee ⁴	£920 ⁵	£2,993
Harbour Authorities ⁴	£650	–
Total fee for other audit work	£42,674	£47,837

Notes:

¹ Payable November 2014 to October 2015.

² Payable April 2015 to March 2016.

³ Payable as work is undertaken and subject to the level of testing required.

⁴ Payable as work is undertaken – fee based on current understanding of the turnover of the bodies in accordance with our limited assurance regime.

⁵ Reduction in fees as a result of change in audit requirements.

¹ The fees shown in this document are exclusive of VAT, which is no longer charged to you.

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30. Planning will be ongoing, and changes to my programme of audit work and therefore my fee, may be required if any key new risks emerge. I shall make no changes without first discussing them with Gwynedd Council.
31. Further information on my fee scales and fee setting can be found on the Wales Audit Office website at: www.wao.gov.uk/about-us/fee-scales-and-fee-setting.

Audit team

32. The main members of my team, together with their contact details, are summarised in [Exhibit 9](#).

Exhibit 9: My team

Name	Role	Contact number	E-mail address
Derwyn Owen	Engagement Director and Engagement Lead – Financial Audit	02920 320651	derwyn.owen@wao.gov.uk
Jane Holownia	Engagement Lead – Performance Audit	02920 320565	jane.holownia@wao.gov.uk
Amanda Hughes	Financial Audit Manager	07969 919986	amanda.hughes@wao.gov.uk
Huw Lloyd Jones	Performance Audit Manager	07813 822017	huw.lloydjones@wao.gov.uk
Nigel Griffiths	Performance Audit Lead	07798 503065	nigel.griffiths@wao.gov.uk

33. I can confirm that my team members are all independent of Gwynedd Council and your officers. In addition, I am not aware of any potential conflicts of interest that I need to bring to your attention.

Timetable

34. I will provide reports, or other outputs as agreed, to Gwynedd Council covering the areas of work identified in this document. My key milestones are set out in [Exhibit 10](#).

Exhibit 10: Timetable

Planned output	Work undertaken	Output finalised*
2015 Audit Plan	November 2014 – January 2015	May 2015

Planned output	Work undertaken	Output finalised*
Financial accounts work: <ul style="list-style-type: none"> • Audit of Financial Statements Report • Opinion on Financial Statements 	February – September 2015	September 2015 September 2015
Performance work: <ul style="list-style-type: none"> • Audit of the Council's Improvement Plan • Audit of the Council's Performance Assessment • Financial management review • Governance reviews • Performance management reviews 	<ul style="list-style-type: none"> • June – July 2015 • October – November 2015 • November – December 2015 • April – December 2015 • April – December 2015 	<ul style="list-style-type: none"> • July 2015 • November 2015 • January 2016 • January 2016 • January 2016
Annual Improvement Report	• February – March 2016	• April 2016
2016 Audit Plan	• November 2015 – January 2016	• March 2016

* Subject to timely clearance of draft findings with Gwynedd Council.

Appendix 1

Respective responsibilities

Financial audit

As amended by the Public Audit (Wales) Act 2013, the Public Audit (Wales) Act 2004 sets out my powers and duties to undertake your financial audit. It is my responsibility to issue a certificate and report on the financial statements which includes an opinion on:

- Their 'truth and fairness', providing assurance that they:
 - are free from material misstatement, whether caused by fraud or error;
 - comply with the statutory and other applicable requirements; and
 - comply with all relevant requirements for accounting presentation and disclosure.
- The consistency of information in the Annual Report with the financial statements.

I must also state by exception if the Annual Governance Statement does not comply with requirements, if proper accounting records have not been kept, if disclosures required for remuneration and other transactions have not been made or if I have not received all the information and explanations I require.

The Public Audit (Wales) Act 2004 requires me to assess whether Gwynedd Council has made proper arrangements for securing economy, efficiency and effectiveness in the use of resources. To achieve this, I consider:

- the results of the audit work undertaken on the financial statements;
- Gwynedd Council's system of internal control, as reported in the Annual Governance Statement and my report thereon;
- the results of other work carried out including work carried out under the Local Government (Wales) Measure 2009 (the Measure), certification of claims and returns, and data-matching exercises;
- the results of the work of other external review bodies where relevant to my responsibilities; and
- any other work that addresses matters not covered by the above, and which I consider necessary to discharge my responsibilities.

The Public Audit (Wales) Act 2004 sets out the rights of the public and electors to inspect Gwynedd Council's financial statements and related documents, to ask me, as the Appointed Auditor questions about the accounts and, where appropriate, to challenge items in the accounts. I must also consider whether in the public interest, I should make a report on any matter which comes to my notice in the course of the audit.

My audit work does not relieve management and those charged with governance of their responsibilities which include:

- the preparation of the financial statements and Annual Report in accordance with applicable accounting standards and guidance;
- the keeping of proper accounting records;
- ensuring the regularity of financial transactions; and
- securing value for money in the use of resources.

Management agrees to provide me with:

- access to all information of which management is aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
- additional information that I may request from management for the purpose of the audit; and
- unrestricted access to persons within Gwynedd Council from whom I determine it necessary to obtain audit evidence.

Management will need to provide me with written representations to confirm:

- that it has fulfilled its responsibilities for the preparation of the financial statements;
- that all transactions have been recorded and are reflected in the financial statements;
- the completeness of the information provided to me for the purposes of the audit; and
- to support other audit evidence relevant to the financial statements or specific assertions in the financial statements if I deem it necessary or if required by ISAs.

Performance audit

The Measure places a general duty on improvement authorities to 'make arrangements to secure continuous improvement in the exercise of [their] functions'. It also places specific requirements on authorities to set improvement objectives, and to publish annual improvement plans and assessments of performance. Improvement authorities are defined as county and county borough councils, national park authorities, and fire and rescue authorities.

The Measure also requires me to carry out an improvement assessment for each improvement authority every year, to determine whether the authority is likely to comply with its general duty and requirements of the Measure. I must also carry out an audit of whether the authority has discharged its improvement planning and reporting duties.

To discharge the requirements of the Measure, I undertake periodic corporate assessments at each improvement authority. Since 2013-14, I have undertaken this programme of corporate assessments on a cyclical basis. Currently I have agreed with the Welsh Government that I may use the grant that I receive from the Welsh Government to fund the corporate assessment. This means that, in addition to fee-funded improvement assessment and audit work, each authority will receive an in-depth corporate assessment once during a four-year period. In the intervening years, I will maintain a 'light-touch' overview of developments and of the progress made by the authority.

In the event of emerging issues of concern or matters of priority, I do reserve the flexibility to undertake a more frequent corporate assessment.

I may also, in some circumstances, carry out special inspections (under section 21), in respect of which I will provide a report to the relevant authorities and Ministers, and which I may publish (under section 22). I will summarise audit and assessment reports in my published Annual Improvement Report (under section 24). This will also summarise any reports of special inspections.

In addition to my programme of audit and assessment work under the Measure, I undertake a programme of local government studies as required under sections 41 and 42 of the Public Audit (Wales) Act 2004. This work is not included within the local performance audit fee, but is included within the Wales Audit Office estimates for funding from the Welsh Consolidated Fund.

Appendix 2

National value-for-money studies

Gwynedd Council may also be interested in the national value-for-money examinations which I undertake, some of which will be of particular relevance to, and may involve evidence gathering across, local government. These studies are funded by the National Assembly and are presented to the National Assembly's Public Accounts Committee to support its scrutiny of public expenditure.

The table below covers all of the value-for-money studies work currently programmed, although some of this work is still at an early stage of development. The programme includes all-Wales summaries of audit work undertaken locally in the NHS and reactive examinations into specific issues of public concern that have been raised with me. I will shortly be considering and consulting on potential topic areas for future value-for-money studies to start, and potentially in some cases to be reported, in 2015-16.

Further updates on my programme of value-for-money studies will be provided to you within the regular progress reports prepared by my team.

Topic	Anticipated publication timeframe
GP prescribing	April to June 2015
Welsh Government investment in next generation broadband infrastructure	April to June 2015
Regional education consortia	April to June 2015
Welsh Government acquisition of Cardiff Airport	April to June 2015
Rail services	April to June 2015
Orthopaedic services	April to June 2015
NHS waiting lists and private practice	Summer 2015
Picture of public services	Autumn 2015
Development of Natural Resources Wales	Autumn 2015
Regeneration Investment Fund for Wales ²	To be confirmed
Wales Life Sciences Investment Fund ³	To be confirmed
Flood and erosion risk management (likely to focus on coastal flooding)	To be confirmed

² While in clearance, the timescale for publication is uncertain for reasons specific to the project.

³ While in clearance, the timescale for publication is uncertain for reasons specific to the project.

Topic	Anticipated publication timeframe
Early intervention and public behaviour change ⁴	To be confirmed
Welsh Government interventions in local government ⁵	To be confirmed
Welsh Government responses to audit recommendations	To be confirmed
Public procurement and the National Procurement Service	To be confirmed

⁴ In the short term, development of a new picture of public services report will take priority over this work. However, the picture of public services report is likely to reflect on these themes in some way. Wales Audit Office staff will also be exploring opportunities to take forward work in this area as part of our good practice exchange programme.

⁵ Plans for this work are being revisited in light of the Welsh Government commissioned review of the Anglesey intervention and to take into account any wider implications arising from the local government reform programme.

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