

GWYNEDD COUNCIL

COMMITTEE	AUDIT COMMITTEE
DATE	25 SEPTEMBER 2014
TITLE	INTERNAL AUDIT PLAN 2014/15
PURPOSE	TO GIVE THE COMMITTEE AN UPDATE ON PROGRESS AGAINST THE 2014/15 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 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 12 September 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	50
Working Papers Created	2
Field Work Started	13
Field Work Ended	1
Manager Review	2
Report Agreed	1
Draft Report Issued	2
Final Report Issued	20
Total	<u>97</u>
Cancelled	2

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 middle of September was **20.6%** - out of **97** individual audits contained in the 2014/15 revised plan, **20** had been released in a finalised version.

2.4 Although some further reports will have been released before the end of September, it is not expected that 14 further audits will have been released in order to meet the quarterly target of completing 34 out of 97, which is 35%. It is therefore expected that the performance remains below the profile set.

- 2.5 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. One obvious factor is the number of audits that have been started, but for various reasons have not been completed yet.
- 2.6 It should be noted that 2014/15 has been exceptionally high in the context of conducting responsive audits - by 12 September, **99 days** have been spent on such audits, with the majority of these investigations continuing to be in progress.

3. AMENDMENTS TO THE PLAN

- 3.1 Following further research into *Supporting People*, it was concluded that a further audit this year would not be an efficient use of resources. This area had been reviewed during 2013/14, and was given an 'A' opinion. The audit was included in the plan for 2014/15 in the expectation that there may be changes to the administration, but it was found that this has not happened. The 15 days that had been earmarked for the audit has been transferred to the *Planning Service – Time Taken To Make Decisions* audit because the 10 days originally allocated to the audit were adequate.
- 3.2 The *Fixed Asset Registers (Vehicles)* audit has been added to the work plan following discussions with the Wales Audit Office further to matters arising from the annual audit of the accounts. It was agreed that Internal Audit would undertake work to reconcile the fixed assets registers, and 10 days were set aside for this work.
- 3.3 It was also concluded that the five days that had been earmarked for *Bank Reconciliation - Closure 2013-14* was not sufficient for all the tests were necessary, so the time was increased to 10 days.
- 3.4 The 15 additional days for Fixed Asset Registers (Vehicles) and Bank Reconciliation - Closing Down 2013-14 were found by reducing the days which are allocated to the *Network Convergence* audit.

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
CORPORATE						
1-CORFF-07/2015	Jobs System - security and accuracy	25.00	0.00	25.00	0.34	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		Planning
1-CORFF-09/2015hyff	Exemptions from the corporate training arrangements	15.00	0.00	15.00	2.68	Planning
1-CORFF-09/2015ol	The Succession Plan and Workforce Planning	15.00	0.00	15.00	0.82	WP Created
1-CORFF-11/2015	Protection Arrangements	20.00	0.00	20.00	11.70	Planning
1-CORFF-12/2015	Disclosure Arrangements - Awareness of the Whistleblowing Policy	15.00	0.00	15.00	4.96	Planning
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		Planning
1-CORFF-18/2015	Review of State Aid	6.00	0.00	6.00	2.81	Planning
1-CPGV-01/2015a	Protocol for Member-Officer Relations	10.00	0.00	10.00	3.03	Field Work Started
1-CPGV-01/2015ags	Contribution to preparation of the Annual Governance Statements	5.00	0.00	5.00	5.35	Final Report Issued
1-CPGV-01/2015f	Corporate Governance - Implementing Committee Decisions	15.00	0.00	15.00		Planning
1-CPGV-02/2015	Proactive Anti-Fraud and Anti-Corruption Work	40.00	0.00	40.00	4.92	Planning
2ADN-ADY-SAL/2015	Sickness Arrangements - Referrals to Occupational Health	20.00	0.00	20.00	18.41	Field Work Started
AO-ARL-05/2015	NFI (National Fraud Initiative)	30.00	0.00	30.00	14.72	Field Work Started
BB-YSG-10/2015	Officers Gifts and Hospitality	20.00	0.00	20.00	18.78	Final Report Issued
Emergency Planning						
BC-PER-01/2015tyw	Inclement Weather Plan	10.00	0.00	10.00	11.15	Final Report Issued
EDUCATION						
Resources						
4-DAT-X-ADD/2015gad	Pupil Deprivation Grant	8.00	0.00	8.00		Planning
4-DAT-X-ADD/2015ol16	Post-16 Provision in Schools Grant	15.00	0.00	15.00		Planning
4-DAT-X-ADD/2015syl	Foundation Stage Revenue Grant	8.00	0.00	8.00	7.55	Final Report Issued
EADDA02/2015	ICT in Secondary Schools	20.00	0.00	20.00	1.25	Planning

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
EADDA03/2015	Communication with Schools	10.00	0.00	10.00		Planning
EADDY-01/2015	Special Educational Needs Joint Committee	20.00	0.00	20.00	0.50	Planning
Across the department						
EADDA06/2015hlon	New Hafod Lon School	15.00	0.00	15.00		Planning
Catering						
M-GMG-A04/2015	School Catering	20.00	0.00	20.00		Planning
GwE						
4-GWE/2015	GwE	20.00	0.00	20.00		Planning
Schools						
EADDAYC/2015a	Primary Schools - Workforce Modelling	20.00	0.00	20.00		Planning
EADDAYC/2015c	Secondary Schools - Governance	20.00	0.00	20.00	21.09	Final Report Issued
FINANCE						
Audit and Risk						
AM-YS-03/2015	Risk Management Arrangements	20.00	0.00	20.00		Planning
Financial						
AD-DY-01/2015kc	Debtors System - Review of Key Controls	8.00	0.00	8.00	15.09	Manager Review
AE-TAL-01/2015kc	Payments System - Review of Key Controls	12.00	0.00	12.00	2.04	Planning
AE-TAL-01/2015kcx	Payments System - Closure 2013-14	5.00	0.00	5.00	9.65	Draft Report Issued
Investment and Treasury Management						
AN-ACY-05/2015	Treasury Management	20.00	0.00	20.00		Planning
Accountancy						
AN-ACY-01/2015	CHAPS Payments	10.00	0.00	10.00	3.61	WP Created
AN-ACY-02/2015asd	Fixed Asset Register (Vehicles)	0.00	10.00	10.00	3.14	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	0.41	Planning
AN-ACY-13/2015kcx	Bank Reconciliation - Closure 2013-14	5.00	5.00	10.00	9.64	Field Work Ended
Pensions and Payroll						
AL-CYF-01/2015kc	Payroll System - Review of Key Controls	15.00	0.00	15.00	0.27	Planning
AL-CYF-01/2015kcx	Payroll System - Closure 2013-14	5.00	0.00	5.00	5.91	Manager Review

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
AL-CYF-01/2015mj	Payroll - Multiple Jobs	25.00	0.00	25.00		Planning
AP-PEN-01/2015kc	Gwynedd Pension Fund - Review of Key Controls	12.00	0.00	12.00	0.41	Planning
AP-PEN-01/2015kcx	Gwynedd Pension Fund - Closure 2013-14	5.00	0.00	5.00	5.68	Field Work Started
Revenue						
AB-BD-01/2015kc	Benefits System - Review of Key Controls	15.00	0.00	15.00	0.27	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	0.85	Planning
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	0.30	Planning
AC-TR-11/2015kcx	NNDR System - Closure 2013-14	2.00	0.00	2.00	2.18	Final Report Issued
Information Technology						
AW-TG-08/2015	IT - Backups and Service Continuity	10.00	0.00	10.00		Planning
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
ECONOMY AND COMMUNITY						
Community Regeneration						
BE-POL-10/2015pot	Potential Scheme	25.00	0.00	25.00		Planning
T-TAI-C04/2015	Communities First - The New Scheme	20.00	0.00	20.00	27.80	Final Report Issued
Record offices, museums and the arts						
EDIW-MU-03/2015	Gwynedd Museum and Gallery	15.00	0.00	15.00	6.35	Field Work Started
Leisure						
E-DGO-01/2015	Leisure Centres	30.00	0.00	30.00	42.08	Manager Review
Maritime and country parks						
EHAMM-01/2015	Yr Hafan, Pwllheli	10.00	0.00	10.00		Planning
EHAMT-01/2015	Beaches	10.00	0.00	10.00	6.80	Field Work Started
Major Projects						
DDAT-AH-01/2015	Sailing Academy	15.00	0.00	15.00		Planning
Strategy and development Programmes						
4-DAT-X-GRANT/2015h	Youth Service - Training Grant	8.00	0.00	8.00	6.69	Final Report Issued

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
4-DAT-X-GRANT/2015r	Youth Service - Revenue Grant	8.00	0.00	8.00	7.70	Final Report Issued
Tourism, marketing and customer care						
DDAT-BS-02/2015	Industrial and Technology Units	20.00	0.00	20.00	4.63	Field Work Started
ADULTS, HEALTH AND WELLBEING						
Across the department						
GTG-SYS01/2015	Social Services Information System	20.00	0.00	20.00		Planning
Supporting People						
GDAPR-SP01/2015	Supporting People	15.00	-15.00	0.00	0.74	Cancelled
Customer Contact						
BD-PW-02/2015	Galw Gwynedd	20.00	0.00	20.00	2.84	Planning
Homelessness and Supported Housing						
T-TAI-D01/2015	Homelessness	25.00	0.00	25.00	24.47	Final Report Issued
T-TAI-G11/2015	Extra Care Housing	10.00	-10.00	0.00	4.66	Cancelled
Adults						
GGWAS-C01/2015	Independent Living Fund	15.00	0.00	15.00	2.13	Planning
GGWAS-H07/2015tel	Telecare	20.00	0.00	20.00	2.14	Planning
Residential and Day						
5-GOF-CART/2015c	Shift arrangements at Residential Homes	10.00	0.00	10.00		Planning
5-GOF-CART1333/2015	Plas Maesincla, Caernarfon	12.00	0.00	12.00	13.85	Final Report Issued
5-GOF-CART1339/2015	Plas Ogwen, Bethesda	12.00	0.00	12.00	15.71	Final Report Issued
GDAPR-H01/2015	Personal Monies of Home Residents	25.00	0.00	25.00		Planning
CHILDREN AND FAMILY SUPPORT						
Children and Families						
5-GOF-X-PL/2015ddg	Flying Start Revenue grant	10.00	0.00	10.00	5.34	Planning
5-GOF-X-PL/2015tay	Out of School Childcare Grant	8.00	0.00	8.00	7.55	Manager Review
BE-POL-11/2015tyg	Families First Grant	10.00	0.00	10.00	8.89	Field Work Started
GCC-05/2015	Collaboration with the Health Board	30.00	0.00	30.00	9.32	Field Work Started
GGWAS-P06/2015	Children's Services - Commissioning of Care	16.00	0.00	16.00	4.56	Field Work Started
GGWAS-PLANT8/2015	Looked After Children - Education and Health Assessments	15.00	0.00	15.00		Planning

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
HIGHWAYS AND MUNICIPAL						
Fleet						
PGW-TR-02/2015	Depots and Workshops - Stock Control	10.00	0.00	10.00		Planning
PPR-GW03/2015	Fleet Management	20.00	0.00	20.00		Planning
Municipal Works						
M-GMG-C01/2015	Playgrounds	15.00	0.00	15.00	8.90	Final Report Issued
Waste Management and Streetscene						
PBW-03/2015cyt	Waste Disposal Contracts	15.00	0.00	15.00	15.84	Final Report Issued
PBW-03/2015gr	Sustainable Waste Management Grant	25.00	-15.00	10.00	11.24	Agree Report
PBW-10/2015saf	Safety at Recycling Centres	20.00	0.00	20.00	3.92	Field Work Started
REGULATORY						
Environment						
3-AMG-GWLAD/2015llw	Public Footpaths and Recreational Routes	15.00	0.00	15.00	14.89	Final Report Issued
Planning						
BE-POL-19/2015	Joint Planning Policy Committee	10.00	0.00	10.00	12.66	Manager Review
DCYN-RD-01/2015pen	Planning Service - time taken to make decisions	10.00	15.00	25.00	29.75	Manager Review
Public Protection						
2ADN-GGYC-GYC/2015bw	Food Hygiene, Health and Safety Inspection Programmes	0.00	25.00	25.00	21.08	Manager Review
Transportation and Street Care						
3-AMG-FFYRDD/2015	Traffic Orders	20.00	0.00	20.00	19.68	Final Report Issued
3-PROJ-TRAF/2015briw	Briwet Bridge	15.00	0.00	15.00	1.74	Planning
DDAT-CC-01/2015	Integrated Transport Unit	25.00	0.00	25.00		Planning
PPE-P-01/2015	Parking Enforcement	20.00	0.00	20.00	0.71	Planning
PPR-RS-03/2015	Collaboration - Road Safety Partnership	10.00	0.00	10.00	1.18	Field Work Started
STRATEGIC AND IMPROVEMENT						
Procurement and Efficiency						
BE-POL-08/2015	Procurement Strategy	40.00	0.00	40.00		Planning
GWYNEDD CONSULTANCY						
Buildings and Environmental						

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
PYM01/2015	Follow-up to Reviews on Gwynedd Consultancy	30.00	0.00	30.00	16.14	Draft Report Issued
Engineering and Building Control						
3-YMG-CTR/2015rr	Gwynedd Consultancy Projects Risk Registers	10.00	0.00	10.00	8.34	Manager Review