

GWYNEDD COUNCIL

COMMITTEE	AUDIT COMMITTEE
DATE	17 FEBRUARY 2015
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 REVENUES & 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 31 January 2015 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	12
Field Work Started	19
Field Work Completed	2
Manager Review	4
Draft Report Issued	3
Final Report Issued	48
Audit Closed	2
Total	<u>90</u>

Cancelled 12

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.

2.3 As seen from the table above, Internal Audit's actual achievement up to 31 January was **55.6%** - out of **90** individual audits contained in the 2014/15 revised plan, **48** had been released in a finalised version, and 2 had been closed.

2.4 It can also be seen that work has at least started on 78 out of the 90 audits, which is 86.7%. Although reaching the target of 95% now appears unlikely, every effort is being made to reach as close as possible to the ambition.

3. AMENDMENTS TO THE PLAN

- 3.1 I reported to the Committee at its meeting on 18 December 2014 that Internal Audit's efficiency savings plan would mean that the contracts of three temporarily staff would not be renewed after 31 March 2015. At that time, one of those officers already had been offered a job outside Internal Audit; the other two temporary auditors have now also been successful in their efforts to find alternative employment.
- 3.2 As there is no point looking for officers to fill temporary gaps - such individuals would not be available anyway - I recommend modifying the audit plan for the rest of 2014/15 to reflect the reality of the staff resources available. These are not vacant posts, but posts that have been removed from the structure earlier than the planned date of 31 March 2015. The result is that there are 120 fewer days of audit resources available than had been planned for at the beginning of the year.
- 3.3 In addition to the reduction in resources described above, I have received a request from North and Mid Wales Trunk Road Agency to carry out specific audits in their area of work, starting from the middle of February. I calculate that this will use 35 audit days, and the audit plan needs to be modified to reflect this.
- 3.4 In order to reflect these changes, I recommend the following amendments to the 2014/15 Audit Plan:

Table 1: Audits removed from the plan:

Title	Reasons and Obligations	Effect (days)
GwE (<i>Education</i>)	The purpose of this audit was to review compliance with the "new model". Since GwE is not aiming to work to this model until September 2015, this audit will take place in 2015/16.	-20
School Catering (<i>Education</i>)	Work had not started on this audit, and because audit resources have been cut, it will be scheduled for 2015/16.	-20
Telecare (<i>Adults, Health and Wellbeing</i>)	It would not have been an appropriate use of resources to carry out this audit in 2014/15 as a system review is taking place within the service.	-15
Independent Living Fund (<i>Adults, Health and Wellbeing</i>)	The area is also subject to the system review. However, a change in the arrangements for the fund is a major Council risk, and will be prioritised in 2015/16.	-20
Communication with Schools (<i>Education</i>)	In the opinion of Internal Audit, the audit could move to 2015/16 without an adverse impact on the risks.	-10
Special Educational Needs Joint Committee (<i>Education</i>)	As the audit had not started, it will be moved to the early months of 2015/16.	-20
Potential Scheme (<i>Economy and Community</i>)	The scheme has now come to an end. It was therefore considered that work on this area would not be a good use of audit resources.	-25
Council Tax System – iPortal (<i>Finance / Adults, Health and Wellbeing</i>)	The iPortal system (or iConnect as it is now called) has not been introduced yet, so there was nothing to audit. An audit is expected in 2015/16.	-10
Sailing Academy (<i>Economy and Community</i>)	This audit was moved to 2015/16 due to the cut in Internal Audit resources. It will be undertaken early in the year.	-15

Table 2: Audit added to the plan:

Title	Reasons	Effect (days)
North and Mid Wales Trunk Roads Agency (<i>North and Mid Wales Trunk Roads Agency</i>)	Additional work at the request of the Trunk Roads Agency	+35

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 and offer comments thereon, approve the amendments, 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	5.96	Planned
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	Planned
1-CORFF-09/2015hyff	Exemptions from the corporate training arrangements	15.00	0.00	15.00	12.99	Field Work Started
1-CORFF-09/2015ol	The Succession Plan and Workforce Planning	15.00	0.00	15.00	5.11	Final Report Issued
1-CORFF-11/2015	Protection Arrangements	20.00	0.00	20.00	12.03	Planned
1-CORFF-12/2015	Disclosure Arrangements - Awareness of the Whistleblowing Policy	15.00	0.00	15.00	12.47	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	10.16	Field Work Started
1-CORFF-18/2015	Review of State Aid	6.00	0.00	6.00	3.68	Closed
1-CPGV-01/2015a	Protocol for Member-Officer Relations	10.00	0.00	10.00	9.97	Draft Report Issued
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	10.42	Field Work Complete
1-CPGV-02/2015	Proactive Anti-Fraud and Anti-Corruption Work	40.00	0.00	40.00	4.97	Planned
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	30.31	Field Work Started
BB-YSG-10/2015	Officers Gifts and Hospitality	20.00	0.00	20.00	18.85	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	-1.00	7.00	12.57	Final Report Issued
4-DAT-X-ADD/2015ol16	Post-16 Provision in Schools Grant	15.00	0.00	15.00	3.11	Planned
4-DAT-X-ADD/2015pres	Consortia School Attendance Grant	0.00	1.00	1.00	0.41	Planned
4-DAT-X-ADD/2015syl	Foundation Stage Revenue Grant	8.00	0.00	8.00	7.55	Final Report Issued

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
EADDA02/2015	ICT in Secondary Schools	20.00	0.00	20.00	10.84	Field Work Started
EADDA03/2015	Communication with Schools	10.00	0.00	10.00	3.23	Cancelled
EADDY-01/2015	Special Educational Needs Joint Committee	20.00	0.00	20.00	4.18	Cancelled
Across the department						
EADDA06/2015hlon	New Hafod Lon School	15.00	-15.00	0.00		Cancelled
Catering						
M-GMG-A04/2015	School Catering	20.00	0.00	20.00		Cancelled
GwE						
4-GWE/2015	GwE	20.00	0.00	20.00		Cancelled
Schools						
EADDAYC/2015a	Primary Schools - Workforce Modelling	20.00	0.00	20.00	1.46	Planned
EADDAYC/2015c	Secondary Schools - Governance	20.00	0.00	20.00	21.09	Final Report Issued
NORTH AND MID WALES TRUNK ROAD AGENCY						
3-AMG-ACGC/2015	North and Mid Wales Trunk Roads Agency	0.00	35.00	35.00		Planned
FINANCE						
Audit and Risk						
AM-YS-03/2015	Risk Management Arrangements	20.00	0.00	20.00	0.27	Planned
Financial						
AD-DY-01/2015kc	Debtors System - Review of Key Controls	8.00	0.00	8.00	15.32	Draft Report Issued
AE-TAL-01/2015kc	Payments System - Review of Key Controls	12.00	0.00	12.00	10.09	Field Work Started
AE-TAL-01/2015kcx	Payments System - Closure 2013-14	5.00	0.00	5.00	12.16	Final Report Issued
Investment and Treasury Management						
AN-ACY-05/2015	Treasury Management	20.00	0.00	20.00	18.00	Final Report Issued
Accountancy						
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	12.05	Field Work Complete
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	7.77	Field Work Started
AN-ACY-13/2015kcx	Bank Reconciliation - Closure 2013-14	5.00	5.00	10.00	10.59	Final Report Issued

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
Pensions and Payroll						
AL-CYF-01/2015kc	Payroll System - Review of Key Controls	15.00	0.00	15.00	9.28	Field Work Started
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	10.55	Field Work Started
AP-PEN-01/2015kc	Gwynedd Pension Fund - Review of Key Controls	12.00	0.00	12.00	9.58	Field Work Started
AP-PEN-01/2015kcx	Gwynedd Pension Fund - Closure 2013-14	5.00	0.00	5.00	7.07	Final Report Issued
Revenue						
AB-BD-01/2015kc	Benefits System - Review of Key Controls	15.00	0.00	15.00	0.95	Planned
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	Cancelled
AC-TR-01/2015kc	Council Tax System - Review of Key Controls	8.00	0.00	8.00	6.42	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	7.19	Field Work Started
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	6.14	Field Work Started
AW-TG-09/2015	Network Convergence	20.00	-15.00	5.00	3.15	Field Work Started
AW-TG-12/2015	IT Systems	20.00	0.00	20.00		Planned
ECONOMY AND COMMUNITY						
Community Regeneration						
BE-POL-10/2015pot	Potential Scheme	25.00	0.00	25.00	3.04	Cancelled
EADDZ-01/2015	Welsh Church Fund	0.00	15.00	15.00	10.81	Final Report Issued
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	20.05	Draft Report Issued
Leisure						
E-DGO-01/2015	Leisure Centres	30.00	0.00	30.00	44.16	Final Report Issued
Maritime and country parks						
EHAMM-01/2015	Yr Hafan, Pwllheli	10.00	0.00	10.00	16.21	Final Report Issued
EHAMT-01/2015	Beaches	10.00	0.00	10.00	10.97	Final Report Issued

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
Major Projects						
DDAT-AH-01/2015	Sailing Academy	15.00	0.00	15.00	1.24	Cancelled
Strategy and development Programmes						
4-DAT-X-GRANT/2015h	Youth Service - Training Grant	8.00	0.00	8.00	6.69	Final Report Issued
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	22.33	Final Report Issued
ADULTS, HEALTH AND WELLBEING						
Across the department						
GTG-SYS01/2015	Social Services Information System	20.00	0.00	20.00	8.04	Field Work Started
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	12.07	Field Work Started
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	3.07	Cancelled
GGWAS-H07/2015tel	Telecare	20.00	0.00	20.00	7.90	Cancelled
Residential and Day						
5-GOF-CART/2015c	Shift arrangements at Residential Homes	10.00	0.00	10.00	17.13	Final Report Issued
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	22.78	Manager Review
CHILDREN AND FAMILY SUPPORT						
Children and Families						
5-GOF-X-PL/2015ddg	Flying Start Revenue grant	10.00	0.00	10.00	14.49	Manager Review
5-GOF-X-PL/2015tay	Out of School Childcare Grant	8.00	0.00	8.00	7.95	Final Report Issued

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
BE-POL-11/2015tyg	Families First Grant	10.00	0.00	10.00	12.67	Final Report Issued
GCC-05/2015	Collaboration with the Health Board	30.00	0.00	30.00	38.38	Manager Review
GGWAS-P06/2015	Children's Services - Commissioning of Care	16.00	0.00	16.00	22.30	Manager Review
GGWAS-PLANT8/2015	Looked After Children - Education and Health Assessments	15.00	0.00	15.00	27.68	Final Report Issued
HIGHWAYS AND MUNICIPAL						
Fleet						
PGW-TR-02/2015	Depots and Workshops - Stock Control	10.00	0.00	10.00	5.04	Field Work Started
PPR-GW03/2015	Fleet Management	20.00	0.00	20.00	7.23	Closed
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	11.38	Final Report Issued
PBW-10/2015saf	Safety at Recycling Centres	20.00	0.00	20.00	6.97	Final Report Issued
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	13.39	Final Report Issued
DCYN-RD-01/2015pen	Planning Service - Planning Decisions	10.00	15.00	25.00	31.14	Final Report Issued
Public Protection						
2ADN-GGYC-GYC/2015bw	Food Hygiene, Health and Safety Inspection Programmes	0.00	25.00	25.00	30.61	Final Report Issued
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	14.65	Final Report Issued
DDAT-CC-01/2015	Integrated Transport Unit	25.00	0.00	25.00	6.26	Field Work Started
PPE-P-01/2015	Parking Enforcement	20.00	0.00	20.00	7.30	Field Work Started
PPR-RS-03/2015	Collaboration - Road Safety Partnership	10.00	0.00	10.00	9.09	Final Report Issued
STRATEGIC AND IMPROVEMENT						

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