

### Internal Audit Work 2013/14 – progress as at 16/02/14

Internal Audit Assurance Plan	Planned Days	Days to Date	Current Status	Audit Assurance	No. of Critical Issues	No. of Major Issues	No. of Moderate Issues	Comments
<b>Financial Assurance</b>								
Financial systems – Ruthin based 2012/13	0	1	Complete	Medium	0	1	7	Completion of 2012/13 review
Financial systems – Rhyl based	48	42	Complete	High	0	0	3	
Financial systems – Ruthin based	30	27	In progress					Nearing draft report stage
Financial systems - Activedata testing 2012/13	16	14	Complete	Medium	0	0	0	
Settlement agreements	5	4	Complete	n/a	0	3	0	Summary report
<b>Sub-totals</b>	<b>99</b>	<b>88</b>	<b>% Internal Audit Assurance Plan</b>			Estimated: 4.6%		Actual to date: 5.0%
<b>Performance</b>	4 planned projects - 3 completed to draft report stage = 75%							
<b>Grant &amp; Other Certification Assurance</b>								
Sustainability/Climate Change	3	4	Complete	High	0	0	4	
Welsh Government (WG) education grant certification	15							Completion of 2012/13 review
- Breakfast initiative Grant		5	Complete	High	0	0	0	
- Thinking & Assessment for Learning Grant		3	Complete	n/a	0	0	0	
WG 6 <sup>th</sup> Form Funding – Ysgol Brynhyfryd, Ruthin	15	17	Complete	Medium	0	0	3	
WG Student Finance certification	5	6	Complete	High	0	0	0	
WG 6 <sup>th</sup> Form Funding - Denbigh High School	15	14	In progress					Nearing draft report stage
<b>Sub-totals</b>	<b>53</b>	<b>49</b>	<b>% Internal Audit Assurance Plan</b>			Estimated: 2.5%		Actual to date: 2.8%
<b>Performance</b>	5 planned projects - 4 completed to draft report stage = 80%							

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<b>Corporate Governance Assurance</b>								
Risk management	0	5	Complete	Medium	0	0	4	Completion of 2012/13 review
Procurement	20	36	Complete	Low	0	6	5	
Corporate Plan Projects	41	10	In progress					Due for completion before 31 March 2014
Customer Service Standards	7	3	In progress					Due for completion before 31 March 2014
Customer feedback process	10	10	In progress					Due for completion before 31 March 2014
Partnerships & collaboration - N. Wales Commissioning Hub	15	0	Preparation					Due March 2014
Partnerships & collaboration New Work Connections Exit strategy		5	Complete	Medium	0	0	2	
Project management	20	27	In progress					
- Rhyd Foryd Harbour Pedestrian & Cycle Bridge			Draft report					
Management of human resources - disciplinaries & difficult situations	20	0	Postponed					To be included in review of Strategic HR in April 2014
Management of human resources - cessation of employment	20	1	Preparation					Due March 2014
Roles & responsibilities of elected members & senior officers	5	0	Complete					Reviews included in Annual Governance Statement self-assessment work
Scheme of delegation for decision making	5	0	Complete					
S151 Officer Role	6	5	In progress					Nearing draft report stage
Equalities	15	0	In progress					Due March 2014
Leadership	1	0	Complete	High	0	0	0	Assurance taken from outcome of staff survey
Corporate Governance Framework	15	10	Draft report					On-going work during the year

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<b>Sub-totals</b>	<b>205</b>	<b>112</b>	<b>% Internal Audit Assurance Plan</b>			Estimated: 9.6%		Actual to date: 6.4%
<b>Performance</b>	13 planned projects - 6 completed to draft report stage = 46%							
<b>High Corporate Risk Assurance</b>								
Collaboration agenda	3	0	Cancelled					No longer high risk in Corporate Risk Register
Change/ modernisation projects	3	0	Complete					Covered under Corporate Plan work
HR framework	3	0	Complete					Update reports to Corporate Governance Committee
ICT investment	3	1	In progress					Due March 2014
Corporate Risk - Safeguarding	3	3	Complete					Informal feedback to Corporate Director
Corporate Risk - Economic Environment	2	1	In progress					Due March 2014
Corporate Risk - Arms Length Organisations	2	3	Complete					Review of risks associated with Clwyd Leisure Ltd.
Corporate Risk - BCU Health Board Partnership	3	1	Complete					
<b>Sub-totals</b>	<b>22</b>	<b>9</b>	<b>% Internal Audit Assurance Plan</b>			Estimated: 1.0%		Actual to date: 0.5%
<b>Performance</b>	7 planned projects - 5 completed = 71%							
<b>Risk-based Assurance</b>								
Corporate Health & Safety	20	25	Complete	Medium	0	1	5	
Sickness absence management	25	0	Postponed					Postponement to 14/15 to allow implementation of new policy and procedures
Travel & subsistence - pool cars	20	21	Complete	n/a	n/a	n/a	n/a	Review of viability only
Welfare advice	30	41	Complete	Medium	0	1	7	
Management of Council buildings	20	24	Complete	n/a	n/a	n/a	n/a	Verbal update on request of S151 Officer

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Adult Services - improvement & priority areas from self-assessment 2013/14	5	3	Complete	n/a	n/a	n/a	n/a	Email feedback to service only
Adult Services - residential care	20	24	Complete	Medium	0	0	13	
Adult Services - Deputy for Finance (Court of Protection)	12	12	Complete	Medium	0	0	4	
Children's Services - improvement & priority areas from self-assessment 2013/14	5	3	Complete	n/a	n/a	n/a	n/a	Email feedback to service only
Children's Services - cash payments to clients	15	11	Complete	n/a	0	0	4	Informal summary report
Children's Services - performance	1	1	Completed	n/a	n/a	n/a	n/a	Review of specific performance indicator only
Library Standards	2	1	Cancelled					Review not needed
School admissions	10	0	Postponed					Service requested review in May 2014
21st Century Schools programme	10	0	Cancelled					Assurance provided by external consultant
School themed visits - governance	20	24	Complete					Outcomes discussed with service and on-going work for 2014/15
School themed visits - physical security / health & safety	30	1	Postponed					To be included in 2014/15 Assurance Plan
School themed visits – procurement	20	1	Postponed					To be included in 2014/15 Assurance Plan
School themed visits - safeguarding	15	1	Postponed					To be included in 2014/15 Assurance Plan
School themed visits - School Fund management	15	1	Postponed					To be included in 2014/15 Assurance Plan
Blessed Edward Jones School, Rhyl	15	22	Complete	Medium	0	0	13	
Special Education	30	0	Postponed					To be included in 2014/15 Assurance Plan

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Flying Start Grant	5	0	Complete	n/a	n/a	n/a	n/a	Project no longer necessary
School Improvement performance	1	0	Cancelled					No longer required as performance improved
School Improvement - review of admin, terms & conditions, TOIL & travel costs	20	32	Complete	n/a	0	0	9	No formal opinion issued.
Fly tipping	1	1	Complete					Review of specific performance indicator only
Public conveniences	10	20	Complete	Medium	0	0	4	
Highways network services	10	0	Not started					Due March 2014
S106 Agreements	10	1	Cancelled					Head of Service no longer requires project
Legal Services	25	0	Not started					Likely to be postponed to 2014/15
Coroners Service	20	0	Not started					Likely to be postponed to 2014/15
Taxi driver & vehicle licensing	25	0	Not started					Due March 2014
IT assurance work	10	1	Cancelled					No specific projects identified
Fostering Service	0	8	Complete	Medium	0	0	2	Completion of 2012/13 review
Adults services - efficiency of charging processes	0	8	Complete	n/a	n/a	n/a	n/a	Completion of 2012/13 review
Modernising Education	0	4	Complete	n/a	n/a	n/a	n/a	Completion of 2012/13 review
Ysgol Clawdd Offa, Prestatyn	0	4	Complete	Low	0	7	21	Completion of 2012/13 review
Winter maintenance	0	1	Complete	Medium	0	0	10	Completion of 2012/13 review
Countryside Services	0	23	Complete	Medium	0	0	8	Completion of 2012/13 review
Housing Services	0	7	Complete	Medium	0	0	8	Completion of 2012/13 review
Consultant payments	0	10	Complete					On-going work from 2012/13

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Review of corporate petty cash accounts	0	12	In progress					Issue noted during another project
Revision of schools audit programme & 6th form terms & conditions	0	4	In progress					Work needed in advance on 2014/15 projects
Management of human resources - agency / relief staff	10	16	In progress					
<b>Sub-totals</b>	<b>487</b>	<b>368</b>	<b>% Internal Audit Assurance Plan</b>			Estimated: 22.7 %		Actual to date: 21.0%
<b>Modernising &amp; Efficiency Projects</b>								
Leisure Services information management system	2	0	Cancelled					Not required by service
Fleet management & vehicle maintenance	15	1	Cancelled					Not required by service
Reablement service	3	5	Complete					
Disabled Facilities Grants	10	3	In progress					To be completed in March 2014
Housing responsive repairs & voids - continuation of performance measurement	10	4	Complete					
Planning & Public Protection - process reviews of various services	10	9	Complete					
IT Service Desk	10	9	Complete					
Contingency for future reviews	16							
<b>Sub-totals</b>	<b>76</b>	<b>31</b>	<b>% Internal Audit Assurance Plan</b>			Estimated: 3.6%		Actual to date: 1.8%
<b>External Contract Work</b>								
Natural Resources Wales	165	135						
North Wales Police	225	207						
School Fund Audits	40	16						
<b>Sub-totals</b>	<b>430</b>	<b>358</b>	<b>% Internal Audit Assurance Plan</b>			Estimated: 20.1%		Actual to date: 20.5%

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<b>Other Areas of Work &amp; Contingencies</b>								
Consultancy & Corporate Work	120	137						
Follow up reviews	53	49						
IA collaboration	20	17						
Frauds & Investigations	50							
- National Fraud Initiative		7						
- Council Tax complaint		6						
- THI Grants		19						
- general enquiries		18						
IA relationship management	25	8						
<b>Sub-totals</b>	<b>268</b>	<b>261</b>	<b>% Internal Audit Assurance Plan</b>			Estimated: 12.5%		Actual to date: 14.9%
<b>IA Support</b>								
Management & administration	400	323						
Training & development	100	151						
<b>Sub-totals</b>	<b>500</b>	<b>474</b>	<b>% Internal Audit Assurance Plan</b>			Estimated: 23.4%		Actual to date: 27.1%
<b>Grand Totals</b>	<b>2140</b>	<b>1750</b>						