

Appendix 1

Internal Audit Work 2012/13 – progress as at 21 October 2012 and Revised Strategy to 31 March 2013

Internal Audit Operational Plan	Original Planned Days	Revised Planned Days	Days to Date	Current Status	Audit Assurance	No. of Critical Issues	No. of Major Issues	No. of Moderate Issues	Reason for Plan Revision
Financial Assurance									
Financial Systems – Rhyl based	60	40	37	Complete	Green	0	0	4	Project scope reduced
Financial Systems – Ruthin based	40	30	0	Jan/Feb13					
Financial Systems Assurance Testing (IDEA) 2011-12		20	20	Complete	Green	0	0	0	Project took longer than planned
Programme & Project Management	15	15	3	In progress					
Procurement	15	15	0	Mar 13					
Sub-totals	130	120	60						
Grant & Other Certification Assurance									
Sustainability/Climate Change	12	20	18	In progress					Project took longer than planned
Welsh Government (WG) Education Grant Certification	25	20							Projects took less time than planned
- Breakfast initiative Grant			4	Complete	Green	0	0	0	
- Thinking & Assessment for Learning Grant			10	In progress					
WG 6 th Form Funding – Ysgol Dinas Bran, Llangollen	10	12	12	Complete	Green	0	0	2	Project took longer than planned
WG Student Finance Certification	15	6	6	Complete	Green	0	0	1	Project scope reduced due to WAO work
WG Adult Education Certification	8	9	9	Complete	Green	0	0	0	Project took longer than planned
Sub-totals	70	67	59						

Internal Audit Operational Plan	Original Planned Days	Revised Planned Days	Days to Date	Current Status	Audit Assurance	No. of Critical Issues	No. of Major Issues	No. of Moderate Issues	Reason for Plan Revision
Corporate Governance Assurance									
Risk Management	20	20	0	Jan 13					
Corporate Governance Framework	30	30	4	In progress					
Performance Management	10	10	9	In progress					
Sub-totals	60	60	13						
High Corporate Risk Assurance									
The risk of a serious safeguarding error where the Council has responsibility	10	15	14	In progress					Project took longer than planned
The risk that we are unable to develop the staff and management capability to deliver the change agenda	5	5	0	Dec 12					
The risk that the time and effort invested in collaboration is disproportionate to the benefits realised	15	15	0	Dec 12					
The risk that the economic environment worsens beyond current expectations, leading to additional demand on services and reduced income	5	5	0	Nov 12					
The risk that strategic ICT infrastructure does not enable improvement and support change	10	10	0	Dec 12					
The risk that our asset portfolio becomes an unmanageable liability and an obstacle to strategic planning	5	4	4	Complete	Green	0	0	0	Project took less time than planned
Sub-totals	50	54	18						

Internal Audit Operational Plan	Original Planned Days	Revised Planned Days	Days to Date	Current Status	Audit Assurance	No. of Critical Issues	No. of Major Issues	No. of Moderate Issues	Reason for Plan Revision
Adult Services									
Intake & Reablement	10	0	0	Deleted					Assurance from CSSIW
Learning Disabilities & POVA	15	0	0	Deleted					Assurance from peer review
Direct Care Costs & Placements	15	15	1	Preparation					
Efficiency of Charging Processes	0	20	0	To be programmed					Issue identified from review of low value invoices raised by the service
Sub-totals	40	35	1						
Business Planning & Performance									
Equalities	15	15	0	To be programmed					
Information Governance	10	0	0	Deleted					Postponed until 2013/14 once new project in progress
Sub-totals	25	15	0						
Children's Services									
Children's Services Information Management	35	0	0	Deleted					Work carried out within service on information management
Out of County Placements	0	10	0	To be programmed					Review of high value payments requested by HoS
Fostering Service	0	15	0	To be programmed					Service review requested by HoS
Youth Offending Team	0	12	0	To be programmed					Service review requested by HoS
Lone Working Practices	0	5	5	Complete					2011/12 employee survey completion
Sub-totals	35	42	5						

Internal Audit Operational Plan	Original Planned Days	Revised Planned Days	Days to Date	Current Status	Audit Assurance	No. of Critical Issues	No. of Major Issues	No. of Moderate Issues	Reason for Plan Revision
Customers & Education Support									
Cashiers Services	5	5	1	In progress					
Modernising Education	10	10	0	To be programmed					
Sub-totals	15	15	1						
Education Services									
School Improvement	60	30							Reduced days due to Estyn assurance
- School Balances			5	Complete					
- Travel costs			0	Nov 12					
Rhyl High School	15	15	10	In progress					
Sub-totals	75	45	15						
Environment									
Trade Refuse	25	26	25	Draft report					Project took longer than planned
Sign Shop	20	20	0	To be programmed					
Countryside Services	25	25	0	Jan 13					
Public Realm	40	45	42	Draft report					Project took longer than planned
Corporate Health & Safety	15	10	9	Draft report					Project took less time than planned
Sub-totals	125	126	76						
Finance & Assets									
Travel & Subsistence	20	25	25	Complete					Project took longer than planned
Property Management	20	20	0	Mar 13					
Sub-totals	40	45	25						

Internal Audit Operational Plan	Original Planned Days	Revised Planned Days	Days to Date	Current Status	Audit Assurance	No. of Critical Issues	No. of Major Issues	No. of Moderate Issues	Reason for Plan Revision
Highways & Infrastructure									
Passenger Transport	15	0	0	Deleted					Project replaced with Home to School Transport review
Business Continuity Planning	2	2	2	Complete	Amber	0	1	0	
Traffic & Transportation	20	0	0	Deleted					Agreed with Head of Service to replace with review of Winter Maintenance
Street Lighting	15	0	0	Deleted					APSE Assurance
Winter Maintenance	0	20	0	Dec 12					Requested by Head of Service
Flood Risk Management	0	10	0	To be programmed					Additional risk identified
Major Projects	0	2	2	Complete					Completion of 2011/12 project
Home to School Transport	0	21	21	Complete	Yellow	1	2	10	Collaboration project with CCBC Internal Audit
Sub-totals	52	55	25						
Housing & Community Development									
Housing Services	20	20	0	Feb 13					
Strategic Regeneration	25	25	2	Preparation					
Housing Maintenance	0	21	20	Draft report					2011/12 project completion
Sub-totals	45	66	22						
Legal & Democratic Services									
Democratic Services	5	3	0	To be programmed					Scope reduced to look at Whistleblowing 7 Anti-Fraud policies
Translation Service	0	11	11	Complete	Yellow	0	1	1	Project arising from Service Challenge
Sub-totals	5	14	11						

Internal Audit Operational Plan	Original Planned Days	Revised Planned Days	Days to Date	Current Status	Audit Assurance	No. of Critical Issues	No. of Major Issues	No. of Moderate Issues	Reason for Plan Revision
Communication, Marketing & Leisure									
Archives Service	20	0	0	Deleted					Await outcome of Information Management review
Leisure Services	1	1	0	To be programmed					
Community Buildings - Rhyl Town Hall	0	6	6	Complete	Yellow	0	0	10	2011/12 project completion
Pavilion Theatre, Rhyl	0	47	45	Draft report					2011/12 project completion
Leisure Centres	0	1	0	To be programmed					Review risk relating to Corwen Leisure Centre
Integrated Children's Centres	0	15	0	To be programmed					HoS request for review of operations and controls
Sub-totals	21	70	51						
Planning & Public Protection									
Community Enforcement	30	0	0	Deleted					Await service reorganisation
Food & Health & Safety Enforcement	10	0	0	Deleted					Await service reorganisation
Trading Standards	10	0	0	Deleted					Await service reorganisation
Contingency for input to Public Protection service reorganisation	0	10	0	As requested					Head of Service request to replace above work
Sub-totals	50	10	0						
Strategic Human Resources									
Strategic HR	0	19	19	Complete	Amber	0	1	10	2011/12 project completion
Sub-totals	0	19	19						

Internal Audit Operational Plan	Original Planned Days	Revised Planned Days	Days to Date	Current Status	Audit Assurance	No. of Critical Issues	No. of Major Issues	No. of Moderate Issues	Reason for Plan Revision
ICT & Business Transformation									
IT Service Desk, Incident & Problem Management	20	20	0	Feb 13					
IT Service Continuity Management	2	1	1	Complete					Project took less time than planned
IT Operations Management	20	22	21	In progress					Project took longer than planned
IT Configuration	15	0	0	Deleted					Head of Service request for postponement due to level of regulatory inspection in 2012/13
IT Project Management	15	20	16	In progress					Project took longer than planned
Sub-totals	72	63	38						
Corporate Areas of Work									
Data Protection & FOI	20	35	32	Draft report					Project took longer than planned
Relief, Casual & Agency Staff	0	15	5	In progress					Issue arising from HR process review & part of efficiencies compact
Consultant payments	0	10	2	In progress					Part of efficiencies compact
Sub-totals	20	60	39						
External Contract Work									
Countryside Council for Wales	165	165	138	In progress					
North Wales Police Authority	200	210	90	In progress					Additional work requested
School Fund Audits	30	35	33	In progress					Additional work requested
Sub-totals	395	410	260						

Internal Audit Operational Plan	Original Planned Days	Revised Planned Days	Days to Date	Current Status	Audit Assurance	No. of Critical Issues	No. of Major Issues	No. of Moderate Issues	Reason for Plan Revision
Other Areas of Work & Contingencies									
Consultancy & Corporate Work	185	140	73	In progress					Less time spent than planned
Follow up reviews	50	50	24	In progress					
IA collaboration	50	20	11	In progress					Less time spent than planned
Frauds & Investigations	80	50	1						Less time spent than planned
-National Fraud Initiative			9	Complete					
-Purchasing Cards			2	Complete					
-Ysgol Clawdd Offa			8	Complete					
Corporate Priorities & Efficiencies Work	10	25	14	In progress					Contingency days following agreement of new Corporate Plan
Sub-totals	375	285	142						
IA Support									
Management & Admin	350	380	218						New members of team resulting in increased management time and training requirements
Training	70	90	65						
Sub-totals	420	470	283						
Grand Totals	2120	2146	1163						