

COMMITTEE	AUDIT AND GOVERNANCE COMMITTEE
DATE	28 SEPTEMBER 2017
TITLE	INTERNAL AUDIT PLAN 2017/18
PURPOSE OF REPORT	TO GIVE THE COMMITTEE AN UPDATE ON PROGRESS AGAINST THE 2017/18 AUDIT PLAN
AUTHOR	LUNED FÔN JONES – AUDIT MANAGER
ACTION	FOR INFORMATION

1. INTRODUCTION

1.1 This report is a progress report on completion of the 2017/18 Internal Audit Plan.

2. SUMMARY OF PROGRESS AGAINST THE PLAN

2.1 The 2017/18 internal audit plan is included in Appendix 1 with the status of the work as at 15 September 2017 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	31
Working Papers Created	3
Field Work Started	11
Field Work Completed	5
Manager Review	2
Draft Report	0
Final Report Issued	12
Total	<u>64</u>

2.2 The performance target for 2017/18 is to have 95% of the audits in the plan to be either closed or with the final report released by 31 March 2018. The quarterly profile of this indicator is as follows:

End of quarter 1	8%
End of quarter 2	20%
End of quarter 3	50%
End of quarter 4	95%

2.3 As seen from the table above, Internal Audit's actual achievement up to 15 September 2017 was **18.75%** - out of **64** individual audits contained in the 2017/18 plan, **12** had been released in a finalised version and it is expected that this figure will rise to **26.5%** by 30 September 2017.

3. AMENDMENTS TO THE PLAN

- 3.1 The days allocated to one of the audits from the original plan – “Leisure Centres” have been assigned to four individual leisure centres. Unannounced visits were made to the leisure centres selected.

- 3.2 20 days had been allocated to the audit of “School Meals Income”, however, it appears that the new arrangements have not yet been fully established, therefore it was decided to transfer 12 days to undertake the audit of the School Uniform Grant for the financial years 2014/15, 2015/16 and 2016/17 as required by the Welsh Government.

4. RECOMMENDATION

- 4.1 The Committee is asked to note the contents of this report as an update on progress against the 2017/18 audit plan, and offer comments thereon and accept the report.



Internal Audit Plan 2017/18

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
CORPORATE						
1-CORFF-01/2018	Disposal of Confidential Waste – The Use of Red Sacks and Shredders	10.00	0.00	10.00		Field Work Started
1-CORFF-09/2018/001	Supporting Ffordd Gwynedd Reviews	20.00	0.00	20.00		Planned
1-CORFF-09/2018/002	Learning and Development Integrated System	10.00	0.00	10.00		Planned
1-CORFF-11/2018	Obtaining References, Proof of Identity and Evidence of Qualifications	15.00	0.00	15.00	9.61	Manager Review
1-CORFF-12/2018	Awareness of the Whistleblowing Policy	15.00	0.00	15.00	15.12	Final Report Issued
1-CORFF-13/2018	Self-service Travelling Expenses	5.00	0.00	5.00		Planned
1-CORFF-19/2018/001	Safeguarding Arrangements - Field Workers' Awareness of Policy	35.00	0.00	35.00	1.39	Field Work Started
1-CORFF-19/2018/002	Safeguarding Arrangements – Establishments	4.00	0.00	4.00	0.31	Field Work Started
1-CPGV-01/2018	Culture and Conduct	15.00	0.00	15.00		Planned
1-CPGV-02/2018	Proactive Prevention of Fraud and Corruption	20.00	0.00	20.00	16.04	Manager Review
2-ADN-CGC-DPA/2018cy	Information Management – Establishments	6.00	0.00	6.00	0.45	Field Work Started
AO-ARL-05/2018	National Fraud Initiative	40.00	0.00	40.00	14.47	Field Work Started
EDUCATION						
Resources						
4-DAT-X-ADD/2018/GY	School Uniform Grant	0.00	12.00	12.00	8.97	Field Work Complete
4-DAT-X-ADD/2018GAD	Pupil Deprivation Grant	10.00	0.00	10.00	7.70	Field Work Started
4-DAT-X-ADD/2018GGA	Education Improvement Grant for Schools	15.00	0.00	15.00	10.68	Field Work Complete
4-DAT-X-ADD/2018o16	Post-16 provision in Schools Grant	3.00	0.00	3.00		Planned
EADDA03/2018	Awareness of the Whistleblowing Policy – Primary and Secondary	25.00	0.00	25.00	4.28	WP Created
EADDA29/2018	Health and Safety – Primary Schools	25.00	0.00	25.00	2.35	Field Work Started
GwE						
4-GWE/2018	Business Arrangements	20.00	0.00	20.00		Planned
Schools						
EADDA21/2018	School Meals Income	20.00	-12.00	8.00		Planned
EADDA35/2018	Schools - General	10.00	0.00	10.00	0.22	Field Work Started

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
NORTH AND MID WALES TRUNK ROAD AGENCY						
3-AMG-ACGC/2018	Health and Safety	25.00	0.00	25.00		Planned
CORPORATE SUPPORT						
Democracy						
BB-YSG-18/2018	Training New Members	10.00	0.00	10.00	9.18	Final Report Issued
FINANCE						
Across the department						
AW-TG-12/2018tg	IT System Security	30.00	0.00	30.00		Planned
Financial						
AD-DY-01/2018	Debt Recovery Arrangements and Legal Action	15.00	0.00	15.00		Planned
Accountancy						
AN-ACY-10/2018	Precepts	5.00	0.00	5.00	7.42	Final Report Issued
Pensions and Payroll						
AP-PEN-01/2018	Pension Fund	15.00	0.00	15.00		Planned
AP-PEN-15/2018	Death Grants	15.00	0.00	15.00	12.50	Final Report Issued
Revenue						
AB-BD-01/2018kc	Benefits – Review of Key Controls	12.00	0.00	12.00	2.54	Field Work Started
AC-TR-01/2018	Council Tax System - Advantage Digital Portal	10.00	0.00	10.00		Planned
ECONOMY AND COMMUNITY						
Community Regeneration						
EADDZ-01/2018	Welsh Church Fund	5.00	0.00	5.00		Planned
Record offices, museums and the arts						
EDIW-MU-03/2018/001	Storiell – Closing the Project	5.00	0.00	5.00		Planned
EDIW-MU-03/2018/002	Storiell – Unannounced Visit	1.00	0.00	1.00		Planned
Leisure						
E-DGO-01/2018/002	Membership Direct Debit Payments	10.00	0.00	10.00	10.04	Final Report Issued
EHAMAC6402/2018	Arfon Tennis Centre	12.00	0.00	12.00	9.47	Final Report Issued
EHAMAC6443/2018	Pavillion Leisure Centre	10.00	0.00	10.00	9.96	Final Report Issued
EHAMAC6444/2018	Bro Ffestiniog Swimming Pool	8.00	0.00	8.00	8.68	Field Work Complete

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
EHAMAC6446/2018	Glan Wnion Leisure Centre	10.00	0.00	10.00	11.05	Final Report Issued
Maritime and country parks						
EHAMM-03/2018	Victoria Dock	10.00	0.00	10.00	1.16	WP Created
Strategy and development Programmes						
DDAT-AD-02/2018	Caernarfon Waterfront and Town Centre Regeneration Initiative – Governance Arrangements	15.00	0.00	15.00		Planned
ADULTS, HEALTH AND WELLBEING						
Business						
GRH-CD01/2018	Commissioning Arrangements	30.00	0.00	30.00		Planned
Supporting People						
GDAPR-SP01/2018	Supporting People Grant	15.00	0.00	15.00	8.89	Field Work Complete
Adults						
GGWAS-H07/2018tel	Teleofal	10.00	0.00	10.00		Planned
Residential and Day						
5-GOF-CART1333/2018	Plas Maesincla, Caernarfon	12.00	0.00	12.00	12.27	Final Report Issued
5-GOF-CART1338/2018	Plas Hafan, Nefyn	12.00	0.00	12.00	11.51	Final Report Issued
5-GOF-CART1339/2018	Plas Ogwen, Bethesda	12.00	0.00	12.00	12.08	Final Report Issued
GDARP-D07/2018	Housing Support	15.00	0.00	15.00		Planned
GDARP-D08/2018/tm	Tan y Marian	10.00	0.00	10.00	10.19	Final Report Issued
GDARP-D08/2018/yf	Y Frondeg	10.00	0.00	10.00		Planned
GGWAS-D11/2018	Adult Placement Scheme (Shared Lives Scheme)	15.00	0.00	15.00	1.03	Planned
CHILDREN AND FAMILY SUPPORT						
Children and Families						
5-GOF-X-PL/2018	Grants	24.00	0.00	24.00		Planned
GGWAS-P05/2018	Arrangements for Children Leaving Care	20.00	0.00	20.00		Planned
GGWAS-PLANT8/2018	Care and Support Plans (Children) under Part 4 – Social Services and Wellbeing Act (Wales) 2014	20.00	0.00	20.00		Planned
HIGHWAYS AND MUNICIPAL						
Fleet						
PGW-TR-02/2018	Depots	15.00	0.00	15.00	1.72	WP Created

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
Waste Management and Streets						
PBW-10/2018/001	Recycling Targets	10.00	0.00	10.00	0.20	Planned
PBW-10/2018/002	Garden Waste Collection	15.00	0.00	15.00	10.04	Field Work Complete
REGULATORY						
Public Protection						
2ADN-GGYC-GYC/2018bw	Food Hygiene	8.00	0.00	8.00	0.45	Planned
BB-YSG-11/2018	Licensing	8.00	0.00	8.00		Planned
Council Land and Property						
BA-EID-04/2018	Smallholdings	8.00	0.00	8.00	0.74	Field Work Started
BA-EID-05/2018	School Schemes – Ysgol Glancegin	10.00	0.00	10.00		Planned
Transportation and Street Care						
DDAT-CC-01/2018	Concessionary Fares	8.00	0.00	8.00		Planned
HOUSING						
Rent and Housing Management						
T-TAI-T01/2018	Housing Waiting List	12.00	0.00	12.00	3.89	Field Work Started
GWYNEDD CONSULTANCY						
Buildings and Environmental						
PYM01/2018	Employment Status	10.00	0.00	10.00		Planned
Across the department						
PYMG-CON/2018	Accreditations	15.00	0.00	15.00		Planned