

COMMITTEE	AUDIT AND GOVERNANCE COMMITTEE
DATE	30 NOVEMBER 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 17 November 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	16
Working Papers Created	6
Field Work Started	14
Field Work Completed	0
Manager Review	1
Draft Report	0
Final Report Issued	28
Total	65
Cancelled due to a shortage of resources	5
Audits cancelled to undertake others	1

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 17 November 2017 was **43.07%** - out of **65** individual audits contained in the 2017/18 plan, **28** had been released in a finalised version.

3. AMENDMENTS TO THE PLAN

3.1 The days allocated to one of the audits from the original plan – "Health and Safety - Primary" have been assigned to six individual school.

3.2 Due to the six-month absence of one member of the Internal Audit Service, it is inevitable to cancel audits equivalent to 85 working days. The audits selected not to be carried out are detailed below along with an explanation for the decision:

- Welsh Church Fund (*Economy and Community*) – 5 days. The Fund income has not reached the income threshold of £25k for audit requirements.
- Council Tax System "Advantage Digital Portal" (*Finance*) – 10 days. This project is part of a wider self-service project and is dependent on when the project is scheduled in the self-service work programme.
- Adult Placement Scheme (*Adults, Health and Wellbeing*) – 15 days. The Care and Social Services Inspectorate Wales (CSSIW) published a report in June 2017 on the Gwynedd Adult Placement scheme and they were of the opinion that *"there is a robust matching process in place. The experience and lifestyles of both the enablers and people using the service are matched taking into consideration social activities, hobbies, leisure interests and faith....There were no issues on non compliance to report."* A further internal audit would not be an effective use of resources.
- Commissioning Arrangements (*Adults, Health and Wellbeing*) – 30 days. The Social Services and Wellbeing Act (Wales) came into force in April 2016 and Part 9 of the Act requires the establishment of pooled budgets for specific functions. The purpose of the audit was to conduct a review of joint commissioning arrangements with the Local Health Board on specific areas such as care home accommodation. However, the work underway to develop regional pooled budgets for North Wales, under the direction of the North Wales Regional Partnership Board (NWRPB) is still very much in its infancy, therefore there is no purpose carrying out the audit until proper arrangements are in place.
- Health and Safety (North and Mid Wales Trunk Road Agency) – 25 days. The Health and Safety standard (OHSAS 18001) will be revised in the next year with a three-year to ensure compliance with the new standard. The new standard will be published in March 2018.

3.3 24 days had been assigned for the audit of "Grants" in the Children and Family Support Department. The days have now been assigned to two specific grants, namely "Families First" and "Childcare Proposal Grant" - with 12 allocated to each grant.

3.4 A request was received to undertake a review of “Car Park Income” arrangements due to emerging issues that have become apparent to the Income Service, Accountancy and the Transport and Street Care Service. A total of 15 days has been allocated to undertake the review. It was decided to cancel the “YGC Accreditations” audits to conduct the review as the accreditation are subject to external reviews by BSI.

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	9.30	Final Report Issued
1-CORFF-09/2018/001	Supporting Ffordd Gwynedd Reviews	20.00	0.00	20.00	0.34	Planned
1-CORFF-09/2018/002	Learning and Development Integrated System	10.00	0.00	10.00	7.26	Field Work Started
1-CORFF-11/2018	Obtaining References, Proof of Identity and Evidence of Qualifications	15.00	0.00	15.00	11.86	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	5.69	Final Report Issued
1-CORFF-19/2018/001	Safeguarding Arrangements - Field Workers' Awareness of Policy	35.00	0.00	35.00	1.47	Field Work Started
1-CORFF-19/2018/002	Safeguarding Arrangements – Establishments	4.00	0.00	4.00	0.42	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	22.69	Final Report Issued
2-ADN-CGC-DPA/2018cy	Information Management – Establishments	6.00	0.00	6.00	0.47	Field Work Started
AO-ARL-05/2018	National Fraud Initiative	40.00	0.00	40.00	15.95	Field Work Started
EDUCATION						
Resources						
4-DAT-X-ADD/2018/GY	School Uniform Grant	0.00	12.00	12.00	11.73	Final Report Issued
4-DAT-X-ADD/2018GAD	Pupil Deprivation Grant	10.00	0.00	10.00	10.12	Final Report Issued
4-DAT-X-ADD/2018GGA	Education Improvement Grant for Schools	15.00	0.00	15.00	13.89	Final Report Issued
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	4.49	WP Created
EADDA29/2018/2089	Health and Safety - Ysgol Bro Llieu	0.00	4.10	4.10	4.51	Final Report Issued
EADDA29/2018/2093	Health and Safety – Ysgol Pentreuchaf	0.00	4.10	4.10	4.52	Final Report Issued
EADDA29/2018/2126	Health and Safety - Ysgol Abercaseg	0.00	4.20	4.20	4.67	Final Report Issued
EADDA29/2018/2189	Health and Safety - Ysgol Dyffryn Arudwy	0.00	4.20	4.20	4.37	Final Report Issued
EADDA29/2018/2199	Health and Safety - Ysgol O M Edwards	0.00	4.20	4.20	4.66	Final Report Issued
EADDA29/2018/3023	Health and Safety - Ysgol Llanystumdwy	0.00	4.20	4.20	4.64	Final Report Issued

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
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	0.27	Planned
EADDA35/2018	Schools - General	10.00	0.00	10.00	0.22	Field Work Started
ENVIRONMENT						
Public Protection						
2ADN-GGYC-GYC/2018bw	Food Hygiene	8.00	0.00	8.00	1.93	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	1.53	Field Work Started
BA-EID-05/2018	School Schemes – Ysgol Glancegin	10.00	0.00	10.00	2.69	Field Work Started
Transportation and Street Care						
DDAT-CC-01/2018	Concessionary Fares	8.00	0.00	8.00	5.28	WP Created
PPE-P-01/2018	Car Park Income	0.00	15.00	15.00	1.69	Field Work Started
NORTH AND MID WALES TRUNK ROAD AGENCY						
3-AMG-ACGC/2018	Health and Safety	25.00	0.00	25.00		Cancelled
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	15.00	0.00	15.00	5.43	Field Work Started
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

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
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	4.81	Field Work Started
AC-TR-01/2018	Council Tax System - Advantage Digital Portal	10.00	0.00	10.00		Cancelled
ECONOMY AND COMMUNITY						
Community Regeneration						
EADDZ-01/2018	Welsh Church Fund	5.00	0.00	5.00		Cancelled
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	0.91	Final Report Issued
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	10.09	Final Report Issued
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	4.05	Field Work Started
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		Cancelled
Supporting People						
GDAPR-SP01/2018	Supporting People Grant	15.00	0.00	15.00	11.85	Final Report Issued
Adults						
GGWAS-H07/2018tel	Teleofal	10.00	0.00	10.00	0.88	Planned
Residential and Day						
5-GOF-CART1333/2018	Plas Maesincla, Caernarfon	12.00	0.00	12.00	12.27	Final Report Issued

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
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	1.73	Cancelled

CHILDREN AND FAMILY SUPPORT

Children and Families

5-GOF-X-PL/2018/001	Families First Grant	0.00	12.00	12.00	9.26	WP Created
5-GOF-X-PL/2018/002	Childcare Proposal Grant	0.00	12.00	12.00	7.86	WP Created
GGWAS-P05/2018	Arrangements for Children Leaving Care	20.00	0.00	20.00	1.24	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	0.88	Planned

HIGHWAYS AND MUNICIPAL

Fleet

PGW-TR-02/2018	Depots	15.00	0.00	15.00	3.72	WP Created
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Waste Management and Streets

PBW-10/2018/001	Recycling Targets	10.00	0.00	10.00	4.86	WP Created
PBW-10/2018/002	Garden Waste Collection	15.00	0.00	15.00	15.49	Final Report Issued

HOUSING

Rent and Housing Management

T-TAI-T01/2018	Housing Waiting List	12.00	0.00	12.00	8.22	Field Work Started
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GWYNEDD CONSULTANCY

Buildings and Environmental

PYM01/2018	Employment Status	10.00	0.00	10.00	4.12	Field Work Started
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Across the department

PYMG-CON/2018	Accreditations	15.00	-15.00	0.00		Cancelled
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