

COMMITTEE	AUDIT COMMITTEE
DATE	24 SEPTEMBER 2015
TITLE	INTERNAL AUDIT PLAN 2015/16
PURPOSE OF REPORT	TO GIVE THE COMMITTEE AN UPDATE ON PROGRESS AGAINST THE 2015/16 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 2015/16 internal audit plan.

2. SUMMARY OF PROGRESS AGAINST THE PLAN

2.1 The 2015/16 internal audit plan is included in Appendix 1 with the status of the work as at 11 September 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	16
Working Papers Created	4
Field Work Started	22
Field Work Ended	4
Manger Review	2
Final Report Issued	15
Total	<u>63</u>

2.2 The performance target for 2015/16 is to have 95% of the audits in the plan to be either closed or with the final report released by 31 March 2016. 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 11 September 2015 was **23.81%** - out of **63** individual audits contained in the 2015/16 plan, **15** had been released in a finalised version.

3. RECOMMENDATION

3.1 The Committe is asked to note the contents of this report as an update on progress against the 2015/16 audit plan and offer comments thereon and accept the report.



Internal Audit Plan 2015/16

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
CORPORATE						
1-CORFF-02/2016	Use of Consultants	20.00	0.00	20.00	15.78	Field Work Complete
1-CORFF-09/2016	Supporting Ffordd Gwynedd Reviews	20.00	0.00	20.00	1.09	Planned
1-CORFF-12/2016	Awareness of Whistleblowing Policy - Manual Workers	25.00	0.00	25.00	1.45	Field Work Started
1-CORFF-14/2016ccy	First Aid Payments	7.00	0.00	7.00	7.72	Final Report Issued
1-CPGV-01/2016cor	Corporate Assessment	25.00	0.00	25.00	5.91	Field Work Started
1-CPGV-01/2016lle	Officers Gifts and Hospitality - High-Risk Services	15.00	0.00	15.00	4.77	Field Work Started
1-CPGV-02/2016	Proactive Prevention of Fraud and Corruption	20.00	0.00	20.00	4.45	Field Work Started
2-ADN-CGC-DPA/2016	Information Governance - Data Protection Act	15.00	0.00	15.00	4.41	WP Created
2-ADN-X-GRANT/2016	Various Grants	20.00	0.00	20.00	1.05	Planned
AO-ARL-05/2016	National Fraud Initiative	50.00	0.00	50.00	23.45	Field Work Started
AW-TG-12/2016def	Removing Leavers from IT systems	15.00	0.00	15.00	16.82	Final Report Issued
AW-TG-12/2016tg	IT System Security	30.00	0.00	30.00	0.38	Planned
EDUCATION						
Resources						
4-DAT-X-ADD/2016eig	Education Improvement Grant for Schools	20.00	0.00	20.00	0.47	Planned
4-DAT-X-ADD/2016par	Gwynedd and Anglesey Learning Partnership Grant	10.00	0.00	10.00		Planned
EADDA03/2016	Communication with Schools	10.00	0.00	10.00	13.53	Final Report Issued
Across the department						
EADDA06/2016hlon	New Hafod Lon School	15.00	0.00	15.00	0.47	Planned
Catering						
M-GMG-A04/2016	School Catering	20.00	0.00	20.00	4.33	Field Work Started
GwE						
4-GWE/2016	GwE	20.00	0.00	20.00		Planned
Schools						
EADDA18/2016dol	Ysgol Gynradd Dolgellau	5.00	0.00	5.00	9.43	Final Report Issued
EADDA35/2016	Schools General	10.00	0.00	10.00	1.87	Planned

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
EADDDAY4007/2016	Ysgol Dyffryn Nantlle	8.00	0.00	8.00	12.22	Final Report Issued
EADDDAYC/2016a	Schools - Governance	20.00	0.00	20.00	11.49	Manager Review
EADDDAYC/2016b	Workforce Modelling	17.00	0.00	17.00	6.11	Field Work Started
NORTH AND MID WALES TRUNK ROAD AGENCY						
3-AMG-ACGC/2016	North and Mid Wales Trunk Road Agency	50.00	0.00	50.00	62.77	Field Work Started
CORPORATE SUPPORT						
Democracy						
BB-YSG-18/2016	Member Training and Development	10.00	0.00	10.00	0.31	Planned
BE-POL-14/2016	Chairman's Fund	5.00	0.00	5.00	7.58	Final Report Issued
Health and Safety						
BC-PER-02/2016	Schools - Health and Safety of school trips	20.00	0.00	20.00	0.34	Planned
FINANCE						
Financial						
AD-DY-01/2016	Debtors System - Review of Key Controls	12.00	0.00	12.00	0.45	WP Created
AE-TAL-01/2016kc	Payments System - Review of Key Controls	12.00	0.00	12.00	3.41	WP Created
Accountancy						
AN-ACY-02/2016kc	MAS - Review of Key Controls	10.00	0.00	10.00	10.38	Final Report Issued
AN-ACY-02/2016kcx	MAS including Debtors amd Payments - Closure 2014-15	8.00	0.00	8.00	10.62	Final Report Issued
AN-ACY-13/2016kc	Bank Reconciliation - Review of Key Controls	10.00	0.00	10.00	0.73	WP Created
AN-ACY-13/2016kcx	Bank Reconciliation - Closure 2014-15	5.00	0.00	5.00	6.34	Final Report Issued
Pensions and Payroll						
AL-CYF-01/2016kc	Payroll System - Review of Key Controls	12.00	0.00	12.00	3.16	Field Work Started
AL-CYF-01/2016kcx	Payroll System - Closure 2014-15	5.00	0.00	5.00	5.05	Final Report Issued
AP-PEN-01/2016	Pension Fund - Review of Key Controls	10.00	0.00	10.00	2.77	Field Work Started
Revenue						
AB-BD-01/2016dhp	Discretionary Housing Payments	10.00	0.00	10.00		Planned
AB-BD-01/2016kc	Benefits - Review of Key Controls	10.00	0.00	10.00	1.70	Field Work Started
AB-BD-01/2016kcx	Revenues System - Closure 2014-15	10.00	0.00	10.00	10.76	Final Report Issued
AC-TR-01/2016ipo	Council Tax System - iConnect	10.00	0.00	10.00		Planned

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
AC-TR-01/2016kc	Council Tax - Review of Key Controls	8.00	0.00	8.00	2.09	Field Work Started
AC-TR-11/2016	NNDR - Review of Key Controls	8.00	0.00	8.00	6.70	Field Work Started
Information Technology						
AW-TG-06/2016	Siebel - eFinancials Interface	10.00	0.00	10.00	5.55	Final Report Issued
ECONOMY AND COMMUNITY						
Community Regeneration						
EADDZ-01/2016	Welsh Church Fund	5.00	0.00	5.00		Planned
Leisure						
E-DGO-01/2016	Leisure Centres - Income Collection	20.00	0.00	20.00	30.27	Field Work Complete
Major Projects						
DDAT-AH-01/2016	Sailing Academy	15.00	0.00	15.00	15.49	Field Work Started
ADULTS, HEALTH AND WELLBEING						
Across the department						
5-GOF-GCY-GC/2016	Home Care	25.00	0.00	25.00	2.64	Field Work Started
GCC-03/2016	Governance of collaborations with 3rd Sector	20.00	0.00	20.00	15.45	Field Work Started
GRH-GW04/2016	Care Worker Training Programmes	20.00	0.00	20.00	1.93	Planned
Community Care						
GDAPR-GC04/2016	Travelling Costs of Community Care Workers	15.00	0.00	15.00	12.93	Final Report Issued
Adults						
GDAPR-H03/2016	Validity of Invoices from Private Providers	20.00	0.00	20.00	15.33	Final Report Issued
GGWAS-C01/2016	Changes to ILF	15.00	0.00	15.00	1.22	Planned
Residential and Day						
5-GOF-CART1341/2016	Plas y Don, Pwllheli	12.00	0.00	12.00	10.98	Field Work Complete
5-GOF-CART1345/2016	Plas Hedd, Bangor	12.00	0.00	12.00	10.64	Field Work Started
5-GOF-CART1350/2016	Hafod Mawddach, Barmouth	12.00	0.00	12.00	7.43	Field Work Started
5-GOF-CART1356/2016	Cefn Rodyn, Dolgellau	12.00	0.00	12.00	17.96	Manager Review
GDAPR-H01/2016	Charges on Properties of Home Residents	10.00	0.00	10.00	5.99	Final Report Issued

HIGHWAYS AND MUNICIPAL

Fleet

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
PGW-TR-02/2016	Maintenance of buildings and sites	10.00	0.00	10.00	9.16	Field Work Complete
Highways Works						
PPR-CYN-03/2016	Inspections	20.00	0.00	20.00	5.42	Field Work Started
REGULATORY						
Transportation and Street Care						
3-PROJ-TRAF/2016briw	Pont Briwet	15.00	0.00	15.00	1.57	Field Work Started
DDAT-CC-01/2016	Public Transport	25.00	0.00	25.00	11.33	Field Work Started
PPE-P-01/2016	Parking Income	20.00	0.00	20.00	5.72	Field Work Started
GWYNEDD CONSULTANCY						
Buildings and Environmental						
PYM01/2016	Recruitment and Selection	15.00	0.00	15.00		Planned