

COMMITTEE	<b>AUDIT AND GOVERNANCE COMMITTEE</b>
DATE	<b>8 FEBRUARY 2018</b>
TITLE	<b>INTERNAL AUDIT PLAN 2017/18</b>
PURPOSE OF REPORT	<b>TO GIVE THE COMMITTEE AN UPDATE ON PROGRESS AGAINST THE 2017/18 AUDIT PLAN</b>
AUTHOR	<b>LUNED FÔN JONES – AUDIT MANAGER</b>
ACTION	<b>FOR INFORMATION</b>

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**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 26 January 2018, together with the time spent on each project. The status of the work in the operational plan at that date was as follows:

<b>Audit Status</b>	<b>Number</b>
Planned	6
Working Papers Created	1
Field Work Started	8
Field Work Completed	1
Manager Review	2
Draft Report	1
Final Report Issued	39
<b>Total</b>	<b>58</b>
Cancelled due to a shortage of resources	<b>12</b>
Audits cancelled to undertake others	<b>1</b>

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 26 January 2018 was **67.24%** - out of **58** individual audits contained in the 2017/18 plan, **39** had been released in a finalised version.

### **3. AMENDMENTS TO THE PLAN**

3.1 Due to a further four-month absence of one member of the Internal Audit Service, it is inevitable to cancel audits equivalent to 57 working days. In addition, in the original audit plan, a provision of 8 days was made for professional training. By now, three of the Senior Auditors attend training that will lead to a professional qualification. Up to now, 60 days have been spent on professional training and a further 24 is projected until the end of the current financial year. This means that the total resources available have fallen equivalent to 133 days and to that end the following audits have been selected not to be carried out along with an explanation for the decision:

- Culture and Conduct (*Corporate*) - 15 days. Managers are in the process of being trained on the "Ffordd Gwynedd" principles and it will take some time for those principles to take root and come to fruition across all levels of the organisation, hence it was decided that it was not timely to conduct the review.
- Awareness of the Whistleblowing Policy – Primary and Secondary (*Education*) – 20 days. The Schools Senior Manager stated that the policy is in draft form only and that it is necessary to ensure that the policy does not contravene the Regional Grievance Policy for Schools prior to the policy being circulated to the schools.
- GwE Business Arrangements (*Education*) – 20 days. The scope of this audit included a review on individuals' employment status. A specific audit on employment status and IR35 implications is included in the Draft Audit Plan 2018/19.
- Licensing (*Environment*) – 8 days. The audit will be carried out early in the 2018/18 financial year.
- IT System Security (*Finance/Corporate*) – 30 days. The external supplier assisting Internal Audit to conduct IT reviews failed to carry out the reviews due to ill health. The Audit Manager will test the market for a provider in the near future.
- Caernarfon Waterfront and Town Centre Regeneration Initiative – Governance Arrangements – included in the 2018/19 audit plan.
- Care and Support Plans (Children) under Part 4 Social Services and Wellbeing Act (Wales) 2014 – included in the 2018/19 audit plan.

### **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
<b>CORPORATE</b>						
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	0.61	Planned
1-CORFF-09/2018/002	Learning and Development Integrated System	10.00	0.00	10.00	9.41	Draft Report Issued
1-CORFF-11/2018	Obtaining References, Proof of Identity and Evidence of Qualifications	15.00	0.00	15.00	12.96	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	21.31	Final Report Issued
1-CORFF-19/2018/002	Safeguarding Arrangements – Establishments	4.00	0.00	4.00	3.96	Final Report Issued
1-CPGV-01/2018	Culture and Conduct	15.00	0.00	15.00		Cancelled
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	3.86	Final Report Issued
AO-ARL-05/2018	National Fraud Initiative	40.00	0.00	40.00	20.51	Field Work Started
<b>EDUCATION</b>						
<b>Resources</b>						
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	10.73	Final Report Issued
4-DAT-X-ADD/2018GGA	Education Improvement Grant for Schools	15.00	0.00	15.00	14.99	Final Report Issued
4-DAT-X-ADD/2018o16	Post-16 provision in Schools Grant	3.00	0.00	3.00	2.91	Final Report Issued
EADDA03/2018	Awareness of the Whistleblowing Policy – Primary and Secondary	25.00	0.00	25.00	4.82	Cancelled
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

<b>Audit Code</b>	<b>Audit Name</b>	<b>Original Plan</b>	<b>Adjustment</b>	<b>Revised Plan</b>	<b>Actual Days</b>	<b>Audit Status</b>
<b>GwE</b>						
4-GWE/2018	Business Arrangements	20.00	0.00	<b>20.00</b>		Cancelled
<b>Schools</b>						
EADDA21/2018	School Meals Income	20.00	-12.00	<b>8.00</b>	<b>0.54</b>	Planned
EADDA35/2018	Schools - General	10.00	0.00	<b>10.00</b>	<b>1.03</b>	Field Work Started
<b>ENVIRONMENT</b>						
<b>Public Protection</b>						
2ADN-GGYC-GYC/2018bw	Food Hygiene	8.00	0.00	<b>8.00</b>	<b>4.72</b>	Field Work Started
BB-YSG-11/2018	Licensing	8.00	0.00	<b>8.00</b>		Cancelled
<b>Council Land and Property</b>						
BA-EID-04/2018	Smallholdings	8.00	0.00	<b>8.00</b>	<b>4.05</b>	Field Work Started
BA-EID-05/2018	School Schemes – Ysgol Glancegin	10.00	0.00	<b>10.00</b>	<b>8.73</b>	Field Work Started
<b>Transportation and Street Care</b>						
DDAT-CC-01/2018	Concessionary Fares	8.00	0.00	<b>8.00</b>	<b>8.97</b>	Final Report Issued
PPE-P-01/2018	Car Park Income	0.00	15.00	<b>15.00</b>	<b>9.87</b>	Field Work Started
<b>NORTH AND MID WALES TRUNK ROAD AGENCY</b>						
3-AMG-ACGC/2018	Health and Safety	25.00	0.00	<b>25.00</b>		Cancelled
<b>CORPORATE SUPPORT</b>						
<b>Democracy</b>						
BB-YSG-18/2018	Training New Members	10.00	0.00	<b>10.00</b>	<b>9.18</b>	Final Report Issued
<b>FINANCE</b>						
<b>Across the department</b>						
AW-TG-12/2018tg	IT System Security	30.00	0.00	<b>30.00</b>		Cancelled
<b>Financial</b>						
AD-DY-01/2018	Debt Recovery Arrangements	15.00	0.00	<b>15.00</b>	<b>13.49</b>	Final Report Issued
<b>Accountancy</b>						
AN-ACY-10/2018	Precepts	5.00	0.00	<b>5.00</b>	<b>7.42</b>	Final Report Issued
<b>Pensions and Payroll</b>						
AP-PEN-01/2018	Pension Fund	15.00	0.00	<b>15.00</b>	<b>1.78</b>	Planned

<b>Audit Code</b>	<b>Audit Name</b>	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
<b>Revenue</b>						
AB-BD-01/2018kc	Benefits – Review of Key Controls	12.00	0.00	12.00	8.86	Field Work Started
AC-TR-01/2018	Council Tax System - Advantage Digital Portal	10.00	0.00	10.00		Cancelled
<b>ECONOMY AND COMMUNITY</b>						
<b>Community Regeneration</b>						
EADDZ-01/2018	Welsh Church Fund	5.00	0.00	5.00		Cancelled
<b>Record offices, museums and the arts</b>						
EDIW-MU-03/2018/001	Storiol – Closing the Project	5.00	0.00	5.00	0.14	Planned
EDIW-MU-03/2018/002	Storiol – Unannounced Visit	1.00	0.00	1.00	0.91	Final Report Issued
<b>Leisure</b>						
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
<b>Maritime and country parks</b>						
EHAMM-03/2018	Victoria Dock	10.00	0.00	10.00	9.31	Manager Review
<b>Strategy and development Programmes</b>						
DDAT-AD-02/2018	Caernarfon Waterfront and Town Centre Regeneration Initiative – Governance Arrangements	15.00	0.00	15.00		Cancelled
<b>ADULTS, HEALTH AND WELLBEING</b>						
<b>Business</b>						
GRH-CD01/2018	Commissioning Arrangements	30.00	0.00	30.00		Cancelled
<b>Supporting People</b>						
GDAPR-SP01/2018	Supporting People Grant	15.00	0.00	15.00	12.26	Final Report Issued
<b>Adults</b>						
GGWAS-H07/2018tel	Teleofal	10.00	0.00	10.00	1.42	Planned
<b>Residential and Day</b>						
5-GOF-CART1333/2018	Plas Maesincla, Caernarfon	12.00	0.00	12.00	12.27	Final Report Issued

<b>Audit Code</b>	<b>Audit Name</b>	<b>Original Plan</b>	<b>Adjustment</b>	<b>Revised Plan</b>	<b>Actual Days</b>	<b>Audit Status</b>
5-GOF-CART1338/2018	Plas Hafan, Nefyn	12.00	0.00	<b>12.00</b>	<b>11.51</b>	Final Report Issued
5-GOF-CART1339/2018	Plas Ogwen, Bethesda	12.00	0.00	<b>12.00</b>	<b>12.08</b>	Final Report Issued
GDARP-D07/2018	Housing Support	15.00	0.00	<b>15.00</b>		Planned
GDARP-D08/2018/tm	Tan y Marian	10.00	0.00	<b>10.00</b>	<b>10.19</b>	Final Report Issued
GDARP-D08/2018/yf	Y Frondeg	10.00	0.00	<b>10.00</b>	<b>4.38</b>	Field Work Started
GGWAS-D11/2018	Adult Placement Scheme (Shared Lives Scheme)	15.00	0.00	<b>15.00</b>	<b>1.73</b>	Cancelled
<b>CHILDREN AND FAMILY SUPPORT</b>						
<b>Children and Families</b>						
5-GOF-X-PL/2018/001	Families First Grant	0.00	12.00	<b>12.00</b>	<b>11.96</b>	Final Report Issued
5-GOF-X-PL/2018/002	Childcare Proposal Grant	0.00	12.00	<b>12.00</b>	<b>13.41</b>	Final Report Issued
GGWAS-P05/2018	Arrangements for Children Leaving Care	20.00	0.00	<b>20.00</b>	<b>7.19</b>	WP Created
GGWAS-PLANT8/2018	Care and Support Plans (Children) under Part 4 – Social Services and Wellbeing Act (Wales) 2014	20.00	0.00	<b>20.00</b>	<b>1.76</b>	Cancelled
<b>HIGHWAYS AND MUNICIPAL</b>						
<b>Fleet</b>						
PGW-TR-02/2018	Depots	15.00	0.00	<b>15.00</b>	<b>13.50</b>	Final Report Issued
<b>Waste Management and Streets</b>						
PBW-10/2018/001	Recycling Targets	10.00	0.00	<b>10.00</b>	<b>8.84</b>	Field Work Complete
PBW-10/2018/002	Garden Waste Collection	15.00	0.00	<b>15.00</b>	<b>15.49</b>	Final Report Issued
<b>HOUSING</b>						
<b>Rent and Housing Management</b>						
T-TAI-T01/2018	Housing Waiting List	12.00	0.00	<b>12.00</b>	<b>12.00</b>	Final Report Issued
<b>GWYNEDD CONSULTANCY</b>						
<b>Buildings and Environmental</b>						
PYM01/2018	Employment Status	10.00	0.00	<b>10.00</b>	<b>8.18</b>	Final Report Issued
<b>Across the department</b>						
PYMG-CON/2018	Accreditations	15.00	-15.00	<b>0.00</b>		Cancelled