

COMMITTEE	AUDIT AND GOVERNANCE COMMITTEE
DATE	27 SEPTEMBER 2018
TITLE	INTERNAL AUDIT PLAN 2018/19
PURPOSE OF REPORT	TO GIVE THE COMMITTEE AN UPDATE ON PROGRESS AGAINST THE 2018/19 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 2018/19 Internal Audit Plan.

2. SUMMARY OF PROGRESS AGAINST THE PLAN

2.1 The 2018/19 internal audit plan is included in Appendix 1 with the status of the work as at 14 September 2018 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	22
Working Papers Created	4
Field Work Started	13
Draft Report	2
Final Report Issued	14
Total	55
Cancelled	1

2.2 The service aims to have 95% of the audits in the plan to be either closed or with the final report released by 31 March 2019. 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 14 September 2018 was **25.45%** - out of **55** individual audits contained in the 2018/19 plan, **14** had been released in a finalised version.

3. AMENDMENTS TO THE PLAN

- 3.1 The days allocated to for the audit of “Leisure Centres” in the original plan have been assigned to four individual leisure centres.
- 3.2 Ten days had been allocated to the audit “Council Tax System – One Digital Portal”, but following initial discussions with the Taxation Manager, it became apparent that the project was not yet matured enough. Therefore, it was decided to transfer the 10 days to conduct an audit of “Council Tax – Refunds”.
- 3.3 A request was received from a Senior Accountant for Internal Audit to conduct an audit of the school uniform grant claim for 2017/18. The school uniform grant as a hypothecated grant has now ceased. Six days have been allocated to the “School Uniform Grant”.

4. RECOMMENDATION

- 4.1 The Committee is asked to note the contents of this report as an update on progress against the 2018/19 audit plan, and offer comments thereon and accept the report.



Internal Audit Plan 2018/19

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
CORPORATE						
1-CORFF-09/2019	Supporting Ffordd Gwynedd Reviews	20.00	0.00	20.00	4.04	Planned
1-CORFF-19/2019/001	Safeguarding Arrangements - Domestic Abuse	15.00	0.00	15.00	9.34	Final Report Issued
1-CORFF-19/2019/002	Safeguarding Arrangements – Establishments	4.00	0.00	4.00	3.57	Field Work Started
1-CPGV-02/2019	Proactive Prevention of Fraud and Corruption	20.00	0.00	20.00	3.72	Planned
2-ADN-CGC-DPA/2019cy	Information Management - Establishments	6.00	0.00	6.00	0.15	Field Work Started
2-ADN-CGC-DPA/2019dp	General Data Protection Regulations	15.00	0.00	15.00	12.85	Field Work Started
AO-ARL-05/2019	National Fraud Initiative	40.00	0.00	40.00	5.81	Field Work Started
EDUCATION						
Resources						
4-DAT-X-ADD/2019/gy	School Uniform Grant	0.00	6.00	6.00	6.11	Final Report Issued
4-DAT-X-ADD/2019GAD	Pupil Development Grant	10.00	0.00	10.00	9.81	Final Report Issued
4-DAT-X-ADD/2019GGA	Education Improvement Grant for Schools	15.00	0.00	15.00	12.96	Final Report Issued
4-DAT-X-ADD/2019oI16	Post-16 provision in Schools Grant	3.00	0.00	3.00	0.45	Planned
EADDA03/2019/001	Awareness of the Whistleblowing Policy – Primary and Secondary	25.00	0.00	25.00	1.91	Planned
EADDA03/2019/002	School Admissions	15.00	0.00	15.00	14.24	Final Report Issued
EADDA04/2019/IR35	Employment Status IR35	30.00	0.00	30.00	9.73	WP Created
Across the department						
EADDA06/2019	TRAC Project	15.00	0.00	15.00	0.41	Planned
GwE						
4-GWE/2019/IR35	GwE - Employment Status IR35	30.00	0.00	30.00	6.51	Field Work Started
Schools						
EADDA35/2019	Schools - General	10.00	0.00	10.00	0.36	Field Work Started
ENVIRONMENT						
Public Protection						
2ADN-GGYC-GYC/2019dp	Pest Control	12.00	0.00	12.00	2.54	Field Work Started

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
BB-YSG-11/2019	Licensing Arrangements	8.00	0.00	8.00	0.54	Planned
Council Land and Property						
BA-EID-02/2019	Property Repair and Maintenance	15.00	0.00	15.00		Planned
Transportation and Street Care						
DDAT-CC-01/2019	Public Transport	12.00	0.00	12.00	3.86	WP Created
FINANCE						
Across the department						
AW-TG-12/2019	Systems - Patch Management	12.00	0.00	12.00	10.01	Field Work Started
Accountancy						
AN-ACY-02/2019	Interfaces with the Financial Ledger	20.00	0.00	20.00	2.96	WP Created
Pensions and Payroll						
AP-PEN-07/2019	Contribution from Employers	25.00	0.00	25.00	2.10	Planned
Revenue						
AB-BD-01/2019kc	Benefits – Review of Key Controls	12.00	0.00	12.00	0.99	Field Work Started
AC-TR-01/2019	Council Tax System - One Digital Portal	10.00	-10.00	0.00	0.54	Cancelled
AC-TR-01/Ad/2019	Council Tax - Refunds	0.00	10.00	10.00	1.15	WP Created
AC-TR-07/2019	Council Tax Debt Suspension and Write-Off	10.00	0.00	10.00	11.09	Final Report Issued
AC-TR-11/2019	Business Rates – Valuation List	6.00	0.00	6.00	5.73	Final Report Issued
Information Technology						
AW-TG-05/2019	Disposal of IT Equipment	8.00	0.00	8.00		Planned
AW-TG-08/2019	IT Disaster Recovery Arrangements	10.00	0.00	10.00	2.78	Planned
AW-TG-17/2019	Software Licences	10.00	0.00	10.00	0.41	Planned
ECONOMY AND COMMUNITY						
Community Regeneration						
EADDZ-01/2019	Welsh Church Fund	3.00	0.00	3.00		Planned
Leisure						
EHAMAC6401/2019	Arfon Leisure Centre	0.00	10.00	10.00	10.50	Final Report Issued
EHAMAC6406/2019	Plas Ffrancon Leisure Centre	0.00	10.00	10.00	9.97	Draft Report Issued
EHAMAC6421/2019	Glaslyn Leisure Centre	0.00	10.00	10.00	7.73	Field Work Started

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
EHAMAC6442/2019	Penllyn Leisure Centre	0.00	10.00	10.00	10.78	Draft Report Issued
Maritime and country parks						
EHAMT-01/2019	Income Collection - Beaches and Country Parks	10.00	0.00	10.00	10.08	Final Report Issued
Strategy and development Programmes						
DDAT-AD-02/2019	Caernarfon Waterfront and Town Centre Regeneration Initiative – Governance Arrangements	15.00	0.00	15.00		Planned
DDAT-AD-05/2019	North Wales Growth Board	15.00	0.00	15.00		Planned
ADULTS, HEALTH AND WELLBEING						
Across the department						
5-GOF-GCY-ARALW/2019	On-call and Emergency Arrangements	15.00	0.00	15.00	0.53	Planned
GRH-GW01/2019ab	Social Services Annual Report	8.00	0.00	8.00	2.43	Planned
Business						
GRH-CD01/2019	Commissioning Arrangements	30.00	0.00	30.00		Planned
Supporting People						
GDAPR-SP01/2019	Adult Placement Scheme (Shared Lives Scheme)	15.00	0.00	15.00	2.65	Field Work Started
Community Care						
GDAPR-GC04/2019	Home Care - Travelling Costs	15.00	0.00	15.00	14.23	Final Report Issued
Residential and Day						
5-GOF-CART1341/2019	Plas y Don	12.00	0.00	12.00	11.49	Final Report Issued
5-GOF-CART1345/2019	Plas Hedd	12.00	0.00	12.00	12.58	Final Report Issued
5-GOF-CART1350/2019	Hafod Mawddach	12.00	0.00	12.00	12.14	Final Report Issued
5-GOF-CART1356/2019	Cefn Rodyn	12.00	0.00	12.00	12.27	Final Report Issued
Private Sector Housing						
T-TAI-G06/2019	Disabled Facilities Grant	15.00	0.00	15.00	7.89	Field Work Started
T-TAI-G10/2019	Houses into Homes Scheme	12.00	0.00	12.00	1.69	Planned
CHILDREN AND FAMILY SUPPORT						
Children and Families						
5-GOF-X-PL/2019	Grants	20.00	0.00	20.00		Planned
GGWAS-PLANT8/2019	Care and Support Plans (Children) under Part 4 – Social Services and Wellbeing Act (Wales) 2014	20.00	0.00	20.00		Planned

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
HIGHWAYS AND MUNICIPAL						
Fleet						
PGW-TR-02/2019	Diesel Tanks and Disel Management	15.00	0.00	15.00	2.30	Field Work Started
Waste Management and Streets						
3-AMG-GORF/2019	Street Enforcement	12.00	0.00	12.00	0.23	Planned
GWYNEDD CONSULTANCY						
Across the department						
PYMG-CON/2019	Flood Management	15.00	0.00	15.00	4.39	Planned