

COMMITTEE	AUDIT AND GOVERNANCE COMMITTEE
DATE	28 NOVEMBER 2019
TITLE	INTERNAL AUDIT PLAN 2019/20
PURPOSE OF REPORT	TO GIVE THE COMMITTEE AN UPDATE ON PROGRESS AGAINST THE 2019/20 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 2019/20 Internal Audit Plan.

2. SUMMARY OF PROGRESS AGAINST THE PLAN

2.1 The 2019/20 internal audit plan is included in Appendix 1 with the status of the work as at 15 November 2019 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	11
Working Papers Created	5
Field Work Started	15
Field Work Completed	2
Awaiting Review	1
Draft Report	2
Final Report Issued	18
Total	54
Cancelled	14

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 2020. 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 November 2019 was **33.33%** - out of **54** individual audits contained in the 2019/20 plan, **18** had been released in a finalised version.

3. AMENDMENTS TO THE PLAN

3.1 The following audits have been added to the plan:

- Use of P6 Forms – Adults, Health and Wellbeing– 10 days
- Absence Management – Social Services – 10 days

Amendments are also required to reflect the following:

- Terminating Temporary Auditor Post – 30 days
- Maternity Leave – 75 days

3.2 To reflect the above in the Annual Plan, it was decided to prioritise the audits in the plan based on risk and it was concluded that the following audits would be cancelled:

- Learning Disabilities – Day Centres – a substantial amount of work has been undertaken over recent years involving the arrangements at y Frondeg, Caernarfon and Tan y Marian, Pwllheli. As a result, it is believed that this audit can be delayed until the financial year 2020/21.
- Value for Money – 20 days- work commenced on the arrangements in respect of leasing photocopiers in school, but were informed by the Education Department that a project in this area is already underway.
- Staff Development Module – 8 days – the module is already live but further developments are in progress.
- STEM Gogledd – 8 days – it is considered premature to conduct an audit in this area as the plan is in its infancy.
- Accreditations (North and Mid Wales Trunk Road Agency) – 15 days – this area is now considered to be low risk following re-structuring within the Agency with a specific officer undertaking quality assurance duties.
- Council Tax – Self-service - 10 days – this is a part of a wider development in providing self-service facilities to the public.
- Post-16 Travelling Costs – 12 days - a Post-16 Travelling Policy was introduced in September 2019, hence it is considered premature to undertake an audit.

4. RECOMMENDATION

4.1 The Committee is asked to note the contents of this report as an update on progress against the 2019/20 audit plan, and offer comments thereon and accept the report.



Internal Audit Plan 2019/2020

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
CORPORATE						
1-CORFF-08/2020	Value for Money	20.00	0.00	20.00	1.95	Cancelled
1-CORFF-09/2020/001	Supporting Ffordd Gwynedd Reviews	20.00	0.00	20.00	4.14	Field Work Started
1-CORFF-09/2020/002	Women in Leadership	5.00	0.00	5.00	0.14	Planned
1-CORFF-09/2020/003	Staff Development Module	8.00	0.00	8.00		Cancelled
1-CORFF-11/2020	Overtime	25.00	0.00	25.00	12.26	Field Work Started
1-CORFF-13/2020	Travelling Expenses - Self-service	5.00	0.00	5.00	4.96	Final Report Issued
1-CORFF-15/2020/001	The 5 Ways of Working	0.00	30.00	30.00	6.82	WP Created
1-CORFF-19/2020/001	Safeguarding Arrangements	15.00	0.00	15.00	0.54	Planned
1-CORFF-19/2020/002	Safeguarding Arrangements - Establishments	4.00	0.00	4.00	0.47	Field Work Started
1-CPGV-01/2020/001	Culture and Ethics	15.00	0.00	15.00	9.57	Field Work Started
1-CPGV-01/2020/002	Customer Relationship Monitoring	10.00	0.00	10.00		Cancelled
1-CPGV-02/2020	Proactive Prevention of Fraud and Corruption and the National Fraud Initiative	40.00	0.00	40.00	9.55	Field Work Started
2-ADN-CGC-DPA/2020cy	Information Management - Establishments	6.00	0.00	6.00	1.09	Field Work Started
Communications						
BD-PW-03/2020	Use and Control of Social Media	8.00	0.00	8.00	11.54	Final Report Issued
EDUCATION						
Resources						
4-DAT-X-ADD/2020GDD	Pupill Development Grant	10.00	0.00	10.00	11.19	Final Report Issued
4-DAT-X-ADD/2020GGA	Regional Consortia School Improvement Grant	15.00	0.00	15.00	15.31	Final Report Issued
4-DAT-X-ADD/2020o16	Post-16 provision in Schools Grant	3.00	0.00	3.00		Planned
4-DAT-X-ADD/2020TC	Post-16 Budgeting Arrangements	10.00	0.00	10.00		Cancelled
GwE						
4-GWE/2020	GwE – Travelling Costs	20.00	0.00	20.00	7.74	WP Created
Schools						
EADDA16/2020	Appointment and Cost of Supply Teachers - Secondary	25.00	0.00	25.00	23.31	Field Work Complete
EADDA18/2020	Trust Funds	5.00	0.00	5.00	2.77	Field Work Started

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
EADDA32/2020	School Funds	20.00	0.00	20.00		Planned
EADDA35/2020	Schools - General	5.00	0.00	5.00	0.92	Field Work Started
EADDAY7002/2020	Ysgol Pendalar	12.00	0.00	12.00	11.51	Draft Report Issued
EADDAY7010/2020	Ysgol Hafod Lon	12.00	0.00	12.00	10.55	WP Created
ENVIRONMENT						
Planning						
DCYN-RD-01/2020	Section 106 Agreements	15.00	0.00	15.00	16.18	Final Report Issued
Council Land and Property						
BA-EID-04/2020	Smallholdings	15.00	0.00	15.00		Cancelled
BA-EID-05/2020	Category Management	15.00	0.00	15.00	2.20	Cancelled
Transportation and Street Care						
DDAT-CC-01/2020	Transport - Post-16 Travelling Costs	12.00	0.00	12.00		Cancelled
PPR-RS-03/2020	Road Safety Unit	8.00	0.00	8.00	7.70	Field Work Started
Countyside and Access UNit						
4-AMG-X-GRANT/2020	AONB Grant	10.00	0.00	10.00	10.26	Final Report Issued
NORTH AND MID WALES TRUNK ROAD AGENCY						
3-AMG-ACGC/2020	Accreditations	15.00	0.00	15.00		Cancelled
FINANCE						
Across the department						
AW-TG-12/2020	IT Systems	30.00	-15.00	15.00		Planned
AW-TG-12/2020/001	Exit Interviews	0.00	15.00	15.00	13.47	Field Work Started
Financial						
AE-TAL-01/2020	Payments System - Change in Standing Data	10.00	0.00	10.00	11.70	Final Report Issued
Accountancy						
AN-ACY-08/2020/001	Harbours Statement of Accounts 2018-19	0.00	4.00	4.00	3.82	Final Report Issued
AN-ACY-08/2020/002	Joint Planning Policy Committee Statement of Accounts 2018-19	0.00	4.00	4.00	4.07	Final Report Issued
AN-ACY-08/2020/003	North Wales Economic Ambition Board Statement of Accounts 2018-19	0.00	4.00	4.00	3.77	Final Report Issued
AN-ACY-13/2020	Banc Reconciliation	20.00	0.00	20.00		Planned

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
Revenue						
AB-BD-01/2020cc	Universal Credit	15.00	0.00	15.00	15.24	Final Report Issued
AB-BD-01/2020kc	Benefits – Review of Key Controls	12.00	0.00	12.00	10.81	Field Work Started
AC-TR-01/2020	Council Tax - Self-service	10.00	0.00	10.00		Cancelled
ECONOMY AND COMMUNITY						
Community Regeneration						
EADDZ-01/2020	Welsh Church Fund	3.00	0.00	3.00	1.08	Field Work Started
Across the department						
DDAT-CON-01/2020	Llanbedr Project	15.00	0.00	15.00		Cancelled
Record offices, museums and the arts						
EDIW-MU-01/2020/001	Lloyd George Museum Accounts	5.00	0.00	5.00	5.07	Final Report Issued
Business support						
DDAT-AD-04/2020/001	ARFOR	8.00	0.00	8.00	2.76	Field Work Started
DDAT-AD-04/2020/002	STEM Gogledd	8.00	0.00	8.00		Cancelled
Maritime and country parks						
EHAMM-02/2020	Harbours - Health and Safety	5.00	0.00	5.00	5.24	Field Work Complete
EHAMZ-01/2020	Parc Padarn Safety Measures	3.00	0.00	3.00	2.20	Field Work Started
Strategy and development Programmes						
DDAT-AD-05/2020	North Wales Economic Ambition Board	15.00	0.00	15.00		Cancelled
ADULTS, HEALTH AND WELLBEING						
Across the department						
5-GOF-GCY/2020/01	Use of P6 Forms	0.00	10.00	10.00	0.68	Planned
5-GOF-GCY/2020/02	Absence Management	0.00	10.00	10.00	2.03	Planned
Supporting People						
GDAPR-SP01/2020	Supporting People Grant	15.00	0.00	15.00	14.95	Final Report Issued
Homelessness and Supported Housing						
T-TAI-D01/2020/001	Syrian Refugees Relocation Plan	8.00	0.00	8.00	11.54	Final Report Issued
T-TAI-D01/2020/002	Bed and Breakfast Costs	10.00	0.00	10.00	17.70	Final Report Issued
Residential and Day						

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
5-GOF-CART1340/2020	Plas Pengwaith	12.00	0.00	12.00	14.91	Final Report Issued
5-GOF-CART1344/2020	Plas Gwilym	12.00	0.00	12.00	8.51	Field Work Started
5-GOF-CART1355/2020	Bryn Blodau	12.00	0.00	12.00	13.00	Final Report Issued
5-GOF-CART1357/2020	Llys Cadfan	12.00	0.00	12.00	13.61	Final Report Issued
GGWAS-D04/2020	Learning Disabilities - Day Centres	25.00	0.00	25.00		Cancelled

CHILDREN AND FAMILY SUPPORT

Children and Families

EADDI01/2020clwb	Youth Club Accounts	8.00	0.00	8.00	7.45	Manager Review
GGWAS-P03/2020	Payments to Foster Carers	12.00	0.00	12.00	15.16	Draft Report Issued
GGWAS-PLANT2/2020	Hafan y Sêr	12.00	0.00	12.00	7.26	WP Created

HIGHWAYS AND MUNICIPAL

Highways Maintenance and Municipal

PZ01/2020	Business Continuity Plans	12.00	0.00	12.00	0.58	Planned
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Municipal Works

M-GMG-C01/2020	Repair and Maintenance of Playing Areas	12.00	0.00	12.00	4.57	WP Created
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Highways Works

PPR-CON-01/2020	Bridges - Work Programme	10.00	0.00	10.00	1.89	Planned
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Waste Management and Streets

3-AMG-TOI/2020	Public Conveniences	12.00	0.00	12.00		Cancelled
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GWYNEDD CONSULTANCY

Across the department

PYMG-CON/2020	Accreditations	15.00	0.00	15.00		Planned
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