

COMMITTEE	<b>AUDIT AND GOVERNANCE COMMITTEE</b>
DATE	<b>13 FEBRUARY 2020</b>
TITLE	<b>INTERNAL AUDIT PLAN 2019/20</b>
PURPOSE OF REPORT	<b>TO GIVE THE COMMITTEE AN UPDATE ON PROGRESS AGAINST THE 2019/20 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 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 31 January 2020 noted, 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	3
Working Papers Created	1
Field Work Started	9
Field Work Completed	2
Awaiting Review	2
Draft Report	3
Final Report Issued	31
<b>Total</b>	<b>51</b>
Cancelled	17

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 31 January 2020 was **60.78%** - out of **51** individual audits contained in the 2019/20 plan, **18** had been released in a finalised version.

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

3.1 It is inevitable to make adjustments to the plan to reflect long term sickness of a Senior Auditor and the time of a Senior Auditor in assisting Snowdonia National Park Authority to close the 2019/20 accounts and establishing budgets for 2020/21.

3.2 To reflect the above in the Annual Plan, it was decided to the following audits would be cancelled:

- Safeguarding Arrangements - 15 days – the services has recently been the subject of a review by Care Inspectorate Wales.
- School Funds – 20 days – following discussions with the Head of Education, it was agreed to increase the number of days for the audit of school funds which will be conducted in 2020/21.
- IT Systems – 15 days – one audit has already been conducted in 2019/20 and a provision of 30 days have been allocated in the 2020/21 plan.

### **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

<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>CORPORATE</b>						
1-CORFF-08/2020	Value for Money	20.00	0.00	<b>20.00</b>	<b>1.95</b>	Cancelled
1-CORFF-09/2020/001	Supporting Ffordd Gwynedd Reviews	20.00	0.00	<b>20.00</b>	<b>4.88</b>	Field Work Started
1-CORFF-09/2020/002	Women in Leadership	5.00	0.00	<b>5.00</b>	<b>3.32</b>	Field Work Complete
1-CORFF-09/2020/003	Staff Development Module	8.00	0.00	<b>8.00</b>		Cancelled
1-CORFF-11/2020	Overtime	25.00	0.00	<b>25.00</b>	<b>18.19</b>	Manager Review
1-CORFF-13/2020	Travelling Expenses - Self-service	5.00	0.00	<b>5.00</b>	<b>4.96</b>	Final Report Issued
1-CORFF-15/2020/001	The 5 Ways of Working	0.00	30.00	<b>30.00</b>	<b>19.68</b>	Field Work Started
1-CORFF-19/2020/001	Safeguarding Arrangements	15.00	0.00	<b>15.00</b>	<b>0.54</b>	Cancelled
1-CORFF-19/2020/002	Safeguarding Arrangements - Establishments	4.00	0.00	<b>4.00</b>	<b>4.09</b>	Draft Report Issued
1-CPGV-01/2020/001	Culture and Ethics	15.00	0.00	<b>15.00</b>	<b>13.85</b>	Manager Review
1-CPGV-01/2020/002	Customer Relationship Monitoring	10.00	0.00	<b>10.00</b>		Cancelled
1-CPGV-02/2020	Proactive Prevention of Fraud and Corruption and the National Fraud Initiative	40.00	0.00	<b>40.00</b>	<b>12.45</b>	Field Work Started
2-ADN-CGC-DPA/2020cy	Information Management - Establishments	6.00	0.00	<b>6.00</b>	<b>5.18</b>	Draft Report Issued
AW-TG-12/2020/001	Arrangements for Returning Equipment	0.00	15.00	<b>15.00</b>	<b>15.05</b>	Final Report Issued
<b>Communications</b>						
BD-PW-03/2020	Use and Control of Social Media	8.00	0.00	<b>8.00</b>	<b>11.54</b>	Final Report Issued
<b>EDUCATION</b>						
<b>Resources</b>						
4-DAT-X-ADD/2020GDD	Pupil Development Grant	10.00	0.00	<b>10.00</b>	<b>11.19</b>	Final Report Issued
4-DAT-X-ADD/2020GGA	Regional Consortia School Improvement Grant	15.00	0.00	<b>15.00</b>	<b>15.31</b>	Final Report Issued
4-DAT-X-ADD/2020o16	Post-16 provision in Schools Grant	3.00	0.00	<b>3.00</b>	<b>2.82</b>	Final Report Issued
4-DAT-X-ADD/2020TC	Post-16 Budgeting Arrangements	10.00	0.00	<b>10.00</b>		Cancelled
<b>GwE</b>						
4-GWE/2020	GwE - Travelling Expenses	20.00	0.00	<b>20.00</b>	<b>10.85</b>	Field Work Started
<b>Schools</b>						
EADDA16/2020	Appointment and Cost of Supply Teachers - Secondary	25.00	0.00	<b>25.00</b>	<b>25.05</b>	Final Report Issued

<b>Audit Code</b>	<b>Audit Name</b>	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
EADDA18/2020	Trust Funds	5.00	0.00	<b>5.00</b>	<b>5.18</b>	Final Report Issued
EADDA32/2020	School Funds	20.00	0.00	<b>20.00</b>		Cancelled
EADDA35/2020	Schools - General	5.00	0.00	<b>5.00</b>	<b>1.19</b>	Field Work Started
EADDAY7002/2020	Ysgol Pendalar	12.00	0.00	<b>12.00</b>	<b>12.05</b>	Final Report Issued
EADDAY7010/2020	Ysgol Hafod Lon	12.00	0.00	<b>12.00</b>	<b>12.18</b>	Final Report Issued
<b>ENVIRONMENT</b>						
<b>Planning</b>						
DCYN-RD-01/2020	Section 106 Agreements	15.00	0.00	<b>15.00</b>	<b>16.18</b>	Final Report Issued
<b>Council Land and Property</b>						
BA-EID-04/2020	Smallholdings	15.00	0.00	<b>15.00</b>		Cancelled
BA-EID-05/2020	Category Management	15.00	0.00	<b>15.00</b>	<b>2.20</b>	Cancelled
<b>Transportation and Street Care</b>						
DDAT-CC-01/2020	Transport - Post-16 Travelling Costs	12.00	0.00	<b>12.00</b>		Cancelled
PPR-RS-03/2020	Road Safety Unit	8.00	0.00	<b>8.00</b>	<b>9.24</b>	Field Work Complete
<b>Countyside and Access UNit</b>						
4-AMG-X-GRANT/2020	AONB Grant	10.00	0.00	<b>10.00</b>	<b>10.26</b>	Final Report Issued
<b>NORTH AND MID WALES TRUNK ROAD AGENCY</b>						
3-AMG-ACGC/2020	Accreditations	15.00	0.00	<b>15.00</b>		Cancelled
<b>FINANCE</b>						
<b>Across the department</b>						
AW-TG-12/2020	IT Systems	30.00	-15.00	<b>15.00</b>		Cancelled
<b>Financial</b>						
AE-TAL-01/2020	Payments System - Change in Standing Data	10.00	0.00	<b>10.00</b>	<b>11.70</b>	Final Report Issued
<b>Accountancy</b>						
AN-ACY-08/2020/001	Harbours Statement of Accounts 2018-19	0.00	4.00	<b>4.00</b>	<b>3.82</b>	Final Report Issued
AN-ACY-08/2020/002	Joint Planning Policy Committee Statement of Accounts 2018-19	0.00	4.00	<b>4.00</b>	<b>4.07</b>	Final Report Issued
AN-ACY-08/2020/003	North Wales Economic Ambition Board Statement of Accounts 2018-19	0.00	4.00	<b>4.00</b>	<b>3.77</b>	Final Report Issued
AN-ACY-13/2020	Banc Reconciliation	20.00	0.00	<b>20.00</b>	<b>0.84</b>	Planned

<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>Revenue</b>						
AB-BD-01/2020cc	Universal Credit	15.00	0.00	<b>15.00</b>	<b>15.38</b>	Final Report Issued
AB-BD-01/2020kc	Benefits – Review of Key Controls	12.00	0.00	<b>12.00</b>	<b>11.97</b>	Field Work Started
AC-TR-01/2020	Council Tax - Self-service	10.00	0.00	<b>10.00</b>		Cancelled
<b>ECONOMY AND COMMUNITY</b>						
<b>Community Regeneration</b>						
EADDZ-01/2020	Welsh Church Fund	3.00	0.00	<b>3.00</b>	<b>3.20</b>	Final Report Issued
<b>Across the department</b>						
DDAT-CON-01/2020	Llanbedr Project	15.00	0.00	<b>15.00</b>		Cancelled
<b>Record offices, museums and the arts</b>						
EDIW-MU-01/2020/001	Lloyd George Museum Accounts	5.00	0.00	<b>5.00</b>	<b>5.07</b>	Final Report Issued
<b>Business support</b>						
DDAT-AD-04/2020/001	ARFOR	8.00	0.00	<b>8.00</b>	<b>5.22</b>	Field Work Started
DDAT-AD-04/2020/002	STEM Gogledd	8.00	0.00	<b>8.00</b>		Cancelled
<b>Maritime and country parks</b>						
EHAMM-02/2020	Harbours - Health and Safety	5.00	0.00	<b>5.00</b>	<b>7.19</b>	Final Report Issued
EHAMZ-01/2020	Parc Padarn Safety Measures	3.00	0.00	<b>3.00</b>	<b>3.26</b>	Final Report Issued
<b>Strategy and development Programmes</b>						
DDAT-AD-05/2020	North Wales Economic Ambition Board	15.00	0.00	<b>15.00</b>		Cancelled
<b>ADULTS, HEALTH AND WELLBEING</b>						
<b>Across the department</b>						
5-GOF-GCY/2020/01	Use of P6 Forms	0.00	10.00	<b>10.00</b>	<b>5.69</b>	Draft Report Issued
5-GOF-GCY/2020/02	Absence Management	0.00	10.00	<b>10.00</b>	<b>7.39</b>	Final Report Issued
<b>Supporting People</b>						
GDAPR-SP01/2020	Supporting People Grant	15.00	0.00	<b>15.00</b>	<b>14.95</b>	Final Report Issued
<b>Homelessness and Supported Housing</b>						
T-TAI-D01/2020/001	Syrian Refugees Relocation Plan	8.00	0.00	<b>8.00</b>	<b>11.54</b>	Final Report Issued
T-TAI-D01/2020/002	Bed and Breakfast Costs	10.00	0.00	<b>10.00</b>	<b>17.70</b>	Final Report Issued
<b>Residential and Day</b>						

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

## **CHILDREN AND FAMILY SUPPORT**

### **Children and Families**

EADDI01/2020clwb	Youth Club Accounts	8.00	0.00	<b>8.00</b>	<b>7.97</b>	Final Report Issued
GGWAS-P03/2020	Payments to Foster Carers	12.00	0.00	<b>12.00</b>	<b>15.16</b>	Final Report Issued
GGWAS-PLANT2/2020	Hafan y Sêr	12.00	0.00	<b>12.00</b>	<b>7.26</b>	WP Created

## **HIGHWAYS AND MUNICIPAL**

### **Highways Maintenance and Municipal**

PZ01/2020	Municipal Vehicles	12.00	0.00	<b>12.00</b>	<b>1.15</b>	Planned
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### **Municipal Works**

M-GMG-C01/2020	Repair and Maintenance of Playing Areas	12.00	0.00	<b>12.00</b>	<b>12.49</b>	Final Report Issued
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### **Highways Works**

PPR-CON-01/2020	Bridges - Work Programme	10.00	0.00	<b>10.00</b>	<b>6.80</b>	Field Work Started
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### **Waste Management and Streets**

3-AMG-TOI/2020	Public Conveniences	12.00	0.00	<b>12.00</b>		Cancelled
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## **GWYNEDD CONSULTANCY**

### **Across the department**

PYMG-CON/2020	Recording and Management of Annual Leave	15.00	0.00	<b>15.00</b>	<b>1.15</b>	Planned
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