

COMMITTEE	AUDIT AND GOVERNANCE COMMITTEE
DATE	11 FEBRUARY 2021
TITLE	INTERNAL AUDIT PLAN 2020/21
PURPOSE OF REPORT	TO GIVE THE COMMITTEE AN UPDATE ON PROGRESS AGAINST THE 2020/21 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 2020/21 Internal Audit Plan.

2. SUMMARY OF PROGRESS AGAINST THE PLAN

2.1 The 2020/21 internal audit plan is included in Appendix 1 with the status of the work as at 31 January 2021 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	5
Working Papers Created	2
Field Work Started	6
Field Work Competed	3
Awaiting Review	1
Closed	1
Final Report Issued	10
Total	28
Cancelled	11

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 2021. 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 2021 was **39.29%** - out of **28** individual audits contained in the 2020/21 plan, **711** had been released in a finalised version/completed.

3. AMENDMENTS TO THE PLAN

3.1 A total of 200 days has been included in the 2020/21 Annual Plan for assisting the Test, Trace and Protect Service which is a programme launched by the Welsh Government with the aim of leading Wales out of the pandemic through enhance health surveillance in the community, effective and extensive contact tracing and support people to self-isolate. Already, over 100 days have been spend assisting this priority 1 service.

3.2 To reflect the above in the Audit Pan, it was inevitable that some audits could not be conducted. Hence, it was decided to modify or cancel the following audits and transfer the days to undertake the work on the Test, Trace and Protect Programme.

Audits	Days	Amendment/Cancelled
Business Arrangements as a result of Covid-19	30	Reduce the days to 20 days
Respond to key issues affecting the internal control environment	30	Reduce the days to 10 days
Business Continuity Plans and Lessons Learned	40	Cancelled
School Funds	30	Cancelled
New Starters <i>(Pensions and Payroll)</i>	12	Cancelled
Risk Assessment Arrangements and Training Programme <i>(Children and Families)</i>	12	Cancelled
Statutory Assessments (AMHP) <i>(Children and Families)</i>	20	Cancelled
Risk Assessments <i>(Highways and Municipal)</i>	20	Cancelled
Budgeting and Expenditure <i>(YGC)</i>	10	Cancelled
Storiell	5	Cancelled
Business Units	12	Cancelled
Beach Management Plan	8	Cancelled
Welsh Church Fund	3	Cancelled

3.3 Traditionally, it would have been customary to plan for the next financial year by reflecting on the risks and challenges of the current year, but this year, that practice if of limited use when planning for 2021/22, therefore it will be inevitable to plan ahead by considering the changes envisaged over the next 12 months.

- 3.4 In accordance with best practice and the Public Sector Internal Audit Standards, the Internal Audit Plan is subject to continuous review to ensure that it remain current and reflects changes in the business environment. This is even more important given the significant and rapid impact of the Covid-19 pandemic on the Council. To this end, the Audit Plan will need to be flexible and constantly reviewed and updated, ideally on a quarterly basis. I believe this is a positive step forward and an opportunity to embrace.
- 3.5 It is inevitable that any audit plan will need to be flexible to be able to respond to emerging high risk developments and issues. Therefore, conducting the above audits (para. 3.2) will be dependent on a timely assessment of risks/priorities and any new developments or risks that emerge during this unstable period. Internal Audit will consult with the relevant Head/Assistant Head/Senior Manager to discuss the audits in the usual manner and the Audit Manager will aim to liaise with the Heads/Departmental Management Team on a regular basis to ensure that the Internal Audit Service is aware of any developments, alternative arrangements that have been established or are being developed along with current issues that may pose a risk to delivering services to the residents of Gwynedd.

4. RECOMMENDATION

- 4.1 The Committee is asked to note the contents of this report as an update on progress against the 2020/21 audit plan, the proposed arrangement for preparing the Audit Plan and offer comments thereon and accept the report.



Internal Audit Plan 2020/2021

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
CORPORATE						
1-CORFF-11/2021/001	Employment Statements	8.00	0.00	8.00	5.46	Final Report Issued
1-CORFF-15/2021/001	Climate Change	20.00	0.00	20.00	3.91	Field Work Started
1-CORFF-19/2021/001	Safeguarding Arrangements	10.00	0.00	10.00	7.58	Field Work Started
1-CORFF-20/2021/001	Business Arrangements as a result of Covid-19	30.00	-10.00	20.00	7.08	Field Work Started
1-CORFF-20/2021/002	Respond to key issues affecting the internal control environment	30.00	-20.00	10.00		Planned
1-CORFF-20/2021/003	Business Continuity Plans (across the Council) and Lessons Learned	40.00	-40.00	0.00	1.78	Cancelled
1-CORFF-20/2021/004	Supply chain risks	20.00	0.00	20.00	9.61	Manager Review
1-CORFF-20/2021/005	Home Working Arrangements	20.00	0.00	20.00	11.09	Field Work Complete
1-CORFF-20/2021/006	Track, Trace, Protect - Coronavirus	0.00	200.00	200.00	100.19	Planned
1-CPGV-02/2021	Proactive Prevention of Fraud and Corruption and the National Fraud Initiative	40.00	10.00	50.00	14.27	Field Work Started
EDUCATION						
Resources						
4-DAT-X-ADD/2021/001	Pupil Development Grant	10.00	0.00	10.00	9.96	Final Report Issued
4-DAT-X-ADD/2021/002	Regional Consortia School Improvement Grant	15.00	0.00	15.00	15.20	Final Report Issued
4-DAT-X-ADD/2021/003	Post-16 provision in Schools Grant	3.00	0.00	3.00	0.07	WP Created
Schools						
EADDA32/2021/001	School Funds	30.00	-30.00	0.00		Cancelled
EADDA35/2021/001	Schools - General	5.00	0.00	5.00		Planned
ENVIRONMENT						
Public Protection						
2ADN-GGYC-GYC/2021	Street and Parking Enforcement	12.00	0.00	12.00	5.34	Field Work Started
FINANCE						
Across the department						
AW-TG-12/2021/001	IT Systems	30.00	0.00	30.00	10.74	Field Work Complete

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
Accountancy						
AN-ACY-08/2021/001	Harbours Statement of Accounts 2019-2020	4.00	0.00	4.00	4.27	Final Report Issued
AN-ACY-08/2021/002	Joint Planning Policy Committee Statement of Accounts 2019-2020	4.00	0.00	4.00	2.84	Final Report Issued
AN-ACY-08/2021/003	North Wales Economic Ambition Board Statement of Accounts 2019-2020	10.00	0.00	10.00	4.27	Final Report Issued
Pensions and Payroll						
AL-CYF-18/2021/001	Payments to Care Workers	15.00	0.00	15.00	9.35	Final Report Issued
AP-PEN-11/2021/001	New Starters	12.00	-12.00	0.00	0.97	Cancelled
Revenue						
AB-BD-01/2021/001	Council Tax Reduction Scheme	10.00	0.00	10.00	10.27	Final Report Issued
AC-TR-01/2021/001	Welsh Government Business Support Grants	120.00	0.00	120.00	145.62	Closed
ECONOMY AND COMMUNITY						
Community Regeneration						
EADDZ-01/2021/001	Welsh Church Fund	3.00	-3.00	0.00	0.41	Cancelled
Record offices, museums and the arts						
EDIW-MU-03/2021/001	Storiell	6.00	-6.00	0.00		Cancelled
EDIW-OR-01/2021/001	Lloyd George Museum	6.00	0.00	6.00	4.73	Field Work Complete
Business support						
DDAT-AD-04/2021/001	STEM Gogledd	8.00	0.00	8.00	3.72	Field Work Started
Maritime and country parks						
EHAMT-01/2021/001	Beach Management Plan	10.00	-10.00	0.00		Cancelled
Strategy and development Programmes						
DDAT-AD-05/2021/001	North Wales Economic Ambition Board	15.00	0.00	15.00		Planned
Tourism, marketing and customer care						
DDAT-BS-02/2021/001	Business Units	12.00	-12.00	0.00	1.46	Cancelled
ADULTS, HEALTH AND WELLBEING						
Residential and Day						
5-GOF-CART/2021/001	Private Care Home Fees	30.00	0.00	30.00	1.65	WP Created
CHILDREN AND FAMILY SUPPORT						

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
Children and Families						
GGWAS-P03/2021/001	Risk Assessment Arrangements and Training Programme	12.00	-12.00	0.00	0.66	Cancelled
GGWAS-P06/2021/001	Statutory Assessments (AMHP)	20.00	-20.00	0.00		Cancelled
GGWAS-PLANT2/2021	Arrangements for "Fee School Meals"	12.00	0.00	12.00	11.58	Final Report Issued
HIGHWAYS AND MUNICIPAL						
Highways Maintenance and Municipal						
PZ01/2021/001	Risk Assessments	25.00	-25.00	0.00		Cancelled
HOUSING AND PROPERTY						
Homelessness and Supported Housing						
GDAPR-SP01/2021	Supporting People Grant	12.00	0.00	12.00	12.08	Final Report Issued
T-TAI-D01/2021/001	Bed and Breakfast Costs	30.00	0.00	30.00	0.54	Planned
GWYNEDD CONSULTANCY						
Across the department						
PYMG-CON/2021/001	Budgeting and Expenditure	15.00	-15.00	0.00		Cancelled