

COMMITTEE	<b>AUDIT COMMITTEE</b>
DATE	<b>1 DECEMBER 2015</b>
TITLE	<b>INTERNAL AUDIT PLAN 2015/16</b>
PURPOSE OF REPORT	<b>TO GIVE THE COMMITTEE AN UPDATE ON PROGRESS AGAINST THE 2015/16 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 2015/16 internal audit plan.

## 2. SUMMARY OF PROGRESS AGAINST THE PLAN

2.1 The 2015/16 internal audit plan is included in Appendix 1 with the status of the work as at 31 October 2015 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	12
Working Papers Created	3
Field Work Started	21
Field Work Ended	2
Manger Review	2
Draft Report	4
Final Report Issued	21
<b>Total</b>	<b><u>65</u></b>
Cancelled	2

2.2 The performance target for 2015/16 is to have 95% of the audits in the plan to be either closed or with the final report released by 31 March 2016. 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 October 2015 was **32.31%** - out of **65** individual audits contained in the 2015/16 plan, **21** had been released in a finalised version.

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

- 3.1 Two of the audits from the original plan have been cancelled - 'GwE', due to the fact that Wales Audit Office and Estyn are conducting a review and therefore it was decided not to duplicate effort. Also the audit of 'Leisure Centres – Income Collection' has been cancelled. A total of 20 days for each of these audits were allocated in the original plan. Following discussions with the Byw'n Iach Senior Manager, it was agreed to conduct an in-depth audit of four leisure centres – 'Plas Ffrancon Leisure Centre', 'Glaslyn Leisure Centre', 'Arfon Leisure Centre' and 'Penllyn Leisure Centre' with 10 days allocated to conduct an audit of each individual centre.
- 3.2 In respect of the audit of 'Schools – Governance', the audit was completed without the need to visit individual schools to obtain the relevant information resulting in the actual days taken to be considerably less than the allocation in the actual plan. The audit of 'Workforce Modelling' is currently in progress and it has already been identified that the days allocated to complete the audit is inadequate. Therefore, it is deemed reasonable to transfer 7 days from the 'Schools – Governance' audit to the audit of 'Workforce Modelling'.

### **3. RECOMMENDATION**

- 3.1 The Committee is asked to note the contents of this report as an update on progress against the 2015/16.



# Internal Audit Plan 2015/16

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
<b>CORPORATE</b>						
1-CORFF-02/2016	Use of Consultants	20.00	0.00	20.00	17.36	Field Work Complete
1-CORFF-09/2016	Supporting Ffordd Gwynedd Reviews	20.00	0.00	20.00	1.09	Planned
1-CORFF-12/2016	Awareness of Whistleblowing Policy - Manual Workers	25.00	0.00	25.00	3.14	Field Work Started
1-CORFF-14/2016ccy	First Aid Payments	7.00	0.00	7.00	7.72	Final Report Issued
1-CPGV-01/2016cor	Corporate Assessment	25.00	0.00	25.00	7.12	Field Work Started
1-CPGV-01/2016lle	Officers Gifts and Hospitality - High-Risk Services	15.00	0.00	15.00	5.38	Field Work Started
1-CPGV-02/2016	Proactive Prevention of Fraud and Corruption	20.00	0.00	20.00	5.55	Field Work Started
2-ADN-CGC-DPA/2016	Information Governance - Data Protection Act	15.00	0.00	15.00	7.18	Field Work Started
2-ADN-X-GRANT/2016	Various Grants	20.00	0.00	20.00	8.14	Planned
AO-ARL-05/2016	National Fraud Initiative	50.00	0.00	50.00	24.84	Field Work Started
AW-TG-12/2016def	Removing Leavers from IT systems	15.00	0.00	15.00	16.82	Final Report Issued
AW-TG-12/2016tg	IT System Security	30.00	0.00	30.00	3.07	Planned
<b>EDUCATION</b>						
<b>Resources</b>						
4-DAT-X-ADD/2016eig	Education Improvement Grant for Schools	20.00	0.00	20.00	0.47	Planned
4-DAT-X-ADD/2016par	Gwynedd and Anglesey Learning Partnership Grant	10.00	0.00	10.00	5.59	WP Created
EADDA03/2016	Communication with Schools	10.00	0.00	10.00	13.53	Final Report Issued
<b>Across the department</b>						
EADDA06/2016hlon	New Hafod Lon School	15.00	0.00	15.00	0.81	Planned
<b>Catering</b>						
M-GMG-A04/2016	School Catering	20.00	0.00	20.00	7.63	Field Work Started
<b>GwE</b>						
4-GWE/2016	GwE	20.00	-20.00	0.00	0.34	Cancelled
<b>Schools</b>						
EADDA18/2016dol	Ysgol Gynradd Dolgellau	5.00	0.00	5.00	9.43	Final Report Issued
EADDA35/2016	Schools General	10.00	0.00	10.00	2.06	Planned

<b>Audit Code</b>	<b>Audit Name</b>	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
EADDDAY4007/2016	Ysgol Dyffryn Nantlle	8.00	0.00	<b>8.00</b>	<b>12.22</b>	Final Report Issued
EADDDAYC/2016a	Schools - Governance	20.00	-7.00	<b>13.00</b>	<b>12.70</b>	Final Report Issued
EADDDAYC/2016b	Workforce Modelling	17.00	7.00	<b>24.00</b>	<b>7.29</b>	Field Work Started
<b>NORTH AND MID WALES TRUNK ROAD AGENCY</b>						
3-AMG-ACGC/2016	North and Mid Wales Trunk Road Agency	50.00	0.00	<b>50.00</b>	<b>87.20</b>	Field Work Started
<b>CORPORATE SUPPORT</b>						
<b>Democracy</b>						
BB-YSG-18/2016	Member Training and Development	10.00	0.00	<b>10.00</b>	<b>0.31</b>	Planned
BE-POL-14/2016	Chairman's Fund	5.00	0.00	<b>5.00</b>	<b>7.58</b>	Final Report Issued
<b>Health and Safety</b>						
BC-PER-02/2016	Schools - Health and Safety of Educational Visits	20.00	0.00	<b>20.00</b>	<b>6.74</b>	Field Work Started
<b>FINANCE</b>						
<b>Financial</b>						
AD-DY-01/2016	Debtors System - Review of Key Controls	12.00	0.00	<b>12.00</b>	<b>0.58</b>	WP Created
AE-TAL-01/2016kc	Payments System - Review of Key Controls	12.00	0.00	<b>12.00</b>	<b>4.70</b>	Field Work Started
<b>Accountancy</b>						
AN-ACY-02/2016kc	MAS - Review of Key Controls	10.00	0.00	<b>10.00</b>	<b>10.38</b>	Final Report Issued
AN-ACY-02/2016kcx	MAS including Debtors amd Payments - Closure 2014-15	8.00	0.00	<b>8.00</b>	<b>10.62</b>	Final Report Issued
AN-ACY-13/2016kc	Bank Reconciliation - Review of Key Controls	10.00	0.00	<b>10.00</b>	<b>4.22</b>	Field Work Started
AN-ACY-13/2016kcx	Bank Reconciliation - Closure 2014-15	5.00	0.00	<b>5.00</b>	<b>6.34</b>	Final Report Issued
<b>Pensions and Payroll</b>						
AL-CYF-01/2016kc	Payroll System - Review of Key Controls	12.00	0.00	<b>12.00</b>	<b>8.77</b>	Field Work Started
AL-CYF-01/2016kcx	Payroll System - Closure 2014-15	5.00	0.00	<b>5.00</b>	<b>5.05</b>	Final Report Issued
AP-PEN-01/2016	Pension Fund - Review of Key Controls	10.00	0.00	<b>10.00</b>	<b>7.76</b>	Field Work Started
<b>Revenue</b>						
AB-BD-01/2016dhp	Discretionary Housing Payments	10.00	0.00	<b>10.00</b>		Planned
AB-BD-01/2016kc	Benefits - Review of Key Controls	10.00	0.00	<b>10.00</b>	<b>2.39</b>	Field Work Started
AB-BD-01/2016kcx	Revenues System - Closure 2014-15	10.00	0.00	<b>10.00</b>	<b>10.76</b>	Final Report Issued
AC-TR-01/2016ipo	Council Tax System - iConnect	10.00	0.00	<b>10.00</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>
AC-TR-01/2016kc	Council Tax - Review of Key Controls	8.00	0.00	<b>8.00</b>	<b>2.09</b>	Field Work Started
AC-TR-11/2016	NNDR - Review of Key Controls	8.00	0.00	<b>8.00</b>	<b>7.03</b>	Field Work Started
<b>Information Technology</b>						
AW-TG-06/2016	Siebel - eFinancials Interface	10.00	0.00	<b>10.00</b>	<b>5.55</b>	Final Report Issued
<b>ECONOMY AND COMMUNITY</b>						
<b>Community Regeneration</b>						
EADDZ-01/2016	Welsh Church Fund	5.00	0.00	<b>5.00</b>		Planned
<b>Leisure</b>						
E-DGO-01/2016	Leisure Centres - Income Collection	20.00	-20.00	<b>0.00</b>	<b>0.00</b>	Cancelled
EHAMAC6401/2016	Arfon Leisure Centre	0.00	10.00	<b>10.00</b>	<b>11.35</b>	Manager Review
EHAMAC6406/2016	Plas Ffrancon Leisure Centre	0.00	10.00	<b>10.00</b>	<b>10.18</b>	Final Report Issued
EHAMAC6421/2016	Glaslyn Leisure Centre	0.00	10.00	<b>10.00</b>	<b>9.51</b>	Final Report Issued
EHAMAC6442/2016	Penllyn Leisure Centre	0.00	10.00	<b>10.00</b>	<b>8.99</b>	Final Report Issued
<b>Major Projects</b>						
DDAT-AH-01/2016	Sailing Academy	15.00	0.00	<b>15.00</b>	<b>20.97</b>	Field Work Complete
<b>ADULTS, HEALTH AND WELLBEING</b>						
<b>Across the department</b>						
5-GOF-GCY-GC/2016	Home Care	25.00	0.00	<b>25.00</b>	<b>7.68</b>	Field Work Started
GCC-03/2016	Governance of collaborations with 3rd Sector	20.00	0.00	<b>20.00</b>	<b>20.28</b>	Draft Report Issued
GRH-GW04/2016	Care Worker Training Programmes	20.00	0.00	<b>20.00</b>	<b>4.80</b>	WP Created
<b>Community Care</b>						
GDAPR-GC04/2016	Travelling Costs of Community Care Workers	15.00	0.00	<b>15.00</b>	<b>12.93</b>	Final Report Issued
<b>Adults</b>						
GDAPR-H03/2016	Validity of Invoices from Private Providers	20.00	0.00	<b>20.00</b>	<b>15.33</b>	Final Report Issued
GGWAS-C01/2016	Changes to ILF	15.00	0.00	<b>15.00</b>	<b>1.76</b>	Planned
<b>Residential and Day</b>						
5-GOF-CART1341/2016	Plas y Don, Pwllheli	12.00	0.00	<b>12.00</b>	<b>12.05</b>	Draft Report Issued
5-GOF-CART1345/2016	Plas Hedd, Bangor	12.00	0.00	<b>12.00</b>	<b>13.01</b>	Draft Report Issued
5-GOF-CART1350/2016	Hafod Mawddach, Barmouth	12.00	0.00	<b>12.00</b>	<b>11.54</b>	Draft Report Issued

<b>Audit Code</b>	<b>Audit Name</b>	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
5-GOF-CART1356/2016	Cefn Rodyn, Dolgellau	12.00	0.00	<b>12.00</b>	<b>18.27</b>	Final Report Issued
GDAPR-H01/2016	Charges on Properties of Home Residents	10.00	0.00	<b>10.00</b>	<b>5.99</b>	Final Report Issued
<b>HIGHWAYS AND MUNICIPAL</b>						
<b>Fleet</b>						
PGW-TR-02/2016	Maintenance of buildings and sites	10.00	0.00	<b>10.00</b>	<b>10.14</b>	Manager Review
<b>Highways Works</b>						
PPR-CYN-03/2016	Inspections	20.00	0.00	<b>20.00</b>	<b>10.54</b>	Field Work Started
<b>REGULATORY</b>						
<b>Transportation and Street Care</b>						
3-PROJ-TRAF/2016briw	Pont Briwet	15.00	0.00	<b>15.00</b>	<b>1.91</b>	Field Work Started
DDAT-CC-01/2016	Public Transport	25.00	0.00	<b>25.00</b>	<b>21.80</b>	Final Report Issued
PPE-P-01/2016	Parking Income	20.00	0.00	<b>20.00</b>	<b>9.90</b>	Field Work Started
<b>GWYNEDD CONSULTANCY</b>						
<b>Buildings and Environmental</b>						
PYM01/2016	Recruitment and Selection	15.00	0.00	<b>15.00</b>		Planned