

COMMITTEE	<b>AUDIT AND GOVERNANCE COMMITTEE</b>
DATE	<b>10 FEBRUARY 2022</b>
TITLE	<b>INTERNAL AUDIT PLAN 2021/22</b>
PURPOSE OF REPORT	<b>TO GIVE THE COMMITTEE AN UPDATE ON PROGRESS AGAINST THE 2021/22 AUDIT PLAN</b>
AUTHOR	<b>LUNED FÔN JONES – AUDIT MANAGER</b>
ACTION	<b>FOR INFORMATION</b>

---

**1. INTRODUCTION**

1.1 This report is a progress report on completion of the 2021/22 Internal Audit Plan.

**2. SUMMARY OF PROGRESS AGAINST THE PLAN**

2.1 The 2021/22 internal audit plan is included in Appendix 1 with the status of the work as at 31 January 2022 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	5
Field Work Started	14
Awaiting Review	1
Draft Report Issued	3
Closed	1
Final Report Issued	18
<b>Total</b>	<b>42</b>

<b>Cancelled</b>	<b>14</b>
------------------	-----------

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 2022. 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 2022 was **45.24%** - out of **42** individual audits contained in the 2021/22 plan, **19** had been released in a finalised version/completed.

**3. AMENDMENTS TO THE PLAN**

3.1 A total of 225 days has been included in the 2021/22 Annual Plan for assisting the Test, Trace and Protect Service and also the Benefits Service in assisting to administer payments made under the Winter Fuel Support Scheme as well as Self Isolation Support Payments which have increased due to the increased number of Covid-19 cases in Gwynedd. Both these services have been classified as Priority 1.

3.2 To reflect the above in the Audit Pan, it was inevitable that some audits could not be conducted despite the additional resource of 73.5 days as a result of the end of secondment of a Senior Auditor. Hence, it was decided to modify or cancel the following audits and transfer the days to undertake to assist the services detailed in paragraph 3.1 above.

<b>Audits</b>	<b>Days</b>	<b>Amendment/Cancelled</b>
Safeguarding Arrangements - Establishments	4	Cancelled
Information Management - Establishments	5	Cancelled
Local Transport Fund	12	Cancelled
Beach Management Plan	10	Cancelled
Llanbedr Project	12	Cancelled
Statutory Assessments (AMHP)	20	Cancelled
Land Maintenance	15	Cancelled
Smallholdings	12	Cancelled
Liberty Protection Safeguards	10	Cancelled
Risk Assessment – Highways Maintenance	15	Cancelled
Climate Change	15	Cancelled
Pupil Development Grant	10	Cancelled
Business Arrangements as a result of Covid-19	15	Cancelled

3.3 An audit of the Lloyd George Museum Accounts has been added to the Plan – a total of 3 days.

3.4 The days allocated to the audit of Cwmni Cynnal has been transferred to undertake an audit of Unofficial School Funds – a total of 25 days.

3.5 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 yet again this year, that practice is of limited use when planning for 2022/23, therefore it will be inevitable to plan ahead by considering the changes envisaged over the next 12 months.

- 3.6 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 needs to be flexible and the plan is reviewed and updated on a regular basis.
- 3.7 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 audits will be dependent on a timely assessment of risks/priorities and any new developments or risks that emerge during this unstable period.

#### **4. RECOMMENDATION**

- 4.1 The Committee is asked to note the contents of this report as an update on progress against the 2021/22 audit plan, offer comments thereon and accept the report.



# Internal Audit Plan 2021/2022

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
<b>CORPORATE</b>						
1-CORFF-09/2022/001	Supporting Ffordd Gwynedd Reviews	15.00	0.00	15.00	2.88	Planned
1-CORFF-11/2022/001	Employment Statements	8.00	0.00	8.00	9.73	Final Report Issued
1-CORFF-15/2022/001	Climate Change	15.00	0.00	15.00	0.00	Cancelled
1-CORFF-19/2022/001	Safeguarding Arrangements	15.00	0.00	15.00	3.47	Planned
1-CORFF-19/2022/002	Safeguarding Arrangements - Establishments	4.00	0.00	4.00		Cancelled
1-CORFF-20/2022/001	Business Arrangements as a result of Covid-19	15.00	0.00	15.00		Cancelled
1-CORFF-20/2022/002	Business Continuity Plans (across the Council) and Lessons Learned	20.00	0.00	20.00	25.39	Draft Report Issued
1-CORFF-20/2022/003	Test, Trace and Protect Service	0.00	125.00	125.00	97.69	Closed
1-CPGV-01/2022/001	Brexit	15.00	0.00	15.00	9.50	Field Work Started
1-CPGV-01/2022/002	Financial Management Code	15.00	0.00	15.00	12.78	Field Work Started
1-CPGV-01/2022/003	Economic Social Responsibilities 2021	10.00	0.00	10.00	12.30	Final Report Issued
1-CPGV-01/2022/004	Complaints Procedure	10.00	0.00	10.00	11.86	Draft Report Issued
1-CPGV-01/2022/005	Language Designations	12.00	0.00	12.00	4.18	Field Work Started
1-CPGV-02/2022/001	Proactive Prevention of Fraud and Corruption and the National Fraud Initiative	40.00	0.00	40.00	32.49	Field Work Started
2-ADN-CGC-DPA/2022	Information Management - Establishments	5.00	0.00	5.00		Cancelled
AE-TAL-06/2022001	Use of Purchasing Cards	25.00	0.00	25.00	16.59	Draft Report Issued
<b>EDUCATION</b>						
<b>Resources</b>						
4-DAT-X-ADD/2022/001	Pupil Development Grant	10.00	0.00	10.00		Cancelled
4-DAT-X-ADD/2022/002	Regional Consortia School Improvement Grant	15.00	0.00	15.00	9.16	Final Report Issued
4-DAT-X-ADD/2022/003	Post-16 provision in Schools Grant	3.00	0.00	3.00	0.55	Final Report Issued
EADDA02/2022/001	Cwmni Cynnal - Services to Schools	25.00	-25.00	0.00		Cancelled
EADDA29/2022/001	Health and Safety - Playing Areas	20.00	0.00	20.00	19.31	Final Report Issued
<b>Schools</b>						
EADDA32/2022/001	Unofficial School Funds	25.00	0.00	25.00	3.61	Field Work Started

<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>
EADDA35/2022/001	Schools - General	5.00	0.00	<b>5.00</b>	<b>0.14</b>	Planned
<b>ENVIRONMENT</b>						
<b>Public Protection</b>						
2-ADN-GYC/2022/001	Food Hygiene	15.00	0.00	<b>15.00</b>	<b>2.85</b>	Field Work Started
<b>Transportation and Street Care</b>						
3-RHE1-X-GRANT/2022	Local Transport Fund	12.00	0.00	<b>12.00</b>		Cancelled
<b>Countyside and Access UNit</b>						
3-AMG-GWLAD/2022/001	Countryside Grants	12.00	0.00	<b>12.00</b>	<b>3.69</b>	Field Work Started
<b>FINANCE</b>						
<b>Across the department</b>						
AW-TG-12/2022/001	IT Systems and Security - Data Adequacy	15.00	0.00	<b>15.00</b>	<b>14.11</b>	Final Report Issued
AW-TG-12/2022/002	Disaster Recovery Arrangements	15.00	0.00	<b>15.00</b>	<b>6.99</b>	Field Work Started
<b>Accountancy</b>						
AN-ACY-02/2022/001	Project Management - Upgrading E-Financials	12.00	0.00	<b>12.00</b>	<b>4.00</b>	Field Work Started
AN-ACY-08/2022/001	Harbours Statement of Accounts 2020-21	4.00	0.00	<b>4.00</b>	<b>6.62</b>	Final Report Issued
AN-ACY-08/2022/002	Joint Planning Policy Committee Statement of Accounts 2020-2021	4.00	0.00	<b>4.00</b>	<b>4.27</b>	Final Report Issued
AN-ACY-08/2022/003	North Wales Economic Ambition Board Statement of Accounts 2020-2021	10.00	0.00	<b>10.00</b>	<b>4.95</b>	Final Report Issued
<b>Pensions and Payroll</b>						
AL-CYF-01/2022/001	Changes in Standing Data	12.00	0.00	<b>12.00</b>	<b>10.00</b>	Manager Review
AL-CYF-18/2022/001	Payments to Care Workers (Part 2)	10.00	0.00	<b>10.00</b>	<b>3.81</b>	Final Report Issued
AL-CYF-18/2022/002	Bonus Payments to Care Workers	15.00	0.00	<b>15.00</b>	<b>3.55</b>	Field Work Started
AP-PEN-11/2022/001	New Starters	12.00	0.00	<b>12.00</b>	<b>5.57</b>	Final Report Issued
<b>Revenue</b>						
AB-BD-01/2022/001	Self-isolation - Winter Fuel Payments	0.00	100.00	<b>100.00</b>	<b>0.00</b>	Field Work Started
AC-TR-01/2022/001	Welsh Government Business Support Grants (2021-22)	25.00	0.00	<b>25.00</b>	<b>16.00</b>	Final Report Issued
<b>ECONOMY AND COMMUNITY</b>						
<b>Community Regeneration</b>						
EADDZ-01/2022/001	Welsh Church Fund	3.00	0.00	<b>3.00</b>	<b>3.05</b>	Final Report Issued

<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>Record offices, museums and the arts</b>						
EDIW-MU-03/2022/001	Storiell	6.00	0.00	<b>6.00</b>	<b>0.34</b>	Field Work Started
EDIW-OR-01/2022/001	Lloyd George Museum	0.00	3.00	<b>3.00</b>	<b>0.00</b>	Final Report Issued
<b>Business support</b>						
DDAT-AD-04/2022/001	Lockdown Discretionary Grants	15.00	0.00	<b>15.00</b>	<b>18.04</b>	Final Report Issued
<b>Maritime and country parks</b>						
EHAMT-01/2022/001	Beach Management Plan	10.00	0.00	<b>10.00</b>		Cancelled
<b>Strategy and development Programmes</b>						
DDAT-AD-05/2022/001	North Wales Economic Ambition Board	20.00	0.00	<b>20.00</b>	<b>0.00</b>	Field Work Started
DDAT-CON-01/2022/001	Llanbedr Project	12.00	0.00	<b>12.00</b>		Cancelled
<b>ADULTS, HEALTH AND WELLBEING</b>						
<b>Across the department</b>						
GCC-02/2022/001	Liberty Protection Safeguards	10.00	0.00	<b>10.00</b>		Cancelled
<b>Adults</b>						
GGWAS-H02/2022/001	Debtors	30.00	0.00	<b>30.00</b>	<b>0.00</b>	Planned
<b>Residential and Day</b>						
GDAPR-H01/2022/001	Safeguarding Clients' Assets	15.00	0.00	<b>15.00</b>	<b>6.38</b>	Planned
<b>CHILDREN AND FAMILY SUPPORT</b>						
<b>Children and Families</b>						
GGWAS-P03/2022/001	Risk Assessment Arrangements and Training Programme	12.00	0.00	<b>12.00</b>	<b>10.55</b>	Field Work Started
GGWAS-P06/2022/001	Statutory Assessments (AMHP)	20.00	0.00	<b>20.00</b>		Cancelled
<b>HIGHWAYS AND MUNICIPAL</b>						
<b>Highways Maintenance and Municipal</b>						
PBW-02/2022/001	Land Maintenance	15.00	0.00	<b>15.00</b>		Cancelled
PZ01/2022/001	Risk Assessment - Highways Maintenance	15.00	0.00	<b>15.00</b>		Cancelled
<b>HOUSING AND PROPERTY</b>						
<b>Homelessness and Supported Housing</b>						
GDAPR-SP01/2022/001	Housing Support Grant	10.00	0.00	<b>10.00</b>	<b>9.22</b>	Final Report Issued

<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>Council Land and Property</b>						
BA-EID-04/2022/001	Smallholdings	12.00	0.00	<b>12.00</b>		Cancelled
M-GMG-G02/2022/001	Cleaning Arrangements	15.00	0.00	<b>15.00</b>	<b>14.68</b>	Final Report Issued
<b>GWYNEDD CONSULTANCY</b>						
<b>Across the department</b>						
PYMG-CON/2022/001	Project Management Arrangements	20.00	0.00	<b>20.00</b>	<b>20.65</b>	Final Report Issued