

COMMITTEE	AUDIT COMMITTEE
DATE	11 FEBRUARY 2016
TITLE	INTERNAL AUDIT PLAN 2015/16
PURPOSE OF REPORT	TO GIVE THE COMMITTEE AN UPDATE ON PROGRESS AGAINST THE 2015/16 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 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 January 2016 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	2
Working Papers Created	2
Field Work Started	20
Field Work Ended	3
Manger Review	4
Draft Report	2
Final Report Issued	41
Total	<u>74</u>
Cancelled	10

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 January 2016 was **56.76%** - out of **74** individual audits contained in the 2015/16 plan, **42** 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 - 'Dwyfor Meirionnydd Special School' and 'Changes to ILF'. Both these audits will be included in the 2016/17 audit plan. 15 days had been allocated for both these audits. Following a request from the Community Learning Senior Manager in her role as chair of the Safeguarding Children's Operational Panel, it was agreed to conduct a review of 'Staff Awareness of the Safeguarding Policy' and an audit of Contracting Terms – Safeguarding Arrangements'. 12 and 18 days respectively have been allocated to these audits.

- 3.2 It was decided to cancel the 'Various Grants' (20 days) audit and allocated the days to specific educational grants:

- Funding for Band 4 and 5 Schools
- Welsh in Education Grant
- Pupil Deprivation Grant
- Schools Efficiency Grant
- Learning Pathways Grant 14-19

- 3.3 In respect of the audit of 'School – Catering', it was deemed more appropriate to report separately on the schools selected for the audit – Ysgol y Gader, Ysgol Ardudwy and Ysgol y Moelwyn, and days were allocated to each individual school. In the same manner, it was decided to procure a report for each school selected in the sample for the audit of 'Workforce Modelling'.

- 3.4 In the original plan, 50 days were allocated for providing audit services to the North and Mid Wales Trunk Road Agency. However, it is estimated that the actual number of days is approximately 175 days and as a result there is insufficient resources to undertake the audits in the Audit Plan 2015/16. In order to reflect this, it is recommended that the following audits are cancelled for the 2015-16 and incorporated in the Audit Plan 2016/17:

- Recruitment and Selection (*Gwynedd Consultancy*)
- Discretionary Housing Payments (*Finance*)
- Council Tax System – Connect & Serve (*Finance*)
- Supporting Ffordd Gwynedd Reviews (*Corporate*)

4. RECOMMENDATION

- 4.1 The Committee is asked to note the contents of this report as an update on progress against the 2015/16 audit plan, and offer comments thereon, approve the amendments, and accept the report.



Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
CORPORATE						
1-CORFF-02/2016	Use of Consultants	20.00	0.00	20.00	19.42	Final Report Issued
1-CORFF-09/2016	Supporting Ffordd Gwynedd Reviews	20.00	0.00	20.00	1.09	Cancelled
1-CORFF-12/2016	Awareness of Whistleblowing Policy - Manual Workers	25.00	0.00	25.00	9.31	Final Report Issued
1-CORFF-14/2016ccy	First Aid Payments	7.00	0.00	7.00	7.72	Final Report Issued
1-CORFF-19/2016/001	Safeguarding Arrangements - Staff Awareness of Policy	0.00	12.00	12.00	3.26	Field Work Started
1-CPGV-01/2016cor	Corporate Assessment	25.00	0.00	25.00	7.93	Field Work Started
1-CPGV-01/2016lle	Officers Gifts and Hospitality - High-Risk Services	15.00	0.00	15.00	6.85	Field Work Started
1-CPGV-02/2016	Proactive Prevention of Fraud and Corruption	20.00	0.00	20.00	6.97	Draft Report Issued
1-CTRT-06/2016/001	Contracting Terms - Safeguarding Arrangements	0.00	18.00	18.00	2.38	Field Work Started
2-ADN-CGC-DPA/2016	Information Governance - Data Protection Act	15.00	0.00	15.00	8.76	Field Work Started
2-ADN-X-GRANT/2016	Various Grants	20.00	-20.00	0.00	0.00	Cancelled
AO-ARL-05/2016	National Fraud Initiative	50.00	0.00	50.00	27.64	Field Work Started
AW-TG-12/2016def	Removing Leavers from IT systems	15.00	0.00	15.00	17.00	Final Report Issued
AW-TG-12/2016tg	IT System Security	30.00	0.00	30.00	3.07	Planned
EDUCATION						
Resources						
4-DAT-X-ADD/2016/16	Education Grant - Post 16	0.00	2.00	2.00	1.99	Final Report Issued
4-DAT-X-ADD/2016/4a5	Funding for Band 4 and 5 Schools	0.00	4.00	4.00	7.13	Final Report Issued
4-DAT-X-ADD/2016/Cym	Welsh in Education Grant	0.00	4.00	4.00	7.04	Final Report Issued
4-DAT-X-ADD/2016/GAD	Pupil Deprivation Grant	0.00	4.00	4.00	4.91	Final Report Issued
4-DAT-X-ADD/2016/GEY	Schools Efficiency Grant	0.00	4.00	4.00	3.03	Final Report Issued
4-DAT-X-ADD/2016/LID	Learning Pathways Grant 14-19	0.00	4.00	4.00	8.17	Final Report Issued
4-DAT-X-ADD/2016eig	Education Improvement Grant for Schools	20.00	0.00	20.00	3.42	WP Created
4-DAT-X-ADD/2016par	Gwynedd and Anglesey Learning Partnership Grant	10.00	0.00	10.00	12.84	Final Report Issued
EADDA03/2016	Communication with Schools	10.00	0.00	10.00	13.53	Final Report Issued

Across the department

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
EADDA06/2016hlon	New Hafod Lon School	15.00	-15.00	0.00	0.81	Cancelled
Catering						
M-GMG-A04/2016	School Catering - General	20.00	-18.00	2.00	1.81	Field Work Started
M-GMG-A04/2016/ARDUD	Secondary Schools Catering - Ysgol Ardudwy	0.00	6.00	6.00	10.42	Manager Review
M-GMG-A04/2016/GADER	Secondary Schools Catering - Ysgol y Gader	0.00	6.00	6.00	8.47	Field Work Started
M-GMG-A04/2016/MOEL	Secondary Schools Catering - Ysgol y Moelwyn	0.00	6.00	6.00	13.61	Draft Report Issued
GwE						
4-GWE/2016	GwE	20.00	-20.00	0.00	0.34	Cancelled
Schools						
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	3.41	Field Work Started
EADDAY4007/2016	Ysgol Dyffryn Nantlle	8.00	0.00	8.00	12.22	Final Report Issued
EADDAYC/2016/2033	Workforce Modelling - Ysgol Trefferthyr	0.00	4.00	4.00	5.27	Final Report Issued
EADDAYC/2016/2066	Workforce Modelling - Ysgol Llangybi	0.00	4.00	4.00	3.49	Field Work Started
EADDAYC/2016/2069	Workforce Modelling - Ysgol Llanllechid	0.00	4.00	4.00	3.45	Field Work Started
EADDAYC/2016/2078	Workforce Modelling - Ysgol Baladeulyn	0.00	4.00	4.00	4.73	Final Report Issued
EADDAYC/2016/2081	Workforce Modelling - Ysgol Gynradd Nebo	0.00	4.00	4.00	4.73	Final Report Issued
EADDAYC/2016/2194	Workforce Modelling - Ysgol Llanbedr	0.00	4.00	4.00	4.39	Field Work Complete
EADDAYC/2016a	Schools - Governance	20.00	-7.00	13.00	12.70	Final Report Issued
EADDAYC/2016b	Workforce Modelling	24.00	-24.00	0.00	-0.01	Cancelled
NORTH AND MID WALES TRUNK ROAD AGENCY						
3-AMG-ACGC/2016	North and Mid Wales Trunk Road Agency	50.00	0.00	50.00	135.57	Field Work Started
CORPORATE SUPPORT						
Democracy						
BB-YSG-18/2016	Member Training and Development	10.00	0.00	10.00	5.68	Field Work Started
BE-POL-14/2016	Chairman's Fund	5.00	0.00	5.00	7.58	Final Report Issued
Health and Safety						
BC-PER-02/2016	Schools - Health and Safety of Educational Visits	20.00	0.00	20.00	18.16	Field Work Complete
FINANCE						

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
Financial						
AD-DY-01/2016	Debtors System - Review of Key Controls	12.00	0.00	12.00	1.43	WP Created
AE-TAL-01/2016kc	Payments System - Review of Key Controls	12.00	0.00	12.00	5.10	Field Work Started
Accountancy						
AN-ACY-02/2016kc	MAS - Review of Key Controls	10.00	0.00	10.00	10.38	Final Report Issued
AN-ACY-02/2016kcx	MAS including Debtors amd Payments - Closure 2014-15	8.00	0.00	8.00	10.62	Final Report Issued
AN-ACY-13/2016kc	Bank Reconciliation - Review of Key Controls	10.00	0.00	10.00	6.11	Field Work Started
AN-ACY-13/2016kcx	Bank Reconciliation - Closure 2014-15	5.00	0.00	5.00	6.34	Final Report Issued
Pensions and Payroll						
AL-CYF-01/2016kc	Payroll System - Review of Key Controls	12.00	0.00	12.00	10.54	Manager Review
AL-CYF-01/2016kcx	Payroll System - Closure 2014-15	5.00	0.00	5.00	5.05	Final Report Issued
AP-PEN-01/2016	Pension Fund - Review of Key Controls	10.00	0.00	10.00	10.86	Manager Review
Revenue						
AB-BD-01/2016dhp	Discretionary Housing Payments	10.00	0.00	10.00	1.12	Cancelled
AB-BD-01/2016kc	Benefits - Review of Key Controls	10.00	0.00	10.00	5.03	Field Work Started
AB-BD-01/2016kcx	Revenues System - Closure 2014-15	10.00	0.00	10.00	10.76	Final Report Issued
AC-TR-01/2016ipo	Council Tax System - iConnect	10.00	0.00	10.00		Cancelled
AC-TR-01/2016kc	Council Tax - Review of Key Controls	8.00	0.00	8.00	3.35	Field Work Started
AC-TR-11/2016	NNDR - Review of Key Controls	8.00	0.00	8.00	7.03	Field Work Started
Information Technology						
AW-TG-06/2016	Siebel - eFinancials Interface	10.00	0.00	10.00	5.55	Final Report Issued
ECONOMY AND COMMUNITY						
Community Regeneration						
EADDZ-01/2016	Welsh Church Fund	5.00	0.00	5.00	0.61	Planned
Leisure						
E-DGO-01/2016	Leisure Centres - Income Collection	20.00	-20.00	0.00	0.00	Cancelled
EHAMAC6401/2016	Arfon Leisure Centre	0.00	10.00	10.00	13.17	Final Report Issued
EHAMAC6406/2016	Plas Ffrancon Leisure Centre	0.00	10.00	10.00	10.18	Final Report Issued
EHAMAC6421/2016	Glaslyn Leisure Centre	0.00	10.00	10.00	9.51	Final Report Issued

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
EHAMAC6442/2016	Penllyn Leisure Centre	0.00	10.00	10.00	8.99	Final Report Issued
Major Projects						
DDAT-AH-01/2016	Sailing Academy	15.00	0.00	15.00	24.05	Final Report Issued
ADULTS, HEALTH AND WELLBEING						
Across the department						
5-GOF-GCY-GC/2016	Home Care	25.00	0.00	25.00	21.08	Final Report Issued
GCC-03/2016	Governance of collaborations with 3rd Sector	20.00	0.00	20.00	20.48	Final Report Issued
GRH-GW04/2016	Care Worker Training Programmes	20.00	0.00	20.00	17.05	Manager Review
Community Care						
GDAPR-GC04/2016	Travelling Costs of Community Care Workers	15.00	0.00	15.00	12.93	Final Report Issued
Adults						
GDAPR-H03/2016	Validity of Invoices from Private Providers	20.00	0.00	20.00	15.33	Final Report Issued
GGWAS-C01/2016	Changes to ILF	15.00	-15.00	0.00	1.76	Cancelled
Residential and Day						
5-GOF-CART1341/2016	Plas y Don, Pwllheli	12.00	0.00	12.00	12.18	Final Report Issued
5-GOF-CART1345/2016	Plas Hedd, Bangor	12.00	0.00	12.00	13.28	Final Report Issued
5-GOF-CART1350/2016	Hafod Mawddach, Barmouth	12.00	0.00	12.00	11.54	Final Report Issued
5-GOF-CART1356/2016	Cefn Rodyn, Dolgellau	12.00	0.00	12.00	18.27	Final Report Issued
GDAPR-H01/2016	Charges on Properties of Home Residents	10.00	0.00	10.00	6.06	Final Report Issued
HIGHWAYS AND MUNICIPAL						
Fleet						
PGW-TR-02/2016	Maintenance of buildings and sites	10.00	0.00	10.00	11.01	Final Report Issued
Highways Works						
PPR-CYN-03/2016	Inspections	20.00	0.00	20.00	13.82	Field Work Started
REGULATORY						
Transportation and Street Care						
3-PROJ-TRAF/2016briw	Pont Briwet	15.00	0.00	15.00	6.56	Final Report Issued
DDAT-CC-01/2016	Public Transport	25.00	0.00	25.00	21.80	Final Report Issued
PPE-P-01/2016	Parking Income	20.00	0.00	20.00	20.43	Draft Report Issued

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
GWYNEDD CONSULTANCY						
Buildings and Environmental						
PYM01/2016	Recruitment and Selection	15.00	0.00	15.00		Cancelled