

COMMITTEE	<b>GOVERNANCE AND AUDIT COMMITTEE</b>
DATE	<b>09 FEBRUARY 2023</b>
TITLE	<b>INTERNAL AUDIT PLAN 2022/23</b>
PURPOSE OF REPORT	<b>TO GIVE THE COMMITTEE AN UPDATE ON PROGRESS AGAINST THE 2022/23 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 2022/23 Internal Audit Plan.

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

2.1 The 2022/23 internal Audit Plan is included in Appendix 1 with the status of the work as at 25 January 2023 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	0
Draft Report Issued	0
Closed	3
Final Report Issued	24
<b>Total</b>	<b>46</b>

<b>Cancelled</b>	<b>15</b>
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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 2023. 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 25 January 2023 was **59%** - out of **46** individual audits contained in the 2022/23 plan, **27** had been released in a finalised version/completed or closed.

### 3. AMENDMENTS TO THE PLAN

3.1 Initially, an estimated 932 days of audit resources was available to complete the 2022/23 Audit Plan. This was based on the staff resources available, including reasonable allowances for ‘non-productive’ activities, such as annual leave, sickness, training, management, and meetings. However, because of staff secondments to external organisations, along with long-term sickness, it was inevitable that some audits could not be conducted owing to the fewer resources available.

3.2 To reflect the above in the Audit Plan, it was decided to modify or cancel/delay the following audits until the 2023/24 Audit Plan.

Audits	Days	Amendment/Cancelled
Safeguarding Arrangements - Establishments	-4	Cancelled
Information Management – Establishments	-5	Cancelled
Payment and Authorisation Arrangements (Data Analytics)	-25	Cancelled
Absence Management and Referral Arrangements	-25	Cancelled
Corporate Category Management	-25	Cancelled
Pupil Development Grant	-10	Cancelled
Regional Consortia School Improvement Grant	-15	Cancelled
Traffic and Projects	-10	Cancelled
Countryside Service	-10	Cancelled
Shared Prosperity Fund	-20	Cancelled
Transformation Team	-20	Cancelled
Statutory Assessments (AMHP)	-20	Cancelled
Street Works Arrangements	-15	Cancelled
Highways – On Duty Arrangements	-15	Cancelled
Inland and Coastal Work – the FCERM Strategy	-10	Cancelled
Advice & Consultancy and Supporting Ffordd Gwynedd Reviews	-5	Adjusted (reduced)

3.3 An audit on Additional Payments to Care Workers (part 1 and 2) was added to the plan – a total of 15 days.

- 3.4 The days allocated to the audit of Post-16 provision in Schools Grant, Smallholdings, and Council Tax Refunds were increased – a total of 8 days.
- 3.5 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 reflect changes in the business environment. To this end, the Audit Plan needs to be flexible, and the plan is reviewed and updated on a regular basis.
- 3.6 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 2022/23 audit plan, offer comments thereon and accept the report.





# Internal Audit Plan 2022/23

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	On timesheets, not posted	Total	Bal.	Audit Status
<b>CORPORATE</b>									
1-CORFF-09/2023/001	Advice and Consultancy and Supporting Ffordd Gwynedd Reviews	60.00	-5.00	<b>55.00</b>	<b>4.04</b>	5.89	<b>9.93</b>	<b>45.07</b>	Planned
1-CORFF-11/2023/001	Staff Recruitment and Retention Arrangements	20.00	0.00	<b>20.00</b>	<b>0.14</b>	2.50	<b>2.64</b>	<b>17.36</b>	Field Work Started
1-CORFF-14/2023/001	First Aid Payments	12.00	0.00	<b>12.00</b>	<b>11.54</b>	2.11	<b>13.65</b>	<b>-1.65</b>	Final Report Issued
1-CORFF-19/2023/001	Safeguarding Arrangements - Establishments	4.00	-4.00	<b>0.00</b>					Cancelled
1-CORFF-20/2023/001	Supporting Departments-Services with business arrangements following the Covid-19 pandemic	15.00	0.00	<b>15.00</b>					Planned
1-CPGV-01/2023/001	Economic Social Responsibilities 2021	12.00	0.00	<b>12.00</b>	<b>2.31</b>	9.69	<b>12.00</b>	<b>0.00</b>	Final Report Issued
1-CPGV-01/2023/002	Psychological Safety	12.00	0.00	<b>12.00</b>	<b>0.14</b>	10.69	<b>10.82</b>	<b>1.18</b>	Field Work Started
1-CPGV-02/2023/001	Proactive Prevention of Fraud and Corruption and the National Fraud Initiative	50.00	0.00	<b>50.00</b>	<b>2.57</b>	16.69	<b>19.26</b>	<b>30.74</b>	Field Work Started
1-CTRT-01/2023/001	Corporate Category Management	25.00	-25.00	<b>0.00</b>	<b>0.00</b>	0.92	<b>0.92</b>	<b>-0.92</b>	Cancelled
2ADN-ADY-SAL/2023	Absence Management and Referral Arrangements	25.00	-25.00	<b>0.00</b>					Cancelled
2-ADN-CGC-DPA/2023	Information Management - Establishments	5.00	-5.00	<b>0.00</b>					Cancelled
AN-ACY-03/2023/001	Payment and Authorisation Arrangement	25.00	-25.00	<b>0.00</b>	<b>1.65</b>	0.00	<b>1.65</b>	<b>-1.65</b>	Cancelled
T-TAI-D01/2023/001	Ukraine Refugees Plan	20.00	0.00	<b>20.00</b>	<b>9.26</b>	16.45	<b>25.70</b>	<b>-5.70</b>	Final Report Issued
<b>EDUCATION</b>									
<b>Resources</b>									
4-DAT-X-ADD/2023/001	Regional Consortia School Improvement Grant	15.00	-15.00	<b>0.00</b>					Cancelled
4-DAT-X-ADD/2023/002	Pupil Development Grant	10.00	-10.00	<b>0.00</b>	<b>0.00</b>	0.61	<b>0.61</b>	<b>-0.61</b>	Cancelled
4-DAT-X-ADD/2023/003	Post-16 provision in Schools Grant	3.00	2.00	<b>5.00</b>	<b>0.00</b>	5.00	<b>5.00</b>	<b>0.00</b>	Final Report Issued
<b>Schools</b>									
4-DAT-CYLL/2023	Schools Reserve Balances	8.00	0.00	<b>8.00</b>					Planned

<b>Audit Code</b>	<b>Audit Name</b>	Original Plan	Adjustment	Revised Plan	Actual Days	On timesheets, not posted	Total	Bal.	Audit Status
EADDA21/2023/001	Free School Meals	15.00	0.00	15.00	6.70	7.42	14.12	0.88	Field Work Started
EADDA30/2023/001	Education Business Centre	15.00	0.00	15.00	0.00	14.68	14.68	0.32	Field Work Started
EADDA32/2023/001	Unofficial School Fund	35.00	0.00	35.00	15.35	22.80	38.15	-3.15	Final Report Issued
EADDA32/2023/AA	SI – School Fund	10.00	0.00	10.00	0.00	2.97	2.97	7.03	
EADDA35/2023/001	Schools - General	5.00	0.00	5.00	0.00	1.23	1.23	3.77	Planned
<b>ENVIRONMENT</b>									
<b>Planning and Environment</b>									
DCYN-RD-01/2023/001	Planning - Communication Arrangements	12.00	0.00	12.00	0.07	4.12	4.19	7.81	Field Work Started
<b>Public Protection</b>									
BB-YSG-10/2023/001	Taxi Safety	15.00	0.00	15.00	11.99	3.16	15.15	-0.15	Final Report Issued
<b>Traffic and Countryside</b>									
3-AMG-GWLAD/2023/001	Countryside Service	10.00	-10.00	0.00	0.00	0.86	0.86	-0.86	Cancelled
3-AMG-GWLAD/2023/002	Traffic and Projects	10.00	-10.00	0.00	0.07	0.00	0.07	-0.07	Cancelled
<b>CORPORATE SUPPORT</b>									
<b>Democracy</b>									
BB-YSG-18/2023/001	Member Training	10.00	0.00	10.00	11.39	3.16	14.55	-4.55	Final Report Issued
BB-YSG-18/2023/02	Arrangements for Returning Member Equipment	12.00	0.00	12.00	8.96	3.04	12.00	0.00	Final Report Issued
<b>FINANCE</b>									
<b>Across the department</b>									
AW-TG-12/2023/001	Data Protection	15.00	0.00	15.00	9.38	5.27	14.65	0.35	Field Work Started
<b>Accountancy</b>									
AN-ACY-08/2023/001	Harbours Statement of Accounts 2021-22	4.00	0.00	4.00	3.77	0.00	3.77	0.23	Final Report Issued
AN-ACY-08/2023/002	Joint Planning Policy Committee Statement of Accounts 2021-2022	4.00	0.00	4.00	4.03	0.00	4.03	-0.03	Final Report Issued
<b>Pensions and Payroll</b>									
AL-CYF-18/2023/001	Bonus Payments to Care Workers (Part 2)	10.00	0.00	10.00	3.62	0.00	3.62	6.38	Final Report Issued
AL-CYF-18/2023/002	Additional Payments to Care Workers	15.00	0.00	15.00	4.39	6.32	10.72	4.28	Final Report Issued

<b>Audit Code</b>	<b>Audit Name</b>	Original Plan	Adjustment	Revised Plan	Actual Days	On timesheets, not posted	Total	Bal.	Audit Status
<b>Revenue</b>									
AB-BD-01/2023/001	Self-isolation Payments	100.00	0.00	100.00	83.88	0.00	83.88	16.12	
AB-BD-01/2023/002	Cost of Living Support Payments	8.00	0.00	8.00	0.00	3.12	3.12	4.88	Field Work Started
AC-TR-01/2023/001	Council Tax Refunds	12.00	1.00	13.00	0.00	13.61	13.61	-0.61	Final Report Issued
<b>Information Technology</b>									
AW-TG-06/2023/002	Ransomware	12.00	0.00	12.00	9.68	5.51	15.19	-3.19	Final Report Issued
<b>ECONOMY AND COMMUNITY</b>									
<b>Community Regeneration</b>									
EADDZ-01/2023/001	Welsh Church Fund	3.00	0.00	3.00	3.00	0.00	3.00	0.00	Final Report Issued
<b>Museums and Galleries</b>									
EDIW-OR-01/2023/001	Lloyd George Museum	3.00	0.00	3.00	0.34	2.64	2.97	0.03	Final Report Issued
EDIW-TS-01/2023/001	Neuadd Dwyfor	12.00	0.00	12.00	0.00	11.99	11.99	0.01	Field Work Started
<b>Economic Development Programmes</b>									
DDAT-AD-02/2023/001	Shared Prosperity Fund	20.00	-20.00	0.00					Cancelled
EHAMT-01/2023/001	Beach Management Plan	12.00	0.00	12.00	0.00	11.88	11.88	0.12	Final Report Issued
<b>ADULTS, HEALTH AND WELLBEING</b>									
<b>Across the department</b>									
AE-TAL-06/2023/001	Use of Cash	15.00	0.00	15.00	0.86	16.14	17.00	-2.00	Final Report Issued
GCC-02/2023/001	Liberty Protection Safeguards	8.00	0.00	8.00	0.64	5.30	5.93	2.07	Field Work Started
GDAPR-GC05/2023/001	Staff Recruitment and Retention Arrangements	15.00	0.00	15.00	0.00	14.03	14.03	0.97	Field Work Started
<b>Business</b>									
5-GOF-BUS/2023/001	Transformation Team	20.00	-20.00	0.00					Cancelled
<b>Residential and Day</b>									
5-GOF-CART1344/2023	Plas Gwilym	12.00	0.00	12.00	0.20	11.88	12.08	-0.08	Final Report Issued
5-GOF-CART1350/2023	Hafod Mawddach	12.00	0.00	12.00	0.27	12.69	12.96	-0.96	Final Report Issued
5-GOF-CART1355/2023	Bryn Blodau	12.00	0.00	12.00	6.14	7.27	13.41	-1.41	Final Report Issued

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	On timesheets, not posted	Total	Bal.	Audit Status
<b>CHILDREN AND FAMILY SUPPORT</b>									
<b>Children and Families</b>									
GGWAS-P06/2023/001	Statutory Assessments (AMHP)	20.00	-20.00	0.00	0.00	2.73	2.73	-2.73	Cancelled
<b>HIGHWAYS AND MUNICIPAL</b>									
<b>Across the department</b>									
PZ02/2023/001	Ash Dieback	12.00	0.00	12.00	0.00	9.20	9.20	2.80	Field Work Started
<b>Highways Maintenance and Municipal</b>									
PZ01/2023/001	Highways - On Duty Arrangements	15.00	-15.00	0.00					Cancelled
<b>Municipal Works</b>									
PBW-07/2023/001	Street Works Arrangements	15.00	-15.00	0.00					Cancelled
<b>Waste Management and Streets</b>									
PBW-05/2023/001	Commercial Income	10.00	0.00	10.00					Planned
<b>HOUSING AND PROPERTY</b>									
<b>Homelessness and Supported Housing</b>									
GDAPR-SP01/2023/001	Housing Support Grant	10.00	0.00	10.00	7.08	2.91	9.99	0.01	Final Report Issued
<b>Housing and Wellbeing</b>									
T-TAI-G10/2023/001	Grants for First Time Buyers	15.00	0.00	15.00	0.84	17.88	18.72	-3.72	Final Report Issued
<b>Council Land and Property</b>									
BA-EID-04/2023/001	Smallholdings	15.00	5.00	20.00	0.00	16.97	16.97	3.03	Field Work Started
<b>CORPORATE LEADERSHIP TEAM</b>									
<b>Legal Services</b>									
BB-YSG-16/2023/001	Local Government and Elections (Wales) Act 2021	8.00	0.00	8.00	5.57	4.34	9.91	-1.91	Final Report Issued
<b>GWYNEDD CONSULTANCY</b>									
<b>Across the department</b>									
PYMG-CON/2023/001	Project Management Arrangements	8.00	0.00	8.00	0.00	5.88	5.88	2.12	Field Work Started
PYMG-CON/2023/002	Inland and Coastal Work - the FCERM Strategy	10.00	-10.00	0.00	0.00	2.77	2.77		Cancelled