

COMMITTEE	AUDIT COMMITTEE
DATE	14 JULY 2016
TITLE	INTERNAL AUDIT PLAN 2016/17
PURPOSE OF REPORT	TO GIVE THE COMMITTEE AN UPDATE ON PROGRESS AGAINST THE 2016/17 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 2016/17 Internal Audit Plan.

2. SUMMARY OF PROGRESS AGAINST THE PLAN

2.1 The 2016/17 internal audit plan is included in Appendix 1 with the status of the work as at 30 June 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	40
Field Work Started	24
Draft Report	2
Final Report Issued	14
Total	80
Cancelled	4

2.2 The performance target for 2016/17 is to have 95% of the audits in the plan to be either closed or with the final report released by 31 March 2017. 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 30 June 2016 was **17.5%** - out of **80** individual audits contained in the 2016/17 plan, **14** had been released in a finalised version.

3. AMENDMENTS TO THE PLAN

- 3.1 One of the audits from the original plan has been cancelled - 'Corporate Assessment'. A total of 10 days had been allocated for this audit. It was decided to allocate these days on two audits - 'Safeguarding Arrangements - Establishments' (4 days) and 'Information Governance - Establishments' (6 days).
- 3.2 The 24 days that had been noted under the general 'Grants' heading has been allocated to the following specific Children and Families grants:
- Flying Start Grant
 - Youth Justice Grant
- 3.3 In respect of the audits of 'Budgetary Control - Primary Schools' and 'Information Governance - Primary Schools', it was deemed more appropriate to report separately on the schools selected for the audit and days have been allocated to each individual school.

4. RECOMMENDATION

- 4.1 The Committee is asked to note the contents of this report as an update on progress against the 2016/17 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-09/2017	Supporting Ffordd Gwynedd Reviews	20.00	0.00	20.00	0.64	Planned
1-CORFF-09/2017dep	Managing Early Departures	20.00	0.00	20.00		Planned
1-CORFF-11/2017DBS	Safeguarding Arrangements - Disclosure and Barring Service Checks	10.00	0.00	10.00		Planned
1-CORFF-14/2017coed	Health and Safety - Trees	10.00	0.00	10.00		Planned
1-CORFF-19/2017/001	Safeguarding Arrangements - Field Workers' Awareness of Policy	10.00	0.00	10.00		Planned
1-CORFF-19/2017/002	Safeguarding Arrangements - the Operational Structure	20.00	0.00	20.00		Planned
1-CORFF-19/2017/003	Safeguarding Arrangements - Establishments	0.00	4.00	4.00	0.24	Planned
1-CPGV-01/2017cor	Corporate Assessment	10.00	-10.00	0.00		Cancelled
1-CPGV-02/2017	Proactive Prevention of Fraud and Corruption	20.00	0.00	20.00		Planned
2-ADN-CGC-DPA/2017	Information Management	10.00	0.00	10.00	14.57	Field Work Started
2-ADN-CGC-DPA/2017cy	Information Governance - Establishments	0.00	6.00	6.00	0.43	Planned
AO-ARL-01/2017	Use of Credit Cards	20.00	0.00	20.00		Planned
AO-ARL-05/2017	National Fraud Initiative	50.00	0.00	50.00	3.45	Planned
Emergency Planning						
BC-PER-01/2017tan	Fuel Supplies - Local and Regional Plans	12.00	0.00	12.00	12.51	Final Report Issued
EDUCATION						
Resources						
4-DAT-X-ADD/2017GAD	Pupil Deprivation Grant	5.00	0.00	5.00	3.82	Field Work Started
4-DAT-X-ADD/2017GGA	Education Improvement Grant for Schools	20.00	0.00	20.00	1.71	Field Work Started
4-DAT-X-ADD/2017ol16	Post-16 Provision in Schools Grant	2.00	0.00	2.00		Planned
EADDA03/2017	The Arrangements for Safeguarding and Protecting Children	25.00	0.00	25.00	4.00	Field Work Started
Across the department						
EADDA06/2017hlon	Dwyfor Meirionnydd Special School	15.00	0.00	15.00	18.81	Draft Report Issued
Schools						
EADDA15/2017	Statistics and Census - Secondary School	15.00	0.00	15.00		Planned

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
EADDA18/2017	Budgetary Control - Primary Schools	25.00	-25.00	0.00		Cancelled
EADDA18/2017/2010	Budgetary Control - Ysgol Beddgelert	0.00	4.10	4.10	4.36	Field Work Started
EADDA18/2017/2048	Budgetary Control - Ysgol Bro Plenydd	0.00	4.20	4.20	4.71	Field Work Started
EADDA18/2017/2104	Budgetary Control - Ysgol Eifion Wyn	0.00	4.20	4.20	4.34	Field Work Started
EADDA18/2017/2210	Budgetary Control - Ysgol Talsarnau	0.00	4.10	4.10	3.46	Field Work Started
EADDA18/2017/3029	Budgetary Control - Ysgol Tregarth	0.00	4.20	4.20	3.54	Field Work Started
EADDA18/2017/3300	Budgetary Control - Ysgol Santes Helen	0.00	4.20	4.20	3.30	Field Work Started
EADDA35/2017	School - General	10.00	0.00	10.00	8.08	Planned
EADDAYC/2017	Information Governance in Schools	25.00	-25.00	0.00		Cancelled
EADDAYC/2017/2008	Information Governance - Ysgol Abererch	0.00	2.80	2.80	3.20	Final Report Issued
EADDAYC/2017/2028	Information Governance - Ysgol Penybryn	0.00	2.80	2.80	3.35	Final Report Issued
EADDAYC/2017/2039	Information Governance - Ysgol Crud y Werin	0.00	2.80	2.80	3.25	Final Report Issued
EADDAYC/2017/2085	Information Governance - Ysgol Penisarwaen	0.00	2.80	2.80	3.31	Final Report Issued
EADDAYC/2017/2089	Information Governance - Ysgol Bro Lleu	0.00	2.80	2.80	3.51	Final Report Issued
EADDAYC/2017/2103	Information Governance - Ysgol Sarn Bach	0.00	2.70	2.70	3.25	Final Report Issued
EADDAYC/2017/2187	Information Governance - Ysgol Dinas Mawddwy	0.00	2.70	2.70	3.33	Final Report Issued
EADDAYC/2017/2192	Information Governance - Ysgol Edmwnd Prys	0.00	2.80	2.80	3.54	Final Report Issued
EADDAYC/2017/2213	Information Governance - Ysgol Bro Hedd Wyn	0.00	2.80	2.80	3.24	Final Report Issued

CORPORATE SUPPORT

Procurement and Efficiency

BE-POL-08/2017	E-proc System - Tolerance Levels	10.00	0.00	10.00	3.72	Field Work Started
----------------	----------------------------------	-------	------	--------------	-------------	--------------------

Registration

BB-YSG-05/2017	Coroner	10.00	0.00	10.00	10.08	Final Report Issued
----------------	---------	-------	------	--------------	--------------	---------------------

FINANCE

Across the department

AW-TG-12/2017tg	IT System Security	30.00	0.00	30.00		Planned
-----------------	--------------------	-------	------	--------------	--	---------

Financial

AD-DY-01/2017	Debtors System - "Cancelled" Invoices	12.00	0.00	12.00	2.39	Field Work Started
AE-TAL-01/2017tro	Review of Checking Limits	10.00	0.00	10.00	3.74	Planned

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
Accountancy						
AN-ACY-09/2017	Coding Structure	8.00	0.00	8.00		Planned
Revenue						
AB-BD-01/2017dhp	Discretionary Housing Payments	10.00	0.00	10.00	3.84	Field Work Started
AB-BD-01/2017kc	Benefits - Review of Key Controls	12.00	0.00	12.00	2.12	Field Work Started
AC-TR-01/2017dis	Council Tax - Reductions and Exemptions (People)	12.00	0.00	12.00	10.95	Final Report Issued
AC-TR-01/2017ipo	Council Tax System - Connect	10.00	0.00	10.00		Planned
AC-TR-11/2017dis	Business Rates - Charitable Reductions	8.00	0.00	8.00	8.28	Final Report Issued
ECONOMY AND COMMUNITY						
Community Regeneration						
EADDZ-01/2017	Welsh Church Fund	5.00	0.00	5.00		Planned
Record offices, museums and the arts						
EDIW-MU-03/2017	Storiol - Governance and Management Arrangements	15.00	0.00	15.00	1.66	Field Work Started
Leisure						
E-DGO-01/2017	Leisure Centres	40.00	0.00	40.00		Planned
Libraries						
EADDI01/2017	Youth Club Accounts	15.00	0.00	15.00		Planned
Maritime and country parks						
EHAMM-01/2017	Hafan	10.00	0.00	10.00	0.16	Planned
EHAMM-02/2017	Sale of Diesel	10.00	0.00	10.00	2.07	Field Work Started
EHAMT-01/2017	Beaches - Unannounced Visits	10.00	0.00	10.00	5.64	Field Work Started
ADULTS, HEALTH AND WELLBEING						
Across the department						
5-GOF-GCY-ARALW/2017	Business-Service Continuity Plans	20.00	0.00	20.00	8.47	Field Work Started
5-GOF-X-CYLL/2017	Budgetary Control - Provider	15.00	0.00	15.00	5.09	Field Work Started
GCC-02/2017	Deprivation of Liberty	15.00	0.00	15.00	3.89	Planned
GDAPR-GC05/2017	Support Workers - Adults	15.00	0.00	15.00		Planned
Business						
5-GOF-CWYN/2017	Social Services Complaints Procedures	15.00	0.00	15.00	5.36	Field Work Started

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
Community Care						
GDAPR-GC02/2017gw	Holidays of Community Carers	10.00	0.00	10.00	11.46	Draft Report Issued
Adults						
GCC-07/2017	Direct Payments	15.00	0.00	15.00	0.34	Planned
GGWAS-C01/2017	Personal Independence Payments	15.00	0.00	15.00	0.20	Planned
Residential and Day						
5-GOF-CART1340/2017	Plas Pengwaith, Llanberis	12.00	0.00	12.00		Planned
5-GOF-CART1344/2017	Plas Gwilym, Penygroes	12.00	0.00	12.00		Planned
5-GOF-CART1355/2017	Bryn Blodau, Blaenau Ffestiniog	12.00	0.00	12.00		Planned
5-GOF-CART1357/2017	Llys Cadfan, Tywyn	12.00	0.00	12.00		Planned
GDARP-D07/2017	Housing Support	15.00	0.00	15.00		Planned
CHILDREN AND FAMILY SUPPORT						
Children and Families						
5-GOF-X-PL/2017	Grants	24.00	-24.00	0.00		Cancelled
5-GOF-X-PL/2017CI	Youth Justice Grant	0.00	12.00	12.00	1.94	Field Work Started
5-GOF-X-PL/2017DD	Flying Start Grant	0.00	12.00	12.00	1.64	Field Work Started
5-GOF-X-PL/2017pgg	Gyda'n Gilydd Project	15.00	0.00	15.00	0.27	Planned
GGWAS-P03/2017	Support Workers	15.00	0.00	15.00		Planned
GGWAS-PLANT4/2017	Adoption	20.00	0.00	20.00	2.40	Field Work Started
HIGHWAYS AND MUNICIPAL						
Fleet						
PGW-TR-02/2017	MOT Fees	10.00	0.00	10.00	3.32	Field Work Started
PPR-GW03/2017	Fleet Management	12.00	0.00	12.00		Planned
Waste Management and Streetscene						
PBW-05/2017	Commercial Waste	15.00	0.00	15.00		Planned
REGULATORY						
Public Protection						
2ADN-GGYC-GYC/2017fi	Flare System	15.00	0.00	15.00		Planned
2ADN-GGYC-GYC/2017ia	Animal Health	15.00	0.00	15.00		Planned

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
Council Land and Property						
BA-EID-05/2017	Capital Schemes - Property	15.00	0.00	15.00		Planned
GWYNEDD CONSULTANCY						
Buildings and Environmental						
PYM01/2017	Recruitment and Selection	10.00	0.00	10.00		Planned
Across the department						
PYMG-CON/2017gor	Overtime	15.00	0.00	15.00	15.69	Final Report Issued
PYMG-CON/2017pp	Project Plans	15.00	0.00	15.00		Planned