

CYNGOR GWYNEDD

COMMITTEE	AUDIT COMMITTEE
DATE	16 JULY 2015
TITLE	OUTPUT OF THE INTERNAL AUDIT SECTION AND THE 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 5 July 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:

Audit Status	Number
Planned	27
WP Created	12
Field Work Started	13
Draft Report Issued	4
Final Report Issued	7
Total	63

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 30 June was **11.1%** - out of **63** individual audits contained in the 2015/16 plan, **7** had been released in a finalised version.

3. RECOMMENDATION

3.1 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 and accept the report.



Internal Audit Plan 2015/16

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	15.23	Field Work Started
1-CORFF-09/2016	Supporting Ffordd Gwynedd Reviews	20.00	0.00	20.00	0.76	Planned
1-CORFF-12/2016	Awareness of Whistleblowing Policy - Manual Workers	25.00	0.00	25.00	0.91	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	1.86	Planned
1-CPGV-01/2016lle	Officers Gifts and Hospitality - High-Risk Services	15.00	0.00	15.00		Planned
1-CPGV-02/2016	Proactive Prevention of Fraud and Corruption	20.00	0.00	20.00		Planned
2-ADN-CGC-DPA/2016	Information Governance - Data Protection Act	15.00	0.00	15.00		Planned
2-ADN-X-GRANT/2016	Various Grants	20.00	0.00	20.00		Planned
AO-ARL-05/2016	National Fraud Initiative	50.00	0.00	50.00	18.82	Field Work Started
EDUCATION						
Resources						
4-DAT-X-ADD/2016eig	Education Improvement Grant for Schools	20.00	0.00	20.00		Planned
4-DAT-X-ADD/2016par	Gwynedd and Anglesey Learning Partnership Grant	10.00	0.00	10.00		Planned
EADDA03/2016	Communication with Schools	10.00	0.00	10.00	13.10	Draft Report Issued
Across the department						
EADDA06/2016hlon	New Hafod Lon School	15.00	0.00	15.00		Planned
Catering						
M-GMG-A04/2016	School Catering	20.00	0.00	20.00	0.14	Planned
GwE						
4-GWE/2016	GwE	20.00	0.00	20.00		Planned
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	1.06	Planned
EADDAY4007/2016	Ysgol Dyffryn Nantlle	8.00	0.00	8.00	12.22	Final Report Issued
EADDAYC/2016a	Schools - Governance	20.00	0.00	20.00	2.43	Field Work Started

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
EADDDAYC/2016b	Workforce Modelling	17.00	0.00	17.00	4.79	Field Work Started
HUMAN RESOURCES						
Health and Safety						
BC-PER-02/2016	Schools - Health and Safety of school trips	20.00	0.00	20.00		Planned
NORTH AND MID WALES TRUNK ROAD AGENCY						
3-AMG-ACGC/2016	North and Mid Wales Trunk Road Agency	50.00	0.00	50.00	36.66	Field Work Started
FINANCE						
Financial						
AD-DY-01/2016	Debtors System - Review of Key Controls	12.00	0.00	12.00	0.45	WP Created
AE-TAL-01/2016kc	Payments System - Review of Key Controls	12.00	0.00	12.00	1.62	WP Created
Accountancy						
AN-ACY-02/2016kc	MAS - Review of Key Controls	10.00	0.00	10.00	8.82	WP Created
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	0.14	WP Created
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	2.45	Field Work Started
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	1.20	WP Created
Revenue						
AB-BD-01/2016dhp	Discretionary Housing Payments	10.00	0.00	10.00		Planned
AB-BD-01/2016kc	Benefits - Review of Key Controls	10.00	0.00	10.00	0.07	WP Created
AB-BD-01/2016kcx	Revenues System - Closure 2014-15	10.00	0.00	10.00	10.76	Draft Report Issued
AC-TR-01/2016ipo	Council Tax System - iConnect	10.00	0.00	10.00		Planned
AC-TR-01/2016kc	Council Tax - Review of Key Controls	8.00	0.00	8.00	0.07	WP Created
AC-TR-11/2016	NNDR - Review of Key Controls	8.00	0.00	8.00	0.41	WP Created
Information Technology						
AW-TG-06/2016	Siebel - eFinancials Interface	10.00	0.00	10.00		Planned
AW-TG-12/2016def	Removing Leavers from IT systems	15.00	0.00	15.00	16.42	Draft Report Issued

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
AW-TG-12/2016tg	IT System Security	30.00	0.00	30.00		Planned
ECONOMY AND COMMUNITY						
Community Regeneration						
EADDZ-01/2016	Welsh Church Fund	5.00	0.00	5.00		Planned
Leisure						
E-DGO-01/2016	Leisure Centres - Income Collection	20.00	0.00	20.00	11.61	Field Work Started
Major Projects						
DDAT-AH-01/2016	Sailing Academy	15.00	0.00	15.00	3.45	Field Work Started
ADULTS, HEALTH AND WELLBEING						
Across the department						
5-GOF-GCY-GC/2016	Home Care	25.00	0.00	25.00	2.23	Planned
GCC-03/2016	Governance of collaborations with 3rd Sector	20.00	0.00	20.00	8.16	WP Created
GRH-GW04/2016	Care Worker Training Programmes	20.00	0.00	20.00		Planned
Community Care						
GDAPR-GC04/2016	Home Carer Travelling Costs	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	6.56	Field Work Started
GGWAS-C01/2016	Changes to ILF	15.00	0.00	15.00		Planned
Residential and Day						
5-GOF-CART1341/2016	Plas y Don, Pwllheli	12.00	0.00	12.00	2.09	WP Created
5-GOF-CART1345/2016	Plas Hedd, Bangor	12.00	0.00	12.00	1.89	WP Created
5-GOF-CART1350/2016	Hafod Mawddach, Barmouth	12.00	0.00	12.00	0.61	WP Created
5-GOF-CART1356/2016	Cefn Rodyn, Dolgellau	12.00	0.00	12.00	6.52	Field Work Started
GDAPR-H01/2016	Charges on Properties of Home Residents	10.00	0.00	10.00	2.93	Field Work Started
HIGHWAYS AND MUNICIPAL						
Fleet						
PGW-TR-02/2016	Maintenance of buildings and sites	10.00	0.00	10.00	4.54	Field Work Started
Highways Works						
PPR-CYN-03/2016	Inspections	20.00	0.00	20.00		Planned

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
REGULATORY						
Transportation and Street Care						
3-PROJ-TRAF/2016briw	Pont Briwet	15.00	0.00	15.00		Planned
DDAT-CC-01/2016	Public Transport	25.00	0.00	25.00		Planned
PPE-P-01/2016	Parking Income	20.00	0.00	20.00		Planned
STRATEGIC AND IMPROVEMENT						
Democracy						
BB-YSG-18/2016	Member Training and Development	10.00	0.00	10.00		Planned
BE-POL-14/2016	Chairman's Fund	5.00	0.00	5.00	7.38	Draft Report Issued
GWYNEDD CONSULTANCY						
Buildings and Environmental						
PYM01/2016	Recruitment and Selection	15.00	0.00	15.00		Planned