

COMMITTEE	AUDIT COMMITTEE
DATE	9 FEBRUARY 2017
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 27 January 2017 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	4
Field work started	17
Manager Review	2
Final Report Issued	49
Total	<u>72</u>
Cancelled due to a shortage of resources	10
Audits cancelled to undertake others	8

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 27 January 2017 was **68.06%** - out of **72** individual audits contained in the 2016/17 plan, **49** had been released in a finalised version.

3. AMENDMENTS TO THE PLAN

3.1 It was reported to the Committee in December that one member of the Team left the Council at the end of October 2016 and that there was a high probability that the cancellation of further audits will be inevitable to reflect the shortage in resources. By now, another member has left her post and another member will terminate employment in February. This means that the Plan has to be modified to reflect a shortage of 120 productive days. Arrangements are in hand to appoint officers to these posts.

3.2 The audits that have been selected not to be carried out are detailed below along with an explanation for the decision:

- **Health and Safety - Trees** (10 days) – The procedure in respect of trees is currently being updated and following that, the new procedure will need to be communicated to the relevant departments.
- **Safeguarding Arrangements – the Operational Structure** (20 days) – a number of reviews have been carried out by Internal Audit in this area and the Safeguarding Officer (Education) has been commissioned to conduct a review of this area.
- **Council Tax System – Advantage Digital Portal** (10 days) – the audit has slipped to 2017/18 as the development is yet to be introduced.
- **Storiell – Project Closure Arrangements** (5 days) – the audit will be conducted in quarter 1, 2017/18.
- **Housing Support** (15 days) – the audit has slipped to 2017/18
- **Gyda'n Gilydd Project** (15 days) – the project has now come to an end, therefore there is no purpose in conducting the audit.
- **Flare System** (15 days) – following a discussion with the Head of Regulatory, it was explained that arrangements had changed significantly since the meeting to discuss the 2016/17 Audit Plan in January 2016.
- **Capital Schemes - Property** (15 days) – major projects e.g. Plas Heli, Ysgol Hafod Lon, have been the subject of an audit and Ysgol Glancegin will be the subject of an audit in 2017/18.
- **Project Plans YGC** (15 days) – following a meeting with the Head of YGC to discuss the Draft Internal Audit Plan 2017/18, it was stated that this area was not a priority.

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.



Internal Audit Plan 2016/17

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	10.60	Field Work Started
1-CORFF-09/2017dep	Managing Early Departures	20.00	-20.00	0.00		Cancelled
1-CORFF-11/2017DBS	Safeguarding Arrangements - Disclosure and Barring Service Checks	10.00	0.00	10.00	10.24	Manager Review
1-CORFF-14/2017coed	Health and Safety - Trees	10.00	0.00	10.00	2.72	Cancelled
1-CORFF-19/2017/001	Safeguarding Arrangements - Employees' Awareness of Policy	10.00	0.00	10.00	6.82	Field Work Started
1-CORFF-19/2017/002	Safeguarding Arrangements - the Operational Structure	20.00	0.00	20.00		Cancelled
1-CORFF-19/2017/003	Safeguarding Arrangements - Establishments	0.00	4.00	4.00	0.94	Field Work Started
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	2.26	Planned
2-ADN-CGC-DPA/2017	Information Management	10.00	0.00	10.00	15.51	Final Report Issued
2-ADN-CGC-DPA/2017cy	Information Governance - Establishments	0.00	6.00	6.00	1.95	Field Work Started
AO-ARL-01/2017	Use of Credit Cards	20.00	0.00	20.00	16.27	Field Work Started
AO-ARL-05/2017	National Fraud Initiative	50.00	0.00	50.00	19.39	Field Work Started
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	7.00	12.00	18.61	Final Report Issued
4-DAT-X-ADD/2017GGA	Education Improvement Grant for Schools	20.00	-7.00	13.00	13.34	Final Report Issued
4-DAT-X-ADD/2017ol16	Post-16 Provision in Schools Grant	2.00	0.00	2.00	2.45	Final Report Issued
EADDA03/2017	The Arrangements for Safeguarding and Protecting Children	25.00	0.00	25.00	11.76	Field Work Started
Across the department						
EADDA06/2017hlon	Dwyfor Meirionnydd Special School	15.00	0.00	15.00	18.81	Final Report Issued
Schools						
EADDA15/2017	Statistics and Census - Secondary School	15.00	20.00	35.00	6.36	Field Work Started

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	7.86	Final Report Issued
EADDA18/2017/2048	Budgetary Control - Ysgol Bro Plenydd	0.00	4.20	4.20	8.23	Final Report Issued
EADDA18/2017/2104	Budgetary Control - Ysgol Eifion Wyn	0.00	4.20	4.20	7.59	Final Report Issued
EADDA18/2017/2210	Budgetary Control - Ysgol Talsarnau	0.00	4.10	4.10	8.10	Final Report Issued
EADDA18/2017/3029	Budgetary Control - Ysgol Tregarth	0.00	4.20	4.20	7.90	Final Report Issued
EADDA18/2017/3300	Budgetary Control - Ysgol Santes Helen	0.00	4.20	4.20	8.47	Final Report Issued
EADDA35/2017	School - General	10.00	0.00	10.00	10.48	Field Work Started
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	3.41	Final Report Issued
EADDAYC/2017/2039	Information Governance - Ysgol Crud y Werin	0.00	2.80	2.80	3.32	Final Report Issued
EADDAYC/2017/2085	Information Governance - Ysgol Penisarwaen	0.00	2.80	2.80	3.37	Final Report Issued
EADDAYC/2017/2089	Information Governance - Ysgol Bro Lleu	0.00	2.80	2.80	3.59	Final Report Issued
EADDAYC/2017/2103	Information Governance - Ysgol Sarn Bach	0.00	2.70	2.70	3.32	Final Report Issued
EADDAYC/2017/2187	Information Governance - Ysgol Dinas Mawddwy	0.00	2.70	2.70	3.40	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	8.82	Final Report Issued
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Registration

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

Across the department

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

AD-DY-01/2017	Debtors System - "Cancelled" Invoices	12.00	0.00	12.00	11.88	Final Report Issued
AE-TAL-01/2017tro	Review of Checking Limits	10.00	0.00	10.00	8.73	Final Report Issued

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	8.70	Final Report Issued
Revenue						
AB-BD-01/2017dhp	Discretionary Housing Payments	10.00	0.00	10.00	9.89	Final Report Issued
AB-BD-01/2017kc	Benefits - Review of Key Controls	12.00	0.00	12.00	9.88	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 – Advantage Digital Portal	10.00	0.00	10.00		Cancelled
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	-5.00	0.00		Cancelled
Record offices, museums and the arts						
EDIW-MU-03/2017	Storiol - Governance and Management Arrangements	15.00	0.00	15.00	8.53	Field Work Started
EDIW-MU-03/2017/002	Storiol - Project Closure Arrangements	0.00	5.00	5.00		Cancelled
Leisure						
E-DGO-01/2017	Leisure Centres	40.00	-40.00	0.00		Cancelled
EHAMAC6404/2017	Bangor Aquatics and Healthy Lifestyles Centre	0.00	10.00	10.00	12.46	Final Report Issued
EHAMAC6405/2017	Plas Silyn Leisure Centre	0.00	10.00	10.00	10.56	Final Report Issued
EHAMAC6422/2017	Dwyfor Leisure Centre	0.00	10.00	10.00	18.28	Final Report Issued
EHAMAC6448/2017	Bro Dysynni Leisure Centre	0.00	10.00	10.00	10.15	Final Report Issued
Libraries						
EADDI01/2017	Youth Club Accounts	15.00	0.00	15.00	14.54	Manager Review
Maritime and country parks						
EHAMM-01/2017	Hafan	10.00	0.00	10.00	3.29	Planned
EHAMM-02/2017	Sale of Diesel	10.00	0.00	10.00	16.72	Final Report Issued
EHAMT-01/2017	Beaches - Income Collection	10.00	0.00	10.00	13.75	Final Report Issued
ADULTS, HEALTH AND WELLBEING						
Across the department						
5-GOF-GCY-ARALW/2017	Business-Service Continuity Plans	20.00	0.00	20.00	22.19	Final Report Issued

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
5-GOF-X-CYLL/2017	Budgetary Control - Provider	15.00	0.00	15.00	14.26	Final Report Issued
GCC-02/2017	Deprivation of Liberty	15.00	0.00	15.00	19.93	Field Work Started
GDAPR-GC05/2017	Support Workers - Adults	15.00	0.00	15.00	7.22	Field Work Started
Business						
5-GOF-CWYN/2017	Social Services Complaints Procedures	15.00	0.00	15.00	8.74	Field Work Started
Supporting People						
GDAPR-SP01/2017	Supporting People Grant	0.00	15.00	15.00	10.42	Final Report Issued
Community Care						
GDAPR-GC02/2017gw	Holidays of Community Carers	10.00	0.00	10.00	13.19	Final Report Issued
Adults						
GCC-07/2017	Direct Payments	15.00	0.00	15.00	10.55	Field Work Started
GGWAS-C01/2017	Personal Independence Payments	15.00	0.00	15.00	0.20	Cancelled
Residential and Day						
5-GOF-CART1340/2017	Plas Pengwaith, Llanberis	12.00	0.00	12.00	12.28	Final Report Issued
5-GOF-CART1344/2017	Plas Gwilym, Penygroes	12.00	0.00	12.00	13.46	Final Report Issued
5-GOF-CART1355/2017	Bryn Blodau, Blaenau Ffestiniog	12.00	0.00	12.00	13.19	Final Report Issued
5-GOF-CART1357/2017	Llys Cadfan, Tywyn	12.00	0.00	12.00	16.51	Final Report Issued
GDARP-D07/2017	Housing Support	15.00	0.00	15.00	1.08	Cancelled
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 Core Grant	0.00	12.00	12.00	16.42	Final Report Issued
5-GOF-X-PL/2017DD	Flying Start Revenue Grant	0.00	12.00	12.00	17.20	Final Report Issued
5-GOF-X-PL/2017pgg	Gyda'n Gilydd Project	15.00	0.00	15.00	0.34	Cancelled
GGWAS-P03/2017	Support Workers	15.00	0.00	15.00	16.77	Final Report Issued
GGWAS-PLANT4/2017	Adoption	20.00	-20.00	0.00	2.94	Cancelled
HIGHWAYS AND MUNICIPAL						
Fleet						
PGW-TR-02/2017	MOT Fees	10.00	0.00	10.00	5.70	Final Report Issued

Audit Code	Audit Name	Original Plan	Adjustment	Revised Plan	Actual Days	Audit Status
PPR-GW03/2017	Fleet Management	12.00	0.00	12.00	4.34	Planned
Waste Management and Streets						
PBW-05/2017	Commercial Waste	15.00	0.00	15.00	7.24	Field Work Started
REGULATORY						
Public Protection						
2ADN-GGYC-GYC/2017fl	Flare System	15.00	0.00	15.00		Cancelled
2ADN-GGYC-GYC/2017ia	Animal Health	15.00	0.00	15.00	13.57	Final Report Issued
Council Land and Property						
BA-EID-05/2017	Capital Schemes - Property	15.00	0.00	15.00		Cancelled
GWYNEDD CONSULTANCY						
Buildings and Environmental						
PYM01/2017	Recruitment and Selection	10.00	0.00	10.00	10.20	Field Work Started
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		Cancelled