

COMMITTEE	GOVERNANCE AND AUDIT COMMITTEE
DATE	14 DECEMBER 2023
TITLE	INTERNAL AUDIT PLAN 2023/24
PURPOSE OF REPORT	TO GIVE THE COMMITTEE AN UPDATE ON PROGRESS AGAINST THE 2023/24 AUDIT PLAN
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ACTION	FOR INFORMATION

1. INTRODUCTION

1.1 This report is a progress report on completion of the 2023/24 Internal Audit Plan.

2. SUMMARY OF PROGRESS AGAINST THE PLAN

2.1 The 2023/24 internal Audit Plan is included in Appendix 1 reported with the status of the work as at 30 November 2023, 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	1
Field Work Started	13
Awaiting Review	0
Draft Report Issued	2
Closed	0
Final Report Issued	14
Total	30
Cancelled	12

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 2024. 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 November 2023 was **47%** - out of **30** individual audits contained in the 2023/24 plan, **14** had been released in a finalised version/completed or closed.

3. AMENDMENTS TO THE PLAN

3.1 Initially, an estimated 503 days of audit resources was available to complete the 2023/24 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 long-term sickness, it was inevitable that some audits could not be conducted due to 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 2024/25 Audit Plan.

Audits	Days	Amendment/Cancelled
Advice & Consultancy and Supporting Ffordd Gwynedd Reviews	-10	Adjusted
Anti Fraud and Corruption Prevention Work with the National Fraud Initiative	-10	Adjusted
Follow-up Planning Communication Arrangements	-3	Adjusted
Payment and Authorisation Arrangements (Data Analytics)	-25	Cancelled
Absence Management and Referral Arrangements	-25	Cancelled
Local Authority Education Grant	-5	Cancelled
Schools’ Reserve Balances	-8	Cancelled
Traffic and Projects	-8	Cancelled
Ash Dieback	-8	Cancelled
Countryside Service	-8	Cancelled
Shared Prosperity Fund	-20	Cancelled
Transformation Team	-15	Cancelled
Highways – On Duty Arrangements	-15	Cancelled
Inland and Coastal Work – the FCERM Strategy	-10	Cancelled
Planning for the change in Election Laws	-8	Cancelled
Total	178	

3.3 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.

3.4 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 2023/24 audit plan, offer comments thereon and accept the report.

Department	Audit	Original Plan	Adjusted Plan	Actual Days	Remaining	Audit Status	Assurance Level
Education	Schools' Reserve Balances	8	0	0.0	0.0	Cancelled	
	Unofficial School Funds	30	30	13.4	16.6	Field Work Started	
	Local Authority Education Grant 22/23	5	0	0.0	0.0	Cancelled	
	Post-16 provision in Schools Grant	3	3	1.1	1.9	Field Work Started	
	Schools - General	5	5	0.1	4.9	Field Work Started	
Environment	Follow up - Communication Arrangements - Planning	12	9	0.7	8.3	Field Work Started	
	Coutryside Service	8	0	0.0	0.0	Cancelled	
	Traffic and Projects	8	0	0.0	0.0	Cancelled	
	Garden Waste	6	6	8.4	-2.4	Draft Report	Satisfactory
	Bulky Waste	5	5	6.2	-1.2	Field Work Started	
	Follow up - Taxi Safety	5	5	7.8	-2.8	Final Report	Satisfactory
Corporate	Advice & Consultancy and Supporting Ffordd Gwynedd Reviews	50	40	18.8	21.2	Field Work Started	
	Psychological Safety 22/23	0	0	0.9	-0.9		
	Proactive Prevention of Fraud and Corruption and the National Fraud Initiative	50	40	4.4	35.6	Field Work Started	
	Corporate Category Management	25	25	11.0	14.0	Field Work Started	
	Absence Management and Referral Arrangements	25	0	3.4	-3.4	Cancelled	
	Information Management - Establishments	3	3	0.7	2.3	Field Work Started	
	Safeguarding Arrangements - Establishments	3	3	0.7	2.3	Field Work Started	
	Payment and Authorisation Arrangements (Data Analytics)	25	0	0.0	0.0	Cancelled	
Finance	North Wales Corporate Joint Committee	4	4	2.1	1.9	Final Report	High
	Teachers' Salaries	15	15	16.6	-1.6	Final Report	Satisfactory
	Harbour Statement of Accounts - 2022/2023	4	4	3.4	0.6	Final Report	High
	Joint Planning Committee Statement of Accounts 2022/2023	4	4	3.3	0.7	Final Report	High
	Benefits Key Controls	15	15	10.7	4.3	Field Work Started	
Economy and Community	Lloyd George Museum	3	3	3.0	0.0	Final Report	High
	Shared Prosperity Fund	20	0	0.0	0.0	Cancelled	
	Welsh Church Fund	3	3	3.0	0.0	Final Report	High
Adults, Health and Wellbeing	Plas Maesincla	12	12	17.4	-5.4	Final Report	Satisfactory
	Plas Ogwen	12	12	16.1	-4.1	Final Report	Satisfactory
	Cefn Rodyn	12	12	20.4	-8.4	Draft Report	Satisfactory
	Follow-up – Hafod Mawddach	3	3	3.1	-0.1	Final Report	Satisfactory
	Follow-up – Bryn Blodau	3	3	3.9	-0.9	Final Report	Satisfactory
	Follow-up – Plas Gwilym	4	4	5.4	-1.4	Final Report	Satisfactory
	Transformation Team	15	0	0.0	0.0	Cancelled	
	Follow up - Liberty Protection Safeguards	6	6	0.0	6.0	Planned	
Highways, Engineering and YGC	Inland and Coastal Work – the FCERM Strategy	10	0	0.0	0.0	Cancelled	
	Commercial Income	10	10	13.1	-3.1	Field Work Started	
	Highways – On Duty Arrangements	15	0	0.0	0.0	Cancelled	
	Ash Dieback	8	8	2.0	6.0	Cancelled	
Housing and Property	Housing Support Grant	10	10	9.9	0.1	Final Report	Satisfactory
	Follow up - Smallholdings	6	6	0.9	5.1	Field Work Started	
	Industrial Units	25	25	25.2	-0.2	Final Report	High
Corporate Leadership Team	Local Government and Elections (Wales) Act 2021	8	0	1.3	-1.3	Cancelled	
	Cyngor Gwynedd Plan	503	333	238.4	94.6		