

COMMITTEE	GOVERNANCE AND AUDIT COMMITTEE
DATE	10 OCTOBER 2024
TITLE	INTERNAL AUDIT PLAN 2024/25
PURPOSE OF REPORT	TO GIVE THE COMMITTEE AN UPDATE ON PROGRESS AGAINST THE 2024/25 AUDIT PLAN
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ACTION	FOR INFORMATION

1. INTRODUCTION

1.1 This report is a progress report on completion of the 2024/25 Internal Audit Plan.

2. SUMMARY OF PROGRESS AGAINST THE PLAN

2.1 The 2024/25 internal Audit Plan is included in Appendix 1 reported with the status of the work as at 27 September 2024, 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	16
Field Work Started	13
Awaiting Review	4
Draft Report Issued	1
Closed	0
Final Report Issued	11
Total	45

Cancelled	3
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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 2025. 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 September 2024 was **24%** - out of **45** individual audits contained in the 2024/25 plan, **11** had been released in a finalised version/completed or closed.

3. AMENDMENTS TO THE PLAN

3.1 Initially, an estimated 660 days of audit resources was available to complete the 2024/25 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, additional audits have been added, therefore it is inevitable that changes are made to the Plan.

3.2 To reflect the above in the Audit Plan, it was decided to modify or following audits:

Audit	Days	Additional Adjusted/Cancelled
Category Management - Environment	20	Additional
Category Management – Corporate (Follow-up)	5	Additional
Staff Awareness of the Safeguarding Policy	15	Additional
Car Parks – Economy and Community	12	Additional
	52	
Unofficial School Funds (Follow-up)	-10	Adjusted
Advice & Consultancy and Supporting Ffordd Gwynedd Reviews	-10	Adjusted
Out of County Placements	-4	Adjusted
School Reserve Balances	-8	Cancelled
Traffic and Projects	-10	Cancelled
Elections Act 2022	-10	Cancelled
	52	

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.

4. RECOMMENDATION

4.1 The Committee is asked to note the contents of this report as an update on progress against the 2024/25 audit plan, offer comments thereon and accept the report.

							Appendix 1
Department	Audit	Original Plan	Adjusted Plan	Actual Days	Remaining	Audit Status	Assurance Level
Education	Post-16 Provision in Schools Grant	5	5	3.9	1.1	Final Report	High
	Unofficial School Funds (Follow-up)	30	20	1.8	18.2	Planned	
	Education Digital Standards	20	20	1.3	18.7	Field Work Started	
	Schools - General	5	5	0.4	4.6	Field Work Started	
	School Reserve Balances	8	0	0.0	0.0	Cancelled	
	Breakfast Clubs	25	25	9.9	15.1	Field Work Started	
	School Transport	15	15	11.0	4.0	Field Work Started	
Environment	Ash Dieback	15	15	1.7	13.3	Planned	
	School Transport Project Management	15	15	17.8	-2.8	Awaiting Review	
	Traffic and Projects	10	0	0.0	0.0	Cancelled	
	Arrangements for the Distribution of Bins	12	12	2.8	9.2	Planned	
	Car Parks	20	20	19.5	0.5	Final Report	Satisfactory
	Category Management - Environment		20	15.0	5.0	Field Work Started	
Corporate Support	Staff Protection register	10	10	11.4	-1.4	Final Report	Satisfactory
	Category Management - Corporate (Follow-up)	0	5	0.8	4.2	Planned	
Corporate	Advice & Consultancy and Supporting Ffordd Gwynedd Reviews	40	30	6.9	23.1	Planned	
	Safeguarding Arrangements - Establishments	3	3	0.2	2.8	Planned	
	Proactive Prevention of Fraud and Corruption and the National Fraud Initiative	50	50	6.4	43.6	Field Work Started	
	Information Management - Establishments	3	3	0.0	3.0	Planned	
	Absence Management and Referral Arrangements	15	15	12.0	3.0	Final Report	Satisfactory
	Absence Management and Referral Arrangements (Part 2)	15	15	1.1	13.9	Planned	
	Ceisiadau Rhyddid Gwybodeth	15	15	18.1	-3.1	Final Report	Limited
	Data Protection Arrangements	15	15	0.0	15.0	Planned	
	Whistleblowing	25	25	25.4	-0.4	Draft Report	
	Use of External Meeting Rooms	15	15	14.2	0.8	Awaiting Review	
	Use of Consultants	30	30	0.0	30.0	Planned	
Staff Awareness of the Safeguarding Policy	0	15	0.0	15.0	Planned		
Finance	Mobile Phones	20	20	6.1	13.9	Field Work Started	
	Harbour Statement of Accounts 2023/2024	4	4	4.0	-0.0	Final Report	High
	Creditors System - Key Controls	15	15	9.4	5.6	Field Work Started	
Economy and Community	Welsh Church Fund	3	3	3.0	-0.0	Final Report	High
	Lloyd George Museum	3	3	3.0	-0.0	Final Report	High
	Shared Prosperity Fund	15	15	0.0	15.0	Planned	
	Car Parks - Economy and Community	0	12	8.4	3.6	Awaiting Review	
Adults, Health and Wellbeing	Plas Hafan	12	12	14.8	-2.8	Final Report	Limited
	Llys Cadfan	12	12	13.9	-1.9	Final Report	Limited
	Plas Pengwaith	12	12	13.4	-1.4	Final Report	Limited
	External Home Care	20	20	0.1	19.9	Planned	
Children and Supporting Families	Out of County Placements	24	20	0.0	20.0	Planned	
Highways, Engineering and YGC	Ffilyd - Defnydd Tanwydd	12	12	0.0	12.0	Planned	
	Public Toilets	8	8	13.2	-5.2	Awaiting Review	
	Street Cleaning	10	10	3.6	6.4	Field Work Started	
	Bereavement Service	10	10	0.0	10.0	Planned	
Housing and Property	Smallholdings - Follow-up	10	10	3.2	6.8	Field Work Started	
	Housing Waiting Register	10	10	7.9	2.1	Field Work Started	
	Gwynedd Homebuy	18	18	0.7	17.3	Field Work Started	
	Housing Support Grant	12	12	6.1	5.9	Field Work Started	
Corporate Leadership Team	Elections Act 2022	10	0	2.2	-2.2	Cancelled	
		656	656	294.8	361.2		