

COMMITTEE	GOVERNANCE AND AUDIT COMMITTEE
DATE	06 FEBRUARY 2025
TITLE	INTERNAL AUDIT PLAN 2024/25
PURPOSE OF REPORT	TO GIVE THE COMMITTEE AN UPDATE ON PROGRESS AGAINST THE 2024/25 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 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, with the status of the work as at 27 January 2025, 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	7
Awaiting Review	6
Draft Report Issued	0
Closed	0
Final Report Issued	20
Total	37

Cancelled	13
------------------	-----------

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 January 2025 was **54%** - out of **37** individual audits contained in the amended 2024/25 plan, **20** 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, because of long-term secondments, unforeseen external work (an estimated 150 days), and 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	-15	Adjusted
Anti-Fraud and Corruption Prevention Work with the National Fraud Initiative	-20	Adjusted
Homelessness Prevention Grant 2022/23	+5	Additional
Homelessness Prevention Grant 2023/24	+5	Additional
Ash Dieback	-15	Cancelled
Data Protection Arrangements	-15	Cancelled
Use of Consultants	-30	Cancelled
Mobile Phones	-20	Cancelled
Shared Prosperity Fund	-15	Cancelled
External Home Care	-20	Cancelled
Out of County Placements	-20	Cancelled
Fleet Fuel Use	-12	Cancelled
Bereavement Service	-10	Cancelled
Gwynedd Homebuy	-18	Cancelled
Total	-200	

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.

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.

Department	Audit	Original Plan	Adjusted Plan	Actual Days	Remaining	Audit Status	Assurance Level
Education	Post-16 Provision in Schools Grant	5	5	3.91	1.1	Final Report	High
	Unofficial School Funds (Follow-up)	30	20	16.70	3.3	Awaiting Review	
	Education Digital Standards	20	20	4.23	15.8	Field Work Started	
	Schools - General	5	5	0.45	4.6	Field Work Started	
	School Reserve Balances	8	0	0.00	0.0	Cancelled	
	Breakfast Clubs	25	25	9.91	15.1	Field Work Started	
	School Transport	15	15	17.45	-2.4	Awaiting Review	
Environment	Ash Dieback	15	0	1.66	-1.7	Cancelled	
	School Transport Project Management	15	15	17.01	-2.0	Final Report	Limited
	Traffic and Projects	10	0	0.00	0.0	Cancelled	
	Arrangements for the Distribution of Bins	12	12	11.34	0.7	Awaiting Review	
	Car Parks	20	20	20.31	-0.3	Final Report	Satisfactory
	Category Management - Environment	0	20	25.42	-5.4	Awaiting Review	
Corporate Support	Staff Protection register	10	10	11.45	-1.4	Final Report	Satisfactory
	Category Management - Corporate (Follow-up)	0	5	2.66	2.3	Planned	
Corporate	Advice & Consultancy and Supporting Ffordd Gwynedd Reviews	40	15	9.42	5.6	Planned	
	Safeguarding Arrangements - Establishments	3	3	0.47	2.5	Planned	
	Proactive Prevention of Fraud and Corruption and the National Fraud Initiative	50	30	10.45	19.6	Field Work Started	
	Information Management - Establishments	3	3	0.00	3.0	Planned	
	Absence Management and Referral Arrangements	15	15	13.15	1.9	Final Report	Satisfactory
	Absence Management and Referral Arrangements (Part 2)	15	15	6.64	8.4	Final Report	Satisfactory
	Freedom of Information	15	15	16.46	-1.5	Final Report	Limited
	Data Protection Arrangements	15	0	0.00	0.0	Cancelled	
	Whistleblowing	25	25	26.51	-1.5	Final Report	Limited
	Use of External Meeting Rooms	15	15	14.24	0.8	Awaiting Review	
	Use of Consultants	30	0	0.81	-0.8	Cancelled	
	Staff Awareness of the Safeguarding Policy	0	15	0.81	14.2	Field Work Started	
Finance	Mobile Phones	20	0	6.08	-6.1	Cancelled	
	Harbour Statement of Accounts 2023/2024	4	4	4.01	-0.0	Final Report	High
	Creditors System – Key Controls	15	15	13.92	1.1	Final Report	Satisfactory
Economy and Community	Welsh Church Fund	3	3	3.01	-0.0	Final Report	High
	Lloyd George Meseum	3	3	3.04	-0.0	Final Report	High
	Shared Prosperity Fund	15	0	0.95	-0.9	Cancelled	
	Car Parks - Ecomy and Community	0	12	8.41	3.6	Final Report	Satisfactory
Adults, Health and Wellbeing	Plas Hafan	12	12	14.77	-2.8	Final Report	Limited
	Llys Cadfan	12	12	13.89	-1.9	Final Report	Limited
	Plas Pengwaith	12	12	13.38	-1.4	Final Report	Limited
	External Home Care	20	0	0.11	-0.1	Cancelled	
Children and Supporting Families	Out of County Placements	24	0	3.15	-3.1	Cancelled	
Highways, Engineering and YGC	Fleet Fuel Use	12	0	0.00	0.0	Cancelled	
	Public Toilets	8	8	14.42	-6.4	Final Report	Limited
	Street Claening	10	10	13.45	-3.4	Awaiting Review	
	Bereavement Service	10	0	0.00	0.0	Cancelled	
Housing and Property	Smallholdings - Follow-up	10	10	5.20	4.8	Field Work Started	
	Housing Waiting Register	10	10	9.92	0.1	Final Report	Satisfactory
	Gwynedd Homebuy	18	0	1.69	-1.7	Cancelled	
	Homelessness Prevention Grant 2022/23	0	5	4.95	0.1	Final Report	Limited
	Homelessness Prevention Grant 2023/24	0	5	1.53	3.5	Field Work Started	
	Housing Support Grant	12	12	10.86	1.1	Final Report	Limited
Corporate Leadership Team	Elections Act 2022	10	0	2.23	-2.2	Cancelled	
		656	456	390.41	65.6		