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| COMMITTEE | AUDIT COMMITTEE |
| DATE | 29 SEPTEMBER 2016 |
| 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 16 September 2016 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 | 31 |
| Field work started | 19 |
| Field work completed | 5 |
| Manager Review | 3 |
| Draft Report | 3 |
| Final Report Issued | 22 |
| Total | 83 |
| Cancelled | 4 |

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 16 September 2016 was **26.5%** - out of **83** individual audits contained in the 2016/17 plan, **22** had been released in a finalised version.

3. AMENDMENTS TO THE PLAN

- 3.1 One of the audits from the original plan has been cancelled - 'Leisure Centres' (40 days). It was deemed more appropriate to report separately on the arrangements within four centre and conduct the audit by visiting the centres selected unannounced. A total of 10 days has been allocated for each centre.
- 3.2 A total of 5 days had been allocated to the audit of the 'Pupil Deprivation Grant' (PDG) and 20 days for the audit of the 'Education Improvement Grant for Schools' (EIG). A total of 7 days have been transferred from the audit of the EIG and assigned to the PDG.

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.



| 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 | 1.45 | Planned |
| 1-CORFF-09/2017dep | Managing Early Departures | 20.00 | 0.00 | 20.00 | | Planned |
| 1-CORFF-11/2017DBS | Safeguarding Arrangements - Disclosure and Barring Service Checks | 10.00 | 0.00 | 10.00 | | Planned |
| 1-CORFF-14/2017coed | Health and Safety - Trees | 10.00 | 0.00 | 10.00 | 2.08 | Planned |
| 1-CORFF-19/2017/001 | Safeguarding Arrangements - Field Workers' Awareness of Policy | 10.00 | 0.00 | 10.00 | | Planned |
| 1-CORFF-19/2017/002 | Safeguarding Arrangements - the Operational Structure | 20.00 | 0.00 | 20.00 | | Planned |
| 1-CORFF-19/2017/003 | Safeguarding Arrangements - Establishments | 0.00 | 4.00 | 4.00 | 0.88 | 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 | | 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 | 1.03 | Field Work Started |
| AO-ARL-01/2017 | Use of Credit Cards | 20.00 | 0.00 | 20.00 | | Planned |
| AO-ARL-05/2017 | National Fraud Initiative | 50.00 | 0.00 | 50.00 | 5.88 | 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 | 16.16 | Draft Report Issued |
| 4-DAT-X-ADD/2017GGA | Education Improvement Grant for Schools | 20.00 | -7.00 | 13.00 | 10.31 | Draft Report Issued |
| 4-DAT-X-ADD/2017ol16 | Post-16 Provision in Schools Grant | 2.00 | 0.00 | 2.00 | | Planned |
| EADDA03/2017 | The Arrangements for Safeguarding and Protecting Children | 25.00 | 0.00 | 25.00 | 4.57 | 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 | 0.00 | 15.00 | | Planned |

| 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 | 7.36 | Draft Report Issued |
| EADDA18/2017/2048 | Budgetary Control - Ysgol Bro Plenydd | 0.00 | 4.20 | 4.20 | 8.09 | Final Report Issued |
| EADDA18/2017/2104 | Budgetary Control - Ysgol Eifion Wyn | 0.00 | 4.20 | 4.20 | 7.46 | Final Report Issued |
| EADDA18/2017/2210 | Budgetary Control - Ysgol Talsarnau | 0.00 | 4.10 | 4.10 | 5.78 | Field Work Started |
| EADDA18/2017/3029 | Budgetary Control - Ysgol Tregarth | 0.00 | 4.20 | 4.20 | 6.81 | Field Work Complete |
| EADDA18/2017/3300 | Budgetary Control - Ysgol Santes Helen | 0.00 | 4.20 | 4.20 | 5.95 | Field Work Started |
| EADDA35/2017 | School - General | 10.00 | 0.00 | 10.00 | 8.63 | 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 |
|----------------|----------------------------------|-------|------|--------------|-------------|---------------------|

Registration

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

FINANCE

Across the department

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

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 | 7.64 | Manager Review |

| 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 | 2.57 | Planned |
| Revenue | | | | | | |
| AB-BD-01/2017dhp | Discretionary Housing Payments | 10.00 | 0.00 | 10.00 | 9.11 | Field Work Complete |
| AB-BD-01/2017kc | Benefits - Review of Key Controls | 12.00 | 0.00 | 12.00 | 2.78 | 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 - Connect | 10.00 | 0.00 | 10.00 | | Planned |
| 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 | 0.00 | 5.00 | | Planned |
| Record offices, museums and the arts | | | | | | |
| EDIW-MU-03/2017 | Storiell - Governance and Management Arrangements | 15.00 | 0.00 | 15.00 | 3.34 | Field Work Started |
| 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 | 11.23 | Manager Review |
| EHAMAC6405/2017 | Plas Silyn Leisure Centre | 0.00 | 10.00 | 10.00 | 9.88 | Field Work Complete |
| EHAMAC6422/2017 | Dwyfor Leisure Centre | 0.00 | 10.00 | 10.00 | 15.04 | Field Work Complete |
| EHAMAC6448/2017 | Bro Dysynni Leisure Centre | 0.00 | 10.00 | 10.00 | 9.77 | Field Work Complete |
| Libraries | | | | | | |
| EADDI01/2017 | Youth Club Accounts | 15.00 | 0.00 | 15.00 | 1.23 | Planned |
| Maritime and country parks | | | | | | |
| EHAMM-01/2017 | Hafan | 10.00 | 0.00 | 10.00 | 1.47 | Planned |
| EHAMM-02/2017 | Sale of Diesel | 10.00 | 0.00 | 10.00 | 2.50 | Field Work Started |
| EHAMT-01/2017 | Beaches - Unannounced Visits | 10.00 | 0.00 | 10.00 | 12.26 | Manager Review |
| ADULTS, HEALTH AND WELLBEING | | | | | | |
| Across the department | | | | | | |
| 5-GOF-GCY-ARALW/2017 | Business-Service Continuity Plans | 20.00 | 0.00 | 20.00 | 14.41 | Field Work Started |
| 5-GOF-X-CYLL/2017 | Budgetary Control - Provider | 15.00 | 0.00 | 15.00 | 9.19 | Field Work Started |

| Audit Code | Audit Name | Original Plan | Adjustment | Revised Plan | Actual Days | Audit Status |
|---|---------------------------------------|---------------|------------|--------------|-------------|---------------------|
| GCC-02/2017 | Deprivation of Liberty | 15.00 | 0.00 | 15.00 | 7.04 | Field Work Started |
| GDAPR-GC05/2017 | Support Workers - Adults | 15.00 | 0.00 | 15.00 | | Planned |
| Business | | | | | | |
| 5-GOF-CWYN/2017 | Social Services Complaints Procedures | 15.00 | 0.00 | 15.00 | 5.50 | Field Work Started |
| 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 | 4.58 | Planned |
| GGWAS-C01/2017 | Personal Independence Payments | 15.00 | 0.00 | 15.00 | 0.20 | Planned |
| Residential and Day | | | | | | |
| 5-GOF-CART1340/2017 | Plas Pengwaith, Llanberis | 12.00 | 0.00 | 12.00 | 7.54 | Planned |
| 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 | 2.03 | Field Work Started |
| 5-GOF-CART1357/2017 | Llys Cadfan, Tywyn | 12.00 | 0.00 | 12.00 | 10.53 | Planned |
| GDARP-D07/2017 | Housing Support | 15.00 | 0.00 | 15.00 | | Planned |
| 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 Grant | 0.00 | 12.00 | 12.00 | 9.09 | Field Work Started |
| 5-GOF-X-PL/2017DD | Flying Start Grant | 0.00 | 12.00 | 12.00 | 10.43 | Field Work Started |
| 5-GOF-X-PL/2017pgg | Gyda'n Gilydd Project | 15.00 | 0.00 | 15.00 | 0.27 | Planned |
| GGWAS-P03/2017 | Support Workers | 15.00 | 0.00 | 15.00 | | Planned |
| GGWAS-PLANT4/2017 | Adoption | 20.00 | 0.00 | 20.00 | 2.94 | Field Work Started |
| HIGHWAYS AND MUNICIPAL | | | | | | |
| Fleet | | | | | | |
| PGW-TR-02/2017 | MOT Fees | 10.00 | 0.00 | 10.00 | 4.00 | Field Work Started |
| PPR-GW03/2017 | Fleet Management | 12.00 | 0.00 | 12.00 | | Planned |
| Waste Management and Streetscene | | | | | | |
| PBW-05/2017 | Commercial Waste | 15.00 | 0.00 | 15.00 | | Planned |

| Audit Code | Audit Name | Original Plan | Adjustment | Revised Plan | Actual Days | Audit Status |
|------------------------------------|----------------------------|----------------------|-------------------|---------------------|--------------------|---------------------|
| REGULATORY | | | | | | |
| Public Protection | | | | | | |
| 2ADN-GGYC-GYC/2017fi | Flare System | 15.00 | 0.00 | 15.00 | | Planned |
| 2ADN-GGYC-GYC/2017ia | Animal Health | 15.00 | 0.00 | 15.00 | | Planned |
| Council Land and Property | | | | | | |
| BA-EID-05/2017 | Capital Schemes - Property | 15.00 | 0.00 | 15.00 | | Planned |
| GWYNEDD CONSULTANCY | | | | | | |
| Buildings and Environmental | | | | | | |
| PYM01/2017 | Recruitment and Selection | 10.00 | 0.00 | 10.00 | | Planned |
| 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 | | Planned |