**National Assembly for Wales Commission**

**Internal Audit Plan 2016-17**

**April 2016**

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| **Author:** | Gareth Watts, Head of Internal Audit |

| **Activity** | **Outline audit approach** | **Timing** | **Sources** | **In-house/ outsource** | **Target ACARAC Meeting** |
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| Risk Management | * Undertake a ‘deep dive’ into the detail of Service Level Risk Registers. * Challenge the risks identified, the mitigating controls and timeliness of the reviews and updates. * Meet with a selection of Risk Owners and Risk Champions and ensure the registers truly reflects the risks facing the service area. * Look for connections and linkages between service level risks, service and capacity planning, and project prioritisation. | May 2016 | Corp Risk GA07.  Non-compliance with, or inconsistencies in applying internal controls, governance framework, policies and procedures. | Outsource | Send out prior to November 2016 ACARAC |
| Security Review | * Review the conclusions of the Commission’s security restructuring project. * Consideration of how the people and change management elements of the project has been managed. | February 2017 | Corp Risk SEC009.  Terrorist threats to Assembly estate. Ensuring that the team is fit for purpose to respond to the changing challenges. | In house | April 2017 |
| Procurement Compliance | Following on from the procurement audit of in 2015 – undertake a review across all service areas to determine if procurement rules and procedures are being properly adhered to. | June/July 2016 | Corp Risk GA07.  Non-compliance with, or inconsistencies in applying internal controls, governance framework, policies and procedures.  Findings from the 2015 Internal Audit on Procurement. | Outsource | Send out prior to November 2016 ACARAC |
| Pensions Administration | Review of the systems, controls and procedures in place of the Commission’s administration of the pension schemes which operate at the Assembly Commission. | November 2016 | Financial Services Risk – FS6  Increased pressures on pensions team due to introduction of new rules to schemes. Plus additional administration due to incoming and outgoing Assembly Members. | Review of the systems, controls and procedures in place of the Commission’s administration of the pension schemes which operate at the Assembly Commission. | February 2017 |
| Cyber Security | * Validate Management’s self-assessment against the criterion set out by IS0 27001. * Review the procedures and plans which the Commission have in place to respond to a potential future cyber-attack. | September 2016 | Discussions with Head of ICT and Broadcasting.  ICT Security issues highlighted in 2015 WAO Management Letter. | Outsource | November 2016 |
| Integrated Committees | * Review the workings of the Assembly’s Integrated Committees. * Evaluate their effectiveness and how they contribute to delivery of Assembly Business. | March 2017 | Corp Risks:   * CAMS20 - Legal challenge or reputational risk on perceptions of Commission staff (ref the Fifth Assembly) * CAMS21 -Insufficient corporate bilingual capacity to deliver services in the preferred language (ref Fifth Assembly)   Findings from the 2016 Internal Audit on Enhance Bilingual Services | In House | April 2017 |
| Payroll Data Analytics | * Utilise computer assisted audit tools and techniques to provide assurance over the Commission’s main area of spend. * Identify any unusual trends or outliers and seek explanations. | January 2017 | Identification of payroll as key component of Commission spend. Further risk in 2016-17 due to new and retiring members, new office holders plus potential new pay deals. | Outsource | February 2017 |
| Project Management | * Undertaking a series of reviews to ascertain whether Commission projects are following the revised and updated guidance issued in 2015. * Evaluation of the business cases produced. * Identifying whether lessons have been learned from past projects and audit reports e.g. the HR-Payroll Audit Report. | October 2016 | Corp Risk   * GA07 - non-compliance with, or inconsistencies in applying internal controls, governance framework, policies and procedures.   Findings from 2015 audits. | In House | November 2016 |
| Reimburse-ment of Assembly Member Expenses | * To review and assess the internal control arrangements in place for the reimbursement of members’ expenses during 2016/17. * The audit seeks assurance that: claims submitted by Members are subject to appropriate checks and controls; payments are only made for valid and complete claims; and that claimants give consideration to value for money. | On-going | Standing part of Internal Audit programme – going forward to provide additional assurance on this sensitive area of Commission spend. | In House/Outsourced | Throughout the Year. |
| Follow Up of 2015-16 Audits | * Following up the recommendations raised in 2015-16 Internal Audit Reports | On-going | Part of annual Internal Audit rolling programme | In House | Throughout the Year |

**Detailed Time Allocation for Head of Internal Audit**

| **Audit Activity** | **Timing** | **Estimated Days** |
| --- | --- | --- |
| Annual Governance Statement and Assurance Framework | January/February and July | 5 |
| Additional controls checks quality assurance on draft financial statements/ accounts preparation | May/June 2016 | 5 |
| Legislative Software Replacement Board Attendance and Ad hoc advice on controls and systems | On-going | 5 |
| Audit Advice and Guidance to Management and Teams | On-going | 6 |
| Other Audit and Governance work – including review of Assembly Investment Programme – Review of Effectiveness of Investment and Resourcing Board and on-going governance and assurance support to MySenedd Programme | On-going | 10 |
| Managing Internal Audit Contract | On-going | 5 |
| Meeting with Independent Advisors | On-going | 2 |
| Review of TIAA Work | On-going | 10 |
| Audit and Risk Assurance Committee Meetings (preparation, meetings and actions) | Key target dates November, February, April and June | 10 |
| Intra Parliamentary Internal Audit Forum Commitments | September, January and March | 6 |
| Audit Liaison (External – Internal) | On-going | 4 |
| Planning 2017-18 | January – March 2017 | 5 |
| Training and Administration | On-going | 10 |
| Contingency | N/A | 25 |
| Quality Assurance and Improvement Plan | On-going | 5 |
| In House Work as per plan | On-going | 86 |
| Line Management of Governance Team (PMDR, Catch Ups, Team Meetings etc.) | On-going | 20 |
| Total | N/a | **219** |