

**Carmarthenshire County Council - Internal Audit Plan 2024/25**

<b>Required Assurance - Fundamental Audits</b>	<b>Type of Engagement</b>	<b>Risk Consideration</b>	<b>Audit Plan Days</b>
Creditor Payments	Assurance	Fundamental	30
Debtors	Assurance	Fundamental	20
Deputyships - Communities	Assurance	Fundamental	20
Expenditure	Assurance	Fundamental	30
NNDR	Assurance	Fundamental	20
Payroll System	Assurance	Fundamental	30
Travel & Subsistence System	Assurance	Fundamental	20
<b>Total</b>			<b>170</b>

<b>Corporate Review Work</b>	<b>Type of Engagement</b>	<b>Risk Consideration</b>	<b>Audit Plan Days</b>
CCC Companies Governance	Assurance	Corporate Risk Register	20
Contract Management	Assurance	Corporate Risk Register	20
Procurement	Assurance	Corporate Risk Register	20
Safeguarding	Assurance	Corporate Risk Register	20
Staffing Matters	Assurance	Corporate Risk Register	20
<b>Total</b>			<b>100</b>

<b>Corporate Governance Assurance</b>	<b>Type of Engagement</b>	<b>Risk Consideration</b>	<b>Audit Plan Days</b>
Complaints	Assurance	G&AC Request	25
Corporate Governance Arrangements	Assurance	Corporate Risk Register	20
Net Zero Carbon	Assurance	Corporate Risk Register	20
Performance Management/Wellbeing of Future Generations Act	Assurance	Corporate Risk Register	20
Whistleblowing	Assurance	Corporate Risk Register	20
Workforce Planning	Assurance	Corporate Risk Register	20
<b>Total</b>			<b>125</b>

<b>Counter Fraud</b>	<b>Type of Engagement</b>	<b>Risk Consideration</b>	<b>Audit Plan Days</b>
Fraud Prevention, Detection and Investigation	Investigatory	Corporate Risk Register	40
Proactive Fraud Testing	Assurance	Corporate Risk Register	20
<b>Total</b>			<b>60</b>

<b>Grants and Certification</b>	<b>Type of Engagement</b>	<b>Risk Consideration</b>	<b>Audit Plan Days</b>
Burry Port Harbour	Accounts Return	Certification	10
Children & Communities Grant	Certification	Corporate Risk Register	20
Communities for Work +	Certification	Corporate Risk Register	10
Enable Grant	Certification	Corporate Risk Register	10
Housing Support Grant	Certification	Corporate Risk Register	40
Local Authority Education Grant	Assurance for Sign Off	Corporate Risk Register	25
Other Grants (where assurance is required for sign-off)	Assurance for Sign Off	Corporate Risk Register	20
Post 16 Grant	Certification	Corporate Risk Register	10
RCSIG - Education Improvement Grant	Certification	Corporate Risk Register	20
Trust Funds	Certification	Certification	20
Turnaround Grant	Certification	Corporate Risk Register	10
Wales Pension Partnership	Accounts Return	Certification	5
Youth Justice Grant	Certification	Corporate Risk Register	10
<b>Total</b>			<b>210</b>

<b>Departmental Reviews</b>	<b>Type of Engagement</b>	<b>Risk Consideration</b>	<b>Audit Plan Days</b>
<b>Chief Executive's Department (not including IT)</b>			
Civil Registrations	Assurance	Service Risk Register	10

Freedom of Information (follow-up)	Assurance	G&AC Request	10
Levelling Up Fund: Debenhams HWBS and Tywi Cycle Path	Assurance	Corporate Risk Register	20
Property Leases (Concessions)	Assurance	IA identified	15
<b>Chief Executive's Department: IT</b>			
CCTV	Assurance	IA identified	15
Cyber Security	Assurance	Corporate Risk Register	20
Network User Access	Assurance	Service identified	15
Gold/Core System Applications	Assurance	Service identified	15
<b>Communities</b>			
Actif Communities	Assurance	Service Risk Register	15
Commissioned Care - Care Homes	Assurance	Service Risk Register	20
Housing Rents	Assurance	Service Risk Register	20
Licensing	Assurance	IA identified	20
Supported Living	Assurance	Service Risk Register	20
Theatres	Assurance	Service Risk Register	20
<b>Corporate Services</b>			
Risk Register	Assurance	Service identified	20
<b>Education &amp; Children's Services</b>			
Foster Care/Looked After Children	Assurance	Service Risk Register	20
School Balances	Assurance	Corporate Risk Register	20
School Questionnaires	Assurance	Corporate Risk Register	20
School Visit	Assurance	Corporate Risk Register	10
Thematic Review - School Fund	Assurance	IA identified	20
Universal Free School Meals	Assurance	IA identified	20
Welfare Cards - Follow-up	Assurance	G&AC Request	20
<b>Place &amp; Infrastructure</b>			
Asset Management HAVS - Follow up	Assurance	IA identified	10
Transport Management & Maintenance	Assurance	Service Risk Register	20
Grounds Maintenance	Assurance	Service Risk Register	15
Planning Applications - Extensions of Time	Assurance	Service Risk Register	15
Public Transport	Assurance	Service Risk Register	15
Section 106: Affordable Homes	Assurance	Corporate Risk Register	15
<b>Total</b>			<b>475</b>

**TOTAL DAYS** 1140

Additional Work	Days
Departmental Advisory Work (10 days allocated per Dept)	50
Various Departmental Working Groups (10 days allocated per Dept)	50
<b>Total</b>	<b>100</b>

**TOTAL DAYS** 1240