

Carmarthenshire County Council - Internal Audit Plan 2020/21

Required Assurance - Fundamental Audits	Type of Engagement	Risk Consideration	Audit Plan Days 2020/21
Council Tax	Assurance	Fundamental	15
Creditors	Assurance	Fundamental	40
Income	Assurance	Fundamental	20
Main Accounting	Assurance	Fundamental	20
National Fraud Initiative (NFI) - Mortality Screening	Assurance	Corporate Risk Register	10
NNDR (NFI review of COVID-19 Grants)	Assurance	Corporate Risk Register	20
Payroll	Assurance	Fundamental	40
Treasury Management - Loans & Investments (CCC and DPF)	Assurance	Fundamental	15
Total			180

Corporate Governance Assurance	Type of Engagement	Risk Consideration	Audit Plan Days 2020/21
Annual Governance Statement/Corporate Governance Arrangements	Assurance	Corporate Risk Register	20
Performance Management	Assurance	Corporate Risk Register	20
Risk Management Arrangements	Assurance	Service Risk Register	15
Wellbeing of Future Generations Act	Assurance	Statute	20
Whistleblowing	Assurance	Internal Audit High Risk	15
Total			90

COVID-19 Assurance	Type of Engagement	Risk Consideration	Audit Plan Days 2020/21
COVID-19 Decision-Making Process	Assurance	Corporate Risk Register	30
COVID-19 Expenditure	Assurance	Corporate Risk Register	30
COVID-19 Systems and Processes (advice and support)	Consultation	Corporate Risk Register	50
COVID-19 Systems and Processes (Evaluation and recommendation)	Assurance	Corporate Risk Register	50
COVID-19: Free School Meals Payment Process	Consultation	Corporate Risk Register	20
Total			180

Corporate Review Work	Type of Engagement	Risk Consideration	Audit Plan Days 2020/21
Local Authority Trading Companies	Assurance	AC identified	20
Procurement	Assurance	Corporate Risk Register	30
Safeguarding	Assurance	Corporate Risk Register	20
Staffing Matters (e.g. DBS Overtime Flexi Leave)	Assurance	Corporate Risk Register	40
Total			110

Grants and Certification	Type of Engagement	Risk Consideration	Audit Plan Days 2020/21
Burry Port Harbour	Accounts Return	Certification	10
Children & Communities Grant	Certification	Corporate Risk Register	25
Education Improvement Grant	Certification	Corporate Risk Register	30
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	20
Other Grants (where assurance is required for sign-off)	Assurance for Sign Off	Corporate Risk Register	20
Wales Pension Partnership	Accounts Return	Certification	5
Post 16 Grant	Certification	Corporate Risk Register	10
Pupil Deprivation Grant	Certification	Corporate Risk Register	30
Trust Funds	Certification	Certification	20

Total			220
Departmental Reviews	Type of Engagement	Risk Consideration	Audit Plan Days 2020/21
Chief Executive's Department (not including IT)			
Property Management (Follow Up)	Assurance	IA Low Assurance	10
Departmental Expenditure	Assurance	IA identified	10
Pentre Awel	Assurance	Corporate Risk Register	10
Net Zero Carbon	Assurance	Corporate Risk Register	10
Regeneration Strand	Assurance	Corporate Risk Register	10
Chief Executive's Department: IT			
Covid-19 CAATS Analysis (FSM)	Assurance	Corporate Risk Register	10
Office 365, including TEAMS and Sharepoint	Assurance	IA identified	15
Bring Your Own Device	Assurance	IA identified	10
Cyber Security	Assurance	Corporate Risk Register	15
Communities			
Departmental Expenditure: Leisure	Assurance	IA identified	15
Departmental Expenditure: Housing	Assurance	IA identified	10
Departmental Expenditure: Social Care	Assurance	IA identified	10
Sport Wales/Active Communities	Assurance	Corporate Risk Register	10
Ski Centre Follow Up	Assurance	IA Low Assurance	5
Financial Assessments & Collections	Assurance	IA identified	10
Corporate Services			
Departmental Expenditure	Assurance	IA identified	10
Financial Management Other	Assurance	IA identified	10
Education & Children			
Departmental Expenditure	Assurance	IA identified	10
Fostering	Assurance	Service Risk Register	10
School Meals/ParentPay	Assurance	Service Risk Register	10
Schools (incl School Questionnaires)	Assurance	Corporate Risk Register	40
Specialist Provision Units	Assurance	Service Risk Register	10
Environment			
Ash Dieback	Assurance	Corporate Risk Register	10
Departmental Expenditure	Assurance	IA identified	20
Flood Defence & Coastal Protection	Assurance	Corporate Risk Register	10
Property Maintenance	Assurance	IA identified	10
Waste Management & Recycling Obligations	Assurance	Corporate Risk Register	10
Total			320

TOTAL DAYS	1100
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Reduction in days attributable to:	Days
Covid-19 Redeployment	40
Covid-19 Working Groups	30
Inability to recruit due to Covid-19	70
Total	140

TOTAL DAYS	1240
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