INTERNAL AUDIT PLAN 2020/21

2020/21 **% Plan Completion to Date** **26.1%**

Job No	Departments	Days Planned	Pre. Audit Meeting	Terms of Reference Issued	Commenced	Field Work Complete	Draft Report Issued	Complete / Final Report Issued	Status	Assurance Rating / Engagement Type
	Fundamentals									
1120002	Council Tax	15								
1120003	Creditors	40								
1120004	Income	20	*						Pre Audit Meeting	
1120005	Main Accounting	20								
1120006	National Fraud Initiative (NFI) - Mortality Screening	10								
5120007	Payroll	40	*						Pre Audit Meeting	
1120008	Treasury Management - Loans & Investments (CCC and DPF)	15	*	*					Terms of Reference Issued	
	Total Audit Days for Fundamentals	**160**								
	Corporate Governance Assurance									
2120001	Annual Governance Statement/Corp Gov Arrangements	20								
2120002	Performance Management	20								
2120003	Risk Management Arrangements	15								
2120004	Wellbeing of Future Generations Act	20								
2120005	Whistleblowing	15								
	Total Audit Days for Corporate Governance Assurance	**90**								
	COVID-19									
3120001	COVID-19 Emergency Response Arrangements	20	*	*					Terms of Reference Issued	
3120002	COVID-19 Expenditure	20								
5420002	COVID-19 Systems and Processes (advice and support)	50	N/A	N/A	*	*	/	*	Complete	Consultation
3120003	COVID-19 Systems and Processes (Evaluation and recs)	40	*	*	*				Commenced	
5420001	COVID-19: Free School Meals Payment Process	20	N/A	N/A	*	*	/	*	Complete	Consultation
	Total Audit Days for COVID-19	**150**								
	Corporate Review Work									
4120005	Local Authority Trading Companies	20								
4120006	Procurement	30	*						Pre Audit Meeting	
4120007	Safeguarding	20								
4120008	Staffing Matters (e.g. DBS | Overtime | Flexi | Leave)	20	*						Pre Audit Meeting	
	Total Audit Days for Corporate Review Work	**90**								
	Counter Fraud									
1120007	National Fraud Initiative (NNDR) - review of COVID-19 Grants	20	*	N/A					Terms of Reference Issued	
1120009	Proactive Fraud Testing	20								
1120010	Fraud Prevention, Detection and Investigation	30	N/A	N/A	*				Commenced	
	Total Audit Days for Counter Fraud Work	**70**								
	Grants & Certification									
5120005	Burry Port Harbour	10	*	*	*	*	/	*	Complete	Accounts Return
5220001	Children & Communities Grant	25	*	N/A	*	*	/	*	Complete	Grant Certification
4120003	Education Improvement Grant - EOY	10	*	*	*				Commenced	
5220003	Education Improvement Grant - Q3	10								
5220004	Education Improvement Grant - Q4	10								

6120005	Enable Grant	10	*	N/A	*	*	*	*	Complete	Grant Certificate
6120004	HSG - Homelessness	12	*	N/A	*	*	*	*	Complete	Grant Certificate
6120004	HSG - Rent Smart Wales	10	*	N/A	*	*	*	*	Complete	Grant Certificate
6120004	HSG - Supporting People	13	*	N/A	*	*	*	*	Complete	Grant Certificate
5220005	Local Authority Education Grant	20	*	N/A	*				Commenced	
5220006	Other Grants (where assurance is required for sign-off)	20								
5220007	Post 16 Grant	10								
4120004	Pupil Deprivation Grant - EOY	10	*	*	*				Commenced	
5220008	Pupil Deprivation Grant - Q3	10								
5220009	Pupil Deprivation Grant - Q4	10								
5120002	Trust Funds - Arbour Stephens	5	*	*					Terms of Reference Issued	
5120004	Trust Funds - Dyfed Welsh Church Fund	5	*	*	*	*			Field Work Complete	
5120003	Trust Funds - Minnie Morgan	5	*	*	*	*			Field Work Complete	
5120001	Trust Funds - Oriel Myrddin	5	*	*	*				Commenced	
5220002	Wales Pension Partnership	5	*	N/A	*	*	*	*	Complete	Accounts Return
5220010	Regional Development Co-ordinator Grant	5	*	N/A	*	*	*	*	Complete	Grant Certificate
	Total Audit Days for Grants & Certification	**220**								
	Chief Executive's Department (not incl IT)									
8120001	Property Management (Follow Up)	10								
1120001	Departmental Expenditure (CEX)	10	*	*	*	*			Field Work Complete	
8120002	Pentre Awel	10								
8120003	Net Zero Carbon	10								
8120004	Regeneration Strand	10								
	Total Audit Days for Chief Executive's Department (not incl IT)	**50**								
	Chief Executive's Department: IT									
4120001	Covid-19 CAATS Analysis (FSM)	10	*	*	*	*	*		Draft Report Issued	
8220001	Office 365, including TEAMS and Sharepoint	15	*	*					Terms of Reference Issued	
8220002	Bring Your Own Device	10								
8220003	Cyber Security	15								
	Total Audit Days for Chief Executive's Department: IT	**50**								
	Communities									
6120001	Departmental Expenditure: Leisure	15	*	*	*	*			Field Work Complete	
6120002	Departmental Expenditure: Housing	10	*	*	*	*			Field Work Complete	
6120003	Departmental Expenditure: Social Care	10	*	*	*	*			Field Work Complete	
8320001	Sport Wales/Active Communities	10								
8320002	Ski Centre Follow Up	5	*	*	*				Commenced	
8320003	Financial Assessments & Collections	10	*	*	*				Commenced	
	Total Audit Days for Communities	**60**								
	Corporate Services									
5120006	Departmental Expenditure (Corp Serv)	10	*	*	*	*			Field Work Complete	
8420001	Financial Management Other	10								
	Total Audit Days for Corporate Services	**20**								
	Education & Children									
4120002	Departmental Expenditure (Education)	10	*	*	*	*			Field Work Complete	
8520001	Fostering	10								
8520002	School Meals/ParentPay	10								
8520003	Schools (incl School Questionnaires)	40								

8520004	Specialist Provision Units	10	*						Pre Audit Meeting	
	Total Audit Days for Education & Children	**80**								
	Environment									
8620001	Ash Dieback	10								
7120001	Departmental Expenditure (Environment)	20	*	*	*	*			Field Work Complete	
8620002	Flood Defence & Coastal Protection	10								
8620003	Property Maintenance	10								
8620004	Waste Management & Recycling Obligations	10								
	Total Audit Days for Environment	**60**								
	Total Approved Plan Days	**1100**								