

Carmarthenshire County Council - Internal Audit Plan 2021/22

Required Assurance - Fundamental Audits	Type of Engagement	Risk Consideration	Audit Plan Days 2021/22
Creditor Payments	Assurance	Fundamental	30
Expenditure	Assurance	IA identified	30
NNDR	Assurance	Fundamental	20
Payroll	Assurance	Fundamental	30
Travel & Subsistence	Assurance	Fundamental	20
Total			130

Corporate Governance Assurance	Type of Engagement	Risk Consideration	Audit Plan Days 2021/22
Annual Governance Statement/Corporate Governance Arrangements	Assurance	Corporate Risk Register	20
Performance Management	Assurance	Corporate Risk Register	20
Welsh Language Standards	Assurance	Corporate Risk Register	20
Total			60

COVID-19	Type of Engagement	Risk Consideration	Audit Plan Days 2021/22
Covid-19 Duplication Checks (NNDR and Self-Isolation Payments)	Assurance	Corporate Risk Register	20
COVID-19 Free School Meals Payments	Consultation	Corporate Risk Register	20
COVID-19 Systems and Processes	Consultation	Corporate Risk Register	20
COVID-19 Working Groups	Consultation	Corporate Risk Register	20
Total			80

Corporate Review Work	Type of Engagement	Risk Consideration	Audit Plan Days 2021/22
Brexit	Assurance	Corporate Risk Register	20
External Arrangements	Assurance	Corporate Risk Register	20
Contract Management	Assurance	Corporate Risk Register	15
Procurement	Assurance	Corporate Risk Register	15
Safeguarding	Assurance	Corporate Risk Register	20
Staffing Matters	Assurance	Corporate Risk Register	20
Total			110

Counter Fraud	Type of Engagement	Risk Consideration	Audit Plan Days 2021/22
Fraud Prevention, Detection and Investigation	Investigatory	Corporate Risk Register	40
National Fraud Initiative	Investigatory/Assurance	Corporate Risk Register	30
Proactive Fraud Testing	Assurance	Corporate Risk Register	20
Total			90

Grants and Certification	Type of Engagement	Risk Consideration	Audit Plan Days 2021/22
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 2021/22
Chief Executive's Department (not including IT)			
Civil Registrations Service	Assurance	Service Risk Register	10
People Management & Performance	Assurance	Service Risk Register	20
Regeneration & Economic Development	Assurance	Corporate Risk Register	20
Surplus Properties	Assurance	IA identified	15
Chief Executive's Department: IT			
Cloud Solutions	Assurance	Corporate Risk Register	15
Cyber Security	Assurance	Corporate Risk Register	15
Disaster Recovery and Business Continuity	Assurance	Corporate Risk Register	15
Communities			
Appointeeships	Assurance	Service Risk Register	15
Housing Voids	Assurance	Service Risk Register	15
Affordable Homes	Assurance	Service Risk Register	15
Leisure Centres	Assurance	AC identified	20
Pembrey Ski Centre	Assurance	AC identified	5
Social Care (Assignment to be agreed)	Assurance	Department identified	20
Corporate Services			
Financial Management Other	Assurance	IA identified	15
Insurance	Assurance	Department identified	15
Education & Children			
Residential Units	Assurance	IA Low Assurance	15
School Meals Allergens	Assurance	Department identified	15
Schools (incl School Questionnaires)	Assurance	Corporate Risk Register	40
Welfare Cards Follow Up	Assurance	IA Low Assurance	10
Welsh For Adults	Assurance	Department identified	10
Environment			
Building Control	Assurance	IA identified	15
Climate Change	Assurance	Service Risk Register	15
Environmental Enforcement (e.g. fly tipping)	Assurance	IA identified	10
Fleet Management	Assurance	Service Risk Register	10
Highway Maintenance/Road Safety	Assurance	Service Risk Register	10
Property	Assurance	Service Risk Register	15
Waste	Assurance	Corporate Risk Register	15
Total			410

TOTAL DAYS			1100
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Additional Work	Days
Departmental Advisory Work (10 days allocated per Dept)	50
Various Departmental Working Groups (10 days allocated per Dept)	50
Financial Procedure Rules and FPR for Schools	20
Total	120

TOTAL DAYS	1220
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