

## INTERNAL AUDIT PLAN 2016/19 - SUMMARY

	2016/19 Planned (Days)	2017/18 Indicative (Days)	2018/19 Indicative (Days)
<b>GENERAL AUDIT</b> (see Internal Audit Plan Detailed Listing of General Audits)	851	857	836
<b>PROCUREMENT/CONTRACT AUDIT</b> (see Internal Audit Plan Detailed Listing of General Audits)	110	121	120
<b>COMPUTER AUDIT</b> (see Internal Audit Plan Detailed Listing of General Audits)	145	146	150
<b>SCHOOLS</b> Secondary Schools*7days*1 visit every 2 years Primary Schools*3 days*1 visit every 3 years 2 Special Schools*5 days*1 visit every 2 years (see Internal Audit Plan Detailed Listing of Audits)	154	136	154
<b>TOTAL AUDIT DAYS FOR GENERAL, PROCUREMENT/CONTRACT, COMPUTER &amp; SCHOOL REVIEWS</b>	1260	1260	1260
<b>EXTERNAL CONTRACTS</b>			
<b>Mid &amp; West Wales Fire Rescue Service</b> <i>See Note 1</i>	35	35	35
<b>FRAUD / INVESTIGATIONS</b> (Incorporating pro active work and investigation) <i>See Note 2</i>	100	100	100
<b>FOLLOW UP OF PREVIOUS AUDITS</b> <i>See Note 3</i>	30	30	30
<b>DEPARTMENTAL TRAINING</b> <i>See Note 4</i>	20	20	20
<b>MAINTENANCE OF RULES &amp; PROCEDURES, POLICIES, STRATEGIES, AUDIT MANUAL REVIEW</b> <i>See Note 5</i>	30	30	30
<b>ANNUAL GOVERNANCE STATEMENT</b> <i>See Note 6</i>	20	20	20
<b>GENERAL CONTINGENCY</b> <i>See Note 7</i>	100	100	100
<b>TOTAL DAYS AUDIT DAYS</b>	1595	1595	1595

<b>Note 1 – M&amp;WW Fire Service</b>	This is an external contract undertaken under a Service Level Agreement. Days and reviews are agreed annually with the Treasurer to Mid and West Wales Fire and Rescue.
<b>Note 2 – Fraud</b>	Financial Procedure Rules require that all suspicions of Fraud are referred to the Head of Audit, Procurement and IT. Proactive work is currently undertaken through Computer Assisted Audit Techniques, Analytical Review and National Fraud Initiative.
<b>Note 3 – Follow Up</b>	Recommendations made as part of a review are recorded in an Audit Recommendations Data Base. Each recommendation has a risk factor, a named officer and a date of implementation, these are periodically reviewed to ensure implementation.
<b>Note 4 - Training</b>	Staff from Internal Audit provide training for School Governors, Headteachers and School Improvement Officers on finance and control issues. Training is provided for School Meals staff and managers. Corporate training is also provided to Grant Project Managers as part of an awareness initiative linked issues flagged during the WAO report on Grant Claims and also a corporate course "Finance for non Financial Managers".
<b>Note 5 – Rules &amp; Procedures, Policies, Strategies, Audit Manual etc</b>	These require updating periodically to reflect changes in legislation, systems etc. This year Financial Procedure Rules will be reviewed
<b>Note 6 – Annual Governance Statement</b>	The Annual Governance Statement is included in the Statement of Accounts and is a statutory requirement. The Authority has established a Corporate Governance Group which includes Members and Officers, which reviews the effectiveness of Governance within the Authority. This forum will agree the Annual Governance Statement and periodically review the Code of Corporate Governance. The Head of Audit, Procurement and IT co-ordinates the preparation of the Annual Governance Statement.
<b>Note 7 – General Contingency</b>	Time is included for the "unexpected" which cannot be built into the plan e.g. Special Reviews following an incident or significant concern