

Carmarthenshire County Council - Internal Audit Plan 2022/23

Required Assurance - Fundamental Audits	Type of Engagement	Risk Consideration	Audit Plan Days 2022/23
Capital Accounting including Fixed Asset Register	Assurance	Fundamental	20
Cash & Bank	Assurance	Fundamental	15
Creditor Payments	Assurance	Fundamental	30
Debtors System	Assurance	Fundamental	20
Housing Benefits	Assurance	Fundamental	20
Payroll System	Assurance	Fundamental	30
Pensions Payroll System	Assurance	Fundamental	20
VAT	Assurance	Fundamental	15
Total			170

Corporate Governance Assurance	Type of Engagement	Risk Consideration	Audit Plan Days 2022/23
Annual Governance Statement/Corporate Governance Arrangements	Assurance	Corporate Risk Register	20
Regulatory Recommendations	Assurance	CMT identified	10
Data Protection	Assurance	Service Risk Register	20
Welsh Language Standards	Assurance	Corporate Risk Register	20
Freedom of Information	Assurance	Corporate Risk Register	20
Risk Management Arrangements	Assurance	Corporate Risk Register	10
Total			100

COVID-19	Type of Engagement	Risk Consideration	Audit Plan Days 2022/23
Covid-19 Duplication Checks and Payments	Assurance	Corporate Risk Register	40
COVID-19 Systems and Processes	Consultation	Corporate Risk Register	20
COVID-19 Working Groups	Consultation	Corporate Risk Register	10
Total			70

Corporate Review Work	Type of Engagement	Risk Consideration	Audit Plan Days 2022/23
CCC Companies	Assurance	Corporate Risk Register	30
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
Total			110

Counter Fraud	Type of Engagement	Risk Consideration	Audit Plan Days 2022/23
Fraud Prevention, Detection and Investigation	Investigatory	Corporate Risk Register	40
Proactive Fraud Testing	Assurance	Corporate Risk Register	20
Total			60

Grants and Certification	Type of Engagement	Risk Consideration	Audit Plan Days 2022/23
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 2022/23
Chief Executive's Department (not including IT)			
Departmental Income	Assurance	IA identified	15
Local Government & Elections Act	Assurance	CMT identified	10
Net Zero Carbon	Assurance	Corporate Risk Register	20
Regeneration & Economic Development	Assurance	Corporate Risk Register	20
PMP: Workforce Planning	Assurance	Service Risk Register	20
Chief Executive's Department: IT			
Cyber Security	Assurance	Corporate Risk Register	15
Disaster Recovery and Business Continuity	Assurance	Corporate Risk Register	15
Communities			
Departmental Income	Assurance	IA identified	15
Disabled Facilities Grants (DFGs)	Assurance	Corporate Risk Register	15
Disrepair Claims	Assurance	IA identified	15
Health, Fitness & Dryside portfolio	Assurance	Department identified	20
Social Care (Assignment to be agreed)	Assurance	Department identified	20
Corporate Services			
Departmental Income	Assurance	IA identified	15
Corporate Credit Card	Assurance	IA identified	15
Education & Children			
Departmental Income	Assurance	IA identified	15
Youth Support Service Pre-paid Cards	Assurance	IA identified	15
Schools Expenditure	Assurance	Corporate Risk Register	30
Schools (incl School Questionnaires)	Assurance	Corporate Risk Register	40
Welfare Cards	Assurance	IA Low Assurance	10
Environment			
Departmental Income	Assurance	IA identified	15
Fleet Management	Assurance	Service Risk Register	10
Waste	Assurance	Corporate Risk Register	15
Planning: Development Management	Assurance	Corporate Risk Register	20
Property	Assurance	Service Risk Register	15
Asset Management	Assurance	Service Risk Register	15
Total			430

TOTAL DAYS	1160
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Additional Work	Days
Departmental Advisory Work	40
Various Departmental Working Groups	40
Total	80

TOTAL DAYS	1240
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