

Carmarthenshire County Council - Internal Audit Plan 2023/24

| Required Assurance - Fundamental Audits | Type of Engagement | Risk Consideration | Audit Plan Days |
|--|---------------------------|---------------------------|------------------------|
| Budget Setting and Monitoring | Assurance | Fundamental | 15 |
| Council Tax | Assurance | Fundamental | 20 |
| Creditor Payments | Assurance | Fundamental | 30 |
| Deputyships | Assurance | Fundamental | 20 |
| Main Accounting | Assurance | Fundamental | 20 |
| Payroll System | Assurance | Fundamental | 30 |
| Petty Cash / Sundry Expenses | Assurance | Fundamental | 15 |
| Treasury Management - Loans & Investments | Assurance | Fundamental | 15 |
| Total | | | 165 |

| Corporate Review Work | Type of Engagement | Risk Consideration | Audit Plan Days |
|------------------------------|---------------------------|---------------------------|------------------------|
| CCC Companies Governance | Assurance | Corporate Risk Register | 20 |
| 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 | | | 100 |

| Corporate Governance Assurance | Type of Engagement | Risk Consideration | Audit Plan Days |
|---------------------------------------|---------------------------|---------------------------|------------------------|
| Corporate Governance Arrangements | Assurance | Corporate Risk Register | 20 |
| Data Protection | Assurance | Service Risk Register | 20 |
| Declaration of Interests | Assurance | Corporate Risk Register | 20 |
| Corporate Strategy/Policy Making | Assurance | Corporate Risk Register | 20 |
| Wellbeing of Future Generations Act | Assurance | Corporate Risk Register | 20 |
| Total | | | 100 |

| Duplication Checks | Type of Engagement | Risk Consideration | Audit Plan Days |
|--|---------------------------|---------------------------|------------------------|
| Assistance Payments Duplication Checks | Assurance | Corporate Risk Register | 40 |
| Total | | | 40 |

| Counter Fraud | Type of Engagement | Risk Consideration | Audit Plan Days |
|---|---------------------------|---------------------------|------------------------|
| Fraud Prevention, Detection and Investigation | Investigatory | Corporate Risk Register | 40 |
| Proactive Fraud Testing | Assurance | Corporate Risk Register | 20 |
| National Fraud Initiative | Investigatory/Assurance | Corporate Risk Register | 20 |
| Total | | | 80 |

| Grants and Certification | Type of Engagement | Risk Consideration | Audit Plan Days |
|---|---------------------------|---------------------------|------------------------|
| 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 Development Grant | Certification | Corporate Risk Register | 30 |
| Youth Justice Grant 2022-23 | Certification | Corporate Risk Register | 15 |
| Trust Funds | Certification | Certification | 20 |
| Total | | | 235 |

| Departmental Reviews | Type of Engagement | Risk Consideration | Audit Plan Days |
|--|--------------------|-------------------------|-----------------|
| Chief Executive's Department (not including IT) | | | |
| Levelling Up Fund: Debenhams HWBS and Tywi Cycle Path | Assurance | Corporate Risk Register | 20 |
| Communications: Social Media | Assurance | IA identified | 10 |
| Carmarthen Mart | Assurance | IA identified | 10 |
| Legal Charges | Assurance | IA identified | 15 |
| Chief Executive's Department: IT | | | |
| IT Systems | Assurance | CMT identified | 20 |
| IT Disaster Recovery | Assurance | Corporate Risk Register | 15 |
| Active Directory | Assurance | IA identified | 15 |
| Cloud | Assurance | Service Risk Register | 10 |
| Communities | | | |
| Pembrey Country Park | Assurance | Service Risk Register | 20 |
| New Pendine Facilities: Hotel and Museum | Assurance | IA identified | 20 |
| Leisure Centres | Assurance | Service Risk Register | 20 |
| Voids - Follow Up | Assurance | Corporate Risk Register | 10 |
| Supported Living | Assurance | Service Risk Register | 15 |
| Care Homes | Assurance | Service Risk Register | 20 |
| Corporate Services | | | |
| Community Benefits | Assurance | Service Risk Register | 15 |
| Dyfed Pension Fund - Governance & Investments | Assurance | Service Risk Register | 15 |
| Education & Children's Services | | | |
| Children's Services: Carers, including Young Carers | Assurance | Service Risk Register | 15 |
| School Meals Allergens - Follow Up | Assurance | IA identified | 10 |
| School Questionnaires | Assurance | Corporate Risk Register | 20 |
| School Visit 1 | Assurance | Corporate Risk Register | 10 |
| School Visit 2 | Assurance | Corporate Risk Register | 10 |
| ParentPay | Assurance | Department identified | 15 |
| Pupil Referral Units | Assurance | IA identified | 15 |
| Place & Infrastructure | | | |
| Car Parking | Assurance | Department identified | 15 |
| Place & Sustainability | Assurance | Corporate Risk Register | 15 |
| Council Buildings (School & Non-School) | Assurance | Corporate Risk Register | 20 |
| Highways | Assurance | Corporate Risk Register | 15 |
| Waste | Assurance | Corporate Risk Register | 15 |
| Property | Assurance | Corporate Risk Register | 15 |
| Total | | | 440 |
| TOTAL DAYS | | | 1160 |
| Additional Work | | | Days |
| Departmental Advisory Work | | | 50 |
| Various Departmental Working Groups | | | 30 |
| Total | | | 80 |
| TOTAL DAYS | | | 1240 |