

**DRAFT SUMMARY AUDIT PLAN, 2019/20**

<b>Fundamental Audits - S151 Assurance</b>	<b>Type of engagement</b>	<b>CIPFA classification</b>	<b>Original audit plan, 2018/19</b>	<b>Proposed audit plan 2019/20</b>
Creditor Payments & Processing (including procurement)	Assurance	Chargeable	70	60
Payroll	Assurance	Chargeable	70	60
Council Tax	Assurance	Chargeable	15	0
NNDR	Assurance	Chargeable	0	20
Local Housing Allowances	Assurance	Chargeable	15	0
Treasury Management	Assurance	Chargeable	0	10
Main Accounting	Assurance	Chargeable	0	15
Income and Debtors	Assurance	Chargeable	30	0
Asset Management	Assurance	Chargeable	0	15
Housing Rents	Assurance	Chargeable	15	0
<b>Total</b>			<b>215</b>	<b>180</b>
<b>Corporate Governance Assurance - Audit</b>			<b>Original audit plan, 2018/19</b>	<b>Proposed audit plan 2019/20</b>
Audit of risk management arrangements	Assurance	Chargeable	20	20
Audit of governance arrangements	Assurance	Chargeable	30	20
Audit of Scrutiny	Assurance	Chargeable	0	20
Audit of ethics and values	Assurance	Chargeable	25	0
Audit of Wellbeing of Future Generations Act	Assurance	Chargeable	0	20
Audit of performance management	Assurance	Chargeable	20	20
Audit of Health and Safety framework	Assurance	Chargeable		0
Audit of Information governance	Assurance	Chargeable	15	0
<b>Total</b>			<b>110</b>	<b>100</b>
Delegation and decision making	Assurance	Chargeable	0	20
Programme and projects (including CADT)	Assurance	Chargeable	20	0
<b>Total</b>			<b>20</b>	<b>20</b>
<b>Other Assurance</b>			<b>Original audit plan, 2018/19</b>	<b>Proposed audit plan 2019/20</b>
Contract Audit	TBC	Chargeable	100	50
Education - SOP	TBC	Chargeable	0	20
Computer Audit	TBC	Chargeable	100	50
Value for Money studies	TBC	Chargeable	30	30
Taxation (incl. VAT)	TBC	Chargeable	0	25
System Development	TBC	Chargeable	30	30
Pensions and Investments	TBC	Chargeable	0	15
Insurance	TBC	Chargeable	10	0
Mileage & subsistence	TBC	Chargeable	10	0

Fleet Management (pool cars, grey fleet, etc.)	TBC	Chargeable	0	20
Procurement	Assurance	Chargeable	0	0
Stores	TBC	Chargeable	10	10
Business Continuity	TBC	Chargeable	15	0
Health and Safety (moved to Corporate Governance in 2019/20)	TBC	Chargeable	10	
TBA	TBC	Chargeable	0	30
<b>Total</b>			<b>315</b>	<b>280</b>
<b>Service specific audits</b>			<i>Original audit plan, 2018/19</i>	<i>Proposed audit plan 2019/20</i>
Planning, Transportation and Environment	TBC	Chargeable	150	170
Housing and Communities	TBC	Chargeable	150	150
Economic Development (incl. Commercial Services)	TBC	Chargeable	130	150
Education and Lifelong Learning	TBC	Chargeable	350	300
Governance and Legal Services	TBC	Chargeable	50	50
Resources	TBC	Chargeable	50	50
Social Services	TBC	Chargeable	320	300
<b>Total</b>			<b>1,200</b>	<b>1,170</b>
<b>External</b>			<i>Original audit plan, 2017/18</i>	<i>Proposed audit plan 2019/20</i>
External clients	Assurance	Chargeable	10	20
Grants	Assurance	Chargeable	20	10
<b>Total</b>			<b>30</b>	<b>30</b>
<b>Contingencies</b>			<i>Original audit plan, 2018/19</i>	<i>Proposed audit plan 2019/20</i>
General Audit		Chargeable	30	30
<b>Total</b>			<b>30</b>	<b>30</b>
<b>Management</b>			<i>Original audit plan, 2018/19</i>	<i>Proposed audit plan 2019/20</i>
Corporate work – Audit Committee, WAO etc.	Consultation	Chargeable	50	50
Assurance mapping	Consultation	Chargeable	10	10
CRSA development	Consultation	Chargeable	20	0
Process development	Consultation	Chargeable	20	20
Work for Audit Manager	Consultation	Chargeable	20	30
Planning, monitoring & reporting	Consultation	Chargeable	20	30
Review of financial rules etc.	Consultation	Chargeable	40	20
General advice and guidance	Consultation	Chargeable	0	20
<b>Total</b>			<b>180</b>	<b>180</b>

<b>Audit Team Non Chargeable Leave/Sickness/Training</b>			<i>Original audit plan, 2018/19</i>	<i>Proposed audit plan 2019/20</i>
Annual Leave		Non-chargeable	321	321
Public Holidays		Non-chargeable	74	83
Maternity / Paternity / Parental Leave		Excluded	5	15
Sickness		Non-chargeable	25	22
Professional Studies		Non-chargeable	41	115
Courses and seminars		Non-chargeable		
<b>TOTAL AUDIT TEAM NON CHARGEABLE LEAVE/SICKNESS/TRAINING DAYS</b>			<b>466</b>	<b>556</b>
<b>Audit Team Non Chargeable Other</b>			<i>Original audit plan, 2018/19</i>	<i>Proposed audit plan 2019/20</i>
General Admin. (no identifiable client)		Non-chargeable	77	80
General management		Non-chargeable	7	11
Staff Development		Non-chargeable	20	24
Internal Audit meetings (such as team meetings)		Non-chargeable	36	45
<b>TOTAL AUDIT TEAM NON CHARGEABLE OTHER DAYS</b>			<b>140</b>	<b>160</b>

<b>TOTAL AUDIT TEAM CHARGEABLE DAYS</b>			<b>2,100</b>	<b>1,990</b>
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<b>TOTAL AUDIT TEAM NON CHARGEABLE DAYS</b>			<b>606</b>	<b>716</b>
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<b>TOTAL DAYS</b>			<b>2,706</b>	<b>2,706</b>
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<b>Investigations</b>			<i>Original audit plan, 2018/19</i>	<i>Proposed audit plan 2019/20</i>
General			490	390
<b>Total</b>			<b>490</b>	<b>390</b>

<b>Investigations Non Chargeable Leave/Sickness/Training</b>			<i>Original audit plan, 2018/19</i>	<i>Proposed audit plan 2019/20</i>
Annual Leave		Non-chargeable	80	53
Public Holidays		Non-chargeable	18	12

Sickness		Non-chargeable	5	3
Professional Studies		Non-chargeable	5	3
Courses and seminars		Non-chargeable		
<b>TOTAL INVESTIGATIONS NON CHARGEABLE LEAVE/SICKNESS/TRAINING DAYS</b>			<b>108</b>	<b>71</b>
<b>Investigations Non Chargeable Other</b>			<i>Original audit plan, 2018/19</i>	<i>Proposed audit plan 2019/20</i>
General Admin.		Non-chargeable	10	6
General management		Non-chargeable	10	10
Staff Development		Non-chargeable	15	11
Internal Audit meetings		Non-chargeable	17	13
<b>TOTAL INVESTIGATIONS NON CHARGEABLE OTHER DAYS</b>			<b>52</b>	<b>40</b>
<b>TOTAL INVESTIGATIONS CHARGEABLE DAYS</b>			<b>490</b>	<b>279</b>
<b>TOTAL INVESTIGATIONS NON CHARGEABLE DAYS</b>			<b>160</b>	<b>111</b>
<b>TOTAL DAYS</b>			<b>650</b>	<b>390</b>