

DRAFT SUMMARY AUDIT PLAN, 2020/21

Fundamental Audits - S151 Assurance	Type of engagement	CIPFA classification	Original audit plan 2019/20	Audit plan, 2020/21
Creditor Payments & Processing (including procurement)	Assurance	Chargeable	60	60
Payroll	Assurance	Chargeable	60	60
Council Tax	Assurance	Chargeable	0	20
NNDR	Assurance	Chargeable	20	0
Housing Benefit / Local Housing Allowances	Assurance	Chargeable	0	15
Treasury Management	Assurance	Chargeable	10	0
Main Accounting	Assurance	Chargeable	15	0
Income and Debtors	Assurance	Chargeable	0	0
Asset Management	Assurance	Chargeable	15	0
Housing Rents	Assurance	Chargeable	0	0
Total			180	155
Corporate Governance Assurance - Audit			Original audit plan	Audit plan, 2020/21
Audit of risk management arrangements	Assurance	Chargeable	20	20
Audit of governance arrangements	Assurance	Chargeable	20	20
Audit of scrutiny functions	Assurance	Chargeable	20	0
Audit of ethics and values	Assurance	Chargeable	0	20
Audit of Wellbeing of Future Generations Act	Assurance	Chargeable	20	20
Audit of performance management	Assurance	Chargeable	20	0
Audit of Health and Safety	Assurance	Chargeable	0	0
Audit of Information governance	Assurance	Chargeable	0	0
Total			100	80
Delegation and decision making	Assurance	Chargeable	20	0
Programme and projects	Assurance	Chargeable	0	20
Total			20	20
Other Assurance			Original audit plan	Audit plan, 2020/21
Contract Audit	TBC	Chargeable	50	50
Education - SOP	TBC	Chargeable	20	0
Computer Audit	TBC	Chargeable	50	50
Value for Money studies	TBC	Chargeable	30	45
Taxation (incl. VAT)	TBC	Chargeable	25	20
System Development	TBC	Chargeable	30	30
Pensions and Investments	TBC	Chargeable	15	0
Insurance	TBC	Chargeable	0	15

Mileage & subsistence	TBC	Chargeable	0	15
Fleet Management (pool cars, grey fleet, etc.)	TBC	Chargeable	20	0
Procurement	Assurance	Chargeable	0	0
Stores	TBC	Chargeable	10	20
Business Continuity	TBC	Chargeable	0	20
TBA	TBC	Chargeable	30	32
Total			280	297
Service specific audits			<i>Original audit plan</i>	Audit plan, 2020/21
Planning, Transportation and Environment	TBC	Chargeable	170	80
Housing and Communities	TBC	Chargeable	150	150
Housing and Communities (Waste Management)	TBC	Chargeable		100
Economic Development	TBC	Chargeable	150	120
Education and Lifelong Learning	TBC	Chargeable	300	280
Governance and Legal Services	TBC	Chargeable	50	60
Resources	TBC	Chargeable	50	70
Resources (CTS)	TBC	Chargeable		20
Social Services	TBC	Chargeable	300	240
Total			1,170	1,120
External			<i>Original audit plan</i>	Audit plan, 2020/21
External clients	Assurance	Chargeable	20	20
Grants	Assurance	Chargeable	10	10
Total			30	30
Contingencies			<i>Original audit plan</i>	Audit plan, 2020/21
General Audit		Chargeable	30	30
Total			30	30
Management			<i>Original audit plan</i>	Audit plan, 2020/21
Corporate work – Audit Committee, WAO etc.	Consultation	Chargeable	50	50
Assurance mapping	Consultation	Chargeable	10	10
CRSA development	Consultation	Chargeable	0	0
Process development	Consultation	Chargeable	20	20
Work for Audit Manager	Consultation	Chargeable	30	30
Planning, monitoring & reporting	Consultation	Chargeable	30	30
Review of financial rules etc.	Consultation	Chargeable	20	20
General advice and guidance	Consultation	Chargeable	20	20
Total			180	180

Audit Team Non Chargeable Leave/Sickness/Training			<i>Original audit plan 2019/20</i>	Audit plan, 2020/21
Annual Leave		Non-chargeable	321	346
Public Holidays		Non-chargeable	83	83
Maternity / Paternity / Parental Leave		Excluded	15	18
Sickness		Non-chargeable	22	22
Professional Studies		Non-chargeable	115	104
Courses and seminars		Non-chargeable		
TOTAL AUDIT TEAM NON CHARGEABLE LEAVE/SICKNESS/TRAINING DAYS			556	573
Audit Team Non Chargeable Other			<i>Original audit plan</i>	Audit plan, 2020/21
General Admin. (no identifiable client)		Non-chargeable	80	80
General management		Non-chargeable	11	11
Staff Development		Non-chargeable	24	24
Internal Audit meetings (such as team meetings)		Non-chargeable	45	45
Non-audit duties		Non-audit	0	25
TOTAL AUDIT TEAM NON CHARGEABLE OTHER DAYS			160	185

TOTAL AUDIT TEAM CHARGEABLE DAYS			1,990	1,912
---	--	--	--------------	--------------

TOTAL AUDIT TEAM NON CHARGEABLE DAYS			716	758
---	--	--	------------	------------

TOTAL DAYS			2,706	2,670
-------------------	--	--	--------------	--------------

Investigations			<i>Original audit plan</i>	Audit plan, 2020/21
General			390	650
Total			390	650

Investigations Non Chargeable Leave/Sickness/Training			<i>Original audit plan</i>	Audit plan, 2020/21
Annual Leave		Non-chargeable	53	75
Public Holidays		Non-chargeable	12	20
Sickness		Non-chargeable	3	5
Professional Studies		Non-chargeable	3	5
Courses and seminars		Non-chargeable		

TOTAL INVESTIGATIONS NON CHARGEABLE LEAVE/SICKNESS/TRAINING DAYS			71	105
Investigations Non Chargeable Other			<i>Original audit plan</i>	<i>Audit plan, 2020/21</i>
General Admin.		Non-chargeable	6	8
General management		Non-chargeable	10	10
Staff Development		Non-chargeable	11	15
Internal Audit meetings		Non-chargeable	13	18
TOTAL INVESTIGATIONS NON CHARGEABLE OTHER DAYS			40	51
TOTAL INVESTIGATIONS CHARGEABLE DAYS			279	494
TOTAL INVESTIGATIONS NON CHARGEABLE DAYS			111	156
TOTAL DAYS			390	650