

DRAFT SUMMARY AUDIT PLAN, 2023/24

Fundamental Audits - S151 Assurance	Type of engagement	CIPFA classification	Audit plan 2022/23	Audit plan 2023/24
Creditor Payments & Processing	Assurance	Chargeable	50	50
Payroll & HR	Assurance	Chargeable	50	50
Council Tax	Assurance	Chargeable	20	0
NNDR	Assurance	Chargeable	0	20
Housing Benefit / Local Housing Allowances / CTRS	Assurance	Chargeable	20	0
Treasury Management	Assurance	Chargeable	0	20
Main Accounting	Assurance	Chargeable	0	20
Income and Debtors	Assurance	Chargeable	0	20
Asset Management	Assurance	Chargeable	0	20
Housing Rents	Assurance	Chargeable	0	10
Total			140	210
Corporate Audit	Type of engagement	CIPFA classification	Audit plan 2022/23	Audit plan 2023/24
Risk Management Arrangements	Assurance	Chargeable	15	15
Governance Arrangements	Assurance	Chargeable	20	20
Scrutiny	Assurance	Chargeable	0	0
Ethics and Values	Assurance	Chargeable	20	0
Wellbeing of Future Generations Act	Assurance	Chargeable	20	20
Performance Management	Assurance	Chargeable	0	0
Health and Safety	Assurance	Chargeable	0	0
Safeguarding	Assurance	Chargeable	0	0
Information Governance	Assurance	Chargeable	0	20
Delegation and decision making	Assurance	Chargeable	20	0
Programmes and projects	Assurance	Chargeable	20	20
Investigation Processes	Assurance	Chargeable	0	0
Contract Audit	Assurance	Chargeable	40	40
Partnership / Arm's-length Assurance	Assurance	Chargeable	20	0
Education – SOP	Assurance	Chargeable	20	20
Directory Recovery Planning	Assurance	Chargeable	0	0
ICT Audit	Assurance	Chargeable	30	30
Value for Money studies	Assurance	Chargeable	30	30
Taxation (incl. VAT)	Assurance	Chargeable	20	20
System Development	Assurance	Chargeable	30	30
National Fraud Initiative	Assurance	Chargeable	10	10
Pensions and Investments	Assurance	Chargeable	20	0
Insurance	Assurance	Chargeable	0	20
Mileage & subsistence	Assurance	Chargeable	15	15
Fleet Management (pool cars, grey fleet, etc.)	Assurance	Chargeable	0	20
Procurement	Assurance	Chargeable	20	0

Stores	Assurance	Chargeable	10	10
Business Continuity	Assurance	Chargeable	0	20
Members Allowances	Assurance	Chargeable	0	0
Welsh Government Covid Grants - Assurance	Assurance	Chargeable	20	0
TBA	TBC	Chargeable	0	0
Total			400	360
Service specific audits	Type of engagement	CIPFA classification	Audit plan 2022/23	Audit plan 2023/24
Service / Process Consultancy	Consultation	Chargeable	40	40
Resources	TBC	Chargeable	60	40
Governance and Legal Services	TBC	Chargeable	50	30
People and Communities	TBC	Chargeable	40	30
Adults, Housing & Communities	TBC	Chargeable	130	100
Childrens' Services	TBC	Chargeable	60	40
Economic Development	TBC	Chargeable	80	60
Economic Development (Waste Management)	TBC	Chargeable	60	40
Education and Lifelong Learning	TBC	Chargeable	180	120
Planning, Transportation and Environment	TBC	Chargeable	40	40
Total			740	540
External	Type of engagement	CIPFA classification	Audit plan 2022/23	Audit plan 2023/24
External clients	Assurance	Chargeable	20	20
Grants	Assurance	Chargeable	15	15
Total			35	35
Contingencies	Type of engagement	CIPFA classification	Audit plan 2022/23	Audit plan 2023/24
Recommendation Follow-up, Consultation & Guidance		Chargeable	0	65
General Audit		Chargeable	40	50
Total			40	115
Management	Type of engagement	CIPFA classification	Audit plan 2022/23	Audit plan 2023/24
Corporate work – Committee, Audit Wales etc.	Consultation	Chargeable	50	50
Assurance mapping	Consultation	Chargeable	15	20
CRSA development	Consultation	Chargeable	10	10
Process development	Consultation	Chargeable	15	15
Work for Audit Manager	Consultation	Chargeable	30	30
Planning, monitoring & reporting	Consultation	Chargeable	30	30
Review of financial rules etc.	Consultation	Chargeable	40	60
General advice and guidance	Consultation	Chargeable	10	20
Total			200	235

Audit Team Non Chargeable Leave/Sickness/Training	Type of engagement	CIPFA classification	Audit plan 2022/23	Audit plan 2023/24
Annual and Additional / Unpaid Leave (incl. use of carry forward leave)		Non-chargeable	365	297
Public Holidays		Non-chargeable	75	80
Maternity / Paternity / Parental Leave		Excluded	0	0
COVID related absences		Non-chargeable	139	0
Sickness		Non-chargeable	65	70
Professional Studies		Non-chargeable	35	39
Courses and seminars		Non-chargeable		
Corporate Wellbeing		Non-chargeable	0	20
TOTAL AUDIT TEAM NON CHARGEABLE LEAVE/SICKNESS/TRAINING DAYS			679	506
Audit Team Non Chargeable Other	Type of engagement	CIPFA classification	Audit plan 2022/23	Audit plan 2023/24
General Admin. (no identifiable client)		Non-chargeable	79	75
General management		Non-chargeable	17	25
Staff Development		Non-chargeable	23	42
Internal Audit meetings (such as team meetings)		Non-chargeable	44	71
Non-audit duties		Non-audit	13	80
TOTAL AUDIT TEAM NON CHARGEABLE OTHER DAYS			176	293
TOTAL AUDIT TEAM CHARGEABLE DAYS			1,555	1495
TOTAL AUDIT TEAM NON CHARGEABLE DAYS			855	799
TOTAL DAYS			2,410	2294
Investigations			Audit plan, 2022/23	Audit plan, 2023/24
General			629	629
Total			629	629
Investigations Non Chargeable Leave/Sickness/Training	Type of engagement	CIPFA classification	Audit plan, 2022/23	Audit plan, 2023/24
Annual Leave (incl. use of carry forward leave)		Non-chargeable	78	76
Public Holidays		Non-chargeable	19	22
COVID-related absences		Non-chargeable	36	0
Sickness		Non-chargeable	17	17
Professional Studies		Non-chargeable	5	5
Courses and seminars		Non-chargeable		
Corporate Wellbeing		Non-chargeable	0	6

TOTAL INVESTIGATIONS NON CHARGEABLE LEAVE/SICKNESS/TRAINING DAYS			155	126
Investigations Non Chargeable Other			Audit plan, 2022/23	Audit plan, 2023/24
General Admin.		Non-chargeable	8	8
General management		Non-chargeable	10	10
Staff Development		Non-chargeable	15	15
Internal Audit meetings		Non-chargeable	18	18
TOTAL INVESTIGATIONS NON CHARGEABLE OTHER DAYS			51	51
TOTAL INVESTIGATIONS CHARGEABLE DAYS			423	452
TOTAL INVESTIGATIONS NON CHARGEABLE DAYS			206	177
TOTAL DAYS			629	629