

DRAFT SUMMARY AUDIT PLAN, 2024/25

Fundamental Audits - S151 Assurance	Type of engagement	CIPFA classification	Audit plan 2023/24	Audit plan 2024/25
Purchasing Payments & Processing	Assurance	Chargeable	50	50
Payroll & HR	Assurance	Chargeable	50	50
Council Tax	Assurance	Chargeable	0	20
NNDR	Assurance	Chargeable	20	0
Housing Benefit / Local Housing Allowances / CTRS	Assurance	Chargeable	0	20
Treasury Management	Assurance	Chargeable	20	0
Main Accounting	Assurance	Chargeable	20	0
Income and Debtors	Assurance	Chargeable	20	20
Asset Management	Assurance	Chargeable	20	20
Housing Rents	Assurance	Chargeable	10	0
Total			210	180
Corporate Audit	Type of engagement	CIPFA classification	Audit plan 2023/24	Audit plan 2024/25
Risk Management Arrangements	Assurance	Chargeable	15	15
Governance Arrangements	Assurance	Chargeable	20	20
Scrutiny	Assurance	Chargeable	0	0
Ethics and Values	Assurance	Chargeable	0	20
Wellbeing of Future Generations Act	Assurance	Chargeable	20	0
Performance Management	Assurance	Chargeable	0	0
Health and Safety	Assurance	Chargeable	0	20
Safeguarding	Assurance	Chargeable	0	20
Information Governance	Assurance	Chargeable	20	0
Delegation and decision making	Assurance	Chargeable	20	20
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	0	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	0
System Development	Assurance	Chargeable	30	30
National Fraud Initiative	Assurance	Chargeable	10	10
Pensions and Investments	Assurance	Chargeable	0	20
Insurance	Assurance	Chargeable	0	0
Mileage & subsistence	Assurance	Chargeable	15	0
Fleet Management (pool cars, grey fleet, etc.)	Assurance	Chargeable	20	0
Procurement	Assurance	Chargeable	20	20

Stores	Assurance	Chargeable	10	20
Business Continuity	Assurance	Chargeable	20	0
Members Allowances	Assurance	Chargeable	0	0
TBA	TBC	Chargeable	0	0
Total			380	355
Service specific audits	Type of engagement	CIPFA classification	Audit plan 2023/24	Audit plan 2024/25
Service / Process Consultancy	Consultation	Chargeable	30	30
Resources	TBC	Chargeable	40	40
Governance and Legal Services	TBC	Chargeable	40	30
People and Communities	TBC	Chargeable	30	30
Adults, Housing & Communities	TBC	Chargeable	125	150
Childrens' Services	TBC	Chargeable	40	60
Economic Development	TBC	Chargeable	65	120
Education and Lifelong Learning	TBC	Chargeable	150	190
Planning, Transportation and Environment	TBC	Chargeable	45	60
Total			565	710
External	Type of engagement	CIPFA classification	Audit plan 2023/24	Audit plan 2024/25
External clients	Assurance	Chargeable	20	20
Grants	Assurance	Chargeable	15	15
Total			35	35
Contingencies	Type of engagement	CIPFA classification	Audit plan 2023/24	Audit plan 2024/25
General Audit (<i>provision for carried forward audits / other work / recommendation tracking</i>)		Chargeable	70	100
Total			70	100
Management	Type of engagement	CIPFA classification	Audit plan 2023/24	Audit plan 2024/25
Corporate work – Committee, Audit Wales etc.	Consultation	Chargeable	50	50
Assurance mapping	Consultation	Chargeable	20	20
CRSA development	Consultation	Chargeable	10	20
Process development	Consultation	Chargeable	15	15
Work for Audit Manager	Consultation	Chargeable	30	50
Planning, monitoring, reporting (& reviewing)	Consultation	Chargeable	30	53
Review of financial rules etc.	Consultation	Chargeable	60	40
General advice and guidance	Consultation	Chargeable	20	20
Total			235	268

Audit Team Non Chargeable Leave/Sickness/Training	Type of engagement	CIPFA classification	Audit plan 2023/24	Audit plan 2024/25
Annual and Additional / Unpaid Leave (incl. use of carry forward leave)		Non-chargeable	297	292
Public Holidays		Non-chargeable	80	63
Maternity / Paternity / Parental Leave		Excluded	0	0
Sickness		Non-chargeable	70	77
Professional Studies		Non-chargeable	39	56
Courses and seminars		Non-chargeable		
Corporate Wellbeing		Non-chargeable	20	22
TOTAL AUDIT TEAM NON CHARGEABLE LEAVE/SICKNESS/TRAINING DAYS			506	510
Audit Team Non Chargeable Other	Type of engagement	CIPFA classification	Audit plan 2023/24	Audit plan 2024/25
General Admin. (no identifiable client)		Non-chargeable	75	79
General management		Non-chargeable	25	25
Staff Development		Non-chargeable	42	45
Internal Audit meetings (such as team meetings)		Non-chargeable	71	112
Non-audit duties		Non-audit	80	62
TOTAL AUDIT TEAM NON CHARGEABLE OTHER DAYS			293	323
TOTAL AUDIT TEAM CHARGEABLE DAYS			1495	1648
TOTAL AUDIT TEAM NON CHARGEABLE DAYS			799	833
TOTAL DAYS			2294	2481
Investigations			Audit plan 2023/24	Audit plan 2024/25
General			629	629
Total			629	629
Investigations Non Chargeable Leave/Sickness/Training	Type of engagement	CIPFA classification	Audit plan 2023/24	Audit plan 2024/25
Annual Leave (incl. use of carry forward leave)		Non-chargeable	76	75
Public Holidays		Non-chargeable	22	17
COVID-related absences		Non-chargeable	0	0
Sickness		Non-chargeable	17	17
Professional Studies		Non-chargeable	5	5
Courses and seminars		Non-chargeable		
Corporate Wellbeing		Non-chargeable	6	6
TOTAL INVESTIGATIONS NON CHARGEABLE LEAVE/SICKNESS/TRAINING DAYS			126	120

			Audit plan, 2023/24	Audit plan 2024/25
Investigations Non Chargeable Other				
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			452	458
TOTAL INVESTIGATIONS NON CHARGEABLE DAYS			177	171
TOTAL DAYS			629	629