

DRAFT SUMMARY AUDIT PLAN, 2021/22

Fundamental Audits - S151 Assurance	Type of engagement	CIPFA classification	Audit plan 2020/21	Audit plan 2021/22
Creditor Payments & Processing	Assurance	Chargeable	55	50
Payroll & HR	Assurance	Chargeable	60	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			155	210
Corporate Governance Assurance - Audit			Audit plan, 2020/21	Audit plan, 2021/22
Risk Management Arrangements	Assurance	Chargeable	20	15
Governance Arrangements	Assurance	Chargeable	20	15
Scrutiny	Assurance	Chargeable	0	0
Ethics and Values	Assurance	Chargeable	20	15
Wellbeing of Future Generations Act	Assurance	Chargeable	20	0
Performance Management	Assurance	Chargeable	0	0
Health and Safety	Assurance	Chargeable	0	20
Information Governance	Assurance	Chargeable	0	20
Delegation and decision making	Assurance	Chargeable	0	20
Programmes and projects	Assurance	Chargeable	20	0
Investigation Processes	Assurance	Chargeable	0	30
Total			100	135
Other Assurance			Audit plan, 2020/21	Audit plan, 2021/22
Contract Audit	TBC	Chargeable	40	40
Partnership / Arm's-length Assurance	TBC	Chargeable	10	10
Education – SOP	TBC	Chargeable	15	0
ICT Audit	TBC	Chargeable	50	40
Value for Money studies	TBC	Chargeable	20	30
Taxation (incl. VAT)	TBC	Chargeable	20	15
System Development	TBC	Chargeable	30	20
National Fraud Initiative	TBC	Chargeable	10	0
Pensions and Investments	TBC	Chargeable	0	0
Insurance	TBC	Chargeable	15	0
Mileage & subsistence	TBC	Chargeable	15	15
Fleet Management (pool cars, grey fleet, etc.)	TBC	Chargeable	0	0

Procurement	TBC	Chargeable	0	20
Stores	TBC	Chargeable	10	0
Business Continuity	TBC	Chargeable	20	0
Members Allowances	TBC	Chargeable	15	0
Welsh Government Covid Grants - Assurance	TBC	Chargeable	12	20
TBA	TBC	Chargeable	0	4
Total			282	214
Service specific audits			Audit plan, 2020/21	Audit plan, 2021/22
Service / Process Consultancy	Consultation	Chargeable	100	60
Planning, Transportation and Environment	TBC	Chargeable	80	60
People and Communities	TBC	Chargeable	150	100
Economic Development	TBC	Chargeable	105	80
Economic Development (Waste Management)	TBC	Chargeable	100	70
Education and Lifelong Learning	TBC	Chargeable	245	190
Governance and Legal Services	TBC	Chargeable	60	50
Resources	TBC	Chargeable	80	70
Resources (CTS)	TBC	Chargeable	10	20
Social Services	TBC	Chargeable	205	150
Total			1,135	850
External			Audit plan, 2020/21	Audit plan, 2021/22
External clients	Assurance	Chargeable	20	30
Grants	Assurance	Chargeable	10	10
Total			30	40
Contingencies			Audit plan, 2020/21	Audit plan, 2021/22
General Audit		Chargeable	30	30
Total			30	30
Management			Audit plan, 2020/21	Audit plan, 2021/22
Corporate work – Committee, Audit Wales 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	10
Total			180	170

Audit Team Non Chargeable Leave/Sickness/Training			Audit plan, 2020/21	Audit plan, 2021/22
Annual Leave (incl. use of carry forward leave)		Non-chargeable	346	329
Public Holidays		Non-chargeable	83	83
Maternity / Paternity / Parental Leave		Excluded	18	0
COVID related absences		Non-chargeable	0	143
Sickness		Non-chargeable	22	48
Professional Studies		Non-chargeable	104	50
Courses and seminars		Non-chargeable		
TOTAL AUDIT TEAM NON CHARGEABLE LEAVE/SICKNESS/TRAINING DAYS			573	653
Audit Team Non Chargeable Other			Audit plan, 2020/21	Audit plan, 2021/22
General Admin. (no identifiable client)		Non-chargeable	80	80
General management		Non-chargeable	11	18
Staff Development		Non-chargeable	24	24
Internal Audit meetings (such as team meetings)		Non-chargeable	45	46
Non-audit duties		Non-audit	0	5
TOTAL AUDIT TEAM NON CHARGEABLE OTHER DAYS			160	173
TOTAL AUDIT TEAM CHARGEABLE DAYS			1,912	1,649
TOTAL AUDIT TEAM NON CHARGEABLE DAYS			758	826
TOTAL DAYS			2,670	2,475
Investigations			Audit plan, 2020/21	Audit plan, 2021/22
General			650	650
Total			650	650
Investigations Non Chargeable Leave/Sickness/Training			Audit plan, 2020/21	Audit plan, 2021/22
Annual Leave (incl. use of carry forward leave)		Non-chargeable	75	83
Public Holidays		Non-chargeable	20	20
COVID-related absences		Non-chargeable	0	37
Sickness		Non-chargeable	5	12
Professional Studies		Non-chargeable	5	5
Courses and seminars		Non-chargeable		
TOTAL INVESTIGATIONS NON CHARGEABLE LEAVE/SICKNESS/TRAINING DAYS			105	157

			Audit plan, 2020/21	Audit plan, 2021/22
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			494	442
TOTAL INVESTIGATIONS NON CHARGEABLE DAYS			156	208
TOTAL DAYS			650	650