

DRAFT SUMMARY AUDIT PLAN, 2022/23

Fundamental Audits - S151 Assurance	Type of engagement	CIPFA classification	Audit plan 2021/22	Audit plan 2022/23
Creditor 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	0
Asset Management	Assurance	Chargeable	20	0
Housing Rents	Assurance	Chargeable	10	0
Total			210	140
Corporate Audit	Type of engagement	CIPFA classification	Audit plan 2021/22	Audit plan 2022/23
Risk Management Arrangements	Assurance	Chargeable	15	15
Governance Arrangements	Assurance	Chargeable	0	20
Scrutiny	Assurance	Chargeable	0	0
Ethics and Values	Assurance	Chargeable	15	20
Wellbeing of Future Generations Act	Assurance	Chargeable	0	20
Performance Management	Assurance	Chargeable	0* (20 days in adjusted plan)	0
Health and Safety	Assurance	Chargeable	20	0
Safeguarding	Assurance	Chargeable	20	0
Information Governance	Assurance	Chargeable	20	0
Delegation and decision making	Assurance	Chargeable	20	20
Programmes and projects	Assurance	Chargeable	0	20
Investigation Processes	Assurance	Chargeable	30	0
Contract Audit	Assurance	Chargeable	40	40
Partnership / Arm's-length Assurance	Assurance	Chargeable	0	20
Education – SOP	Assurance	Chargeable	0	20
Directory Recovery Planning	Assurance	Chargeable	30	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	0	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	15
Fleet Management (pool cars, grey fleet, etc.)	Assurance	Chargeable	0	0

Procurement	Assurance	Chargeable	20	20
Stores	Assurance	Chargeable	10	10
Business Continuity	Assurance	Chargeable	20	0
Members Allowances	Assurance	Chargeable	15	0
Welsh Government Covid Grants - Assurance	Assurance	Chargeable	20	20
TBA	TBC	Chargeable	0	0
Total			400	400
Service specific audits	Type of engagement	CIPFA classification	Audit plan 2021/22	Audit plan 2022/23
Service / Process Consultancy	Consultation	Chargeable	40	40
Resources	TBC	Chargeable	65	60
Governance and Legal Services	TBC	Chargeable	50	50
People and Communities	TBC	Chargeable	45	40
Adults, Housing & Communities	TBC	Chargeable	145	130
Childrens' Services	TBC	Chargeable	70	60
Economic Development	TBC	Chargeable	100	80
Economic Development (Waste Management)	TBC	Chargeable	60	60
Education and Lifelong Learning	TBC	Chargeable	190	180
Planning, Transportation and Environment	TBC	Chargeable	55	40
Total			820	740
External	Type of engagement	CIPFA classification	Audit plan 2021/22	Audit plan 2022/23
External clients	Assurance	Chargeable	20	20
Grants	Assurance	Chargeable	15	15
Total			35	35
Contingencies	Type of engagement	CIPFA classification	Audit plan 2021/22	Audit plan 2022/23
General Audit		Chargeable	10	40
Total			10	40
Management	Type of engagement	CIPFA classification	Audit plan 2021/22	Audit plan 2022/23
Corporate work – Committee, Audit Wales etc.	Consultation	Chargeable	50	50
Assurance mapping	Consultation	Chargeable	10	15
CRSA development	Consultation	Chargeable	0	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	15	40
General advice and guidance	Consultation	Chargeable	10	10
Total			160	200

Audit Team Non Chargeable Leave/Sickness/Training	Type of engagement	CIPFA classification	Audit plan, 2021/22	Audit plan 2022/23
Annual and Additional / Unpaid Leave (incl. use of carry forward leave)		Non-chargeable	327	365
Public Holidays		Non-chargeable	81	75
Maternity / Paternity / Parental Leave		Excluded	0	0
COVID related absences		Non-chargeable	142	139
Sickness		Non-chargeable	47	65
Professional Studies		Non-chargeable	50	35
Courses and seminars		Non-chargeable		
TOTAL AUDIT TEAM NON CHARGEABLE LEAVE/SICKNESS/TRAINING DAYS			647	679
Audit Team Non Chargeable Other	Type of engagement	CIPFA classification	Audit plan, 2021/22	Audit plan 2022/23
General Admin. (no identifiable client)		Non-chargeable	80	79
General management		Non-chargeable	17	17
Staff Development		Non-chargeable	24	23
Internal Audit meetings (such as team meetings)		Non-chargeable	45	44
Non-audit duties		Non-audit	5	13
TOTAL AUDIT TEAM NON CHARGEABLE OTHER DAYS			171	176
TOTAL AUDIT TEAM CHARGEABLE DAYS			1,635	1,555
TOTAL AUDIT TEAM NON CHARGEABLE DAYS			818	855
TOTAL DAYS			2,453	2,410
Investigations			Audit plan, 2021/22	Audit plan, 2022/23
General			650	629
Total			650	629
Investigations Non Chargeable Leave/Sickness/Training	Type of engagement	CIPFA classification	Audit plan, 2021/22	Audit plan, 2022/23
Annual Leave (incl. use of carry forward leave)		Non-chargeable	83	78
Public Holidays		Non-chargeable	20	19
COVID-related absences		Non-chargeable	37	36
Sickness		Non-chargeable	12	17
Professional Studies		Non-chargeable	5	5
Courses and seminars		Non-chargeable		
TOTAL INVESTIGATIONS NON CHARGEABLE LEAVE/SICKNESS/TRAINING DAYS			157	155

			Audit plan, 2021/22	Audit plan, 2022/23
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			442	423
TOTAL INVESTIGATIONS NON CHARGEABLE DAYS			208	206
TOTAL DAYS			650	629