

## RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

### MUNICIPAL YEAR 2014/15

**COMMITTEE:**

**AUDIT COMMITTEE**

**23<sup>rd</sup> March 2015**

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| <b>Item No. 3(c)</b>                   |
| <b>Draft Annual Audit Plan 2015/16</b> |

**REPORT OF:-**

**GROUP DIRECTOR, CORPORATE AND FRONTLINE SERVICES**

**Author: Marc Crumbie (Operational Audit Manager)**

**(01443) 680779**

**1. PURPOSE OF THE REPORT**

This report provides Members with the draft Annual Audit Plan for 2015/16.

**2. RECOMMENDATIONS**

It is recommended that Members:

2.1 Note the contents of this Report.

2.2 Form an opinion on the adequacy of the draft Annual Audit Plan for 2015/16 having regard to its ability to monitor the adequacy of the risk management framework and the associated control environment of the Council based on the audit reviews set out for the forthcoming year.

2.3 Determine whether to approve the draft Annual Audit Plan for 2015/16 in its current form or instruct the Head of Internal Audit to make amendments to the plan in line with Audit Committee feedback and present a revised draft plan to the next Audit Committee.

**3. BACKGROUND**

3.1 The United Kingdom Public Sector Internal Audit Standards (Performance Standard '2010 Planning') provides the framework within which an audit plan should be compiled.

3.2 Internal Audit's Charter provides the methodology by which the annual plan is compiled, as follows:

**Resourcing**

*When compiling the draft Annual Audit Plan, a full consultation process takes place with all key stakeholders during January and February each year. The*

*Council's Strategic Risk Register is used to drive initial discussions with all Lead Officers. In addition to using the Strategic Risk Register, consultation also takes place with Group Directors, Service Directors and Heads of Service, the Annual Audit Plan takes into account the outcomes of previous audit work in the area(s) and the views of External Audit.*

*The Annual Audit Plan is fixed for a period of one year and outlines the assignments to be carried out, their respective priorities and the estimated resources needed. The plan differentiates between assurance and consultancy work, and is flexible to be able to reflect the changing risks and priorities of the organisation. The aim is to establish a risk based audit plan that also covers the Council's overall control environment as far as practicable (as required within the Public Sector Internal Audit Standards). Contingencies are included within the Annual Audit Plan in order for Internal Audit to respond to any emerging issues within the year.*

- 3.3 Information taken into account when compiling the Annual Audit Plan is:
- Strategic Risk Register
  - Priority Plans
  - Core Financial Systems
  - Small Grant Claims
  - Follow-up reviews requested by Audit Committee
  - Audit reviews that are carried forward from the previous audit plan
  - Recommendations from External Inspectors / Regulators
- 3.4 Whilst the Public Sector Internal Audit Standards require a risk based audit plan (achieved via reference to the strategic risk register and associated discussions with 'risk owners'), the Standards also require an audit plan to cover the Council's overall control environment as far as practicable. By taking into account the sources of information noted in 3.3 above this supports Internal Audit (and Audit Committee) to achieve the following:
- Comply with the Public Sector Internal Audit Standards in compiling the draft Annual Audit Plan for 2015/16;
  - Enable Audit Committee to monitor the adequacy of the risk management framework and the associated control environment of the Council for 2015/16 based on the audit reviews set out in the draft Annual Audit Plan; and
  - Enable the Head of Internal Audit to form an opinion on the overall control environment for 2015/16
- 3.5 To ensure that the Internal Audit Service has sufficient resources available to undertake the number of audit reviews identified within the draft Annual Audit Plan, the Operational Audit Manager undertook an Audit Needs Assessment with the Group Director Corporate & Frontline Services (the Council's Section 151 Officer) as required by section '2030 Resource Management' of the Public Sector Internal Audit Standards. A summary illustrating how the total number of auditor days available has been calculated is provided at Appendix B. Appendices C and D show how and where these days are allocated.

- 3.6 The draft plan contains 7 reviews that are proposed to be carried forward from the 2014/15 audit plan and also contains follow-up reviews previously requested by Audit Committee.
- 3.7 The External Audit Manager has been consulted.
- 3.8 The draft Annual Audit Plan is attached at **Appendix A)** and provides information that shows the 'source' of where the audit materialised.
- 3.9 Following Members' consideration, a finalised Annual Audit Plan will be presented to the next meeting, as appropriate.

**4. SUMMARY**

- 4.1 The draft Annual Audit Plan for 2015/16 has been compiled in accordance with the Public Sector Internal Audit Standards.
- 4.2 The core aim of the annual audit plan is to establish a balanced Internal Audit Plan that covers the entire control environment of the Council as far as is practicable based upon areas identified as high risk and high priority. In order to undertake a balanced workload we plan to complete a mix of assurance and consultancy work, the outcomes of which will contribute to the Head of Internal Audit's annual report 2015/16 where it concludes with an opinion on the Council's overall control environment.
- 4.3 In line with the Terms of Reference for Audit Committee, the Committee has responsibility for reviewing the content of the draft plan and where deemed appropriate, recommend amendments or approve its content for the forthcoming financial year.

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**LOCAL GOVERNMENT ACT, 1972**

**as amended by**

**THE ACCESS TO INFORMATION ACT, 1985**

**RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL**

**LIST OF BACKGROUND PAPERS**

**AUDIT COMMITTEE**

**23<sup>rd</sup> March 2015**

**Report of the Group Director, Corporate Services and Frontline Services**

Author: Marc Crumby (Operational Audit Manager).

**Item**

**File Ref:**

Draft Annual Audit Plan 2015/16

IA / MC

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**APPENDIX A**

**Draft Annual Audit Plan 2015/16**

|  | <b>RISK</b> | <b>DAYS</b> | <b>TYPE OF WORK</b> | <b>SOURCE FROM WHICH THE AUDIT HAS BEEN IDENTIFIED</b> |
|--|-------------|-------------|---------------------|--|
| <b>WHOLE AUTHORITY ARRANGEMENTS</b>                          |             |             |                     |  |
| PERFORMANCE INDICATORS                                       | HIGH        | 20          | ASSURANCE           | CORPORATE PLAN   |
| TOTAL DAYS FOR WHOLE AUTHORITY ARRANGEMENTS                  |             | 20          |                     |  |
| <b>CHIEF EXECUTIVE</b>                                       |             |             |                     |  |
| <b>CABINET OFFICE &amp; PUBLIC RELATIONS</b>                 |             |             |                     |  |
| THEATRES   | MEDIUM      | 10          | ASSURANCE           | OVERALL CONTROL ENVIRONMENT                            |
| HERITAGE SERVICE   | MEDIUM      | 10          | ASSURANCE           | OVERALL CONTROL ENVIRONMENT                            |
| <b>HUMAN RESOURCES</b>                                       |             |             |                     |  |
| MANAGEMENT OF SICKNESS ABSENCE                               | HIGH        | 20          | ASSURANCE           | AUDIT COMMITTEE FOLLOW-UP                              |
| <b>LEGAL AND DEMOCRATIC SERVICES</b>                         |             |             |                     |  |
| ELECTORAL REGISTRATION SERVICES                              | MEDIUM      | 15          | ASSURANCE           | OVERALL CONTROL ENVIRONMENT                            |
| <b>REGENERATION &amp; PLANNING</b>                           |             |             |                     |  |
| PONTYPRIDD LIDO  | HIGH        | 2           | CONSULTANCY         | CORPORATE PLAN   |
| VIBRANT & VIABLE PLACES                                      | HIGH        | 20          | ASSURANCE           | STRATEGIC RISK REGISTER                                |
| TOTAL DAYS FOR CHIEF EXECUTIVE'S                             |             | 77          |                     |  |
| <b>COMMUNITY &amp; CHILDREN'S SERVICES</b>                   |             |             |                     |  |
| <b>ADULT LOCALITY SERVICES &amp; SHORT TERM INTERVENTION</b> |             |             |                     |  |
| MULTI-AGENCY SAFEGUARDING HUB (MASH) - ADULTS SERVICES       | HIGH        | 20          | ASSURANCE           | STRATEGIC RISK REGISTER                                |
| DIRECT PAYMENTS  | HIGH        | 10          | ASSURANCE           | OVERALL CONTROL ENVIRONMENT                            |
| INDEPENDENT RESIDENTIAL ESTABLISHMENTS                       | MEDIUM      | 10          | ASSURANCE           | OVERALL CONTROL ENVIRONMENT                            |
| <b>CHILDREN'S SERVICES</b>                                   |             |             |                     |  |
| CHILDREN'S SERVICES - REVISED OPERATING MODEL                | HIGH        | 20          | ASSURANCE           | STRATEGIC RISK REGISTER                                |

|   |               |            |                    |  |
|---|---------------|------------|--------------------|--|
| <b>SAFEGUARDING AWARENESS</b>                                     | <b>HIGH</b>   | <b>5</b>   | <b>CONSULTANCY</b> | <b>OVERALL CONTROL ENVIRONMENT</b>           |
| <b>MULTI-AGENCY SAFEGUARDING HUB (MASH) - CHILDREN'S SERVICES</b> | <b>HIGH</b>   | <b>20</b>  | <b>ASSURANCE</b>   | <b>STRATEGIC RISK REGISTER</b>               |
| <b>PREVENTION SERVICES</b>  | <b>HIGH</b>   | <b>20</b>  | <b>ASSURANCE</b>   | <b>STRATEGIC RISK REGISTER</b>               |
| <b>DIRECT SERVICES, BUSINESS &amp; HOUSING</b>                    |               |            |                    |  |
| <b>COMMUNITIES FIRST</b>  | <b>HIGH</b>   | <b>20</b>  | <b>ASSURANCE</b>   | <b>OVERALL CONTROL ENVIRONMENT</b>           |
| <b>HOMELESSNESS</b>   | <b>HIGH</b>   | <b>10</b>  | <b>ASSURANCE</b>   | <b>STRATEGIC RISK REGISTER</b>               |
| <b>RESIDENTIAL CARE</b>   | <b>MEDIUM</b> | <b>10</b>  | <b>ASSURANCE</b>   | <b>OVERALL CONTROL ENVIRONMENT</b>           |
| <b>COMMUNITY EQUIPMENT SERVICE</b>                                | <b>MEDIUM</b> | <b>15</b>  | <b>ASSURANCE</b>   | <b>OVERALL CONTROL ENVIRONMENT</b>           |
| <b>PUBLIC HEALTH AND PROTECTION</b>                               |               |            |                    |  |
| <b>LLWYDCOED CREMATORIUM</b>                                      | <b>LOW</b>    | <b>5</b>   | <b>ASSURANCE</b>   | <b>OVERALL CONTROL ENVIRONMENT</b>           |
| <b>CRIMINAL REMEDY ORDERS</b>                                     | <b>HIGH</b>   | <b>10</b>  | <b>ASSURANCE</b>   | <b>CORPORATE PLAN</b>                        |
| <b>SUBSTANCE MISUSE</b>   | <b>HIGH</b>   | <b>20</b>  | <b>ASSURANCE</b>   | <b>STRATEGIC RISK REGISTER</b>               |
| <b>SEXUAL ABUSE &amp; DOMESTIC VIOLENCE</b>                       | <b>HIGH</b>   | <b>20</b>  | <b>ASSURANCE</b>   | <b>STRATEGIC RISK REGISTER</b>               |
| <b>LEISURE ESTABLISHMENT SYSTEMS REVIEW</b>                       | <b>MEDIUM</b> | <b>20</b>  | <b>ASSURANCE</b>   | <b>OVERALL CONTROL ENVIRONMENT</b>           |
| <b>REGISTRATION SERVICES</b>                                      | <b>MEDIUM</b> | <b>5</b>   | <b>ASSURANCE</b>   | <b>RECOMMENDATION OF EXTERNAL INSPECTORS</b> |
| <b>TOTAL DAYS COMMUNITY &amp; CHILDREN'S SERVICES</b>             |               | <b>240</b> |                    |  |
| <b>CORPORATE &amp; FRONTLINE SERVICES</b>                         |               |            |                    |  |
| <b>CORPORATE ESTATES</b>  |               |            |                    |  |
| <b>ENERGY MANAGEMENT</b>  | <b>HIGH</b>   | <b>10</b>  | <b>ASSURANCE</b>   | <b>CORPORATE PLAN</b>                        |
| <b>BUILDING MAINTENANCE</b>                                       | <b>HIGH</b>   | <b>15</b>  | <b>ASSURANCE</b>   | <b>OVERALL CONTROL ENVIRONMENT</b>           |
| <b>TECHNOLOGY FORGE</b>   | <b>MEDIUM</b> | <b>2</b>   | <b>CONSULTANCY</b> | <b>OVERALL CONTROL ENVIRONMENT</b>           |
| <b>CUSTOMER CARE &amp; IT</b>                                     |               |            |                    |  |
| <b>DISPOSAL OF I.T ASSETS</b>                                     | <b>HIGH</b>   | <b>15</b>  | <b>ASSURANCE</b>   | <b>AUDIT COMMITTEE FOLLOW-UP</b>             |
| <b>INFORMATION MANAGEMENT</b>                                     | <b>HIGH</b>   | <b>5</b>   | <b>CONSULTANCY</b> | <b>STRATEGIC RISK REGISTER</b>               |
| <b>FINANCIAL SERVICES</b>   |               |            |                    |  |
| <b>BUDGETARY CONTROL</b>  | <b>HIGH</b>   | <b>20</b>  | <b>ASSURANCE</b>   | <b>CORE FINANCIAL SYSTEM</b>                 |

|  |               |            |                    |   |
|--|---------------|------------|--------------------|---|
| <b>GENERAL LEDGER &amp; ACCOUNTING</b>               | <b>LOW</b>    | <b>20</b>  | <b>ASSURANCE</b>   | <b>CORE FINANCIAL SYSTEM</b>                    |
| <b>TAXATION</b>                                      | <b>HIGH</b>   | <b>20</b>  | <b>ASSURANCE</b>   | <b>CORE FINANCIAL SYSTEM</b>                    |
| <b>CAPITAL ACCOUNTING &amp; ASSET REGISTER</b>       | <b>HIGH</b>   | <b>20</b>  | <b>ASSURANCE</b>   | <b>CORE FINANCIAL SYSTEM</b>                    |
| <b>ADMINISTRATION OF TRUST FUNDS</b>                 | <b>LOW</b>    | <b>5</b>   | <b>ASSURANCE</b>   | <b>CERTIFICATION OF GRANT BY INTERNAL AUDIT</b> |
| <b>TREASURY MANAGEMENT</b>                           | <b>MEDIUM</b> | <b>10</b>  | <b>ASSURANCE</b>   | <b>CORE FINANCIAL SYSTEM</b>                    |
| <b>PAYROLL</b>                                       | <b>HIGH</b>   | <b>20</b>  | <b>ASSURANCE</b>   | <b>CORE FINANCIAL SYSTEM</b>                    |
| <b>CREDITORS</b>                                     | <b>HIGH</b>   | <b>20</b>  | <b>ASSURANCE</b>   | <b>CORE FINANCIAL SYSTEM</b>                    |
| <b>PENSIONS</b>                                      | <b>MEDIUM</b> | <b>20</b>  | <b>ASSURANCE</b>   | <b>CORE FINANCIAL SYSTEM</b>                    |
| <b>INCOME, DEBTORS &amp; DEBT RECOVERY</b>           | <b>HIGH</b>   | <b>20</b>  | <b>ASSURANCE</b>   | <b>CORE FINANCIAL SYSTEM</b>                    |
| <b>HOUSING BENEFITS</b>                              | <b>HIGH</b>   | <b>20</b>  | <b>ASSURANCE</b>   | <b>CORE FINANCIAL SYSTEM</b>                    |
| <b>COUNCIL TAX</b>                                   | <b>HIGH</b>   | <b>10</b>  | <b>ASSURANCE</b>   | <b>CORE FINANCIAL SYSTEM</b>                    |
| <b>NDR</b>   | <b>HIGH</b>   | <b>10</b>  | <b>ASSURANCE</b>   | <b>CORE FINANCIAL SYSTEM</b>                    |
| <b>SMALL GRANT CLAIMS</b>                            |               |            |                    |   |
| <b>SMALL GRANT CLAIMS</b>                            | <b>LOW</b>    | <b>10</b>  | <b>ASSURANCE</b>   | <b>CERTIFICATION OF GRANT BY INTERNAL AUDIT</b> |
| <b>HIGHWAYS &amp; STREETCARE</b>                     |               |            |                    |   |
| <b>FLEET MANAGEMENT &amp; MAINTENANCE</b>            | <b>HIGH</b>   | <b>15</b>  | <b>ASSURANCE</b>   | <b>OVERALL CONTROL ENVIRONMENT</b>              |
| <b>HIGHWAYS MAINTENANCE</b>                          | <b>HIGH</b>   | <b>20</b>  | <b>ASSURANCE</b>   | <b>STRATEGIC RISK REGISTER</b>                  |
| <b>RECYCLING - AWARENESS &amp; ENFORCEMENT</b>       | <b>HIGH</b>   | <b>20</b>  | <b>ASSURANCE</b>   | <b>STRATEGIC RISK REGISTER</b>                  |
| <b>WASTE MANAGEMENT</b>                              | <b>HIGH</b>   | <b>15</b>  | <b>ASSURANCE</b>   | <b>OVERALL CONTROL ENVIRONMENT</b>              |
| <b>TOTAL DAYS CORPORATE &amp; FRONTLINE SERVICES</b> |               | <b>342</b> |                    |   |
| <b>EDUCATION &amp; LIFELONG LEARNING</b>             |               |            |                    |   |
| <b>ACCESS &amp; ENGAGEMENT &amp; INCLUSION</b>       |               |            |                    |   |
| <b>ATTENDANCE</b>                                    | <b>HIGH</b>   | <b>20</b>  | <b>ASSURANCE</b>   | <b>CORPORATE PLAN &amp; ESTYN COMMENTS</b>      |
| <b>SCHOOLS &amp; COMMUNITY</b>                       |               |            |                    |   |
| <b>DATA MANAGEMENT</b>                               | <b>HIGH</b>   | <b>20</b>  | <b>ASSURANCE</b>   | <b>CORPORATE PLAN &amp; ESTYN COMMENTS</b>      |
| <b>WELSH LANGUAGE STANDARDS</b>                      | <b>MEDIUM</b> | <b>5</b>   | <b>CONSULTANCY</b> | <b>OVERALL CONTROL ENVIRONMENT</b>              |

|   |               |           |                  |   |
|---|---------------|-----------|------------------|---|
| <b>POST 16 CERTIFICATION</b>                | <b>HIGH</b>   | <b>2</b>  | <b>ASSURANCE</b> | <b>CERTIFICATION OF GRANT BY INTERNAL AUDIT</b> |
| <b>DCELLS</b>                               | <b>HIGH</b>   | <b>10</b> | <b>ASSURANCE</b> | <b>OVERALL CONTROL ENVIRONMENT</b>              |
| <b>EMPLOYMENT STATUS</b>                    | <b>HIGH</b>   | <b>20</b> | <b>ASSURANCE</b> | <b>OVERALL CONTROL ENVIRONMENT</b>              |
| <b>SAFEGUARDING - DBS CHECKS IN SCHOOLS</b> | <b>HIGH</b>   | <b>10</b> | <b>ASSURANCE</b> | <b>OVERALL CONTROL ENVIRONMENT</b>              |
| <b>FRAMEWORK FOR EXCELLENCE IN TEACHING</b> | <b>HIGH</b>   | <b>20</b> | <b>ASSURANCE</b> | <b>STRATEGIC RISK REGISTER</b>                  |
| <b>EDUCATION OTHER THAN AT SCHOOLS</b>      | <b>HIGH</b>   | <b>10</b> | <b>ASSURANCE</b> | <b>AUDIT COMMITTEE FOLLOW-UP</b>                |
| <b>PRIMARY SCHOOL</b>                       |               |           |                  |   |
| <b>ALAW PRIMARY SCHOOL</b>                  | <b>MEDIUM</b> | <b>4</b>  | <b>ASSURANCE</b> | <b>CORPORATE PLAN</b>                           |
| <b>CILFYNYDD PRIMARY</b>                    | <b>MEDIUM</b> | <b>4</b>  | <b>ASSURANCE</b> | <b>CORPORATE PLAN</b>                           |
| <b>COEDPENMAEN PRIMARY</b>                  | <b>MEDIUM</b> | <b>4</b>  | <b>ASSURANCE</b> | <b>CORPORATE PLAN</b>                           |
| <b>CRAIG YR HESG PRIMARY</b>                | <b>MEDIUM</b> | <b>4</b>  | <b>ASSURANCE</b> | <b>CORPORATE PLAN</b>                           |
| <b>CWMAMAN INFANTS</b>                      | <b>MEDIUM</b> | <b>4</b>  | <b>ASSURANCE</b> | <b>CORPORATE PLAN</b>                           |
| <b>CYMMER JUNIOR</b>                        | <b>MEDIUM</b> | <b>4</b>  | <b>ASSURANCE</b> | <b>CORPORATE PLAN</b>                           |
| <b>DOLAU PRIMARY</b>                        | <b>MEDIUM</b> | <b>4</b>  | <b>ASSURANCE</b> | <b>CORPORATE PLAN</b>                           |
| <b>FFYNON TAF PRIMARY</b>                   | <b>MEDIUM</b> | <b>4</b>  | <b>ASSURANCE</b> | <b>CORPORATE PLAN</b>                           |
| <b>LLANHARAN PRIMARY</b>                    | <b>MEDIUM</b> | <b>4</b>  | <b>ASSURANCE</b> | <b>CORPORATE PLAN</b>                           |
| <b>MAERDY COMMUNITY PRIMARY</b>             | <b>MEDIUM</b> | <b>4</b>  | <b>ASSURANCE</b> | <b>CORPORATE PLAN</b>                           |
| <b>MAES Y COED PRIMARY</b>                  | <b>MEDIUM</b> | <b>4</b>  | <b>ASSURANCE</b> | <b>CORPORATE PLAN</b>                           |
| <b>MAES Y BRYN PRIMARY</b>                  | <b>MEDIUM</b> | <b>4</b>  | <b>ASSURANCE</b> | <b>CORPORATE PLAN</b>                           |
| <b>PENDERYN COMMUNITY PRIMARY</b>           | <b>MEDIUM</b> | <b>4</b>  | <b>ASSURANCE</b> | <b>CORPORATE PLAN</b>                           |
| <b>PENGEULAN PRIMARY</b>                    | <b>MEDIUM</b> | <b>4</b>  | <b>ASSURANCE</b> | <b>CORPORATE PLAN</b>                           |
| <b>PENYGRAIG INFANTS</b>                    | <b>MEDIUM</b> | <b>4</b>  | <b>ASSURANCE</b> | <b>CORPORATE PLAN</b>                           |
| <b>PENYGRAIG JUNIOR</b>                     | <b>MEDIUM</b> | <b>4</b>  | <b>ASSURANCE</b> | <b>CORPORATE PLAN</b>                           |
| <b>PENYREGLYN COMMUNITY PRIMARY</b>         | <b>MEDIUM</b> | <b>4</b>  | <b>ASSURANCE</b> | <b>CORPORATE PLAN</b>                           |
| <b>PONTYCLUN PRIMARY</b>                    | <b>MEDIUM</b> | <b>4</b>  | <b>ASSURANCE</b> | <b>CORPORATE PLAN</b>                           |
| <b>ST MARGARETS CATHOLIC PRIMARY</b>        | <b>MEDIUM</b> | <b>4</b>  | <b>ASSURANCE</b> | <b>CORPORATE PLAN</b>                           |



|   |        |            |           |                          |
|---|--------|------------|-----------|--------------------------|
| TYLORSTOWN PRIMARY                                      | MEDIUM | 4          | ASSURANCE | CORPORATE PLAN           |
| YNYSWEN INFANTS   | MEDIUM | 4          | ASSURANCE | CORPORATE PLAN           |
| YGG BODRINGALLT   | MEDIUM | 4          | ASSURANCE | CORPORATE PLAN           |
| YGG EVAN JAMES  | MEDIUM | 4          | ASSURANCE | CORPORATE PLAN           |
| YGG LLYN Y FORWYN                                       | MEDIUM | 4          | ASSURANCE | CORPORATE PLAN           |
| YGG TONYREFAIL  | MEDIUM | 4          | ASSURANCE | CORPORATE PLAN           |
| YGG YNYSWEN   | MEDIUM | 4          | ASSURANCE | CORPORATE PLAN           |
| YSGOL YR EOS  | MEDIUM | 4          | ASSURANCE | CORPORATE PLAN           |
| CEFN PRIMARY  | MEDIUM | 4          | ASSURANCE | CORPORATE PLAN           |
| LLANTRISANT PRIMARY                                     | MEDIUM | 4          | ASSURANCE | CORPORATE PLAN           |
| YNYSHIR PRIMARY   | MEDIUM | 4          | ASSURANCE | CORPORATE PLAN           |
| YGG LLWYNCELYN  | MEDIUM | 4          | ASSURANCE | CORPORATE PLAN           |
| YGG PONT SION NORTON                                    | MEDIUM | 4          | ASSURANCE | CORPORATE PLAN           |
| <b>COMPREHENSIVE SCHOOLS</b>                            |        |            |           |                          |
| MOUNTAIN ASH COMPREHENSIVE                              | HIGH   | 15         | ASSURANCE | CORPORATE PLAN           |
| TREORCHY COMPREHENSIVE                                  | HIGH   | 15         | ASSURANCE | CORPORATE PLAN           |
| TONYPANDY COMMUNITY COLLEGE                             | HIGH   | 15         | ASSURANCE | CORPORATE PLAN           |
| YSGOL GYFUN Y CYMER                                     | HIGH   | 15         | ASSURANCE | CORPORATE PLAN           |
| PONTYPRIDD HIGH SCHOOL                                  | HIGH   | 15         | ASSURANCE | CORPORATE PLAN           |
| ABERDARE COMMUNITY SCHOOL                               | HIGH   | 15         | ASSURANCE | CORPORATE PLAN           |
| BRYNCELYNNOG COMPREHENSIVE                              | HIGH   | 10         | ASSURANCE | AUDT COMMITTEE FOLLOW-UP |
| ST JOHN BAPTIST SCHOOL                                  | HIGH   | 10         | ASSURANCE | AUDT COMMITTEE FOLLOW-UP |
| YG RHYDYWAUN  | HIGH   | 10         | ASSURANCE | AUDT COMMITTEE FOLLOW-UP |
| CARDINALNEWMAN RC SCHOOL                                | HIGH   | 10         | ASSURANCE | AUDT COMMITTEE FOLLOW-UP |
| <b>TOTAL DAYS EDUCATION &amp; LIFELONG LEARNING</b>     |        | <b>375</b> |           |                          |
| <b>CENTRAL SOUTH CONSORTIUM JOINT EDUCATION SERVICE</b> |        |            |           |                          |

|                                     |        |    |           |                             |
|-------------------------------------|--------|----|-----------|-----------------------------|
| PAYROLL                             | MEDIUM | 5  | ASSURANCE | CORE FINANCIAL SYSTEM       |
| DEBTORS                             | MEDIUM | 5  | ASSURANCE | CORE FINANCIAL SYSTEM       |
| CREDITORS                           | MEDIUM | 5  | ASSURANCE | CORE FINANCIAL SYSTEM       |
| GENERAL LEDGER                      | LOW    | 5  | ASSURANCE | CORE FINANCIAL SYSTEM       |
| TOTAL DAYS CENTRAL SOUTH CONSORTIUM |        | 20 |           |                             |
| <b>AMGEN</b>                        |        |    |           |                             |
| PAYROLL                             | MEDIUM | 5  | ASSURANCE | CORE FINANCIAL SYSTEM       |
| DEBTORS                             | MEDIUM | 5  | ASSURANCE | CORE FINANCIAL SYSTEM       |
| CREDITORS                           | MEDIUM | 5  | ASSURANCE | CORE FINANCIAL SYSTEM       |
| GENERAL LEDGER                      | LOW    | 5  | ASSURANCE | CORE FINANCIAL SYSTEM       |
| MANAGEMENT OF RECYCLATE             | HIGH   | 5  | ASSURANCE | OVERALL CONTROL ENVIRONMENT |
| TOTAL DAYS AMGEN                    |        | 25 |           |                             |

**Appendix B – Number of Productive Days Available**

|           | Total days Available | Days Available Less Weekends | Full Time or Part Time | Actual Days Available | NON-PRODUCTIVE TIME      |               |                                     |                      | Productive Time to be Allocated |                         |
|-----------|----------------------|------------------------------|------------------------|-----------------------|--------------------------|---------------|-------------------------------------|----------------------|---------------------------------|-------------------------|
|           |                      |                              |                        |                       | Annual Leave Entitlement | Bank Holidays | Total Days Available Less A/L & B/H | Sickness Contingency |                                 |                         |
| Auditor 1 | 365                  | 261                          | FT                     | 261                   | 30                       | 8             | 223                                 | 6.69                 | 216                             |                         |
| Auditor 2 | 365                  | 261                          | FT                     | 261                   | 30                       | 8             | 223                                 | 6.69                 | 216                             |                         |
| Auditor 3 | 365                  | 261                          | FT                     | 261                   | 30                       | 8             | 223                                 | 6.69                 | 216                             |                         |
| Auditor 4 | 365                  | 261                          | PT 60%                 | 157                   | 18                       | 8             | 131                                 | 3.93                 | 127                             |                         |
| Auditor 5 | 365                  | 261                          | FT                     | 261                   | 30                       | 8             | 223                                 | 6.69                 | 216                             |                         |
| Auditor 6 | 365                  | 261                          | FT                     | 261                   | 30                       | 8             | 223                                 | 6.69                 | 216                             |                         |
| Auditor 7 | 365                  | 261                          | PT 80%                 | 209                   | 24                       | 8             | 177                                 | 5.34                 | 172                             |                         |
| Auditor 8 | 365                  | 261                          | FT                     | 261                   | 30                       | 8             | 223                                 | 6.69                 | 216                             |                         |
| Auditor 9 | 365                  | 261                          | PT 60%                 | 157                   | 18                       | 8             | 131                                 | 3.93                 | 127                             |                         |
|           |                      |                              |                        |                       | <b>240</b>               | <b>72</b>     |                                     |                      | <b>53</b>                       | <b>1724<sup>1</sup></b> |

\*Sickness (Average 3%) - based on 'Actual Days Available' Less Annual Leave and Bank Holidays

|  |             |             |
|--|-------------|-------------|
| <b>Total of Actual Days Available</b>  | <b>2089</b> | <b>days</b> |
| <b>Total 'Non-Productive'</b>          | <b>365</b>  | <b>days</b> |
| <b>Productive Time to be Allocated</b> | <b>1724</b> | <b>days</b> |

<sup>1</sup> Productive time to be allocated (1,724) – the total has been rounded to the nearest whole number

**Appendix C – Non-‘Audit Review’ Time**

|  |     |
|--|-----|
| QUALITY & PERFORMANCE MONITORING               | 100 |
| AUDIT ADVICE                                   | 10  |
| AUDIT ADMIN                                    | 30  |
| WAO LIAISON                                    | 5   |
| STAFF DEVELOPMENT & TRAINING                   | 20  |
| SECTION MEETINGS                               | 10  |
| MKINSIGHT                                      | 10  |
| INTERNAL AUDIT CHARTER & AUDIT MANUAL          | 5   |
| PUBLIC SECTOR INTERNAL AUDIT STANDARDS         | 20  |
| STRATEGIC INTERNAL AUDIT MANAGEMENT            | 100 |
| GOVERNANCE                                     | 50  |
| RISK MANAGEMENT                                | 50  |
| COMMITTEE PREPARATION & ATTENDANCE             | 20  |
| OTHER WORKING GROUPS                           | 20  |
| COLLEGE / EXAM                                 | 5   |
| SPECIAL INVESTIGATIONS / UNPLANNED WORK        | 50  |
| CONTINGENCY                                    | 75  |
| INTERNAL AUDIT DRAFT PLAN - 2015/16            | 20  |
| MANAGEMENT (PLANNING, CONTROLLING & REPORTING) | 30  |

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**630**

**Appendix D – Summary of ‘audit’ days allocated to each Group**

|                                     | Days |
|-------------------------------------|------|
| WHOLE AUTHORITY ARRANGEMENTS        | 20   |
| CHIEF EXECUTIVE'S                   | 77   |
| COMMUNITY & CHILDREN'S SERVICES     | 240  |
| CORPORATE & FRONTLINE SERVICES      | 342  |
| EDUCATION & LIFELONG LEARNING       | 375  |
| CENTRAL SOUTH CONSORTIUM            | 20   |
| AMGEN                               | 25   |
|                                     |      |
| TOTAL DAYS 'NON AUDIT'              | 630  |
| TOTAL PRODUCTIVE DAYS (PLANNED FOR) | 1729 |
|                                     |      |
| TOTAL AVAILABLE DAYS                | 1724 |
|                                     |      |
| DIFFERENCE LEFT TO ALLOCATE         | -5   |