



## RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

### MUNICIPAL YEAR 2018/19

**COMMITTEE:**

**AUDIT COMMITTEE**

**25<sup>th</sup> March 2019**

<b>Item No. 8</b>
<b>DRAFT ANNUAL AUDIT PLAN 2019/20</b>

**REPORT OF:-**

**HEAD OF REGIONAL AUDIT SERVICE IN CONSULTATION WITH THE  
DIRECTOR OF FINANCE AND DIGITAL SERVICES (RCTCBC)**

**Author: Mark Thomas (Head of Regional Audit Service)**

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#### **1. PURPOSE OF THE REPORT**

1.1 This report provides Members with the draft Annual Audit Plan for 2019/20.

#### **2. RECOMMENDATIONS**

It is recommended that Members:

2.1 Form an opinion on the adequacy of the draft Annual Audit Plan for 2019/20 (included as **Appendix A**) 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 proposed audit reviews set out for the forthcoming year.

2.2 Determine whether to approve the draft Annual Audit Plan for 2019/20 in its current form or suggest amendments to the plan in line with Audit Committee feedback and present a revised draft plan to the next Audit Committee.

### **3. REASON FOR RECOMMENDATION**

- 3.1 To help ensure that Audit Committee discharges its responsibilities in respect of reviewing and forming an opinion on the overall control environment in place across the Council.

### **4. BACKGROUND**

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

- 4.2 Internal Audit's Charter (subject to approval by Audit Committee) 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, 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, 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.*

- 4.3 Information and areas taken into account when compiling the Annual Audit Plan are:

- Strategic Risk Register;
- Corporate Plan;
- Key Financial Systems;
- Fraud, Bribery & Corruption Risk Assessment;
- Grant Claims that require Internal Audit certification;
- Follow-up reviews requested by Audit Committee;
- Audit reviews that are carried forward from the previous audit plan; and
- Recommendations from External Inspectors / Regulators,

- 4.4 Whilst the Public Sector Internal Audit Standards require a risk based audit plan (achieved via the use of the Strategic Risk Register & Corporate Plan, along with discussions with relevant Officers to target resources), 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 4.3 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 2019/20;
- Enable Audit Committee to monitor the adequacy of the risk management framework and the associated control environment of the Council for 2019/20 based on the audit reviews set out in the draft Annual Audit Plan; and
- Enables Internal Audit to form an opinion on the overall control environment for 2019/20.

4.5 To ensure the Regional Audit Service has sufficient resources available to undertake the number of audit reviews identified within the draft Annual Audit Plan, an Audit Needs Assessment took place with the Council's Section 151 Officer as required by section '2030 Resource Management' of the Public Sector Internal Audit Standards. The outcome of this exercise has confirmed the Regional Audit Service will have adequate resources available during the forthcoming financial year to deliver an end-of-year audit opinion on behalf of Rhondda Cynon Taf County Borough Council. For Members information, during the first year of the Regional Audit Service, some flexibility will need to be applied to the delivery of the audit plans across all four local authorities as progress is made to recruit a full complement of staff and exploring opportunities to undertake cross-cutting and / or thematic reviews across each organisation.

4.6 The draft Annual Audit Plan 2019/20 is attached at **Appendix A** (and contains 12 reviews that are proposed to be carried forward from the 2018/19 Audit Plan (subject to Audit Committee approval) - these have been highlighted with the prefix 'C/F' within Appendix A for ease of reference); **Appendix B** provides an analysis of time not allocated to specific service areas; and **Appendix C** provides a summary of audit days allocated to service areas.

## 5. **EQUALITY AND DIVERSITY IMPLICATIONS**

5.1 There are no equality and diversity implications as a result of the recommendations set out in the report.

## 6. **CONSULTATION**

6.1 There are no consultation implications as a result of the recommendations set out in the report.

## 7. **FINANCIAL IMPLICATION(S)**

7.1 There are no financial implications as a result of the recommendations set out in the report.

**8. LEGAL IMPLICATIONS OR LEGISLATION CONSIDERED**

- 8.1 The provision of regular information in respect of the Council’s Internal Audit Service supports the Council in demonstrating compliance with the Accounts and Audit (Wales) (Amendment) Regulations 2018.
- 8.2 Regulation 7 (Internal Audit) of Part 3 of the 2018 Regulations directs that: “*A relevant body must maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control.*”

**9. LINKS TO CORPORATE AND NATIONAL PRIORITIES AND THE WELL-BEING OF FUTURE GENERATIONS ACT**

THE COUNCIL’S CORPORATE PLAN PRIORITIES

- 9.1 The work of Internal Audit aims to support the delivery of the priorities contained within the Council’s Corporate Plan – *The Way Ahead*, in particular ‘Living Within Our Means’ through ensuring that appropriate internal controls are in place to effectively manage resources.

WELL-BEING OF FUTURE GENERATIONS ACT

- 9.2 The Sustainable Development Principles, in particular Prevention, can be applied to the systematic reviews undertaken in order to provide assurance that risks to the achievement of objectives are being managed.

**10. CONCLUSION**

- 10.1 The draft Annual Audit Plan for 2019/20 has been compiled in accordance with the Public Sector Internal Audit Standards and the Council’s Audit Charter.
- 10.2 The outcome of the Audit Needs Assessment has confirmed the Regional Audit Service will have adequate resources available during the forthcoming financial year to deliver an audit opinion on behalf of Rhondda Cynon Taf County Borough Council.
- 10.3 The Council’s Audit Committee, in line with its Terms of Reference, are requested to review the draft Annual Audit Plan for 2019/20 and if deemed appropriate approve its content for delivery during 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**

**25<sup>th</sup> March 2019**

**HEAD OF REGIONAL AUDIT SERVICE IN CONSULTATION WITH THE  
DIRECTOR OF FINANCE AND DIGITAL SERVICES (RCTCBC)**

Author: Mark Thomas (Head of Regional Audit Service)

**Item**

8. Draft Annual Audit Plan 2019/20

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**APPENDIX A**

**Draft Annual Audit Plan 2019/20 (including the planned quarter within which the audit is due to commence)**

	<b>RISK / PRIORITY</b>	<b>DAYS</b>	<b>PLANNED QTR</b>	<b>TYPE OF WORK</b>	<b>TYPE / SOURCE OF ASSURANCE</b>
<b>CHIEF EXECUTIVE</b>					
<b>HUMAN RESOURCES</b>					
<b>SICKNESS ABSENCE – SCHOOLS</b>	<b>HIGH</b>	<b>20</b>	<b>3</b>	<b>ASSURANCE</b>	<b>STRATEGIC RISK REGISTER</b>
<b>PURCHASE CARDS - NON-SCHOOLS SPEND</b>	<b>MEDIUM</b>	<b>15</b>	<b>3</b>	<b>ASSURANCE</b>	<b>OVERALL CONTROL ENVIRONMENT</b>
<b>FINANCE &amp; DIGITAL SERVICES</b>					
<b>ADMINISTRATION OF TRUST FUNDS</b>	<b>LOW</b>	<b>5</b>	<b>3</b>	<b>ASSURANCE</b>	<b>GRANT CERTIFICATION</b>
<b>DEBTORS</b>	<b>HIGH</b>	<b>15</b>	<b>3</b>	<b>ASSURANCE</b>	<b>CORE FINANCIAL SYSTEM</b>
<b>PENSIONS</b>	<b>HIGH</b>	<b>20</b>	<b>4</b>	<b>ASSURANCE</b>	<b>CORE FINANCIAL SYSTEM</b>
<b>GENERAL LEDGER</b>	<b>LOW</b>	<b>10</b>	<b>3</b>	<b>ASSURANCE</b>	<b>CORE FINANCIAL SYSTEM</b>
<b>TREASURY MANAGEMENT</b>	<b>MEDIUM</b>	<b>10</b>	<b>3</b>	<b>ASSURANCE</b>	<b>CORE FINANCIAL SYSTEM</b>
<b>DIGITALISATION</b>	<b>HIGH</b>	<b>20</b>	<b>3</b>	<b>ASSURANCE</b>	<b>CORPORATE PLAN PRIORITY</b>
<b>DATA CENTRE / INFRASTRUCTURE</b>	<b>HIGH</b>	<b>5</b>	<b>2</b>	<b>CONSULTANCY</b>	<b>PROJECT</b>
<b>BUSINESS SUPPORT UNIT</b>	<b>HIGH</b>	<b>15</b>	<b>3</b>	<b>ASSURANCE</b>	<b>OVERALL CONTROL ENVIRONMENT</b>
<b>VALUE FOR MONEY</b>	<b>HIGH</b>	<b>20</b>	<b>3</b>	<b>ASSURANCE</b>	<b>VALUE FOR MONEY</b>

	<b>RISK / PRIORITY</b>	<b>DAYS</b>	<b>PLANNED QTR</b>	<b>TYPE OF WORK</b>	<b>TYPE / SOURCE OF ASSURANCE</b>
<b>CORPORATE ESTATES</b>					
<b>21<sup>st</sup> CENTURY SCHOOLS - CAPITAL PROJECT C/F</b>	<b>HIGH</b>	<b>20</b>	<b>1</b>	<b>ASSURANCE</b>	<b>CORPORATE PLAN PRIORITY &amp; STRATEGIC RISK REGISTER</b>
<b>LEGAL SERVICES</b>					
<b>LEGAL SERVICES</b>	<b>MEDIUM</b>	<b>20</b>	<b>4</b>	<b>ASSURANCE</b>	<b>OVERALL CONTROL ENVIRONMENT</b>
<b>TOTAL DAYS: CHIEF EXECUTIVE</b>		<b>195</b>			
<b>PROSPERITY, DEVELOPMENT &amp; FRONTLINE SERVICES</b>					
<b>HIGHWAYS &amp; STREETCARE</b>					
<b>HIGHWAYS - CAPITAL PROGRAMME C/F</b>	<b>HIGH</b>	<b>15</b>	<b>1</b>	<b>ASSURANCE</b>	<b>STRATEGIC RISK REGISTER</b>
<b>STREET LIGHTING</b>	<b>MEDIUM</b>	<b>15</b>	<b>TBD</b>	<b>ASSURANCE</b>	<b>CORPORATE PLAN PRIORITY</b>
<b>MANAGEMENT OF FUEL – PARKS</b>	<b>HIGH</b>	<b>15</b>	<b>TBD</b>	<b>ASSURANCE</b>	<b>FRAUD, BRIBERY &amp; CORRUPTION</b>
<b>ENFORCEMENT</b>	<b>MEDIUM</b>	<b>10</b>	<b>TBD</b>	<b>ASSURANCE</b>	<b>OVERALL CONTROL ENVIRONMENT</b>
<b>PARKING SERVICES</b>	<b>MEDIUM</b>	<b>10</b>	<b>TBD</b>	<b>ASSURANCE</b>	<b>OVERALL CONTROL ENVIRONMENT</b>
<b>WASTE SERVICES C/F</b>	<b>HIGH</b>	<b>15</b>	<b>1</b>	<b>ASSURANCE</b>	<b>CORPORATE PLAN PRIORITY</b>
<b>PROSPERITY &amp; DEVELOPMENT</b>					
<b>BUILDING CONTROL</b>	<b>MEDIUM</b>	<b>20</b>	<b>4</b>	<b>ASSURANCE</b>	<b>OVERALL CONTROL ENVIRONMENT</b>
<b>TOTAL DAYS: PROSPERITY, DEVELOPMENT &amp; FRONTLINE SERVICES</b>		<b>100</b>			

	RISK / PRIORITY	DAYS	PLANNED QTR	TYPE OF WORK	TYPE / SOURCE OF ASSURANCE
<b>COMMUNITY &amp; CHILDREN'S SERVICES</b>					
<b>ADULT SERVICES</b>					
DIRECT PAYMENTS C/F	HIGH	10	1	ASSURANCE	OVERALL CONTROL ENVIRONMENT
BROKER SERVICE C/F	HIGH	20	1	ASSURANCE	OVERALL CONTROL ENVIRONMENT
WCCIS	HIGH	20	2	ASSURANCE	OVERALL CONTROL ENVIRONMENT
THE REVIEW TEAM C/F	MEDIUM	20	4	ASSURANCE	OVERALL CONTROL ENVIRONMENT
FAIRER CHARGING	HIGH	20	2	ASSURANCE	OVERALL CONTROL ENVIRONMENT
<b>CHILDREN'S SERVICES</b>					
CONTRACT MANAGEMENT - PLACEMENTS C/F	HIGH	20	2	ASSURANCE	OVERALL CONTROL ENVIRONMENT
ADOPTION SUPPORT & FOSTER CARER PAYMENTS - FOLLOW-UP	HIGH	20	3	ASSURANCE	FOLLOW UP OF 18/19 REPORT
<b>PUBLIC HEALTH &amp; COMMUNITY SERVICES</b>					
LLWYDCOED CREMATORIUM	LOW	5	2	ASSURANCE	OVERALL CONTROL ENVIRONMENT
ENGAGEMENT, INTERVENTION & PREVENTION C/F	HIGH	20	4	ASSURANCE	CORPORATE PLAN PRIORITY
YOUTH OFFENDING SERVICE C/F	MEDIUM	15	1	ASSURANCE	OVERALL CONTROL ENVIRONMENT
LEISURE SERVICES - CASH COLLECTION & BANKING	MEDIUM	20	2	ASSURANCE	FRAUD, BRIBERY & CORRUPTION
REGISTRATION SERVICES	LOW	10	3	ASSURANCE	OVERALL CONTROL ENVIRONMENT

	RISK / PRIORITY	DAYS	PLANNED QTR	TYPE OF WORK	TYPE / SOURCE OF ASSURANCE
<b>TOTAL DAYS: COMMUNITY &amp; CHILDREN'S SERVICES</b>		<b>200</b>			
<b>EDUCATION &amp; INCLUSION SERVICES</b>					
<b>EDUCATION IMPROVEMENT SERVICES</b>					
EARLY YEARS PROVISION C/F	HIGH	20	1	ASSURANCE	OVERALL CONTROL ENVIRONMENT
<b>ATTENDANCE &amp; WELLBEING SERVICE</b>					
ATTENDANCE : REFERRALS & INTERVENTION	HIGH	20	3	ASSURANCE	OVERALL CONTROL ENVIRONMENT
EXCLUSIONS	HIGH	20	3	ASSURANCE	OVERALL CONTROL ENVIRONMENT
<b>SPECIAL SCHOOLS</b>					
YSGOL HEN FELIN	HIGH	10	2	ASSURANCE	OVERALL CONTROL ENVIRONMENT
MAESGWYN SPECIAL SCHOOL	HIGH	10	1	ASSURANCE	OVERALL CONTROL ENVIRONMENT
<b>PRIMARY SCHOOLS</b>					
PENRHIWCEIBER PRIMARY	MEDIUM	4	1	ASSURANCE	OVERALL CONTROL ENVIRONMENT
PENYGAWSI PRIMARY	MEDIUM	4	1	ASSURANCE	OVERALL CONTROL ENVIRONMENT
PERTHYCELYN COMMUNITY PRIMARY	MEDIUM	4	1	ASSURANCE	OVERALL CONTROL ENVIRONMENT
PONTYGWAITH PRIMARY	MEDIUM	4	1	ASSURANCE	OVERALL CONTROL ENVIRONMENT
RHIGOS PRIMARY	MEDIUM	4	1	ASSURANCE	OVERALL CONTROL ENVIRONMENT

	<b>RISK / PRIORITY</b>	<b>DAYS</b>	<b>PLANNED QTR</b>	<b>TYPE OF WORK</b>	<b>TYPE / SOURCE OF ASSURANCE</b>
<b>TON PENTRE JUNIOR</b>	<b>MEDIUM</b>	<b>4</b>	<b>1</b>	<b>ASSURANCE</b>	<b>OVERALL CONTROL ENVIRONMENT</b>
<b>TONYSGUBORIAU PRIMARY</b>	<b>MEDIUM</b>	<b>4</b>	<b>1</b>	<b>ASSURANCE</b>	<b>OVERALL CONTROL ENVIRONMENT</b>
<b>TREALAW PRIMARY</b>	<b>MEDIUM</b>	<b>4</b>	<b>1</b>	<b>ASSURANCE</b>	<b>OVERALL CONTROL ENVIRONMENT</b>
<b>WILLIAMSTOWN PRIMARY</b>	<b>MEDIUM</b>	<b>4</b>	<b>2</b>	<b>ASSURANCE</b>	<b>OVERALL CONTROL ENVIRONMENT</b>
<b>YGG ABERCYNON</b>	<b>MEDIUM</b>	<b>4</b>	<b>2</b>	<b>ASSURANCE</b>	<b>OVERALL CONTROL ENVIRONMENT</b>
<b>YGG ABERDAR</b>	<b>MEDIUM</b>	<b>4</b>	<b>2</b>	<b>ASSURANCE</b>	<b>OVERALL CONTROL ENVIRONMENT</b>
<b>CRAIG YR HESG PRIMARY</b>	<b>MEDIUM</b>	<b>4</b>	<b>2</b>	<b>ASSURANCE</b>	<b>OVERALL CONTROL ENVIRONMENT</b>
<b>LLANHARAN PRIMARY</b>	<b>MEDIUM</b>	<b>4</b>	<b>2</b>	<b>ASSURANCE</b>	<b>OVERALL CONTROL ENVIRONMENT</b>
<b>MAERDY COMMUNITY PRIMARY</b>	<b>MEDIUM</b>	<b>4</b>	<b>2</b>	<b>ASSURANCE</b>	<b>OVERALL CONTROL ENVIRONMENT</b>
<b>MAES Y COED PRIMARY</b>	<b>MEDIUM</b>	<b>4</b>	<b>3</b>	<b>ASSURANCE</b>	<b>OVERALL CONTROL ENVIRONMENT</b>
<b>PENGEULAN PRIMARY</b>	<b>MEDIUM</b>	<b>4</b>	<b>3</b>	<b>ASSURANCE</b>	<b>OVERALL CONTROL ENVIRONMENT</b>
<b>PENYRENGLYN COMMUNITY PRIMARY</b>	<b>MEDIUM</b>	<b>4</b>	<b>3</b>	<b>ASSURANCE</b>	<b>OVERALL CONTROL ENVIRONMENT</b>
<b>PONTYCLUN PRIMARY</b>	<b>MEDIUM</b>	<b>4</b>	<b>3</b>	<b>ASSURANCE</b>	<b>OVERALL CONTROL ENVIRONMENT</b>
<b>YNYSHIR PRIMARY</b>	<b>MEDIUM</b>	<b>4</b>	<b>4</b>	<b>ASSURANCE</b>	<b>OVERALL CONTROL ENVIRONMENT</b>
<b>YGG BODRINGALLT</b>	<b>MEDIUM</b>	<b>4</b>	<b>4</b>	<b>ASSURANCE</b>	<b>OVERALL CONTROL ENVIRONMENT</b>
<b>YGG TONYREFAIL</b>	<b>MEDIUM</b>	<b>4</b>	<b>4</b>	<b>ASSURANCE</b>	<b>OVERALL CONTROL ENVIRONMENT</b>

	RISK / PRIORITY	DAYS	PLANNED QTR	TYPE OF WORK	TYPE / SOURCE OF ASSURANCE
PRIMARY SCHOOL SELF ASSESSMENT REPORT 19/20	MEDIUM	4	4	ASSURANCE	OVERALL CONTROL ENVIRONMENT
<b>COMPREHENSIVE SCHOOLS</b>					
Y PANT COMPREHENSIVE SCHOOL FOLLOW UP	HIGH	20	2	ASSURANCE	FOLLOW UP OF 18/19 REPORT
HAWTHORN HIGH FOLLOW UP	HIGH	20	4	ASSURANCE	FOLLOW UP OF 18/19 REPORT
<b>MIDDLE SCHOOLS</b>					
YSGOL LLANHARI FOLLOW UP C/F	HIGH	20	1	ASSURANCE	FOLLOW UP OF 18/19 REPORT
TONYREFAIL COMMUNITY SCHOOL	HIGH	20	1	ASSURANCE	OVERALL CONTROL ENVIRONMENT
EDUCATION IMPROVEMENT GRANT	HIGH	15	2	ASSURANCE	GRANT CERTIFICATION
PUPIL DEPRIVATION GRANT	HIGH	15	2	ASSURANCE	GRANT CERTIFICATION
POST 16 GRANT	HIGH	4	4	ASSURANCE	GRANT CERTIFICATION
POST 16 PLANNING & FUNDING 19/20	HIGH	20	3	ASSURANCE	OVERALL CONTROL ENVIRONMENT
<b>TOTAL DAYS: EDUCATION &amp; INCLUSION SERVICES</b>		<b>302</b>			
<b>WHOLE AUTHORITY ARRANGEMENTS</b>					
PERFORMANCE INDICATORS	HIGH	20	1	ASSURANCE	CORPORATE PLAN PRIORITIES
INFORMATION MANAGEMENT	HIGH	2	3	CONSULTANCY	GOVERNANCE
ANTI-FRAUD, BRIBERY & CORRUPTION	HIGH	10	3	ASSURANCE	FRAUD, BRIBERY & CORRUPTION

	<b>RISK / PRIORITY</b>	<b>DAYS</b>	<b>PLANNED QTR</b>	<b>TYPE OF WORK</b>	<b>TYPE / SOURCE OF ASSURANCE</b>
<b>OPERATIONAL RISK MANAGEMENT C/F</b>	<b>MEDIUM</b>	<b>15</b>	<b>2</b>	<b>ASSURANCE</b>	<b>RISK MANAGEMENT</b>
<b>TOTAL DAYS FOR WHOLE AUTHORITY ARRANGEMENTS</b>		<b>47</b>			
<b>CENTRAL SOUTH CONSORTIUM JOINT EDUCATION SERVICE</b>					
<b>CSC - EDUCATION IMPROVEMENT GRANT</b>	<b>HIGH</b>	<b>15</b>	<b>2</b>	<b>ASSURANCE</b>	<b>GRANT CERTIFICATION</b>
<b>CSC - PUPIL DEPRIVATION GRANT</b>	<b>HIGH</b>	<b>15</b>	<b>2</b>	<b>ASSURANCE</b>	<b>GRANT CERTIFICATION</b>
<b>CSC - GENERAL LEDGER</b>	<b>LOW</b>	<b>5</b>	<b>3</b>	<b>ASSURANCE</b>	<b>CORE FINANCIAL SYSTEM</b>
<b>TOTAL DAYS CENTRAL SOUTH CONSORTIUM</b>		<b>35</b>			
<b>AMGEN</b>					
<b>AMGEN – PAYROLL</b>	<b>MEDIUM</b>	<b>5</b>	<b>3</b>	<b>ASSURANCE</b>	<b>CORE FINANCIAL SYSTEM</b>
<b>AMGEN – DEBTORS</b>	<b>MEDIUM</b>	<b>5</b>	<b>3</b>	<b>ASSURANCE</b>	<b>CORE FINANCIAL SYSTEM</b>
<b>AMGEN – CREDITORS</b>	<b>MEDIUM</b>	<b>5</b>	<b>3</b>	<b>ASSURANCE</b>	<b>CORE FINANCIAL SYSTEM</b>
<b>AMGEN - GENERAL LEDGER</b>	<b>LOW</b>	<b>5</b>	<b>3</b>	<b>ASSURANCE</b>	<b>CORE FINANCIAL SYSTEM</b>
<b>TOTAL DAYS - AMGEN</b>		<b>20</b>			

## Appendix B – Time not allocated to service areas

<b>QUALITY &amp; ASSURANCE MONITORING</b>	<b>75</b>
<b>AUDIT ADVICE</b>	<b>10</b>
<b>AUDIT ADMIN</b>	<b>15</b>
<b>WALES AUDIT OFFICE LIASON</b>	<b>5</b>
<b>STAFF DEVELOPMENT &amp; TRAINING</b>	<b>20</b>
<b>SECTION MEETINGS</b>	<b>10</b>
<b>AUDIT MANAGEMENT SYSTEM</b>	<b>10</b>
<b>INTERNAL AUDIT CHARTER &amp; AUDIT MANUAL</b>	<b>5</b>
<b>PUBLIC SECTOR INTERNAL AUDIT STANDARDS</b>	<b>5</b>
<b>STRATEGIC INTERNAL AUDIT MANAGEMENT</b>	<b>17</b>
<b>COMMITTEE PREPARATION &amp; ATTENDANCE</b>	<b>12</b>
<b>SPECIAL INVESTIGATIONS / UNPLANNED WORK</b>	<b>25</b>
<b>CONTINGENCY</b>	<b>45</b>
<b>INTERNAL AUDIT DRAFT PLAN - 2020/21</b>	<b>10</b>
<b>MANAGEMENT (PLANNING, CONTROLLING &amp; REPORTING)</b>	<b>30</b>
<b>TOTAL DAYS 'OTHER'</b>	<b>294</b>

## Appendix C – Summary of 'audit' days allocated to service areas

<b>OVERALL CALCULATIONS</b>	<b>DAYS</b>
<b>WHOLE AUTHORITY ARRANGEMENTS</b>	<b>47</b>
<b>CHIEF EXECUTIVE</b>	<b>195</b>
<b>COMMUNITY &amp; CHILDREN'S SERVICES</b>	<b>200</b>
<b>PROSPERITY, DEVELOPMENT &amp; FRONTLINE SERVICES</b>	<b>100</b>
<b>EDUCATION &amp; INCLUSION SERVICES</b>	<b>302</b>
<b>CENTRAL SOUTH CONSORTIUM</b>	<b>35</b>
<b>AMGEN</b>	<b>20</b>
<b>TOTAL DAYS 'OTHER'</b>	<b>294</b>
<b>TOTAL PRODUCTIVE DAYS AVAILABLE</b>	<b>1193</b>
<b>TOTAL AVAILABLE DAYS</b>	<b>1193</b>
<b>DIFFERENCE LEFT TO ALLOCATE</b>	<b>0</b>