

INTERNAL AUDIT PLAN 2016/19 - SUMMARY

	2016/19 Planned (Days)	2017/18 Indicative (Days)	2018/19 Indicative (Days)
GENERAL AUDIT (see Internal Audit Plan Detailed Listing of General Audits)	851	857	836
PROCUREMENT/CONTRACT AUDIT (see Internal Audit Plan Detailed Listing of General Audits)	110	121	120
COMPUTER AUDIT (see Internal Audit Plan Detailed Listing of General Audits)	145	146	150
SCHOOLS Secondary Schools*7days*1 visit every 2 years Primary Schools*3 days*1 visit every 3 years 2 Special Schools*5 days*1 visit every 2 years (see Internal Audit Plan Detailed Listing of Audits)	154	136	154
TOTAL AUDIT DAYS FOR GENERAL, PROCUREMENT/CONTRACT, COMPUTER & SCHOOL REVIEWS	1260	1260	1260
EXTERNAL CONTRACTS			
Mid & West Wales Fire Rescue Service <i>See Note 1</i>	35	35	35
FRAUD / INVESTIGATIONS (Incorporating pro active work and investigation) <i>See Note 2</i>	100	100	100
FOLLOW UP OF PREVIOUS AUDITS <i>See Note 3</i>	30	30	30
DEPARTMENTAL TRAINING <i>See Note 4</i>	20	20	20
MAINTENANCE OF RULES & PROCEDURES, POLICIES, STRATEGIES, AUDIT MANUAL REVIEW <i>See Note 5</i>	30	30	30
ANNUAL GOVERNANCE STATEMENT <i>See Note 6</i>	20	20	20
GENERAL CONTINGENCY <i>See Note 7</i>	100	100	100
TOTAL DAYS AUDIT DAYS	1595	1595	1595

Note 1 – M&WW Fire Service	This is an external contract undertaken under a Service Level Agreement. Days and reviews are agreed annually with the Treasurer to Mid and West Wales Fire and Rescue.
Note 2 – Fraud	Financial Procedure Rules require that all suspicions of Fraud are referred to the Head of Audit, Procurement and IT. Proactive work is currently undertaken through Computer Assisted Audit Techniques, Analytical Review and National Fraud Initiative.
Note 3 – Follow Up	Recommendations made as part of a review are recorded in an Audit Recommendations Data Base. Each recommendation has a risk factor, a named officer and a date of implementation, these are periodically reviewed to ensure implementation.
Note 4 - Training	Staff from Internal Audit provide training for School Governors, Headteachers and School Improvement Officers on finance and control issues. Training is provided for School Meals staff and managers. Corporate training is also provided to Grant Project Managers as part of an awareness initiative linked issues flagged during the WAO report on Grant Claims and also a corporate course "Finance for non Financial Managers".
Note 5 – Rules & Procedures, Policies, Strategies, Audit Manual etc	These require updating periodically to reflect changes in legislation, systems etc. This year Financial Procedure Rules will be reviewed
Note 6 – Annual Governance Statement	The Annual Governance Statement is included in the Statement of Accounts and is a statutory requirement. The Authority has established a Corporate Governance Group which includes Members and Officers, which reviews the effectiveness of Governance within the Authority. This forum will agree the Annual Governance Statement and periodically review the Code of Corporate Governance. The Head of Audit, Procurement and IT co-ordinates the preparation of the Annual Governance Statement.
Note 7 – General Contingency	Time is included for the "unexpected" which cannot be built into the plan e.g. Special Reviews following an incident or significant concern