Carmarthenshire County Council - Internal Audit 3 Year Plan 2023/24			
	2023/24	**2024/25**	**2025/26**
Required Assurance - Fundamental Audits			
Budget Setting and Monitoring	✓		
Capital Accounting including Fixed Asset Register			✓
Cash & Bank			✓
Council Tax	✓		
Creditor Payments	✓	✓	✓
Debtors System			✓
Deputyships	✓		
Expenditure		✓	
Housing Benefits			✓
Income			✓
Main Accounting	✓		
NNDR		✓	
Payroll System	✓	✓	✓
Pensions Payroll System			✓
Petty Cash / Sundry Expenses	✓		
Travel & Subsistence System		✓	
Treasury Management - Loans & Investments (CCC and DPF)	✓		
VAT			✓
Corporate Governance Assurance			
Corporate Governance Arrangements	✓	✓	✓
Corporate Strategy/Policy Making	✓		
Data Protection	✓		
Declaration of Interests	✓		
Ethics		✓	
Freedom of Information			✓
Performance Management		✓	
Risk Management Arrangements			✓
Wellbeing of Future Generations Act	✓		
Welsh Language Standards			✓
Whistleblowing		✓	
Duplication Checks			
Assistance Payments Duplication Checks	✓		

Corporate Review Work			
CCC Companies Governance	✓	✓	✓
Contract Management	✓	✓	✓
Procurement	✓	✓	✓
Safeguarding	✓	✓	✓
Staffing Matters	✓	✓	✓

Counter Fraud			
Fraud Prevention, Detection and Investigation	✓	✓	✓
National Fraud Initiative	✓		✓
Proactive Fraud Testing	✓	✓	✓

Grants and Certification			
Burry Port Harbour	✓	✓	✓
Children & Communities Grant	✓	✓	✓
Education Improvement Grant	✓	✓	✓
Enable Grant	✓	✓	✓
Housing Support Grant	✓	✓	✓
Local Authority Education Grant	✓	✓	✓
Other Grants (where assurance is required for sign-off)	✓	✓	✓
Wales Pension Partnership	✓	✓	✓
Post 16 Grant	✓	✓	✓
Pupil Deprivation Grant	✓	✓	✓
Youth Justice Grant	✓	✓	✓
Trust Funds	✓	✓	✓

Departmental Reviews			
Chief Executive's Department	✓	✓	✓
Communities	✓	✓	✓
Corporate Services	✓	✓	✓
Education & Children	✓	✓	✓
Place & Infrastructure	✓	✓	✓