

**Assurance Risk and Audit Plan 2021/22**

01 April 2021

**Establishment**

ARAM	ARAO	ARAA	ICT auditor	External Auditors (MIAA)	GSA
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ARAM Full time (1 post for the full year)	0					
ARAO Full time (1 post for the full year)	260		260			
ARAA Part Time (22.5 hours)	156			156		
ICT Auditor	12				12	
External Audit (MIAA)						48
GSA Support	4					4
<b>Total Days</b>	<b>432</b>	<b>0</b>	<b>260</b>	<b>156</b>	<b>12</b>	<b>48</b>

Less Annual/Statutory	64		37	27		
<b>Days available</b>	<b>368</b>	<b>0</b>	<b>223</b>	<b>129</b>	<b>12</b>	<b>48</b>

Non-chargeable time	58		40	18		
Training/Exam Leave	24		14	10		
Sickness & other leave	9		6	3		

<b>Total Chargeable Days</b>	<b>277</b>	<b>0</b>	<b>163</b>	<b>98</b>	<b>12</b>	<b>48</b>
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		ARAM	ARAO	ARAA	ICT auditor	External Auditors (MIAA)	GSA
<b>Use of chargeable days</b>							
<b>Statutory Reviews and Assurance Reviews</b>	127	0	22	45	12	48	0
	0						
<b>Finance - Treasury</b>	10		2			8	
<b>Finance - Main Accounting (including some receipts and Banking scope)</b>	22		2			20	
	0						
<b>Revs and Bens</b>	22		2			20	
<b>ICT</b>	14		2		12		
<b>Cash Management</b>	11		1	10			
<b>Risk Management (PSIAS standard 2120)</b>	11		10	1			
<b>Ethics &amp; Culture</b>	10		1	9			
	0						
<b>Latco Allerdale Waste Services</b>	27		2	25			
	0						
<b>Assurance reviews - allocated on a risk basis as per strategy.</b>	0	0	0	0	0		0
	0						
<b>Work Brought Forward (20/21 plan)</b>	40		25	15			
<b>Assurance and Risk - Risk facilitation/profiling/mapping/team meetings</b>	8		6	2			
<b>Performance Management</b>	9		6	3			

<b>Democratic Representation &amp; Management incl AC</b>	22		20	2			
<b>Corporate Support (AGS)</b>	70		48	20			2
<b>Peer Review</b>	5		4	1			
<b>Projects</b>	24		20	4			
<b>Advice</b>	0						
<b>Investigations</b>	0						
<b>Fraud including NFI and awareness</b>	12		7	3			2
<b>Risk Management Facilitation</b>	6		4	2			
<b>contingency</b>	2		1	1			
<b>Total Chargeable Days</b>	<b>325</b>	<b>0</b>	<b>163</b>	<b>98</b>	<b>12</b>	<b>48</b>	<b>4</b>