

Audit Plan 2017/18

Fundamental Audits - S151 Assurance	Type of engagement	CIPFA classification	Original audit plan	Assignment	Days	Status as at 27.10.17	Revised Days
Creditor Payments & Processing (including procurement)	Assurance	Chargeable	75	CRSA 2017/18	10	Planned for Q4	10
				In-year testing 2016/17 and 2017/18	65	Testing on 2016/17 data ongoing. 2017/18 deferred to Q1, 2018/19	30
Payroll	Assurance	Chargeable	70	CRSA 2017/18	10	Planned for Q4	10
				In-year testing 2016/17 and 2017/18	60	2016/17 ongoing. Data also being used in thematic reviews	60
Council Tax	Assurance	Chargeable	15	CRSA 2017/18	5	Meeting arranged to begin audit in Q3	5
				In-year testing 2016/17	10	Final report issued	10
NNDR	Assurance	Chargeable	15	CRSA 2017/18	5	Planned for Q4	5
				In-year testing 2016/17	10	Final report issued	10
Local Housing Allowances	Assurance	Chargeable	15	Local Housing Allowances	15	Scope of audit being discussed with directorate	15
Treasury Management	Assurance	Chargeable	10	CRSA 2017/18	4	Researching and scoping	4
				In-year testing 2017/18	6	Planned for Q4	6
Main Accounting	Assurance	Chargeable	10	CRSA 2017/18	4	Planned for Q4	4
				In-year testing 2016/17	6	Final report issued	6
Income and Debtors	Assurance	Chargeable	30	Income and Debtors	30	Planned for Q4	30
Asset Management	Assurance	Chargeable	30	Asset Management	30	Planned for Q3 with reduced days	15
Housing Rents	Assurance	Chargeable	10	Housing Rents	10	Audit proposed to be deferred to Q2 2018/19 due to system / process changes	10
Total			280		280		230
Corporate Governance Assurance - Audit (Tier 1)	Type of engagement	CIPFA classification	Original audit plan	Assignment	Days	Status as at 27.10.17	Days
Audit of risk management arrangements	Assurance	Chargeable	20	Audit of risk management arrangements	20	Fieldwork on-going	20
Audit of governance arrangements	Assurance	Chargeable	30	Audit of governance arrangements	30	Deferred	0
Audit of ethics and values	Assurance	Chargeable	15	Audit of ethics and values	15	Briefing paper discussed with Chief Executive	15
Audit of performance management	Assurance	Chargeable	15	Audit of performance management	15	Deferred until Q3 due to implementation of changes in processes	15
Audit of Information governance	Assurance	Chargeable	20	Audit of Information governance	20	Final report issued	20
Total			100		100		70
Programme and projects (including ODP)	Assurance	Chargeable	20	Programme and projects (including ODP)	20	Deferred due to changes in the OD programme	0
Total			20		20		0
Other Assurance (Tier 2)	Type of engagement	CIPFA classification	Original audit plan	Assignment	Days	Status as at 27.10.17	Days
Contract Audit	Assurance	Chargeable	130	Revision of CSO&PR and training	15	Revision of rules is on-going. First draft being considered and workshops held	15
				CRSA 2017/18	10	Planned for Q4	10
				In-year testing 2017/18, including contract variations	35	Planned for Q4	35
				Effective Decision Making	10	Planned for Q4	10
				Cradle to Grave reviews (2)	10		0
				Cradle to Grave review - Days	0	Draft report issued	5
				Cradle to Grave review - Gullivers	0	Fieldwork	5
				GLL and other partnership working	50	Fieldwork	50
Education - SOP	Assurance	Chargeable	30	Education - SOP	30	Draft report being reviewed	30
Computer Audit	Assurance	Chargeable	100	Cybersecurity governance	30	Scope of audit being discussed (see below)	30
				Inventory of information assets	20	Scope of audit being discussed with Head of IT	20
				Standard security configurations	20	Planned for Q3	20
				Information Access Management	10	Planned for Q4	10
				Response and remediation	10	To be included in scope of cyber security review	10
				On-going monitoring	10	To be included in scope of cyber security review	10
				Server virtualisation	0	Carried over from 2016/17 - fieldwork continuing	0
				PCI DSS	0	Carried over from 2016/17 - audit closed	0
Driving Improvement - Value for Money studies	TBC	Chargeable	30	Business Continuity and Disaster Recovery	0	Final report issued	0
				Vehicle usage	10	Scope of audit being discussed	10
				Disciplinary process	5	Planned for Q3	5
				PP&DR process	5	Planned for Q3	5
				Sickness Absence procedures	5	Closed	5
				Discretionary grant payments	5	Fieldwork	5
System Development	TBC	Chargeable	30	System Development	30	Proposed to reduce the number of days to 15	15
Pensions and Investments	Assurance	Chargeable	10	CRSA 2017/18	4	Planned for Q4	4
				In-year testing 2016/17	6	Deferred until Q3 (see also scope of Resources - Effective Decision making review)	6
Insurance	Assurance	Chargeable	10	CRSA 2017/18	4	Planned for Q4	4
				In-year testing 2016/17	6	Final report issued	6
Mileage & subsistence	Assurance	Chargeable	10	Mileage & subsistence (including pool cars)	10	Deferred	0
Stores	Assurance	Chargeable	15	Stores	15	Planned for Q4	15
Business Continuity	Assurance	Chargeable	15	Business Continuity	15	Planned for Q3	15
Total			380		380		355

Service specific audits (Tier 2)	Type of engagement	CIPFA classification	Original audit plan	Assignment	Days	Status as at 27.10.17	Days
City Operations	Assurance	Chargeable	120	Commissioning and Procurement	120	Fieldwork	30
				Governance		Fieldwork	20
				Payroll		Fieldwork	20
				Effective Decision Making		Planned for Q4	20
				Section 106 agreements		Fieldwork	10
				Not yet allocated		Not yet identified by directorate	20
				Adopted Land	0	Carried forward from 2016/17 - closed	0
Communities, Housing and Customer Services	Assurance	Chargeable	120	Commissioning and Procurement	20	Fieldwork	20
				Governance	15	Fieldwork	15
				Payroll	10	Fieldwork	10
				Effective Decision Making	20	Planned for Q4	20
				Leasehold Properties	15	Scope of audit being discussed with directorate (in line with audit of housing rents)	15
				Supporting People contracts	10	Planned for Q4	10
				Mini-tender Process	15	Planned for Q4	15
				Assessment of Return on Investment (new housing developments)	15	Deferred	0
				Community Hubs - follow up	0	Draft report being reviewed	0
				Regional Partnership Board	0	Possible new audit (Scrutiny letters)	0
				Communities First	0	Carried over from 2016/17. Audit ongoing (changes in governance)	0
	Consultation			Building Services Maintenance Framework	0	Attendance at meetings	0
Economic Development	Assurance	Chargeable	110	Commissioning and Procurement	20	Fieldwork	20
				Governance	5	Researching and scoping	5
				Payroll	5	Fieldwork	5
				Effective Decision Making	10	Researching and scoping	10
				Managing Lease Arrangements	10	Planned for Q4	10
				Use of Internal and External Providers	10	Planned for Q4	10
				Commercial Services	50	Scope of reviews being discussed with managers	50
Education and Lifelong Learning	Assurance	Chargeable	330	Commissioning and Procurement	40	Fieldwork	30
				Governance	40	Fieldwork	40
				Payroll	20	Fieldwork	20
				Effective Decision Making	40	Proposed to reduce the number of days to 30	30
				Income	30	24 draft / final reports issued to schools. Summary report prepared (see main report)	30
				Premises / stat observations in opted-out schools	20	Deferred to Q1 2018/19 (possibly Q4 2017/18)	0
				Music Service	10	Draft report being reviewed	10
				Catering in opted-out schools	15	Draft report being reviewed	15
				New developments, including Eastern High	35	Planned for Q3 / 4	35
				CRSA 2017/18	30	Annual exercise - ongoing and on track for completion by end of Q4	30
				Work in individual schools	50		45
				Adamsdown	0	Draft report being reviewed	5
				All Saints	0	Carried forward from 2016/17 - final report issued	0
				Birchgrove	0	Carried forward from 2016/17 - final report issued	0
				Eastern High	0	Carried forward from 2016/17 - final report issued	0
				Mount Stuart	0	Carried forward from 2016/17 - final report issued	0
				St. Cuthbert's	0	Carried forward from 2016/17 - final report issued	0
				St. David's	0	Carried forward from 2016/17 - final report issued	0
				St. Mary's	0	Audit undertaken at request of Headteacher. Draft report being reviewed	0
				St. Monica's	0	Carried forward from 2016/17 - final report issued	0
				The Court	0	Carried forward from 2016/17 - draft report issued	0
				School Admissions	0	Possible new audit (Scrutiny letters)	0
Governance and Legal Services	Assurance	Chargeable	20	Commissioning and Procurement	6	Postponed to Q4	6
				Governance	2	Planned for Q3	2
				Payroll	2	Draft report issued	2
				Effective Decision Making	5	Planned for Q4	5
				Use of external legal advice	5	Planned for Q4	5
				Land charges follow up	0	Carried forward from 2016/17 - final report issued	0
Resources	Assurance	Chargeable	50	Commissioning and Procurement	10	Fieldwork	10
				Governance	15	Researching and scoping	15
				Payroll	10	Draft report issued	10
				Effective Decision Making	15	Fieldwork	15
Social Services	Assurance	Chargeable	300	Commissioning and Procurement	50	Fieldwork	50
				Governance	50	Planned for Q3	50
				Payroll	20	Fieldwork	20
				Effective Decision Making	40	Proposed to reduce the number of days to 30	30
				ICT systems and associated procedures	40	Proposed to reduce scope due to changes in directorate	20
				Admin processes	30	Planned for Q4	30
				Domiciliary Care	30	Deferred at the request of the Director of Social Services	0

				Payment processes	40	Fieldwork	40
				Homecare (Mobile Scheduling)	0	Final report issued	0
				Children with Disabilities	0	Carried forward from 2016/17 - final report issued	0
				Payments to Care Leavers	0	Carried forward from 2016/17 - final report issued	0
Total			1,050		1,050		935
External (Tier 2)	Type of engagement	CIPFA classification	Original audit plan	Assignment	Days	Status as at 27.10.17	
External clients	Assurance	Chargeable	10	Cardiff Further Education Trust Fund	1	Due in Q4	1
				Joint committees	3	Four audits undertaken. All closed	3
				Other external clients	14		14
				Norwegian Church Trust 2015/16	0	Due in Q3	0
				Norwegian Church Trust 2016/17	0	Due in Q4	0
				Supporting People outcomes	0	Audit of grant outcomes. Closed	0
				Education Improvement Grant	0	Draft report issued. Audit certificate signed.	0
Grants	Assurance	Chargeable	20	Tresilian House	2	Due in Q4	2
				IMLU	5	Final report issued	5
				Other grants	5		5
Total			30		30		30
Contingencies	Type of engagement	CIPFA classification	Original audit plan	Assignment	Days	Status as at 27.10.17	
General Audit		Chargeable	82	General Audit	82	Days used for audits that were carried over from 2016/17	82
Total			82		82		82
Management (Tier 3)	Type of engagement	CIPFA classification	Original audit plan	Assignment	Days	Status as at 27.10.17	
Support for Audit Committee / liaison with WAO	Consultation	Chargeable	40	Support for Audit Committee / liaison with WAO	40	On-going and continuous	40
Assurance mapping	Consultation	Chargeable	20	Assurance mapping	20	On-going	20
CRSA development	Consultation	Chargeable	10	CRSA development	10	Proposed to be deferred	0
Work requested by Audit Manager	Consultation	Chargeable	20	Work requested by Audit Manager	20		20
Audit Planning and monitoring	Consultation	Chargeable	20	Audit Planning and monitoring	20	On-going and continuous	20
Process Development	Consultation	Chargeable	20	Process Development	20		20
Review of Financial Rules etc	Consultation	Chargeable	30	Review of Financial Rules etc	30	Revision of rules is on-going	30
Consultancy - advice and guidance	Consultation	Chargeable		Consultancy - advice and guidance		On-going and continuous	
Total			160		160		150
Total chargeable days			2,102		2,102		1,852