

## APPENDIX B

**AUDIT PLAN, 2019/20**

Fundamental Audits - S151 Assurance	Type of engagement	CIPFA classification	Original audit plan, 2018/19	Original audit plan	Assignment	Days
Creditor Payments & Processing (including procurement)	Assurance	Chargeable	70	60	CRSA 2019/20	5
					In year testing (mid year 2019/20)	25
					In year testing (year end 2019/20)	25
					To be agreed with Director	5
				0	Creditors in year testing 2018/19 (carried forward from 2018/19)	0
Payroll	Assurance	Chargeable	70	65	CRSA 2019/20	5
					In year testing 2019/20	15
					Payroll overpayments	15
					Recruit	15
				0	Establishment reviews	15
0	Payroll in year testing 2018/19 (carried forward from 2018/19)	0				
Council Tax	Assurance	Chargeable	15	0		
NNDR	Assurance	Chargeable	0	20	CRSA 2019/20	5
					In year testing 2018/19 and 2019/20	15
Local Housing Allowances	Assurance	Chargeable	15	10	Local Housing Allowances In-year Testing (carried forward from 2018/19)	10
Treasury Management	Assurance	Chargeable	0	10	CRSA 2019/20	4
					In year testing 2019/20	6
Main Accounting	Assurance	Chargeable	0	15	CRSA 2019/20	5
					In year testing 2019/20	10
Income and Debtors	Assurance	Chargeable	30	0		
Asset Management	Assurance	Chargeable	0	0		
Housing Rents	Assurance	Chargeable	15	0	Housing Rents (carried forward from 2018/19)	0
Total			215	180		180
Corporate Governance Assurance - Audit			Original audit plan, 2018/19	Original audit plan	Assignment	Days
Audit of risk management arrangements	Assurance	Chargeable	20	10	Audit of risk management arrangements	10
				0	Audit of risk management arrangements (carried forward from 2018/19)	0
Audit of governance arrangements	Assurance	Chargeable	30	20	Audit of governance arrangements	20
Audit of scrutiny functions	Assurance	Chargeable	0	20	Audit of scrutiny functions	20
Audit of ethics and values	Assurance	Chargeable	25	0	Audit of ethics and values (carried forward from 2018/19) - business interests	0
					Audit of ethics and values (carried forward from 2018/19) - gifts and hospitality	0
Audit of Wellbeing of Future Generations	Assurance	Chargeable	0	15	Wellbeing of Future Generations	15
Audit of performance management	Assurance	Chargeable	20	20	Audit of performance management	20
Audit of Health and Safety	Assurance	Chargeable		0	Audit of health and safety framework (carried forward from 2018/19)	0
Audit of Information governance	Assurance	Chargeable	15	15	Audit of Information Governance	15
Total			110	100		100
Digital Services	Assurance	Chargeable	0	30	IT project audits 1 - Hybrid Mail	15
					IT project audits 2 - Virtual Agent	15
Delegation and decision making	Assurance	Chargeable	0	20	Delegation and decision making	20
Programme and projects (including CADT)	Assurance	Chargeable	20	0		
Total			20	50		50
Other Assurance			Original audit plan, 2018/19	Original audit plan	Assignment	Days
Contract Audit	Assurance	Chargeable	100	40	Cradle to Grave review - Building Maintenance Framework	20
					Cradle to Grave review	20
				0	Atebion Solutions (carried forward from 2018/19)	0
Cardiff Bus - governance	Assurance	Chargeable	0	10	Cardiff Bus - governance	10
Education - SOP	Assurance	Chargeable	0	20	Review of Band B	20
ICT Audit	Assurance	Chargeable	100	50	Identification and access management (incl. Modern.gov)	20
					IT inventory and asset management	20
					Change and patch management controls (to be confirmed)	10
Value for Money studies	Assurance	Chargeable	30	30	Theme 1	15
					Theme 2	15
				0	VFM - enforcement (carried forward from 2018/19)	0
					VFM - review of overtime (carried forward from 2018/19)	0
					VFM - agency workers, interims and consultants (carried forward from 2018/19)	0
					VFM - sickness absence review (carried forward from 2018/19)	0
					VFM - workforce deployment (carried forward from 2018/19)	0
	VFM - personal review process (carried forward from 2018/19)	0				
Taxation (incl. VAT)	Assurance	Chargeable	0	19	Taxation	19
System Development	TBC	Chargeable	30	10	System Development	10
National Fraud Initiative	Assurance	Chargeable	0	20	National Fraud Initiative	20
Pensions and Investments	Assurance	Chargeable	0	15	CRSA 2019/20	5
					In year testing 2019/20	10
Insurance	Assurance	Chargeable	10	0	In-year testing 2018/19 (carried forward from 2018/19)	0
Health and safety	Assurance	Chargeable	10			
Mileage & subsistence	Assurance	Chargeable	10	0		
Fleet Management (pool cars, grey fleet, etc.)	Assurance	Chargeable	0	20	Fleet Management (pool cars, grey fleet, etc.)	20
Procurement	Assurance	Chargeable	0	0		
					Review of CTS stores	10

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Stores	Assurance	Chargeable	10	16	Year end stock check 1	3				
					Year end stock check 2	3				
Business Continuity	Assurance	Chargeable	15	0						
Total			315	250		250				
Service specific audits			Original audit plan, 2018/19	Original audit plan	Assignment	Days				
Planning, Transportation and Environment	Assurance	Chargeable	150	170	Health and Safety	15				
					Commissioning and Procurement	15				
					Income and Debtors	15				
					Bulky waste collection (domestic properties)	15		Draft report issued	Effective with opportunity for improvement	
					Commercial waste	10				
					Recycling in HWRCs	20				
					Asset management	15				
					Stock systems (Tranman)	20				
					Stock systems (Vectec)	10				
					Purchasing cards (CTS)	10		Draft report issued	Insufficient with major improvement needed	
					To be agreed with Director - Building Control	10				
					To be agreed with Director - Fly Tipping	15				
				0	Stock take observation - Lamby Way (carried forward from 2018/19)	0		Draft report issued	Effective with opportunity for improvement	
					Review of Gatehouse	0		Draft report issued	Insufficient with major improvement needed	
Weighbridge - monitoring and review	0									
Review of contracts in Waste Management	0		Draft report issued		Unsatisfactory					
Housing and Communities	Assurance	Chargeable	150	150	Health and Safety	15				
					Commissioning and Procurement	15				
					Income and Debtors	15				
					Independent Living (deferred from 2018/19)	10				
					Lettings policy in high rise accommodation (deferred from 2018/19)	10				
					Asset management	15				
					Into work grant streams	10				
					Responsive Repairs	20		Draft report issued	Effective with opportunity for improvement	
					Flexibilities funding (Housing)	10				
					"Get me home" service	15				
					Review of stores - Joint Equipment Stores	15				
					0	Bilingual Cardiff (carried forward from 2018/19)	0			
				Regional Partnership Board (carried forward from 2018/19)		0		Draft report issued	Effective with opportunity for improvement	
				Partnerships and collaborative governance (carried forward from 2018/19)		0		Draft report issued	Effective with opportunity for improvement	
Economic Development	Assurance	Chargeable	130	150	Health and Safety	15				
					Commissioning and Procurement	15				
					Income and Debtors	15				
					Income collection (fees and charges) (deferred from 2018/19)	15				
					Film Unit	15				
					Strategic Estates - processes	10				
					Asset management	15				
					To be agreed with Director - Channel View	15				
					To be agreed with Director - Stores (leasehold properties)	15				
					To be agreed with Director - Major Project governance	20				
					0	Stock take observation - Brindley Road (carried forward from 2018/19)	0		Draft report issued	Effective with opportunity for improvement
						County Hall canteen (carried forward from 2018/19)	0		Final report issued	Insufficient with major improvement needed
				Education and Lifelong Learning	Assurance	Chargeable	350	300	Health and Safety	15
Commissioning and Procurement	15									
Income and Debtors	15									
ICT governance - in year testing for schools	40									
Counterfraud in schools - CRSA development	10		Completed						No opinion given	
Counterfraud in schools: in year testing in primary schools x 4	40									
Counterfraud in schools: in year testing in secondary schools x 4	40									
Work in individual schools		40								
School 1 - St. Francis RC Primary School										
School 2 -Windsor Clive Primary School										
School 3 - St. Illtyd's RC High School										
School 4										
School 5										
School 6										
Income collection in schools (incl. lettings, banking)	25									
Contract procedures in schools	25									
Asset management	15									
Storey Arms	10		Draft report issued						Effective with opportunity for improvement	
School guidance on contract procedures	0		Completed		No opinion given					
0	Roath Park (carried forward from 2018/19)	0								
	Commissioning of independent investigations (carried over from 2018/19)	10								
	Youth Innovation Grant (carried forward from 2018/19)	0			Final report issued			Effective with opportunity for improvement		
	Music Service - expenditure (carried forward from 2018/19)	0			Draft report issued			Insufficient with major improvement needed		
	Income processes (carried forward from 2018/19)	0			Draft briefing paper issued			No opinion given		
	St. Peter's (carried forward from 2018/19)	0			Final report issued			Unsatisfactory		
	Willows (carried forward from 2018/19)	0			Final report issued			Effective with opportunity for improvement		
	Ysgol Glantaf (carried forward from 2018/19)	0			Final report issued			Insufficient with major improvement needed		
	Whitchurch High School (carried forward from 2018/19)	0			Draft report issued			Insufficient with major improvement needed		

