

AUDIT PLAN, 2019/20 (as at 16 August 2019)

Audit Category	Risk	Engagement Type	Original audit plan	Assignment	Days	Audit Scope	National Issue	Report Status 16.08.19	Audit Opinion		
Fundamental Audits - S151 Assurance											
Creditor Payments & Processing (including procurement)	High	Assurance	60	CRSA 2019/20 In year testing (mid year 2019/20) In year testing (year end 2019/20) <i>To be agreed with Director</i>	5 25 25 5	Payments are authorised, accurate and timely for goods / services ordered and received.					
			0	Creditors in year testing 2018/19 (carried forward from 2018/19)	0			Final report issued	Effective with opportunity for improvement		
Payroll				65	CRSA 2019/20 In year testing 2019/20 Payroll overpayments Recruit Establishment reviews	5 15 15 15 15	Recruitment processes are transparent and robust, only bona fide, authorised and accurate payments are made, with effective prevention, detection and recovery of errors.		Completed	No opinion given	
			0	Payroll in year testing 2018/19 (carried forward from 2018/19)	0			Draft report issued	Effective with opportunity for improvement		
			0								
Council Tax					0						
NNDR			High	Assurance	20	CRSA 2019/20 In year testing 2018/19 and 2019/20	5 15	Business Rate collection and control is working effectively and efficiently.			
Local Housing Allowances					10	Local Housing Allowances In-year Testing (carried forward from 2018/19)	10		Effective controls to ensure accurate processing of bona fide claims.	Draft report issued	Effective with opportunity for improvement
Treasury Management					10	CRSA 2019/20 In year testing 2019/20	4 6	Effective Treasury Management Strategy, governance, risk magement and monitoring framework.	Completed	No opinion given	
Main Accounting					15	CRSA 2019/20 In year testing 2019/20	5 10		The main accounting system and processes are well controlled and operating effectively.		
Income and Debtors	0										
Asset Management	0										
Housing Rents	Medium		0	Housing Rents (carried forward from 2018/19)	0	Effective control processes are in place for managing and recovering housing rents		Draft report issued	Effective with opportunity for improvement		
Total			180		180						
Corporate Governance Assurance - Audit			Original audit plan	Assignment	Days						
Audit of risk management arrangements	High	Assurance	10	Audit of risk management arrangements	10	Risk Management arrangements are effective, and operated consistently					
			0	Audit of risk management arrangements (carried forward from 2018/19)	0			Final report issued	Effective with opportunity for improvement		
Audit of governance arrangements			20	Audit of governance arrangements	20	Effective application of the Council's Code of Corporate Governance.					
Audit of scrutiny functions	Medium		20	Audit of scrutiny functions	20	Effective scrutiny activities and outcomes					
Audit of ethics and values	High		0	Audit of ethics and values (carried forward from 2018/19) - business and personal interests Audit of ethics and values (carried forward from 2018/19) - gifts and hospitality	0 0	Policy alignment to organisational values, with appropriate disclosures made.		Draft report issued	Effective with opportunity for improvement		
Audit of Wellbeing of Future Generations			15	Wellbeing of Future Generations	15		Effective application of Wellbeing of Future Generations requirements.	Y			
Audit of performance management			20	Audit of performance management	20	Performance management arrangements are effective, and operated consistently.					
Audit of Health and Safety			0	Audit of health and safety framework (carried forward from 2018/19)	0	Effective application of the Council's Health and Safety Framework.		Final report issued	Effective with opportunity for improvement		
Audit of Information governance			15	Audit of Information Governance	15	Effective mechanisms and systems for the requirement of the Data Protection Act 2018.	Y				
Total				100		100					
Digital Services	Medium	Assurance	30	IT project audits 1 - Hybrid Mail IT project audits 2 - Virtual Agent	15 15	Project management arrangements are operating effectively, as per corporate requirements.					
Delegation and decision making	High		20	Delegation and decision making	20		Effective application of delegated authority and decision making.				

Programme and projects (including CADT)			0								
Total			50		50						
Other Assurance			Original audit plan	Assignment	Days						
Contract Audit			40	Cradle to Grave review - Building Maintenance Framework	20	Effective contract compliance, control and delivery of objectives					
				Cradle to Grave review	20						
Cardiff Bus - governance			0	Atebion Solutions (carried forward from 2018/19)	0	Effective performance management and charging mechanism			Final report issued	Effective with opportunity for improvement	
Education - SOP			10	Cardiff Bus - governance	10	Section 151 Assurance on governance arrangements					
ICT Audit	Medium	Assurance	20	Review of Band B	20	Delivery of service objectives with effective compliance and control.			y		
				50	Identification and access management	20	Effective access management controls				
					IT inventory and asset management	20	Effective IT inventory and asset management controls				
					Change and patch management controls (to be confirmed)	10	Effective co-ordination and control.				
					IT Governance (Carried forward from 2018/19)	0	Effective co-ordination and control.			Final report issued	Effective with opportunity for improvement
					Cloud Computing (Carried forward from 2018/19)	0	Effective co-ordination and control.			Final report issued	Effective with opportunity for improvement
Value for Money studies	Medium	Assurance	30	VFM Theme - TBC	15	TBC					
				VFM in Digital Initiatives	15	Assurance on value for money in digital initiatives					
			0	VFM - enforcement (carried forward from 2018/19)	0	Value in use of enforcement practices			Draft report issued	Effective with opportunity for improvement	
				VFM - review of overtime (carried forward from 2018/19)	0	Value in use of overtime			Draft report issued	Effective with opportunity for improvement	
				VFM - agency workers, interims and consultants (carried forward from 2018/19)	0	Value in use of temporary workforce arrangements			Final report issued	Effective with opportunity for improvement	
				VFM - sickness absence review (carried forward from 2018/19)	0	Effective sickness management policy and practices			Final report issued	Effective with opportunity for improvement	
				VFM - workforce deployment (carried forward from 2018/19)	0	Value in the deployment of the workforce					
VFM - personal review process (carried forward from 2018/19)	0	Effective personal review application and management.			Final report issued	Effective with opportunity for improvement					
Taxation (incl. VAT)			19	Taxation	19	Effective compliance and control.					
System Development		TBC	10	System Development	10	Consultation or assurance services, as relevant					
National Fraud Initiative			20	National Fraud Initiative	20	Data matching counter-fraud exercise.					
Pensions and Investments			15	CRSA 2019/20	5	Effective compliance and control.					
				In year testing 2019/20	10						
Insurance			0	In-year testing 2018/19 (carried forward from 2018/19)	0				Draft report issued	Effective with opportunity for improvement	
Health and safety											
Mileage & subsistence			0								
Fleet Management (pool cars, grey fleet, etc.)	Medium	Assurance	20	Fleet Management (pool cars, grey fleet, etc.)	20	Delivery of service objectives with effective compliance and control.					
Procurement			0								
Stores	Medium		16	Review of CTS stores	10	Effective and efficient stores management, and stock control					
				Year end stock check 1	3	Disciplined and controlled stock check processes for valuation and accountability					
				Year end stock check 2	3						
Business Continuity			0								
Total			250		250						
Service specific audits			Original audit plan	Assignment	Days						
	High			Health and Safety	15	Directorate health and safety compliance and risk management.					
				Commissioning and Procurement	15	Commissioning and Procurement compliance and control					
				Asset management	15	Effective Directorate recording, monitoring, management and control of physical assets					

Planning, Transportation and Environment	Medium	Assurance	170	Income and Debtors	15	Operation of appropriate arrangements to record, monitor and recover sundry debts.			
				Bulky waste collection (domestic properties)	15	Accurate charging and controlled operation of the service		Final report issued	Effective with opportunity for improvement
				Commercial waste	10	Delivery of service objectives with effective compliance and control.			
				Recycling in HWRCs	20	Effective and efficient stock management and control			
				Stock systems (Tranman)	20	Delivery of service objectives with effective compliance and control.		Final report issued	Insufficient with major improvement needed
				Stock systems (Vectec)	10				
				Purchasing cards (CTS)	10				
				Building Control	10				
				Fly Tipping	15				
				Trolleys	15				
		FOLLOW UP - Lamby Way Stores	0	Follow up Audit					
		FOLLOW UP - Review of contracts in Waste Management	0	Follow up Audit					
		0	Stock take observation - Lamby Way (carried forward from 2018/19)	0	Disciplined and controlled stock check processes for valuation and accountability	Final report issued		Effective with opportunity for improvement	
			Review of Gatehouse	0	Effective system and access control	Final report issued		Insufficient with major improvement needed	
Review of contracts in Waste Management	0		Delivery of service objectives with effective compliance and control.	Final report issued	Unsatisfactory				
Consultation	Weighbridge - monitoring and review	0	Consultation and guidance on effective compliance and control.						
Housing and Communities	High	Assurance	150	Health and Safety	15	Directorate health and safety compliance and risk management.			
				Commissioning and Procurement	15	Commissioning and Procurement compliance and control			
				Asset management	15	Effective Directorate recording, monitoring, management and control of physical assets			
				Income and Debtors	15	Operation of appropriate arrangements to record, monitor and recover sundry debts.			
	Medium			Independent Living (deferred from 2018/19)	10	Delivery of service objectives with effective compliance and control.			
				Lettings policy in high rise accommodation (deferred from 2018/19)	10				
				Into work grant streams	10		y	Draft report issued	Effective with opportunity for improvement
				Responsive Repairs	20	Delivery of service objectives with effective compliance and control.		Final report issued	Effective with opportunity for improvement
				Flexibilities funding (Housing)	10		y		
				"Get me home" service	15				
	0			Review of stores - Joint Equipment Stores	12	Effective and efficient stores management, and stock control			
				Bilingual Cardiff (carried forward from 2018/19)	0	Welsh Language Standards compliance and control	y	Draft report issued	Effective with opportunity for improvement
				Regional Partnership Board (carried forward from 2018/19)	0	Effective governance and control in partnerships / collaborations	y	Draft report issued	Effective with opportunity for improvement
	High			Consultation	Partnerships and collaborative governance (carried forward from 2018/19)	0			Final report issued
RBV Module		3	Consultancy on controls in the proposed Northgate Module						
Economic Development	High	Assurance	150	Health and Safety	15	Directorate health and safety compliance and risk management.			
				Commissioning and Procurement	15	Commissioning and Procurement compliance and control			
				Asset management	15	Effective Directorate recording, monitoring, management and control of physical assets			
				Income and Debtors	15	Operation of appropriate arrangements to record, monitor and recover sundry debts.			
	Assurance			Income collection (fees and charges) (deferred from 2018/19)	15	Delivery of service objectives with effective compliance and control.			
				Film Unit	15				
				Strategic Estates - processes	10				

				Channel View	15						
	Medium			Stores (leasehold properties)	15	Effective and efficient stores management, and stock control					
				Major Project governance	20	Operation of appropriate arrangements for Major Projects					
			0	Stock take observation - Brindley Road (carried forward from 2018/19)	0	Disciplined and controlled stock check processes for valuation and accountability		Final report issued		Effective with opportunity for improvement	
				County Hall canteen (carried forward from 2018/19)	0	Effective compliance and control.		Final report issued		Insufficient with major improvement needed	
				Health and Safety	15	Directorate health and safety compliance and risk management.					
	High			Commissioning and Procurement	15	Commissioning and Procurement compliance and control					
				Asset management	15	Effective Directorate recording, monitoring, management and control of physical assets					
				Income and Debtors	15	Operation of appropriate arrangements to record, monitor and recover sundry debts.					
				ICT governance - in year testing for schools	40	Effective ICT Governance mechanisms for compliance, business continuity and control		5 Final & 3 Drafts Reports Issued		Effective with opportunity for improvement	
				Counterfraud in schools - CRSA development	10	Counter-fraud assurance in school governance, transactional, procurement and recruitment activities		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							
			300	<i>Work in individual schools</i>		Full audits of systems of governance and internal control within individual schools					
				School 1 - St. Francis RC Primary School							
				School 2 -Windsor Clive Primary School					Draft report issued		Insufficient with major improvement needed
				School 3 - St. Illtyd's RC High School							
				School 4							
				School 5							
				School 6							
				Income collection in schools (incl. lettings, banking)	25	Effective compliance and control in school income collection.					
				Contract procedures in schools	25	Effective compliance and control in school procurements					
				Storey Arms	10	Review of systems of governance and internal control		Final report issued		Effective with opportunity for improvement	
				FOLLOW UP - St. Peter's RC Primary School	0	Follow up Audit					
				FOLLOW UP - Pontprennau Primary School	0	Follow up Audit					
				FOLLOW UP - Music Service income	0	Follow up Audit					
		Consultation		School guidance on contract procedures	0	The provision of documented guidance and support to schools		Completed		No opinion given	
				Roath Park (carried forward from 2018/19)	0	Full audit of systems of governance and internal control.					
				Commissioning of independent investigations (carried over from 2018/19)	10	Effective control in the commissioning and monitoring of independent investigations		Draft report issued		Effective with opportunity for improvement	
				Youth Innovation Grant (carried forward from 2018/19)	0	Effective governance, decision making and performance management		Final report issued		Effective with opportunity for improvement	
				Music Service - expenditure (carried forward from 2018/19)	0	Compliance and control in Music Service expenditure		Final report issued		Insufficient with major improvement needed	
			0	Income processes (carried forward from 2018/19)	0	Compliance and control in income processes		Draft briefing paper issued		No opinion given	
				St. Peter's (carried forward from 2018/19)	0	Full audit of systems of governance and internal control.		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				Final report issued		Insufficient with major improvement needed
				Music Service - follow up (carried forward from 2018/19)	0	Follow up Audit		Final report issued		Unsatisfactory	
				Health and Safety	10	Directorate health and safety compliance and risk management.					

