

Audit Plan 2017/18

Item 9.2 - Appendix A

Fundamental Audits - S151 Assurance	Type of engagement	CIPFA classification	Assignment code	Original audit plan, 2016/17	Original audit plan	Assignment	Days
Creditor Payments & Processing (including procurement)	Assurance	Chargeable	Various	45	75	CRSA 2017/18	10
						In-year testing 2016/17 and 2017/18	65
Payroll	Assurance	Chargeable	Various	70	70	CRSA 2017/18	10
						In-year testing 2016/17 and 2017/18	60
Council Tax	Assurance	Chargeable	FUN038	15	15	CRSA 2017/18	5
						In-year testing 2016/17	10
NNDR	Assurance	Chargeable	FUN049	15	15	CRSA 2017/18	5
						In-year testing 2016/17	10
Local Housing Allowances	Assurance	Chargeable	FUN063	15	15	Local Housing Allowances	15
Treasury Management	Assurance	Chargeable	FUN080	10	10	CRSA 2017/18	4
						In-year testing 2017/18	6
Main Accounting	Assurance	Chargeable	FUN069	10	10	CRSA 2017/18	4
						In-year testing 2016/17	6
Income and Debtors	Assurance	Chargeable	FUN102	15	30	Income and Debtors	30
Asset Management	Assurance	Chargeable	FUN073	10	30	Asset Management	30
Housing Rents	Assurance	Chargeable	FUN120	15	10	Housing Rents	10
<b>Total</b>				<b>220</b>	<b>280</b>		<b>280</b>
Corporate Governance Assurance - Audit (Tier 1)			Assignment code	Original audit plan, 2016/17	Original audit plan	Assignment	Days
Audit of risk management arrangements	Assurance	Chargeable	AGR004	20	20	Audit of risk management arrangements	20
Audit of governance arrangements	Assurance	Chargeable	AGR002	30	30	Audit of governance arrangements	30
Audit of ethics and values	Assurance	Chargeable	AGR009	15	15	Audit of ethics and values	15
Audit of performance management	Assurance	Chargeable	AGR010	15	15	Audit of performance management	15
Audit of Information governance	Assurance	Chargeable	AGR003	20	20	Audit of Information governance	20
<b>Total</b>				<b>100</b>	<b>100</b>		<b>100</b>
Programme and projects (including ODP)	Assurance	Chargeable	AGR013	60	20	Programme and projects (including ODP)	20
<b>Total</b>				<b>100</b>	<b>20</b>		<b>20</b>
Other Assurance (Tier 2)			Assignment code	Original audit plan, 2016/17	Original audit plan	Assignment	Days
Contract Audit	Assurance	Chargeable	Various	130	130	Revision of CSO&PR and training	15
						CRSA 2017/18	10
						In-year testing 2017/18, including contract variations	35
						Effective Decision Making	10
						Cradle to Grave reviews (2)	10
Education - SOP	Assurance	Chargeable	CON170	30	30	GLL and other partnership working	50
						Education - SOP	30
Computer Audit	Assurance	Chargeable	Various	100	100	Cybersecurity governance	30
						Inventory of information assets	20
						Standard security configurations	20
						Information Access Management	10
						Response and remediation	10
Driving Improvement - Value for Money studies	TBC	Chargeable	Various	70	30	On-going monitoring	10
						Vehicle usage	10
						Disciplinary process	5
						PP&DR process	5
						Sickness Absence procedures	5
System Development	TBC	Chargeable	PRO001	50	30	Discretionary grant payments	5
						System Development	30
Pensions and Investments	Assurance	Chargeable	FUN130	10	10	CRSA 2017/18	4
						In-year testing 2016/17	6
Insurance	Assurance	Chargeable	OTH001	10	10	CRSA 2017/18	4
						In-year testing 2016/17	6
Mileage & subsistence	Assurance	Chargeable	OTH002	15	10	Mileage & subsistence (including pool cars)	10
Stores	Assurance	Chargeable	OTH003	15	15	Stores	15
Business Continuity	Assurance	Chargeable	PRO003	15	15	Business Continuity	15
<b>Total</b>				<b>460</b>	<b>380</b>		<b>380</b>
Service specific audits (Tier 2)			Assignment code	Original audit plan, 2016/17	Original audit plan	Assignment	Days
City Operations	Assurance	Chargeable	Various	150	120	Commissioning and Procurement	120
						Governance	
						Payroll	
						Effective Decision Making	
Communities, Housing and Customer Services	Assurance	Chargeable	Various	120	120	Not yet allocated	120
						Commissioning and Procurement	
						Governance	
						Payroll	
						Effective Decision Making	
						Leasehold Properties	
						Supporting People contracts	
						Mini-tender Process	
Assessment of Return on Investment (new housing developments)							
Economic Development	Assurance	Chargeable	Various	70	110	Commissioning and Procurement	110
						Governance	
						Payroll	
						Effective Decision Making	
						Managing Lease Arrangements	
						Use of Internal and External Providers	
						Commercial Services	
Commissioning and Procurement							
Education and Lifelong Learning	Assurance	Chargeable	Various	280	330	Governance	330
						Payroll	
						Effective Decision Making	
						Income	
						Premises / stat observations in opted-out schools	
						Music Service	
						Catering in opted-out schools	
						New developments, including Eastern High	
						CRSA 2017/18	
						Work in individual schools	
						Commissioning and Procurement	
						Governance	
Payroll							
Governance and Legal Services	Assurance	Chargeable	Various	20	20	Effective Decision Making	20
						Use of external legal advice	
						Commissioning and Procurement	
						Governance	
						Payroll	
Resources	Assurance	Chargeable	Various	60	50	Effective Decision Making	50
						Commissioning and Procurement	
						Governance	
						Payroll	
Social Services	Assurance	Chargeable	Various	250	300	Effective Decision Making	300
						ICT systems and associated procedures	
						Admin processes	
						Domiciliary Care	
						Payment processes	
						Commissioning and Procurement	
						Governance	
						Payroll	
Effective Decision Making							
<b>Total</b>				<b>950</b>	<b>1,050</b>		<b>1,050</b>

External (Tier 2)			Assignment code	Original audit plan, 2016/17	Original audit plan		
External clients	Assurance	Chargeable	Various	10	10	Cardiff Further Education Trust Fund	1
						Joint committees	3
						Other external clients	14
Grants	Assurance	Chargeable	Various	20	20	Tresilian House	2
						IMLU	5
						Other grants	5
<b>Total</b>				<b>30</b>	<b>30</b>		<b>30</b>
Contingencies			Assignment code	Original audit plan, 2016/17	Original audit plan		
General Audit				220	82	General Audit	82
<b>Total</b>				<b>220</b>	<b>82</b>		<b>82</b>
Management (Tier 3)			Assignment code	Original audit plan, 2016/17	Original audit plan		
Support for Audit Committee / liaison with WAO			MGT010	50	40	Support for Audit Committee / liaison with WAO	40
Assurance mapping			MGT014	20	20	Assurance mapping	20
CRSA development			MGT015	20	10	CRSA development	10
Work requested by Audit Manager			MGT017	20	20	Work requested by Audit Manager	20
Audit Planning and monitoring			MGT016	20	20	Audit Planning and monitoring	20
Process Development			MGT018	20	20	Process Development	20
Review of Financial Rules etc			MGT008	70	30	Review of Financial Rules etc	30
Consultancy - advice and guidance			MGT001			Consultancy - advice and guidance	
<b>Total</b>				<b>220</b>	<b>160</b>		<b>160</b>

Audit Team Non Chargeable Leave/Sickness/Training			Assignment code	Original audit plan, 2016/17	Original audit plan		Days
Annual Leave			YYY001	380	371	Annual Leave	371
Public Holidays			YYY002	72	96	Public Holidays	96
Maternity - Paternity Leave			YYY003	195	70	Maternity - Paternity Leave	70
Unpaid Leave			YYY004	0	0	Unpaid Leave	0
Strike			YYY005	0	0	Strike	0
Sickness			YYY006	96	54	Sickness	54
Medical Appointments			YYY007	0	0	Medical Appointments	0
Other Special Leave			YYY008	0	0	Other Special Leave	0
Professional Studies			YYY016	55	55	Professional Studies	55
Courses and seminars			YYY017			Courses and seminars	
On the job training			YYY018	0	0	On the job training	0
<b>TOTAL AUDIT TEAM NON CHARGEABLE LEAVE/SICKNESS/TRAINING DAYS</b>				<b>798</b>	<b>646</b>		<b>646</b>

Audit Team Non Chargeable Other			Assignment code	Original audit plan, 2016/17	Original audit plan		Days
General Admin. (no identifiable client)			YYY009	90	84	General Admin. (no identifiable client)	84
General management			YYY010	15	7	General management	7
Staff Development			YYY013	32	23	Staff Development	23
Recruitment			YYY014	0	0	Recruitment	0
Internal Audit meetings (such as team meetings)			YYY015	40	38	Internal Audit meetings (such as team meetings)	38
<b>TOTAL AUDIT TEAM NON CHARGEABLE OTHER DAYS</b>				<b>177</b>	<b>152</b>		<b>152</b>

<b>TOTAL AUDIT TEAM CHARGEABLE DAYS</b>				<b>2,300</b>	<b>2,102</b>		<b>2,102</b>
---	--	--	--	--------------	--------------	--	--------------

<b>TOTAL AUDIT TEAM NON CHARGEABLE DAYS</b>				<b>975</b>	<b>798</b>		<b>798</b>
---	--	--	--	------------	------------	--	------------

<b>TOTAL DAYS</b>				<b>3,275</b>	<b>2,900</b>		<b>2,900</b>
-------------------	--	--	--	--------------	--------------	--	--------------

Investigations			Assignment code	Original audit plan, 2016/17	Original audit plan		Days
General	Chargeable	Various	Various	420	417	NFI	20
						Police Liaison / Intelligence	5
						Policies, procedures and planning	24
						Training Delivery	30
						Working groups	3
						Advice and support	15
						Employee investigations	83
						Blue Badge	5
						Council Tax liability	150
						Council Tax reduction	20
						Disclaimers	1
						Tenant Fraud	31
Ad-hoc unplanned investigations	30						
<b>Total</b>				<b>420</b>	<b>417</b>		<b>417</b>

Investigations Non Chargeable Leave/Sickness/Training			Assignment code	Original audit plan, 2016/17	Original audit plan		Days
Annual Leave			YYY001	91	85	Annual Leave	85
Public Holidays			YYY002	22	23	Public Holidays	23
Sickness			YYY006	17	16	Sickness	20
Professional Studies			YYY016	4	5	Professional Studies	5
Courses and seminars			YYY017			Courses and seminars	
<b>TOTAL INVESTIGATIONS NON CHARGEABLE LEAVE/SICKNESS/TRAINING DAYS</b>				<b>134</b>	<b>129</b>		<b>133</b>

Investigations Non Chargeable Other			Assignment code	Original audit plan, 2016/17	Original audit plan		Days
General Admin.			YYY009	18	9	General Admin.	9
General management			YYY010	16	10	General management	9
Staff Development			YYY013	22	15	Staff Development	15
Recruitment			YYY014	0	0	Recruitment	0
Internal Audit meetings (such as team meetings)			YYY015	20	17	Internal Audit meetings (such as team meetings)	17
<b>TOTAL INVESTIGATIONS NON CHARGEABLE OTHER DAYS</b>				<b>76</b>	<b>51</b>		<b>50</b>

<b>TOTAL INVESTIGATIONS CHARGEABLE DAYS</b>				<b>420</b>	<b>417</b>		<b>417</b>
---	--	--	--	------------	------------	--	------------

<b>TOTAL INVESTIGATIONS NON CHARGEABLE DAYS</b>				<b>210</b>	<b>180</b>		<b>183</b>
---	--	--	--	------------	------------	--	------------

<b>TOTAL DAYS</b>				<b>630</b>	<b>597</b>		<b>600</b>
-------------------	--	--	--	------------	------------	--	------------