

Audit Plan 2017/18

Fundamental Audits - S151 Assurance	Type of engagement	CIPFA classification	Original audit plan	Assignment	Days	Status as at 28.02.18	Revised Days
Creditor Payments & Processing (including procurement)	Assurance	Chargeable	75	CRSA 2017/18	10	CRSA issued	10
				In-year testing 2016/17 and 2017/18	65	Testing on 2016/17 complete. Testing on 2017/18 to be undertaken in Q1 2018/19	30
Payroll	Assurance	Chargeable	70	CRSA 2017/18	10	On schedule to be Completed by 31.03.2018	10
				In-year testing 2016/17 and 2017/18	60	Completed	60
Council Tax	Assurance	Chargeable	15	CRSA 2017/18	5	Fieldwork deferred to Q1 2018/19	5
				In-year testing 2016/17	10	Completed	10
NNDR	Assurance	Chargeable	15	CRSA 2017/18	5	Fieldwork deferred to Q2 2018/19	5
				In-year testing 2016/17	10	Completed	10
Local Housing Allowances	Assurance	Chargeable	15	Local Housing Allowances	15	Draft report issued	15
Treasury Management	Assurance	Chargeable	10	CRSA 2017/18	4	Completed	4
				In-year testing 2017/18	6	Completed	6
Main Accounting	Assurance	Chargeable	10	CRSA 2017/18	4	Fieldwork deferred to Q2 2018/19	4
				In-year testing 2016/17	6	Completed	6
Income and Debtors	Assurance	Chargeable	30	Income and Debtors	30	CRSA issued	30
Asset Management	Assurance	Chargeable	30	Asset Management	30	CRSA issued	15
Housing Rents	Assurance	Chargeable	10	Housing Rents	10	Deferred due to changes in legislation	10
Total			280		280		230
Corporate Governance Assurance - Audit (Tier 1)	Type of engagement	CIPFA classification	Original audit plan	Assignment	Days	Status as at 28.02.18	Days
Audit of risk management arrangements	Assurance	Chargeable	20	Audit of risk management arrangements	20	Draft report issued	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	Completed	15
Audit of performance management	Assurance	Chargeable	15	Audit of performance management	15	Draft report issued	15
Audit of Information governance	Assurance	Chargeable	20	Audit of Information governance	20	Completed	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 28.02.18	Days
Contract Audit	Assurance	Chargeable	130	Revision of CSO&PR and training	15	Completed	15
				CRSA 2017/18	10	Completed	10
				In-year testing 2017/18, including contract variations	35	On schedule to be Completed by 31.03.2018	35
				Effective Decision Making	10	Not scheduled for completion	10
				Cradle to Grave reviews (2)	10		0
				Cradle to Grave review - Days	0	Completed	5
				Cradle to Grave review - Gullivers	0	Draft report issued	5
GLL and other partnership working	50	Draft report issued	50				
Education - SOP	Assurance	Chargeable	30	Education - SOP	30	Draft report issued	30
Computer Audit	Assurance	Chargeable	100	Cybersecurity governance	30	Draft report issued	30
				Inventory of information assets	20	On schedule to be Completed by 31.03.2018	20
				Standard security configurations	20	Not scheduled for completion	20
				Information Access Management	10	Not scheduled for completion	10
				Response and remediation	10	Not scheduled for completion - included in Cybersecurity governance review	10
				On-going monitoring	10	Not scheduled for completion - included in Cybersecurity governance review	10
				Server virtualisation	0	Draft report issued	0
PCI DSS	0	Completed	0				
Business Continuity and Disaster Recovery	0	Completed	0				
Driving Improvement - Value for Money studies	TBC	Chargeable	30	Vehicle usage	10	Not scheduled for completion	10
				Disciplinary process	5	Not scheduled for completion	5
				PP&DR process	5	Deferred to 2018/19 to review full year impact 2017/18	5
				Sickness Absence procedures	5	Completed	5
Discretionary grant payments	5	Draft issued	5				
System Development	TBC	Chargeable	30	System Development	30	On schedule to be Completed by 31.03.2018	15
Pensions and Investments	Assurance	Chargeable	10	CRSA 2017/18	4	Completed	4
				In-year testing 2016/17	6	Deferred - see Resources EDM review	6
Insurance	Assurance	Chargeable	10	CRSA 2017/18	4	Deferred to 2018/19	4
				In-year testing 2016/17	6	Completed	6
Mileage & subsistence	Assurance	Chargeable	10	Mileage & subsistence (including pool cars)	10	Deferred	0
Stores	Assurance	Chargeable	15	Stores	15	Draft issued	15
Business Continuity	Assurance	Chargeable	15	Business Continuity	15	Not scheduled for completion	15
Capital Cardiff Fund	Assurance	Chargeable	0	Capital Cardiff Fund	0	Completed	10
Total			380		380		365

Service specific audits (Tier 2)	Type of engagement	CIPFA classification	Original audit plan	Assignment	Days	Status as at 28.02.18	Days
City Operations	Assurance	Chargeable	120	Commissioning and Procurement	120	Draft issued	30
				Governance		Draft issued	20
				Payroll		Final report issued	20
				Effective Decision Making		Draft prepared - being reviewed	20
				Section 106 agreements		Not undertaken in 2017/18 due to system changes. Deferred to 2018/19	10
				Not yet allocated		Not scheduled for completion	20
				Adopted Land		0	Completed
Communities, Housing and Customer Services	Assurance	Chargeable	120	Commissioning and Procurement	20	Draft issued	20
				Governance	15	Completed	15
				Payroll	10	Completed	10
				Effective Decision Making	20	On schedule to be Completed by 31.03.2018	20
				Leasehold Properties	15	Not scheduled for completion	15
				Supporting People contracts	10	Completed - no report issued (continuous dialogue with directorate)	10
				Mini-tender Process	15	Deferred	15
				Assessment of Return on Investment (new housing developments)	15	Deferred (see report on CH&CS EDM)	0
				Community Hubs - follow up	0	Completed	0
				Regional Partnership Board	0	Deferred to 2018/19	0
				Communities First	0	Completed	0
				Building Services Maintenance Framework	0	Completed	0
	Economic Development	Assurance	Chargeable	110	Commissioning and Procurement	20	Draft report issued
Governance					5	Draft report issued	5
Payroll					5	Completed	5
Effective Decision Making					10	On schedule to be Completed by 31.03.2018	10
Managing Lease Arrangements					10	Deferred	10
Use of Internal and External Providers					10	On schedule to be Completed by 31.03.2018	10
Commercial Services					50	Fieldwork on-going. To be completed in Q1 2018/19	50
FMIT	0	Draft report issued	0				
Education and Lifelong Learning	Assurance	Chargeable	330	Commissioning and Procurement	40	Completed	30
				Governance	40	On schedule to be Completed by 31.03.2018	40
				Payroll	20	Completed	20
				Effective Decision Making	40	Fieldwork	30
				Income	30	Completed	30
				Premises / stat observations in opted-out schools	20	Deferred	0
				Music Service	10	Draft report issued	10
				Catering in opted-out schools	15	Completed	15
				New developments, including Eastern High	35	Completed	35
				CRSA 2017/18	30	Completed	30
				Work in individual schools	50		0
				Adamsdown	0	Completed	5
				All Saints	0	Completed	5
				Birchgrove	0	Completed	5
				Eastern High	0	Completed	5
				Mount Stuart	0	Completed	5
				St. Cuthbert's	0	Completed	5
				St. David's	0	Completed	5
				St. Mary's	0	Completed	5
				St. Monica's	0	Completed	5
				The Court	0	Completed	5
Kitchener	0	Completed	5				
School Admissions	0	Deferred to 2018/19	0				
Governance and Legal Services	Assurance	Chargeable	20	Commissioning and Procurement	6	On schedule to be Completed by 31.03.2018	6
				Governance	2	Draft issued	2
				Payroll	2	Completed	2
				Effective Decision Making	5	To be completed in Q1 2018/19	5
				Use of external legal advice	5	Fieldwork on-going. To be completed in Q1 2018/19	5
Land charges follow up	0	Completed	0				
Resources	Assurance	Chargeable	50	Commissioning and Procurement	10	Draft issued	10
				Governance	15	Draft issued	15
				Payroll	10	Completed	10
				Effective Decision Making	15	Draft reports issued	15
Social Services	Assurance	Chargeable	300	Commissioning and Procurement	50	On schedule to be Completed by 31.03.2018	50
				Governance	50	On schedule to be Completed by 31.03.2018	50
				Payroll	20	Completed	20
				Effective Decision Making	40	On schedule to be Completed by 31.03.2018	30
				ICT systems and associated procedures	40	Not scheduled for completion	20
Admin processes	30	Not scheduled for completion	30				

				Domiciliary Care	30	Deferred to 2018/19	0
				Payment processes	40	Completed	40
				Homecare (Mobile Scheduling)	0	Completed	0
				Children with Disabilities	0	Completed	0
				Payments to Care Leavers	0	Completed	0
Total			1,050		1,050		940
External (Tier 2)	Type of engagement	CIPFA classification	Original audit plan	Assignment	Days	Status as at 28.02.18	
External clients	Assurance	Chargeable	10	Cardiff Further Education Trust Fund	1	Completed	6
				Joint committees	3	Completed	3
				Other external clients	14		0
				Norwegian Church Trust 2015/16	0	Draft report issued	5
				Norwegian Church Trust 2016/17	0	Draft report issued	5
				Supporting People outcomes	0	Completed	4
				Education Improvement Grant	0	Completed	0
				WLGA	0	Request to undertake review received in Q4. Will not be complete by year end	0
				City Deal	0	To be completed in Q1 2018/19	0
Grants	Assurance	Chargeable	20	Tresilian House	2	Request to audit not received	2
				IMLU	5	Completed	5
				Flying Start	0	Request to undertake review received in Q4. Will not be complete by year end	0
				Other grants	5		0
				Total			30
Contingencies	Type of engagement	CIPFA classification	Original audit plan	Assignment	Days	Status as at 28.02.18	
General Audit		Chargeable	82	General Audit	82	Completed	77
Total			82		82		77
Management (Tier 3)	Type of engagement	CIPFA classification	Original audit plan	Assignment	Days	Status as at 28.02.18	
Support for Audit Committee / liaison with WAO	Consultation	Chargeable	40	Support for Audit Committee / liaison with WAO	40	On schedule to be Completed by 31.03.2018	40
Assurance mapping	Consultation	Chargeable	20	Assurance mapping	20	Completed	20
CRSA development	Consultation	Chargeable	10	CRSA development	10	Completed	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 schedule to be Completed by 31.03.2018	20
Process Development	Consultation	Chargeable	20	Process Development	20		20
Review of Financial Rules etc	Consultation	Chargeable	30	Review of Financial Rules etc	30	Completed	30
Consultancy - advice and guidance	Consultation	Chargeable		Consultancy - advice and guidance		On schedule to be Completed by 31.03.2018	
Total			160		160		150
Total chargeable days			2,102		2,102		1,862