

Audit Plan 2018/19

Fundamental Audits - S151 Assurance	Type of engagement	CIPFA classification	Original audit plan	Assignment	Days
Creditor Payments & Processing (including procurement)	Assurance	Chargeable	70	CRSA 2018/19	20
				In-year testing 2017/18 and 2018/19	50
Payroll	Assurance	Chargeable	70	CRSA 2018/19	20
				In-year testing 2017/18 and 2018/19	50
Council Tax	Assurance	Chargeable	15	CRSA 2018/19	5
				In-year testing 2017/18	10
Local Housing Allowances	Assurance	Chargeable	10	Local Housing Allowances	10
Income and Debtors	Assurance	Chargeable	15	Income and Debtors	15
Asset Management	Assurance	Chargeable	20	Asset Management	20
Housing Rents	Assurance	Chargeable	15	Housing Rents	15
Total			215		215
Corporate Governance Assurance - Audit (Tier 1)	Type of engagement	CIPFA classification	Original audit plan	Assignment	Days
Audit of risk management arrangements	Assurance	Chargeable	20	Audit of risk management arrangements	20
Audit of governance arrangements	Assurance	Chargeable	30	Audit of governance arrangements	30
Audit of ethics and values	Assurance	Chargeable	25	Audit of ethics and values	25
Audit of performance management	Assurance	Chargeable	20	Audit of performance management	20
Audit of Information governance	Assurance	Chargeable	15	Audit of Information governance	15
Total			110		110
Programme and projects (including ODP)	Assurance	Chargeable	20	Programme and projects (including ODP)	20
Total			20		20
Other Assurance (Tier 2)	Type of engagement	CIPFA classification	Original audit plan	Assignment	Days
Contract Audit	Assurance	Chargeable	100	Training on new CSO&PRs	20
				Collaborative and partnership working	50
				Not yet allocated	30
Computer Audit	Assurance	Chargeable	100	Will be discussed with the Council's Chief Digital Officer (due to take up post in April 2018)	100
Driving Improvement - Value for Money studies	TBC	Chargeable	30	Review of sickness absence	5
				Review of agency worker appointment process	10
				Personal review process	5
				Review of overtime	10
System Development	TBC	Chargeable	30	System Development	30
Insurance	Assurance	Chargeable	10	CRSA 2018/19	4
				In-year testing 2017/18	6
Mileage & subsistence	Assurance	Chargeable	10	Mileage & subsistence (including pool cars)	10
Stores	Assurance	Chargeable	10	Stores	10
Health and Safety	Assurance	Chargeable	10	Health and Safety	10
Business Continuity	Assurance	Chargeable	15	Business Continuity	15
Total			315		315
Service specific audits (Tier 2)	Type of engagement	CIPFA classification	Original audit plan	Assignment	Days
City Operations	Assurance	Chargeable	150	Partnerships and collaborative governance	20
				Commissioning and Procurement	20
				Budgeting and forecasting	20
				Value for Money	20
				Section 106 agreements	10
				Flood risk management	10
				To be allocated following further discussion with Director	50
Commercial Services	Assurance	Chargeable	60	To be allocated following further discussion with Director	60
Communities, Housing and Customer Services	Assurance	Chargeable	150	Partnerships and collaborative governance	25
				Commissioning and Procurement	20
				Budgeting and forecasting	25
				Value for Money	20
				Lettings policy for high rise accommodation	10
				Independent Living (link with Social Services?)	10
				Regional Partnership Board	15
				To be allocated following further discussion with Director	25
Economic Development	Assurance	Chargeable	70	Partnerships and collaborative governance	10
				Commissioning and Procurement	10
				Budgeting and forecasting	15
				Value for Money	10
				Park and Ride - Events	10
				Sports Joint Venture	15
Education and Lifelong Learning	Assurance	Chargeable	350	Partnerships and collaborative governance	25
				Commissioning and Procurement	25
				Budgeting and forecasting	25
				Value for Money	25
				ICT Governance	25
				School Admissions	10
				Schools' estate	15
				Commissioning of independent investigations	20

				Use of contractors by schools	20
				Work in individual schools	60
				Provision of training to schools	45
				Income processes (Education)	15
				Review of income procedures in school kitchens	10
				To be allocated following further discussion with Director	30
Governance and Legal Services	Assurance	Chargeable	50	Partnerships and collaborative governance	15
				Commissioning and Procurement	10
				Budgeting and forecasting	10
				Value for Money	15
Resources	Assurance	Chargeable	50	Partnerships and collaborative governance	10
				Commissioning and Procurement	15
				Budgeting and forecasting	15
				Value for Money	10
Social Services	Assurance	Chargeable	320	Partnerships and collaborative governance	25
				Commissioning and Procurement	25
				Budgeting and forecasting	25
				Value for Money	25
				Regional Social Care Training Unit	15
				Commissioning of independent investigations	20
				Domiciliary care	15
				To be allocated following further discussion with Director (following appointment)	170
Total			1,200		1,200
External (Tier 2)	Type of engagement	CIPFA classification	Original audit plan	Assignment	Days
External clients	Assurance	Chargeable	10	Cardiff Further Education Trust Fund	2
				Joint committees	10
				WLGA	5
Grants	Assurance	Chargeable	20	Other grants	13
Total			30		30
Contingencies	Type of engagement	CIPFA classification	Original audit plan	Assignment	Days
General Audit		Chargeable	30	General Audit	30
Total			30		30
Management (Tier 3)	Type of engagement	CIPFA classification	Original audit plan	Assignment	Days
Support for Audit Committee / liaison with WAO	Consultation	Chargeable	50	Support for Audit Committee / liaison with WAO	50
Assurance mapping	Consultation	Chargeable	10	Assurance mapping	10
CRSA development	Consultation	Chargeable	20	CRSA development	20
Work requested by Audit Manager	Consultation	Chargeable	20	Work requested by Audit Manager	20
Audit Planning and monitoring	Consultation	Chargeable	20	Audit Planning and monitoring	20
Process Development	Consultation	Chargeable	20	Process Development	20
Review of Financial Rules etc	Consultation	Chargeable	40	Review of Financial Rules etc	40
Consultancy - advice and guidance	Consultation	Chargeable		Consultancy - advice and guidance	
Total			180		180
Total chargeable days			2,100		2,100