

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
Payroll	Assurance	Chargeable	70	65	CRSA 2019/20	5
					In year testing 2019/20	15
					Payroll overpayments	15
					Recruit	15
					Establishment reviews	15
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	Carried forward work	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
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 over from 2018/19)	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 Information governance	Assurance	Chargeable	15	15	Audit of Information Governance	15
Total			110	100		100
Digital Services	TBC	Chargeable	0	30	IT project audits 1	15
					IT project audits 2	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	TBC	Chargeable	100	40	Cradle to Grave review (contract TBC)	20
					Cradle to Grave review (contract TBC)	20
Cardiff Bus - governance	TBC	Chargeable	0	10	Cardiff Bus - governance	10
Education - SOP	TBC	Chargeable	0	20	Review of Band B	20
ICT Audit	TBC	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	TBC	Chargeable	30	30	Theme 1	15
					Theme 2	15
					VFM - enforcement (carried forward from 2018/19)	0
					VFM - agency workers, interims and consultants (carried forward from 2018/19)	0
					VFM - workforce deployment (carried forward from 2018/19)	0
Taxation (incl. VAT)	TBC	Chargeable	0	19	Taxation	19
System Development	TBC	Chargeable	30	10	System Development	10
National Fraud Initiative	TBC	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	TBC	Chargeable	10	0	In-year testing 2018/19 (carried over from 2018/19)	0
Health and safety	TBC	Chargeable	10			
Mileage & subsistence	TBC	Chargeable	10	0		
Fleet Management (pool cars, grey fleet, etc.)	TBC	Chargeable	0	20	Fleet Management (pool cars, grey fleet, etc.)	20
Procurement	Assurance	Chargeable	0	0		
Stores	TBC	Chargeable	10	16	Review of CTS stores	10
					Year end stock check 1	3
					Year end stock check 2	3
Business Continuity	TBC	Chargeable	15	0		
Total			315	250		250
Service specific audits			Original audit plan, 2018/19	Original audit plan	Assignment	Days
Planning, Transportation and Environment	TBC	Chargeable	150	170	Health and Safety	15
					Commissioning and Procurement	15
					Income and Debtors	15
					Bulky waste collection (domestic properties)	15
					Commercial waste	10
					Recycling in HWRCs	20
					Asset management	15
					Stock systems (Tranman)	20
					Stock systems (Vectec)	10
					Purchasing cards (Tranman)	10
					To be agreed with Director	10
					To be agreed with Director	15
Housing and Communities	TBC	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

Housing and Communities	TBC	Chargeable	150	150	Into work grant streams	10
					Responsive Repairs	20
					Flexibilities funding (Housing)	10
					"Get me home" service	15
					Review of stores (leasehold properties)	15
					Bilingual Cardiff (carried forward from 2018/19)	0
Economic Development (incl. Commercial Services)	TBC	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	15
					To be agreed with Director	15
					To be agreed with Director	20
Education and Lifelong Learning	TBC	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
					Counterfraud in schools: in year testing in primary schools x 4	40
					Counterfraud in schools: in year testing in secondary schools x 4	40
					Commissioning of independent investigations (carried over from 2018/19)	10
					Work in individual schools	40
					Income collection in schools (incl. lettings, banking)	25
					Contract procedures in schools	25
					Asset management	15
					Storey Arms	10
Governance and Legal Services	TBC	Chargeable	50	50	Health and Safety	10
					Commissioning and Procurement	10
					Income and Debtors	10
					Asset management	10
					To be agreed with Director	10
Resources	TBC	Chargeable	50	50	Health and Safety	10
					Commissioning and Procurement	10
					Income and Debtors	10
					Asset management	10
					Budgeting and forecasting (carried forward from 2018/19)	0
					To be agreed with Director	10
Social Services	TBC	Chargeable	320	300	Health and Safety	15
					Commissioning and Procurement	15
					Income and Debtors	15
					Asset management	15
					ICF schemes (incl. Families First)	15
					Early help service (impact of FPOC)	15
					Safeguarding (follow up review)	15
					Children's Placements	15
					Learning Disabilities	15
					CRT	15

					Foster carers	15
					Direct Payments	20
					<i>To be agreed with Director</i>	20
					<i>To be agreed with Director</i>	15
					<i>To be agreed with Director</i>	20
					<i>To be agreed with Director</i>	20
					<i>To be agreed with Director</i>	20
					<i>To be agreed with Director</i>	20
			1,200	1,170		1,170
External			<i>Original audit plan, 2017/18</i>	Original audit plan	Assignment	Days
External clients	Assurance	Chargeable	10	20	Cardiff Further Education Trust Fund	2
					City Deal 2019/20	5
					Norwegian Church Preservation Trust	2
					Joint Committees	6
					Provision for other work	5
Grants	Assurance	Chargeable	20	10	Provision for grant work	10
Total			30	30		30
Contingencies			<i>Original audit plan, 2018/19</i>	Original audit plan	Assignment	Days
General Audit		Chargeable	30	30	General Audit (provision for carried forward audits)	30
Total			30	30		30
Management			<i>Original audit plan, 2018/19</i>	Original audit plan	Assignment	Days
Corporate work – Audit Committee, WAO etc.	Consultation	Chargeable	50	50	Corporate work – Audit Committee, WAO etc.	50
Assurance mapping	Consultation	Chargeable	10	10	Assurance mapping	10
CRSA development	Consultation	Chargeable	20	0	CRSA development	0
Process development	Consultation	Chargeable	20	20	Process development	20
Work for Audit Manager	Consultation	Chargeable	20	30	Work for Audit Manager	30
Planning, monitoring & reporting	Consultation	Chargeable	20	30	Planning, monitoring & reporting	30
Review of financial rules etc.	Consultation	Chargeable	40	20	Review of financial rules etc.	20
General advice and guidance	Consultation	Chargeable	0	20	General advice and guidance	20
Total			180	180		180
Total chargeable days			2,100	1,990		1,990