

AUDIT PLAN, 2019/20 (as at 31 October 2019)

Audit Category	Risk	Engagement Type	Original audit plan	Assignment	Days	Audit Scope	National Issue	Report Status 31.10.19	Audit Opinion		
Fundamental Audits - S151 Assurance											
Creditor Payments & Processing (including procurement)	High	Assurance	60	CRSA 2019/20	5	Payments are authorised, accurate and timely for goods / services ordered and received.					
				In year testing (mid year 2019/20)	25						
				In year testing (year end 2019/20)	25						
				To be agreed with Director	5						
			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	5	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	
				In year testing 2019/20	15						
				Payroll overpayments	15						
				Recruit	15						
				Establishment reviews	15						
	0	Payroll in year testing 2018/19 (carried forward from 2018/19)	0			Final report issued	Effective with opportunity for improvement				
Council Tax			0								
NNDR	High	Assurance	20	CRSA 2019/20	5	Business Rate collection and control is working effectively and efficiently.		Completed	No opinion given		
				In year testing 2018/19 and 2019/20	15						
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.			Final report issued	Effective with opportunity for improvement	
Treasury Management			10	CRSA 2019/20	4	Effective Treasury Management Strategy, governance, risk magement and monitoring framework.			Completed	No opinion given	
				In year testing 2019/20	6						
Main Accounting			15	CRSA 2019/20	5	The main accounting system and processes are well controlled and operating effectively,			Completed	No opinion given	
				In year testing 2019/20	10						
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
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			Draft report issued	Effective with opportunity for improvement	
Audit of ethics and values	High		0	Audit of ethics and values (carried forward from 2018/19) - business and personal interests	0	Policy alignment to organisational values, with appropriate disclosures made.			Draft report issued	Effective with opportunity for improvement	
				Audit of ethics and values (carried forward from 2018/19) - gifts and hospitality	0					Draft report issued	Effective with opportunity for improvement
Audit of Wellbeing of Future Generations	High		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		30	IT project audits 1 - Hybrid Mail	15	Project management arrangements are operating effectively, as per corporate requirements.					
		IT project audits 2 - Virtual Agent		15							

Delegation and decision making	High	Assurance	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						
			0	Atebion Solutions (carried forward from 2018/19)	0	Effective performance management and charging mechanism		Final report issued	Effective with opportunity for improvement		
Cardiff Bus - governance			10	Cardiff Bus - governance	10	Section 151 Assurance on governance arrangements					
Education - SOP			20	Review of Band B	20	Delivery of service objectives with effective compliance and control.	Y				
ICT Audit		Assurance	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.					
				Cloud Computing (Carried forward from 2018/19)	0	Effective co-ordination and control.					
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				Final report issued	Effective with opportunity for improvement
				VFM - review of overtime (carried forward from 2018/19)	0	Value in use of overtime				Final 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						
				Health and Safety	15	Directorate health and safety compliance and risk management.					
				Commissioning and Procurement	15	Commissioning and Procurement compliance and control					

Planning, Transportation and Environment	High	Assurance	170	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			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					
				Stock systems (Tranman)	20	Effective and efficient stock management and control		Draft report issued	Insufficient with major improvement needed	
				Stock systems (Vectec)	10			Final report issued	Effective with opportunity for improvement	
				Purchasing cards (CTS)	10	Delivery of service objectives with effective compliance and control.		Final report issued	Insufficient with major improvement needed	
				Building Control	10			Draft report issued	Effective with opportunity for improvement	
				Fly Tipping	15			Draft report issued	Unsatisfactory	
				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					
Fleetwheel		5								
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	Final report issued	Effective with opportunity for improvement
				Responsive Repairs	20	Delivery of service objectives with effective compliance and control.				
				Flexibilities funding (Housing)	10				y	Final report issued
				"Get me home" service	15					
	Joint Equipment Stores			12	Effective and efficient stores management, and stock control			Final report issued	Effective with opportunity for improvement	
	0			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 the draft policy and controls in the proposed Northgate Module.			Briefing paper Issued	No Opinion Given			

		Assurance	0	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	
				Income processes (carried forward from 2018/19)	0	Compliance and control in income processes		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	
Governance and Legal Services	High	Assurance	50	Health and Safety	10	Directorate health and safety compliance and risk management.				
				Commissioning and Procurement	10	Commissioning and Procurement compliance and control				
				Income and Debtors	10	Operation of appropriate arrangements to record, monitor and recover sundry debts.				
				Asset management	10	Effective Directorate recording, monitoring, management and control of physical assets				
	Medium			To be agreed with Director	10	TBC.				
Resources	High	Assurance	50	Health and Safety	10	Directorate health and safety compliance and risk management.				
				Commissioning and Procurement	10	Commissioning and Procurement compliance and control				
				Income and Debtors	10	Operation of appropriate arrangements to record, monitor and recover sundry debts.				
				Asset management	10	Effective Directorate recording, monitoring, management and control of physical assets				
	TBC			To be agreed with Director	10	TBC.				
	High		0	Budgeting and forecasting (carried forward from 2018/19)	0	Effective financial planning, budgeting and monitoring		Draft report issued	Effective	
Social Services	High	Assurance	300	Health and Safety	15	Directorate health and safety compliance and risk management.				
				Commissioning and Procurement	15	Commissioning and Procurement compliance and control				
				Income and Debtors	15	Operation of appropriate arrangements to record, monitor and recover sundry debts.				
				Asset management	15	Effective Directorate recording, monitoring, management and control of physical assets				
				Safeguarding (follow up review)	15	Follow up Audit				
	Medium		Direct Payments	20	Effective control, management and monitoring of Direct Payments			Draft report issued	Insufficient with major improvement needed	
			ICF schemes (incl. Families First)	15	Delivery of service objectives with effective compliance and control.					
			Early help service (impact of FPOC)	15						
			Children's Placements	20						
			Learning Disabilities	15	Delivery of service objectives with effective compliance and control.			Draft report issued	Effective with opportunity for improvement	
			Mental Health Day Services (CRT)	15						
			Foster carers (incl. safeguarding)	15						
			Deprivation of Liberty Safeguards	20	Delivery of service objectives with effective compliance and control.			Draft report issued	Insufficient with major improvement needed	
			Sensory Services	15						
Payments to Care Leavers	20									
Child Health and Disabilities	20									
			0	Home Care (mobile scheduling)	15					
			0	Domiciliary Care (carried forward from 2018/19)	0					
Total			1,170		1,170					
External			Original audit plan	Assignment	Days					

External clients	Medium	Assurance	20	City Deal 2019/20	5	Scope as per rolling SLA	y			
				Cardiff Further Education Trust Fund	2					
				Norwegian Church Preservation Trust	2					
				Joint Committees	6					
				Rumourless Cities European Grant	8					
				Provision for other work	3					
				St. Peter's Private Fund	2					
				St. Peter's Out of School Club and Governors' Fund (unplanned)	10			Grant certification / statement of accounts work		
				Cardiff Further Education Trust Fund 2017/18 (carried forward from 2018/19)	0					
				Norwegian Church Preservation Trust (carried forward from 2018/19)	0					
Grants	Low	Assurance	10	Provision for grant work	5					
			0	Education Improvement Grant 18/19	5					
			0	Education Improvement Grant 2017/18 (carried forward from 2018/19)	0					
Total			30		48					
Contingencies			Original audit plan	Assignment	Days					
General Audit			30	General Audit (provision)	12	TBC.				
Total			30		12					
Management			Original audit plan	Assignment	Days					
Corporate work – Audit Committee, WAO etc.	Medium	Management	50	Corporate work – Audit Committee, WAO etc.	50	Internal Audit management, planning, guidance and support activities.				
Assurance mapping			10	Assurance mapping	10					
CRSA development			0	CRSA development	0					
Process development			20	Process development	20					
Work for Audit Manager			30	Work for Audit Manager	30					
Planning, monitoring & reporting			30	Planning, monitoring & reporting	30					
Review of financial rules etc.			20	Review of financial rules etc.	20					
General advice and guidance			20	General advice and guidance	20					
Total			180		180					
Total chargeable days			1,990		1,990					

Final report issued	Effective with opportunity for improvement
Closed	No opinions given
Closed	No opinion given
Closed	No opinion given
Closed	No opinion given
Final report issued	Effective with opportunity for improvement