

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

Audit Category	Risk	Engagement Type	Original audit plan	Assignment	Days	Follow Up Days	Audit Scope	National Issue	Report Status 31.10.19	Audit Opinion
Fundamental Audits - S151 Assurance	High	Assurance	60	CRSA 2019/20	5		Payments are authorised, accurate and timely for goods / services ordered and received.		Completed	No opinion given
				In year testing (mid year 2019/20)	25					
Creditor Payments & Processing (including procurement)	High	Assurance	0	In year testing (year end 2019/20)	25					
				To be agreed with Director	5					
Payroll	High	Assurance	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.		Final output issued	Effective with opportunity for improvement
				In year testing 2019/20	15					
Council Tax	High	Assurance	0	Payroll overpayments	15				Completed	No opinion given
				Recruit	15					
NNDR	High	Assurance	20	Establishment reviews	15				Final output issued	Effective with opportunity for improvement
				In year testing 2018/19 and 2019/20	15					
Local Housing Allowances	High	Assurance	10	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					
Treasury Management	High	Assurance	10	Local Housing Allowances In-year Testing (carried forward from 2018/19)	10		Effective controls to ensure accurate processing of bona fide claims.		Final output issued	Effective with opportunity for improvement
				CRSA 2019/20	4					
Main Accounting	High	Assurance	15	In year testing 2019/20	6		Effective Treasury Management Strategy, governance, risk magement and monitoring framework.		Completed	No opinion given
				CRSA 2019/20	5					
Income and Debtors	High	Assurance	0	In year testing 2019/20	10		The main accounting system and processes are well controlled and operating effectively.		Completed	No opinion given
				CRSA 2019/20	5					
Asset Management		Assurance	0							
Housing Rents	Medium	Assurance	0	Housing Rents (carried forward from 2018/19)	0		Effective control processes are in place for managing and recovering housing rents		Final output issued	Effective with opportunity for improvement
Total			180		180	0				
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			
				Audit of risk management arrangements (carried forward from 2018/19)	0					
Audit of governance arrangements		Assurance	20	Audit of governance arrangements	20		Effective application of the Council's Code of Corporate Governance.		Final output issued	Effective with opportunity for improvement
Audit of scrutiny functions	Medium	Assurance	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	Assurance	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					
Audit of Wellbeing of Future Generations		Assurance	15	Wellbeing of Future Generations	15		Effective application of Wellbeing of Future Generations requirements.	y		
Audit of performance management		Assurance	20	Audit of performance management	20		Performance management arrangements are effective, and operated consistently.			
Audit of Health and Safety		Assurance	0	Audit of health and safety framework (carried forward from 2018/19)	0		Effective application of the Council's Health and Safety Framework.		Final output issued	Effective with opportunity for improvement
Audit of Information governance		Assurance	15	Audit of Information Governance	15		Effective mechanisms and systems for the requirement of the Data Protection Act 2018.	y	Final output issued	Effective with opportunity for improvement
Total			100		100	0				

Digital Services	Medium	Assurance	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		20	Delegation and decision making	20		Effective application of delegated authority and decision making.			
Programme and projects (including CADT)			0							
Total			50		50	0				
Other Assurance			Original audit plan	Assignment	Days					
Contract Audit	Medium	Assurance	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 output 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			50	Identification and access management	20	Effective access management controls		Draft report issued	Effective with opportunity for improvement	
				IT inventory and asset management	20	Effective IT inventory and asset management controls		Draft report issued	Insufficient with major improvement needed	
				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.		Final output issued	Effective with opportunity for improvement	
				Cloud Computing (Carried forward from 2018/19)	0	Effective co-ordination and control.		Final output issued	Effective with opportunity for improvement	
Value for Money studies			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 output issued	Effective with opportunity for improvement	
				VFM - review of overtime (carried forward from 2018/19)	0	Value in use of overtime		Final output 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 output issued	Effective with opportunity for improvement	
				VFM - sickness absence review (carried forward from 2018/19)	0	Effective sickness management policy and practices		Final output 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 output 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		Assurance	20	National Fraud Initiative	20	Data matching counter-fraud exercise.				
Pensions and Investments			15	CRSA 2019/20	5	Effective compliance and control.		Completed	No opinion given	
				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		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	0				

Service specific audits			Original audit plan	Assignment	Days										
Planning, Transportation and Environment	High	Assurance	170	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				Bulky waste collection (domestic properties)	15		Accurate charging and controlled operation of the service		Final output issued	Effective with opportunity for improvement	
								Commercial waste	0		Delivery of service objectives with effective compliance and control.				
								Bereavement Services	10						
								Recycling in HWRCs	20						
								Stock systems (Tranman)	20		Effective and efficient stock management and control		Final output issued	Insufficient with major improvement needed	
								Stock systems (Vectec)	10				Final output issued	Effective with opportunity for improvement	
	Purchasing cards (CTS)	10						Delivery of service objectives with effective compliance and control.		Final output issued	Insufficient with major improvement needed				
	Building Control	10								Final output issued	Effective with opportunity for improvement				
	Fly Tipping	15								Draft report issued	Unsatisfactory				
	Trolleys	15													
					FOLLOW UP - Lamby Way Stores	10	Follow up Audit								
					FOLLOW UP - Review of contracts in Waste Management	10	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 output issued	Effective with opportunity for improvement				
					Review of Gatehouse	0		Effective system and access control		Final output issued	Insufficient with major improvement needed				
					Review of contracts in Waste Management	0		Delivery of service objectives with effective compliance and control.		Final output issued	Unsatisfactory				
		Consultation			Fleetwheel	5									
				Weighbridge - monitoring and review	0		Consultation and guidance on effective compliance and control.								
People and Communities	High	Assurance	150	Health and Safety - People and Communities	15		Directorate health and safety compliance and risk management.		Draft report issued	Effective					
				Health and Safety - Waste Management					Draft report issued	Insufficient with major improvement needed					
				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						Delivery of service objectives with effective compliance and control.		y	Final output issued	Effective with opportunity for improvement			
	Responsive Repairs	20									Final output issued	Effective with opportunity for improvement			
	Flexibilities funding (Housing)	10								y					
	"Get me home" service	15													
	Joint Equipment Stores	12		Effective and efficient stores management, and stock control			Final output issued	Effective with opportunity for improvement							

			0	Bilingual Cardiff (carried forward from 2018/19)	0	Welsh Language Standards compliance and control	y	Final output 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			Partnerships and collaborative governance (carried forward from 2018/19)	0			Final output issued	Effective with opportunity for improvement			
		Consultation		RBV Module	3	Consultancy on the draft policy and controls in the proposed Northgate Module.		Briefing paper Issued	No Opinion Given			
Economic Development	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				Income collection (fees and charges) (deferred from 2018/19)	15	Delivery of service objectives with effective compliance and control.					
					Film Unit	15				Draft report issued	Insufficient with major improvement needed	
					Strategic Estates - processes	10				Draft report issued	Insufficient with major improvement needed	
					Channel View	15						
					Stores (leasehold properties)	15	Effective and efficient stores management, and stock control					
					Major Project governance	20	Operation of appropriate arrangements for Major Projects					
				0	Stock take observation - Brindley Road (carried forward from 2018/19)	0	Disciplined and controlled stock check processes for valuation and accountability		Final output issued	Effective with opportunity for improvement		
					County Hall canteen (carried forward from 2018/19)	0	Effective compliance and control.		Final output issued	Insufficient with major improvement needed		
Education and Lifelong Learning	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						
				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				ICT governance - in year testing for schools	40	Effective ICT Governance mechanisms for compliance, business continuity and control		8 Final & 1 Draft outputs issued	(8) Effective with opportunity for improvement, (1) Insufficient with major improvement needed		
					Counterfraud in schools - CRSA development	10				Completed	No opinion given	
					Counterfraud in schools: in year testing in primary schools x 4	40	Counter-fraud assurance in school governance, transactional, procurement and recruitment activities		4 Draft outputs issued	(4) Effective with opportunity for improvement		
					Counterfraud in schools: in year testing in secondary schools x 4	40			2 Draft outputs issued	(1) Effective, (1) Effective with opportunity for improvement		
					<i>Work in individual schools</i>	40	Full audits of systems of governance and internal control within individual schools					
					School 1 - St. Francis RC Primary School				Draft output issued	Insufficient with major improvement needed		
					School 2 - Windsor Clive Primary School				Final report issued	Insufficient with major improvement needed		
					School 3 - St. Illtyd's RC High School				Final report issued	Effective with opportunity for improvement		
					School 4							
					School 5							
School 6												

				Income collection in schools (incl. lettings, banking)	25		Effective compliance and control in school income collection.		Draft output issued	Effective with opportunity for improvement		
				Contract procedures in schools	25		Effective compliance and control in school procurements					
				Storey Arms	10		Review of systems of governance and internal control		Final output issued	Effective with opportunity for improvement		
				FOLLOW UP - St. Peter's RC Primary School		8	Follow up Audit					
				FOLLOW UP - Pontprennau Primary School		8	Follow up Audit					
				FOLLOW UP - Music Service income		10	Follow up Audit					
				FOLLOW UP - Income Procedures in School Kitchens		10	Follow up Audit					
		Consultation		School guidance on contract procedures	0		The provision of documented guidance and support to schools		Completed	No opinion given		
		Assurance	0	Roath Park (carried forward from 2018/19)	0		Full audit of systems of governance and internal control.		Draft output issued	Insufficient with major improvement needed		
					Commissioning of independent investigations (carried over from 2018/19)	10		Effective control in the commissioning and monitoring of independent investigations		Final output issued	Effective with opportunity for improvement	
					Youth Innovation Grant (carried forward from 2018/19)	0		Effective governance, decision making and performance management		Final output issued	Effective with opportunity for improvement	
					Music Service - expenditure (carried forward from 2018/19)	0		Compliance and control in Music Service expenditure		Final output issued	Effective with opportunity for improvement	
					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 output issued	Unsatisfactory	
					Willows (carried forward from 2018/19)	0				Final output issued	Effective with opportunity for improvement	
					Ysgol Glantaf (carried forward from 2018/19)	0				Final output issued	Insufficient with major improvement needed	
					Whitchurch High School (carried forward from 2018/19)	0				Final output issued	Insufficient with major improvement needed	
					Music Service - follow up (carried forward from 2018/19)	0		Follow up Audit		Final output issued	Unsatisfactory	
Governance and Legal Services	High			Assurance	50	Health and Safety	10		Directorate health and safety compliance and risk management.		Draft output issued	Effective with opportunity for improvement
		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		Draft output issued	Effective with opportunity for improvement		
		<i>To be agreed with Director</i>	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					
				<i>To be agreed with Director</i>	10		TBC.					
	TBC											
	High		0	Budgeting and forecasting (carried forward from 2018/19)	0		Effective financial planning, budgeting and monitoring		Final output 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		
				Direct Payments	20		Effective control, management and monitoring of Direct Payments		
	Medium			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				
				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.		
				Sensory Services	15				
				Payments to Care Leavers	20				
				Child Health and Disabilities	20				
				Home Care (mobile scheduling)	15				
			0	Domiciliary Care (carried forward from 2018/19)	0				
Total				1,170		1,170	56		
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					
	0			Cardiff Further Education Trust Fund 2017/18 (carried forward from 2018/19)	0				
	0			Norwegian Church Preservation Trust (carried forward from 2018/19)	0				
Grants		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	0		
Contingencies				Original audit plan		Assignment	Days		
General Audit				30	General Audit (provision)	12		TBC.	
Total				30		12	0		
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				
				CRSA development	0				
				Process development	20				
				Work for Audit Manager	30				
				Planning, monitoring & reporting	30				
				Review of financial rules etc.	20				
				General advice and guidance	20				
Total				180		180	0		
Total chargeable days				1,990		1,990	56		

Draft output issued	Insufficient with major improvement needed
Draft output issued	Effective with opportunity for improvement
Draft output issued	Insufficient with major improvement needed
Draft output issued	Insufficient with major improvement needed
Closed	No opinions given
Closed	No opinion given
Closed	No opinion given
Closed	No opinion given
Final output issued	Effective with opportunity for improvement
Final output issued	Effective with opportunity for improvement
Final output issued	Effective with opportunity for improvement