

AUDIT PLAN, 2020/21

Appendix B

Audit Category	Risk	Engagement Type	Original Audit Plan	Assignment	Days	Audit Scope	National Issue
<b>Fundamental Audits - S151 Assurance</b>							
Purchasing and Payments	High	Assurance	55	Creditor payments - year end 2019/20	25	Purchases and Payments are compliant, authorised, accurate and timely.	
				CRSA 2020/21	5		
				In year testing (Mid Year 2020/21)	25		
				Creditor Payments – in-year testing 2019/20 (carried forward from 2019/20)	0		
				Establishment reviews	15		
				CRSA 2020/21	5		
				In year testing 2019/20	5		
				Payroll - Recruit cf	0		
				In year testing 2020/21	15		
				Additional Payments (payroll & allowances)	20		
Payroll			60	Recruitment processes are transparent and robust, only bona fide, authorised and accurate payments are made, with effective prevention, detection and recovery of errors			
Council Tax			20	Council Tax	20	Bona fide, effective, efficient and accurate additional payments	
NDR				NDR in-year testing (carried forward from 2019/20)	0	Business Rate collection and control is working effectively and efficiently.	
HB / LHA/ CTRS	High	Assurance	20	Housing Benefit / Local Housing Allowances / Council Tax Reduction Scheme	20	Effective controls to ensure accurate processing of bona fide claims	
Treasury Management							
Main Accounting							
Income and Debtors							
Asset Management							
Housing Rents							
<b>Total</b>			<b>155</b>		<b>155</b>		
<b>Corporate Governance Assurance - Audit</b>							
			Original audit plan	Assignment	Days		
Audit of risk management arrangements	High	Assurance	20	Programme and Project Risk Management	10	Risk management arrangements are effective and operated consistently	
				Directorate Risk Management	10		
Audit of governance arrangements	Medium	Assurance	0	Governance arrangements	20	Audit of the application of good governance arrangements in COVID-19 Decision making and control	
				Governance arrangements (carried forward from 2019/20)	0		
Audit of scrutiny functions			0	Audit of scrutiny functions (carried forward from 2019/20)	0	Effective application of the Council's Code of Corporate Governance.	
Audit of ethics and values	High	Assurance	20	Complaints & Compliments	10	Policy alignment to organisational values, with appropriate disclosures made.	
				Codes of Conduct	10		
Audit of Wellbeing of Future Generations			20	Business and Personal Interests (carried forward from 2019/20)	0		
Audit of performance management		Assurance	0	Wellbeing of Future Generations	20	Effective application of Wellbeing of Future Generations requirements.	y
Audit of Health and Safety			0	Performance Management (carried forward from 2019/20)	0	Performance management arrangements are effective, and operated consistently.	
Audit of Information governance							
<b>Total</b>			<b>80</b>		<b>80</b>		
Digital Services	Medium	Assurance	0	Digital Services - Hybrid Mail cf	0	Project management arrangements are operating effectively, as per corporate requirements.	
				Digital Services - Virtual Agent (carried forward from 2019/20)	0		
Delegation and decision making							
Programmes and Projects	Medium	Assurance	20	Programme and Project Governance	20	Effective, clear and consistent project governance arrangements.	
<b>Total</b>			<b>20</b>		<b>20</b>		
<b>Other Assurance</b>							
			Original audit plan	Assignment	Days		
Contract Audit	Medium	Assurance	40	Cradle to Grave Audit	20	Effective contract compliance, control and delivery of objectives	
				Contract Monitoring & Management	20		
Cardiff Bus - governance			10	Cardiff Bus - governance	10	Section 151 Assurance on governance arrangements	
Education - SOP	Medium	Assurance	15	Education - SOP Review of Band B	15	Delivery of objectives, with effective compliance and control	
				Change and patch management controls	15		
ICT Audit	High	Assurance	50	Payment Card Industry (chip and pin devices)	15	Effective co-ordination, risk management and control.	
				IT Business Continuity	20		
			0	IT inventory and asset management (carried forward from 2019/20)	0	Effective IT inventory and asset management controls	
Value for Money studies	Medium	Assurance	30	VFM in Digital Initiatives	5	Assurance on value for money in digital initiatives	
				VFM in use of Council vehicles	15		
Taxation (incl. VAT)			20	Taxation	20	Value for money in use of Council vehicles	
System Development		TBC	30	System Development	30	Effective compliance and control.	
National Fraud Initiative		Participation	0	National Fraud Initiative	10	Consultation or assurance services, as relevant.	
Pensions and Investments	High	Assurance	0	Pensions and Investment In year testing CF	0	Data matching counter-fraud exercise.	
Insurance	High	Assurance	15	Insurance	15	Effective compliance and control.	
Health and safety							
Mileage & subsistence	High	Assurance	15	Mileage & subsistence	15	Accurate claiming and authorisation for reasonable expenditure.	
Fleet Management (pool cars, grey fleet, etc.)				Fleet Management (pool cars, grey fleet, etc.) (carried forward from 2019/20)	0	Delivery of service objectives with effective compliance and control.	
Procurement							
Stores	Medium	Assurance	10	Dominions Way Temporary Stores	10	Effective and efficient stores management, and stock / equipment control	
Business Continuity	High	Assurance	20	Business Continuity & Incident Management	20	Effective business recovery and incident management systems.	y
Members' allowances	Medium	Assurance	15	Members' Allowances	15	Effective governance and management of Members' allowances	
Business Grants - Assurance	High	Assurance	0	Business Grants - Assurance	12	Effective compliance and control in administering Business Grants	
TBA			12	TBA	0	TBA	
<b>Total</b>			<b>282</b>		<b>282</b>		
<b>Service specific audits</b>							
			Original audit plan	Assignment	Days		
Service / Process Consultancy	High	Consultancy	100	Provision of Service / Process Consultancy	100	Consultancy support across the Council as services adapt and respond to the service demands of COVID-19	
Planning, Transportation and Environment	High	Assurance	80	Asset Management cf	0	Effective Directorate recording, monitoring, management and control of physical assets	
				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.	
				Performance Management	15	Performance management arrangements are effective, and operated consistently.	
				Information Management	15	Controlled, effective and compliant information management practices.	
	Medium	Assurance	80	Pre-Contract Assurance	10	Relevant compliance and due diligence checks are undertaken	
				Health and Safety (carried forward from 2019/20)	0	Directorate health and safety compliance and risk management.	
				Lamby Way Stores - Follow Up (carried forward from 2019/20)	0	Follow up Audit	
				Bereavement Services	10	Compliance and control in Bereavement Services	
				Asset Management cf	0	Effective Directorate recording, monitoring, management and control of physical assets	
People and Communities	High	Assurance	150	Income and Debtors	15	Operation of appropriate arrangements to record, monitor and recover sundry debts.	
				Performance Management	15	Performance management arrangements are effective, and operated consistently.	
				Commissioning and Procurement	15	Commissioning and Procurement compliance and control	
				Information Management	15	Controlled, effective and compliant information management practices.	
				Pre-Contract Assurance	15	Relevant compliance and due diligence checks are undertaken	
	Medium	Assurance	150	Health and Safety (carried forward from 2019/20)	0	Directorate health and safety compliance and risk management.	
				Flexible Funding in Housing	10	Delivery of service objectives with effective compliance and control.	
				Get me home service	15	Delivery of service objectives with effective compliance and control.	
				Independent Living	10	Delivery of service objectives with effective compliance and control.	
				Lettings policy in high rise accommodation	5	Delivery of service objectives with effective compliance and control.	
Consultancy	Assurance	150	ICF schemes (incl. Families First)	10	Delivery of service objectives with effective compliance and control.		
			Risk Based Verification	10			
			Libraries	10			
			Private Rental Leasing Scheme	5			
			Asset Management cf	0			
Economic Development (Waste Management)	High	Assurance	100	Health and Safety (carried forward from 2019/20)	0	Effective Directorate recording, monitoring, management and control of physical assets	
				Waste Management Consultancy	15	Directorate health and safety compliance and risk management.	
				FOLLOW UP - Fly Tipping	15	Advice, guidance and support	
				Gatehouse	15	Follow up Audit	
				Commercial Waste	15	Compliance and control in gatehouse / weighbridge systems.	
	Medium	Assurance	100	Recycling in HWRCs	20	Effective systems, compliance and control	
				FOLLOW UP - Contracts in Waste Management	10	Effective systems, compliance and control	
				Trolleys	10	Follow up Audit	
				Income and Debtors	15	Effective systems, compliance and control	
				Performance Management	15	Operation of appropriate arrangements to record, monitor and recover sundry debts.	
Consultancy	Assurance	100	Information Management	15	Performance management arrangements are effective, and operated consistently.		
			Pre-Contract Assurance	15	Controlled, effective and compliant information management practices.		
			Asset Management cf	0	Effective Directorate recording, monitoring, management and control of physical assets		
			Health and Safety (carried forward from 2019/20)	0	Directorate health and safety compliance and risk management.		
			Waste Management Consultancy	15	Advice, guidance and support		

Audit Output Status 31.12.20	Audit Opinion
Completed	No Opinion Provided
Final Issued	Effective
Completed	No Opinion Provided
Draft Issued	Effective
Final Issued	Effective with opportunity for improvement
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