

AUDIT PLAN 2021/22

| Audit Category | Risk | Engagement Type | CIPFA Classification | Audit Plan, 2020/21 | Original Audit Plan 2021/22 | Assignment | Days | Audit Scope | National Issue | Audit Output Status 30.06.2021 | Audit Opinion |
|-------------------------------------|------|-----------------|----------------------|------------------------------|-----------------------------|--|------|---|----------------|--------------------------------|--|
| Fundamental Audits - S151 Assurance | | | | | | | | | | | |
| Purchasing and Payments | High | Assurance | Chargeable | 55 | 50 | CRSA | 5 | Purchases and Payments are compliant, authorised, accurate and timely | | | |
| | | | | | | In-year testing | 25 | | | | |
| | | | | | | P Cards | 20 | | | | |
| | | | | | 0 | Creditor Payments - In year testing 2020-21 (carried forward from 2020/21) | 0 | Purchases and Payments are compliant, authorised, accurate and timely | | Draft Issued | Effective with opportunity for improvement |
| Payroll & HR | | | | 60 | 50 | CRSA | 5 | Recruitment processes are transparent and robust, leave processes are well governed, only bona fide, authorised and accurate payments are made, with effective prevention, detection and recovery of errors | | | |
| | | | | | | In-year testing | 15 | | | | |
| | | | | | | Special Leave | 15 | | | | |
| | | | | | | Establishment Reviews | 15 | | | Draft Issued | Insufficient with major improvement needed |
| NNDR | | | | 0 | 20 | NNDR in-year testing | 20 | Business rate collection and control is working effectively and efficiently | | | |
| Treasury Management | | | | 0 | 20 | Treasury Management | 20 | Effective treasury management strategy, governance, risk management and monitoring framework | | | |
| Main Accounting | | | | 0 | 20 | Main Accounting | 20 | The main accounting system and processes are well controlled and operating effectively | | | |
| Income and Debtors | | | | 0 | 20 | Income and Debtors | 20 | Operation of appropriate arrangements to record, monitor and recover sundry debts. | | | |
| Asset Management | | | | 0 | 20 | Asset Management | 20 | Effective recording, monitoring, management and control of physical assets | | | |
| Housing Rents | | | | 0 | 10 | Housing Rents | 10 | Effective control processes are in place for manageing and recovering housing rents | | Final Issued | Effective |
| Council Tax | | | | 20 | 0 | Council Tax (carried forward from 2020/21) | 0 | Compliance and control, with effective and efficient processes. | | Draft Issued | Effective with opportunity for improvement |
| HB / LHA/ CTRS | | | | 20 | 0 | Housing Benefit / Local Housing Allowances / Council Tax Reduction Scheme (carried forward from 2020/21) | 0 | Effective controls to ensure accurate processing of bona fide claims | | Draft Issued | Effective with opportunity for improvement |
| Total | | | | 155 | 210 | | 210 | | | | |
| Corporate Audit | | | | Original audit plan, 2019/20 | Original audit plan | Assignment | Days | | | | |
| Risk Management | High | Assurance | Chargeable | 20 | 15 | Directorate Risk Management | 15 | Risk management arrangements are effective and operated consistently | | | |
| | | | | | 0 | Directorate Risk Management (carried forward from 2020/21) | 0 | Risk management arrangements are effective and operated consistently | | Draft Issued | Effective with opportunity for improvement |

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|--|--------|---------------|--|------------------------------|---------------------|---|------|--|---|--------------|--|
| | | Consultation | | | 0 | Payment Card Industry (chip and pin devices) (carried forward from 2020/21) | 0 | Effective compliance and control. | | Draft Issued | Insufficient with major improvement needed |
| National Fraud Initiative | | Participation | | 10 | 10 | National Fraud Initiative | 10 | Data matching counter-fraud exercise. | | | |
| Value for Money studies | Medium | Assurance | | 20 | 30 | Value for money in Digital Initiatives | 15 | Assurance on value for money in digital initiatives | | | |
| Stores | | | | | | VFM in use of Council vehicles | 15 | Value for money in use of consultants | | | |
| | | | | 10 | 10 | Joint Equipment Service | 10 | Effective and efficient stores management, and stock / equipment control | | Draft Issued | Insufficient with major improvement needed |
| | | | | | 0 | Dominions Way Temporary Stores (carried forward from 2020/21) | 0 | Effective and efficient stores management, and stock / equipment control | | Draft Issued | Insufficient with major improvement needed |
| Business Continuity | | | | 20 | 20 | Business Continuity and Incident Management | 20 | Effective business recovery and incident management systems. | y | | |
| Members' allowances | | | | 15 | 15 | Members' allowances | 15 | Effective governance and management of Members' allowances | | Draft Issued | Effective with opportunity for improvement |
| Education - School Organisation Programme | High | | | 0 | 0 | Education - SOP - Review of Band B <i>cf</i> | 5 | Delivery of objectives, with effective compliance and control | | Draft Issued | Effective with opportunity for improvement |
| Partnership / Arm's-length Assurance | | | | 10 | 0 | Cardiff Bus - governance (carried forward from 2020/21) | 0 | Section 151 Assurance on governance arrangements | | Draft Issued | Insufficient with major improvement needed |
| Wellbeing of Future Generations | | | | 20 | 0 | Wellbeing of Future Generations (carried forward from 2020/21) | 0 | Effective application of Wellbeing of Future Generations requirements. | y | Final Issued | Effective with opp for improvement |
| Pensions and Investments | | | | 0 | | | | | | | |
| Insurance | | | | 15 | | | | | | | |
| Fleet Management (pool cars, grey fleet, etc.) | | | | 0 | | | | | | | |
| Governance Arrangements | | | | 20 | | | | | | | |
| Performance Management | | | | 0 | | | | | | | |
| Digital Services | | | | 0 | | | | | | | |
| Scrutiny Functions | | | | 0 | | | | | | | |
| Programmes and Projects | | | | 20 | | | | | | | |
| System Development | | | | 30 | | | | | | | |
| Total | | | | 367 | 400 | | 405 | | | | |
| Service Specific Audit | | | | Original audit plan, 2019/20 | Original audit plan | Assignment | Days | | | | |

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|-------------------------------|--|-------------|------------|-----|-----|---|--|---|--|--|--|--|
| Service / Process Consultancy | High | Consultancy | Chargeable | 100 | 40 | Provision for Service / Process Consultancy | 40 | Consultancy support across the Council, as appropriate | | Work Completed (and ongoing) | No Opinion | |
| Resources | High | Assurance | | 90 | 65 | Performance Management | 15 | Performance management arrangements are effective, and operated consistently. | | | | |
| | | | | | | Pre-Contract Assurance | 15 | Relevant compliance and due diligence checks are undertaken | | | | |
| | | | | | | Income and Debtors cf | 5 | Operation of appropriate arrangements to record, monitor and recover sundry debts. | | Draft Issued | Effective | |
| | | | | | | Resources Health and Safety (carried forward from 2020/21) | 0 | Directorate health and safety compliance and risk management. | | Draft Issued | Effective with opportunity for improvement | |
| | Medium | | | | | Telecare | 15 | Delivery of service objectives with effective compliance and control. | | | | |
| | Central Transport Service | | | | | 15 | | | | | | |
| Governance and Legal Services | High | Assurance | | 60 | 50 | Performance Management | 15 | Performance management arrangements are effective, and operated consistently. | | | | |
| | | | | | | Pre-Contract Assurance | 10 | Relevant compliance and due diligence checks are undertaken | | | | |
| | | | | | | Electoral Services | 15 | Effective systems, compliance and control | | | | |
| | Medium | | | | | Glamorgan Archives | 10 | Effective systems, compliance and control | | | | |
| | Audit of scrutiny functions (carried forward from 2020/21) | | | | | 0 | Effective scrutiny activities and outcomes | Final Issued | | Effective with opportunity for improvement | | |
| People and Communities | High | Assurance | | 75 | 45 | Performance Management | 15 | Performance management arrangements are effective, and operated consistently. | | | | |
| | | | | | | Pre-Contract Assurance | 15 | Relevant compliance and due diligence checks are undertaken | | | | |
| | | | | | | Commissioning and Procurement (carried forward from 2020/21) | 0 | Commissioning and Procurement compliance and control | | Draft Issued | Effective | |
| | | | | | | Income and debtors - Social Services (carried forward from 2020/21) | 0 | Operation of appropriate arrangements to record, monitor and recover sundry debts. | | Draft Issued | Insufficient with major improvement needed | |
| | Medium | | | | | Bilingual Cardiff | 15 | Effective compliance and control in delivering services in accordance with the Welsh Language Standards | | | | |
| Adults, Housing & Communities | High | Assurance | | 150 | 145 | Performance Management | 15 | Performance management arrangements are effective, and operated consistently. | | | | |
| | | | | | | Risk Based Verification (carried forward from 2020/21) | 0 | Delivery of service objectives with effective compliance and control. | | Final Issued | Effective | |
| | | | | | | Pre-Contract Assurance | 15 | Relevant compliance and due diligence checks are undertaken | | | | |
| | Medium | | | | | Mental Health Day Services | 15 | Delivery of service objective with effective compliance and control | | | | |
| | Get me home service | | | | | 15 | | | | | | |
| | Independent Living | | | | | 10 | | | | | | |
| | ICF schemes (incl. Families First) | | | | | 10 | | | | | | |
| | Residential Care | | | | | 15 | | | | | | |
| | Libraries | | | | | 10 | | | | | | |
| | Homelessness - Temporary Accommodation | | | | | 10 | Draft Issued | | | Effective with opportunity for improvement | | |

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|---|--------|-----------|-----|-----|--|----|---|--------------|--|--|
| | | | | | Social Services - CHAD | 15 | Delivery of service objective with effective compliance and control | | | |
| | | | | | Emergency Duty Team | 15 | | | | |
| Childrens’ Services | High | Assurance | 130 | 70 | Performance Management | 15 | Performance management arrangements are effective, and operated consistently. | | | |
| | Medium | | | | Pre-Contract Assurance | 15 | Relevant compliance and due diligence checks are undertaken | | | |
| | | | | | Payments to Care Leavers | 20 | Delivery of service objective with effective compliance and control | | | |
| | | | | | Youth Offending Service | 20 | | | | |
| | | | | | Children's Placements (including out of county) (carried forward from 2020/21) | 0 | Delivery of service objective with effective compliance and control | | Draft Issued | Insufficient with major improvement needed |
| Economic Development | High | Medium | 105 | 100 | Performance Management (inc Waste Management) | 15 | Performance management arrangements are effective, and operated consistently. | | | |
| | Medium | | | | Pre-Contract Assurance (inc Waste Management) | 15 | Relevant compliance and due diligence checks are undertaken | | | |
| | | | | | Harbour Authority | 10 | Effective systems, compliance and control | | | |
| | | | | | Leisure Contract Governance | 20 | Delivery of service objective with effective compliance and control | | | |
| | | | | | Shared Regulatory Services in Cardiff | 15 | | | | |
| | | | | | Disposal of Land and Buildings | 15 | | | | |
| | | | | | White International White Water | 10 | | | | |
| Economic Development (Waste Management) | Medium | Assurance | 100 | 60 | Commercial Waste | 15 | Delivery of service objective with effective compliance and control | | | |
| | | | | | Waste Collections | 15 | | | | |
| | | | | | Cardiff Organic Waste Treatment Contract | 15 | | | | |
| | | | | | Waste Management Enforcement | 15 | | | | |
| | | | | | Recycling in HWRCs (carried forward from 2020/21) | 0 | Effective systems, compliance and control | | Final Issued | Insufficient with major improvement needed |
| | | | | | Gatehouse (carried forward from 2020/21) | 0 | Compliance and control in gatehouse / weighbridge systems. | | Final Issued | Insufficient with major improvement needed |
| | | | | | Follow-up audit - contracts in Waste Management (carried forward from 2020/21) | 0 | Follow up Audit | Final Issued | Effective with opportunity for improvement | |
| | | | | | Follow-up audit - flytipping (carried forward from 2020/21) | 0 | Follow up Audit | Final Issued | Insufficient with major improvement needed | |
| Education and Lifelong Learning | High | Assurance | 245 | 190 | Performance Management | 15 | Performance management arrangements are effective, and operated consistently. | | | |
| | | | | | Pre-Contract Assurance | 15 | Relevant compliance and due diligence checks are undertaken | | | |
| | | | | | Health and Safety | 15 | Directorate health and safety compliance and risk management. | | | |

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|--|--------|-----------|------------|------------------------------|---------------------|---|------|--|---|--------------|--|
| | | | | | | School Health and Safety - Thematic | 20 | Schools health and safety compliance and risk management. | | | |
| | | | | | | School Asset Management - Thematic | 17 | Schools asset management compliance and control. | | | |
| | | | | | | Asset Management (carried forward from 2020/21) | 0 | Effective Directorate recording, monitoring, management and control of physical assets | | Draft Issued | Insufficient with major improvement needed |
| | Medium | | | | | Llanedeyrn Primary | 5 | Audits of systems of governance and internal control within individual schools | | | |
| | | | | | | Marlborough Primary | 5 | | | Draft Issued | Effective with opportunity for improvement |
| | | | | | | Cantonian High School | 7 | | | | |
| | | | | | | primary school audit - tbc | 5 | | | | |
| | | | | | | primary school audit - tbc | 5 | | | | |
| | | | | | | St. Cuthbert's RC Primary School (carried forward from 2020/21) | 0 | Audits of systems of governance and internal control within individual schools | | Final Issued | Insufficient with major improvement needed |
| | | | | | | Follow-up audit - St. Peter's (carried forward from 2020/21) | 0 | Audits of systems of governance and internal control within individual schools | | Draft Issued | Effective with opportunity for improvement |
| | | | | | | Cardiff West Community High School cf | 5 | Audits of systems of governance and internal control within individual schools | | | |
| | | | | | | Mary Immaculate | 7 | | | Draft Issued | Effective with opportunity for improvement |
| | | | | | | secondary school audits - tbc | 7 | | | | |
| | | | | | | Schools with Surplus Balances - Thematic | 12 | Assurance on management and use of surplus balances in a sample of individual schools | | | |
| | | | | | | British Council Grants - Follow up | 15 | Follow up audit | | | |
| | | | | | | Catering in Opted out schools | 15 | Delivery of objectives, with effective compliance and control | | | |
| | | | | | | School Admissions | 15 | Effective and well governed arrangements for school admissions | | | |
| | | | | | | Cashless catering in secondary schools | 10 | Effective and controlled arrangements to receive, record and monitor income | | | |
| Planning, Transportation and Environment | High | Assurance | | 80 | 55 | Performance Management | 15 | Performance management arrangements are effective, and operated consistently. | | | |
| | | | | | | Pre-Contract Assurance | 15 | Relevant compliance and due diligence checks are undertaken | | | |
| | | | | | | Income and Debtors cf | 5 | Operation of appropriate arrangements to record, monitor and recover sundry debts. | | Draft Issued | Effective with opportunity for improvement |
| | Medium | | | | | S106 Agreements | 10 | Effective systems, compliance and control | | | |
| | | | | | | Concessionary Travel | 10 | | | | |
| Total | | | | 1,135 | 820 | | 825 | | | | |
| External | | | | Original audit plan, 2019/20 | Original audit plan | Assignment | Days | | | | |
| External clients | High | Assurance | Chargeable | 30 | 35 | City Deal 2020/21 | 10 | Scope as per rolling SLA | y | | |

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|--|--------|---------------|------------|-------------------------------------|----------------------------|--|-------------|---|--|--------------|--|
| | Low | Certification | | | | Cardiff Further Education Trust Fund -- tbc | 2 | Grant certification / statement of accounts work | | | |
| | | | | | | Norwegian Church Preservation Trust - tbc | 2 | | | | |
| | | | | | | Norwegian Church Preservation Trust 2019/20 (carried forward from 2020/21) | 0 | Grant certification / statement of accounts work | | Final Issued | Effective with opportunity for improvement |
| | | | | | | Joint Committees | 6 | Grant certification / statement of accounts work | | Final Issued | No Opinion |
| | | | | | | Education Improvement Grant 2019/20 (carried forward from 2020/21) | 0 | Grant certification / statement of accounts work | | Draft Issued | Effective with opportunity for improvement |
| | | | | | | Education Improvement Grant - tbc | 5 | Grant certification / statement of accounts work | | | |
| | | | | | | Rumourless Cities Grant - tbc | 10 | | | | |
| Total | | | | 30 | 35 | | 35 | | | | |
| Contingencies | | | | <i>Original audit plan, 2019/20</i> | Original audit plan | Assignment | Days | | | | |
| General Audit | TBC | TBC | Chargeable | 30 | 10 | General Audit (provision for carried forward audits / other work) | 0 | TBC | | | |
| Total | | | | 30 | 10 | | 0 | | | | |
| Management | | | | <i>Original audit plan, 2019/20</i> | Original audit plan | Assignment | Days | | | | |
| Corporate work – Audit Committee, Audit Wales etc. | Medium | Management | Chargeable | 50 | 50 | Corporate work – Audit Committee, Audit Wales etc. | 50 | Internal Audit management, planning, guidance and support activities. | | | |
| Assurance mapping | | Management | Chargeable | 10 | 10 | Assurance mapping | 10 | | | | |
| CRSA development | | Management | Chargeable | 0 | 0 | CRSA development | 0 | | | | |
| Process development | | Management | Chargeable | 20 | 15 | Process development | 15 | | | | |
| Work for Audit Manager | | Management | Chargeable | 30 | 30 | Work for Audit Manager | 30 | | | | |
| Planning, monitoring & reporting | | Management | Chargeable | 30 | 30 | Planning, monitoring & reporting | 30 | | | | |
| Review of financial rules etc. | | Management | Chargeable | 20 | 15 | Review of financial rules etc. | 15 | | | | |
| General advice and guidance | | Management | Chargeable | 20 | 10 | General advice and guidance | 10 | | | | |
| Total | | | | 180 | 160 | | 160 | | | | |

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|------------------------------|--------------|--------------|--------------|
| Total chargeable days | 1,897 | 1,635 | 1,635 |
|------------------------------|--------------|--------------|--------------|