AUDIT PLAN 2021/22

Audit Category Fundamental Audits - S151 Assurance	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
Purchasing and Payments	High	Assurance	Chargeable	55	0	In-year testing P Cards Creditor Payments - In year testing 2020-21 (carried forward from 2020/21)	5 25 20 0	Purchases and Payments are compliant, authorised, accurate and timely Purchases and Payments are compliant, authorised, accurate and timely		Draft Issued	Effective with opportunity for
Payroll & HR				60	50	CRSA In-year testing Special Leave Establishment Reviews	5 15 15 15	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		Draft Issued	Insufficient with major improvement
NNDR Treasury Management				0	20	NNDR in-year testing Treasury Management	20	Business rate collection and control is working effectively and efficiently Effective treasury management strategy, governance, risk management and monitoring			needed
Main Accounting Income and Debtors				0		Main Accounting Income and Debtors	20	framework The main accounting system and processes are well controlled and operating effectively Operation of appropriate arrangements to			
Asset Management				0		Asset Management	20	record, monitor and recover sundry debts. Effective recording, monitoring, management and control of physical assets			
Housing Rents Council Tax				0 20		Housing Rents Council Tax (carried forward from	10	Effective control processes are in place for manageing and recovering housing rents Compliance and control, with effective and		Final Issued	Effective Effective with
HB / LHA/ CTRS				20		2020/21)		efficient processes.		Draft Issued	opportunity for improvement
						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			
						Directorate Risk Management (carried forward from 2020/21)	0	Risk management arrangements are effective and operated consistently		Draft Issued	Effective with opportunity for improvement

Audit of ethics and values Health and safety Safeguarding Information governance Investigation Processes Delegation and decision making Contract Audit Taxation Procurement Mileage & subsistence Welsh Governmen Covid Grants - Assurance Directorate Recovery Plans ICT Audit						
Values Health and safety Safeguarding Information governance Investigation Processes Delegation and decision making Contract Audit Taxation Procurement Mileage & subsistence Welsh Governmen Covid Grants - Assurance Directorate Recovery Plans	Αu	dit o	of et	thic	s an	ıd
Health and safety Safeguarding Information governance Investigation Processes Delegation and decision making Contract Audit Taxation Procurement Mileage & subsistence Welsh Governmen Covid Grants - Assurance Directorate Recovery Plans					<i>5</i> a.,	. ~
Information governance Investigation Processes Delegation and decision making Contract Audit Taxation Procurement Mileage & subsistence Welsh Governmen Covid Grants - Assurance Directorate Recovery Plans				d sa	fety	′
Investigation Processes Delegation and decision making Contract Audit Taxation Procurement Mileage & subsistence Welsh Governmen Covid Grants - Assurance Directorate Recovery Plans	Saf	egu	ard	ing		
Investigation Processes Delegation and decision making Contract Audit Taxation Procurement Mileage & subsistence Welsh Governmen Covid Grants - Assurance Directorate Recovery Plans	Inf	orm	atic	n		
Delegation and decision making Contract Audit Taxation Procurement Mileage & subsistence Welsh Governmen Covid Grants - Assurance Directorate Recovery Plans	gov	/ern	and	e		
Delegation and decision making Contract Audit Taxation Procurement Mileage & subsistence Welsh Governmen Covid Grants - Assurance Directorate Recovery Plans	Inv	esti	gati	on		
Contract Audit Taxation Procurement Mileage & subsistence Welsh Governmen Covid Grants - Assurance Directorate Recovery Plans	Pro	ces	ses			
Contract Audit Taxation Procurement Mileage & subsistence Welsh Governmen Covid Grants - Assurance Directorate Recovery Plans						
Contract Audit Taxation Procurement Mileage & subsistence Welsh Governmen Covid Grants - Assurance Directorate Recovery Plans						
Taxation Procurement Mileage & subsistence Welsh Governmen Covid Grants - Assurance Directorate Recovery Plans						
Procurement Mileage & subsistence Welsh Governmen Covid Grants - Assurance Directorate Recovery Plans	Co	ntra	ct A	Audi	t	
Procurement Mileage & subsistence Welsh Governmen Covid Grants - Assurance Directorate Recovery Plans						
Procurement Mileage & subsistence Welsh Governmen Covid Grants - Assurance Directorate Recovery Plans						
Procurement Mileage & subsistence Welsh Governmen Covid Grants - Assurance Directorate Recovery Plans						
Mileage & subsistence Welsh Governmen Covid Grants - Assurance Directorate Recovery Plans	Tax	katic	n			
Mileage & subsistence Welsh Governmen Covid Grants - Assurance Directorate Recovery Plans						
Mileage & subsistence Welsh Governmen Covid Grants - Assurance Directorate Recovery Plans						
welsh Governmen Covid Grants - Assurance Directorate Recovery Plans	Pro	cur	em	ent		
welsh Governmen Covid Grants - Assurance Directorate Recovery Plans						
Welsh Governmen Covid Grants - Assurance Directorate Recovery Plans		_				
Covid Grants - Assurance Directorate Recovery Plans	suk	osist	enc	e		
Covid Grants - Assurance Directorate Recovery Plans						
Covid Grants - Assurance Directorate Recovery Plans						
Assurance Directorate Recovery Plans						'n
Directorate Recovery Plans					-	
ICT Audit					าร	
	ICT	Aud	dit			

	0	Programme and Project Risk Management (carried forward from 2020/21)	0	Risk management arrangements are effective and operated consistently		Draft Issued	Effective with opportunity for improvement
20	15	Whistleblowing Processes	15	Whistleblowing processes are compliant and effective			
0	20	Health and safety	20	Effective and compliant application of the Council's health and safety framework			
0	20	Safeguarding	20	Effective safeguarding governance and control processes			
0	20	Information governance	20	Effective mechanisms and systems operated in accordance with the data protection act 2018			
0	30	Disciplinary Policy	15	Disciplinary policy processes are effective and operatig consistently			
		Fraud, Bribery and Corruption	15	Fraud, bribery and corruption policy processes are effective and operating consistently		Draft Issued	Effective
0	20	Delegation and decision making	20	Effective application of delegated authority and decision making			
40	40	Cradle to grave audit	20	Effective contract compliance, control and delivery of objectives			
		Contract Variations	20				
	0	Contract Monitoring & Management (carried forward from 2020/21)	0	Effective contract compliance, control and delivery of objectives		Draft Issued	Insufficient with major improvement needed
20	20	Schools VAT Assurance	15	Effective compliance and control.			
	•	Adhoc VAT reviews	5				=55
	0	Taxation (carried forward from 2020/21)	0	Effective compliance and control.		Draft Issued	Effective with opportunity for improvement
0	20	Procurement	20	Effective and compliance commissioning and procurement compliance and control arrangements			
15	15	Mileage & subsistence	15	Accurate claiming and authorisation for reasonable expenditure.			
		Mileage & subsistence (carried forward from 2020/21)	0	Accurate claiming and authorisation for reasonable expenditure.		Draft Issued	Insufficient with major improvement needed
12	20	Welsh Government Covid Grants - Assurance	20	Sample check of effective compliance and control in administering WG Grants	У		
0	30	Directorate Recovery Plans	30	Effective directorate recovery plans from the COVID-19 pandemic			
50	30	Cloud Computing	15	Effective co-ordination, risk management and control.			
		PCI - Process Consultancy	15	Consultancy on process and policy development			
	0	IT Business Continuity (carried forward from 2020/21)	0	Effective co-ordination, risk management and control.		Draft Issued	Effective with opportunity for improvement

		Consultation		0						Insufficient with
					Payment Card Industry (chip and pin	0	Effective compliance and control.		Oraft Issued	major
					devices) (carried forward from 2020/21)	Ŭ	Effective compliance and control.		71411133464	improvement
ational Fusion		Da eti sinati se	10	10	National Facual Initiative	10	Data matching assumes found assumes			needed
ational Fraud itiative		Participation	10	10	National Fraud Initiative	10	Data matching counter-fraud exercise.			
alue for Money	Medium	Assurance	20	30	Value for money in Digital Initiatives	15	Assurance on value for money in digital			
udies							initiatives			
					VFM in use of Council vehicles	15	Value for money in use of consultants			
ores			10	10	Joint Equipment Service	10	Effective and efficient stores management, and		Praft Issued	Insufficient with
							stock / equipment control			major
										improvement
				0						needed Insufficient with
					Dominions Way Temporary Stores		Effective and efficient stores management, and			major
					(carried forward from 2020/21)	0	stock / equipment control		Praft Issued	improvement
					,		, , , , ,			needed
usiness Continuity			20	20	Business Continuity and Incident	20	Effective business recovery and incident	У		
					Management		management systems.			
embers'			15	15	Members' allowances	15	Effective governance and management of		Praft Issued	Effective with
owances							Members' allowances			opportunity for
ducation - School	High	-	0	0	Education COD Pavious of Pand P of		Delivery of objectives, with effective	 	Oraft Issued	improvement Effective with
ganisation	півіі		0	0	Education - SOP - Review of Band B <i>cf</i>	5	compliance and control		rait issueu	opportunity for
ogramme							compliance and control			improvement
rtnership / Arm's-			10	0		0				Insufficient with
ngth Assurance					Cardiff Bus - governance (carried forward		Section 151 Assurance on governance			major
					from 2020/21)		arrangements		Praft Issued	improvement
										needed
ellbeing of Future			20	0	Wellbeing of Future Generations (carried		Effective application of Wellbeing of Future	У		Effective with
enerations					forward from 2020/21)	0	Generations requirements.	F	Final Issued	opp for
ansions and			0		. ,		·			improvement
ensions and vestments			0							
surance			15							
eet Management			0							
ool cars, grey										
eet, etc.)										
overnance			20							
rrangements										
erformance			0							
anagement	Madi	- I								
gital Services rutiny Functions	Medium		0							
ogrammes and			20							
ojects			20							
rstem			30							
evelopment										
Total			367	400		405				
Service Specific			Original	Original	Assignment	Days				
Audit			audit plan,	audit plan						
			2019/20							

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		<i>75</i>	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	1				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	<u></u>		
						Homelessness - Temporary	10		Draft Issued	Effective with
						Accommodation				opportunity for
	1	1				1				improvement

Childrens' Services	High	Assurance
	Medium	
	Wicalam	
Economic	High	Medium
Development		
	Medium	
Economic	Medium	Assurance
Development		7.000.01.00
(Waste		
Management)		
Education and	High	Assurance
Lifelong Learning		
I		I

		Social Services - CHAD	15	Delivery of service objective with effective compliance and control
		Emergency Duty Team	15	7 '
130	70	Performance Management	15	Performance management arrangements are effective, and operated consistently.
		Pre-Contract Assurance	15	Relevant compliance and due diligence check
		Payments to Care Leavers	20	Delivery of service objective with effective compliance and control
		Youth Offending Service	20	compliance and control
		- G	0	Delivery of service objective with effective
		Children's Placements (including out of county) (carried forward from 2020/21)		compliance and control
105	100	Performance Management (inc Waste Management)	15	Performance management arrangements are effective, and operated consistently.
		Pre-Contract Assurance (inc Waste	15	Relevant compliance and due diligence check
		Management)	-3	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	7
		Disposal of Land and Buildings	15	
		White International White Water	10	
100	60	Commercial Waste	15	Delivery of service objective with effective compliance and control
		Waste Collections	15	
		Cardiff Organic Waste Treatment	15	
		Contract		
		Waste Management Enforcement	15	
		Recycling in HWRCs (carried forward from 2020/21)	0	Effective systems, compliance and control
		Gatehouse (carried forward from 2020/21)	0	Compliance and control in gatehouse , weighbridge systems.
		Follow-up audit - contracts in Waste Management (carried forward from 2020/21)	0	Follow up Audit
		Follow-up audit - flytipping (carried forward from 2020/21)	0	Follow up Audit
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
				are arraer taker

Insufficient with major

improvement needed

Insufficient with major

improvement needed Insufficient with major

improvement needed Effective with

opportunity for improvement Insufficient with major

improvement needed

Draft Issued

Final Issued

Final Issued

Final Issued

Final Issued

						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			needed
						Marlborough Primary	5	control within marviadal schools		Draft Issued	Effective with opportunity for
						Cantonian High School	7				improvement
						primary school audit - tbc	5				
						primary school audit - tbc	5				to a CC at a second tele
						St. Cuthbert's RC Primary School (carried	0	Audits of systems of governance and internal control within individual schools			Insufficient with
						forward from 2020/21)		control within individual schools		Final Issued	major improvement
						5 11 12 5: 5: 1 / : 1					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 <i>cf</i>	5	Audits of systems of governance and internal control within individual schools			improvement
						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			
							10	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	High	Assurance		80	55	Performance Management	15	Performance management arrangements are effective, and operated consistently.			
Environment						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			improvement
						Concessionary Travel	10	<u> </u>			
Total				1,135	820		825				
External				Original audit plan,	Original audit plan	Assignment	Days				
External clients	High	Assurance	Chargeable	2019/20 30	35	City Deal 2020/21	10	Scope as per rolling SLA	V		
Irviernai chenitz	півіі	Assurdince	Litargeable	J 30	J 33	City Deal 2020/21	10	Scoke as her rolling STA	У		

_		_							 	
	Low	Certification				Cardiff Further Education Trust Fund	2	Grant certification / statement of accounts		
						tbc		work		
						Norwegian Church Preservation Trust -	2	1		
						tbc				
						Norwegian Church Preservation Trust	0	Grant certification / statement of accounts		Effective with
						2019/20 (carried forward from 2020/21)		work	Final Issued	opportunity for
										improvement
						Joint Committees	6	Grant certification / statement of accounts	Final Issued	No Opinion
								work		
						Education Improvement Grant 2019/20	0	Grant certification / statement of accounts		Effective with
						(carried forward from 2020/21)		work	Draft Issued	opportunity for
						(carried for ward from 2020) 21)		l l l	Brait issaea	improvement
						Education Improvement Grant - tbc	5	Grant certification / statement of accounts		Improvement
						Ladeation improvement draite tipe	3	work		
						Rumourless Cities Grant - tbc	10	- WOLK		
Total				30	35	indifficulties cities draft the	35			
Contingencies				Original	Original	Assignment				
Contingencies				_	_	Assignment	Days			
				audit plan,	audit plan					
Consort A d'I	TDC	TDC	Characteria.	2019/20	40			TDC		
General Audit	TBC	ТВС	Chargeable	30	10	General Audit (provision for carried	0	TBC		
						forward audits / other work)				
Tabal				20	40		^			
Total				30	10	Accienance	0			
Total Management				Original	Original	Assignment	0 Days			
				Original audit plan,		Assignment				
Management				Original audit plan, 2019/20	Original audit plan		Days			
Management Corporate work –	Medium	Management	Chargeable	Original audit plan,	Original audit plan	Corporate work – Audit Committee,		Internal Audit management, planning, guidance		
Management Corporate work – Audit Committee,	Medium	Management	Chargeable	Original audit plan, 2019/20	Original audit plan		Days	Internal Audit management, planning, guidance and support activities.		
Management Corporate work – Audit Committee, Audit Wales etc.	Medium		-	Original audit plan, 2019/20 50	Original audit plan 50	Corporate work – Audit Committee, Audit Wales etc.	Days 50			
Management Corporate work – Audit Committee, Audit Wales etc. Assurance mapping	Medium	Management	Chargeable	Original audit plan, 2019/20 50	Original audit plan 50	Corporate work – Audit Committee, Audit Wales etc. Assurance mapping	50 10			
Management Corporate work – Audit Committee, Audit Wales etc. Assurance mapping CRSA development	Medium	Management Management	Chargeable Chargeable	Original audit plan, 2019/20 50 10 0	Original audit plan 50 10 0	Corporate work – Audit Committee, Audit Wales etc. Assurance mapping CRSA development	50 10 0			
Management Corporate work – Audit Committee, Audit Wales etc. Assurance mapping CRSA development Process	Medium	Management	Chargeable	Original audit plan, 2019/20 50	Original audit plan 50	Corporate work – Audit Committee, Audit Wales etc. Assurance mapping	50 10			
Management Corporate work – Audit Committee, Audit Wales etc. Assurance mapping CRSA development Process development	Medium	Management Management	Chargeable Chargeable Chargeable	Original audit plan, 2019/20 50 10 0	Original audit plan 50 10 0	Corporate work – Audit Committee, Audit Wales etc. Assurance mapping CRSA development	50 10 0 15			
Management Corporate work – Audit Committee, Audit Wales etc. Assurance mapping CRSA development Process	Medium	Management Management	Chargeable Chargeable	Original audit plan, 2019/20 50 10 0	Original audit plan 50 10 0	Corporate work – Audit Committee, Audit Wales etc. Assurance mapping CRSA development	50 10 0			
Management Corporate work – Audit Committee, Audit Wales etc. Assurance mapping CRSA development Process development	Medium	Management Management Management	Chargeable Chargeable Chargeable	Original audit plan, 2019/20 50 10 0 20	Original audit plan 50 10 0 15	Corporate work – Audit Committee, Audit Wales etc. Assurance mapping CRSA development Process development	50 10 0 15			
Management Corporate work – Audit Committee, Audit Wales etc. Assurance mapping CRSA development Process development Work for Audit	Medium	Management Management Management	Chargeable Chargeable Chargeable	Original audit plan, 2019/20 50 10 0 20	Original audit plan 50 10 0 15	Corporate work – Audit Committee, Audit Wales etc. Assurance mapping CRSA development Process development	50 10 0 15			
Management Corporate work — Audit Committee, Audit Wales etc. Assurance mapping CRSA development Process development Work for Audit Manager	Medium	Management Management Management Management	Chargeable Chargeable Chargeable Chargeable	Original audit plan, 2019/20 50 10 0 20 30	Original audit plan 50 10 0 15	Corporate work – Audit Committee, Audit Wales etc. Assurance mapping CRSA development Process development Work for Audit Manager	50 10 0 15			
Management Corporate work — Audit Committee, Audit Wales etc. Assurance mapping CRSA development Process development Work for Audit Manager Planning,	Medium	Management Management Management Management	Chargeable Chargeable Chargeable Chargeable	Original audit plan, 2019/20 50 10 0 20 30	Original audit plan 50 10 0 15	Corporate work – Audit Committee, Audit Wales etc. Assurance mapping CRSA development Process development Work for Audit Manager	50 10 0 15			
Corporate work – Audit Committee, Audit Wales etc. Assurance mapping CRSA development Process development Work for Audit Manager Planning, monitoring &	Medium	Management Management Management Management	Chargeable Chargeable Chargeable Chargeable	Original audit plan, 2019/20 50 10 0 20 30	Original audit plan 50 10 0 15	Corporate work – Audit Committee, Audit Wales etc. Assurance mapping CRSA development Process development Work for Audit Manager	50 10 0 15			
Management Corporate work — Audit Committee, Audit Wales etc. Assurance mapping CRSA development Process development Work for Audit Manager Planning, monitoring & reporting	Medium	Management Management Management Management Management	Chargeable Chargeable Chargeable Chargeable Chargeable	Original audit plan, 2019/20 50 10 0 20 30 30	Original audit plan 50 10 0 15 30 30	Corporate work – Audit Committee, Audit Wales etc. Assurance mapping CRSA development Process development Work for Audit Manager Planning, monitoring & reporting	50 10 0 15 30			
Management Corporate work — Audit Committee, Audit Wales etc. Assurance mapping CRSA development Process development Work for Audit Manager Planning, monitoring & reporting Review of financial	Medium	Management Management Management Management Management Management	Chargeable Chargeable Chargeable Chargeable Chargeable Chargeable	Original audit plan, 2019/20 50 10 0 20 30 30	Original audit plan 50 10 0 15 30 30	Corporate work – Audit Committee, Audit Wales etc. Assurance mapping CRSA development Process development Work for Audit Manager Planning, monitoring & reporting	50 10 0 15 30			
Corporate work – Audit Committee, Audit Wales etc. Assurance mapping CRSA development Process development Work for Audit Manager Planning, monitoring & reporting Review of financial rules etc. General advice and	Medium	Management Management Management Management Management	Chargeable Chargeable Chargeable Chargeable Chargeable	Original audit plan, 2019/20 50 50 30 30 30	Original audit plan 50 10 0 15 30 30 15	Corporate work — Audit Committee, Audit Wales etc. Assurance mapping CRSA development Process development Work for Audit Manager Planning, monitoring & reporting Review of financial rules etc.	Days 50 10 0 15 30 30			
Management Corporate work – Audit Committee, Audit Wales etc. Assurance mapping CRSA development Process development Work for Audit Manager Planning, monitoring & reporting Review of financial rules etc.	Medium	Management Management Management Management Management Management	Chargeable Chargeable Chargeable Chargeable Chargeable Chargeable	Original audit plan, 2019/20 50 50 30 30 30	Original audit plan 50 10 0 15 30 30 15	Corporate work — Audit Committee, Audit Wales etc. Assurance mapping CRSA development Process development Work for Audit Manager Planning, monitoring & reporting Review of financial rules etc.	Days 50 10 0 15 30 30			

Total chargeable days

1,897 1,635

1,635