

CONCLUSION OF AUDIT PLAN 2021/22

Annex 6

Audit Category	Risk	Engagement Type	CIPFA Classification	Audit Plan, 2020/21	Original Audit Plan 2021/22	Assignment	Days	Audit Scope	National Issue	Deferred Audits (as at 23.11.21)	Audit Output Status 28.02.22	Audit Opinion	Comment, if audit engagement is not targeted to be delivered in 2021/22
Fundamental Audits - S151													
Purchasing and Payments	High	Assurance	Chargeable	55	50	CRSA	5	Purchases and Payments are compliant, authorised, accurate and timely			Final Issued	No Opinion	
						In-year testing	25						
						P Cards	20				Draft Issued	Effective with opportunity for improvement	
						0	Creditor Payments - In year testing 2020-21 (carried forward from 2020/21)	0			Purchases and Payments are compliant, authorised, accurate and timely	Final Issued	
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			Final Issued	No Opinion	
						In-year testing	15				Draft Issued	Effective with opportunity for improvement	
						Special Leave	15				Final Issued	Effective with opportunity for improvement	
						Establishment Reviews	15				Final 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			Final Issued	Effective with opportunity for improvement	
Main Accounting				0	20	Main Accounting	20	The main accounting system and processes are well controlled and operating effectively			Draft Issued	Effective	
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 managing and recovering housing rents			Final Issued	Effective	

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Delegation and decision making				0	20	Delegation and decision making	20	Effective application of delegated authority and decision making		yes			Carry Forward to Audit Plan for 2022/23
Contract Audit				40	40	Cradle to grave audit	20	Effective contract compliance, control and delivery of objectives			Draft Issued	Effective with opportunity for improvement	
						Contract Variations	20			yes			Carry Forward to Audit Plan for 2022/23
						Contract Monitoring & Management (carried forward from 2020/21)	0	Effective contract compliance, control and delivery of objectives			Final Issued	Insufficient with major improvement needed	
Taxation				20	20	Schools VAT Assurance	15	Effective compliance and control.					Carry Forward to Audit Plan for 2022/23
						Adhoc VAT reviews	5						No direct work required to date through this time provision
						Taxation (carried forward from 2020/21)	0	Effective compliance and control.			Final Issued	Effective with opportunity for improvement	
Procurement				0	20	Procurement	20	Effective and compliance commissioning and procurement compliance and control arrangements		yes		Carry Forward to Audit Plan for 2022/23	
Mileage & subsistence				15	15	Mileage & subsistence	15	Accurate claiming and authorisation for reasonable expenditure.		yes			Carry Forward to Audit Plan for 2022/23
						Mileage & subsistence (carried forward from 2020/21)	0	Accurate claiming and authorisation for reasonable expenditure.			Draft Issued	Insufficient with major improvement needed	
Welsh Government Covid Grants - Assurance				12	20	Welsh Government Covid Grants - Assurance	20	Sample check of effective compliance and control in administering WG Grants	y				
Directorate Recovery Plans				0	30	Directorate Recovery Plans	30	Effective directorate recovery plans from the COVID-19 pandemic					
ICT Audit				50	30	Cloud Computing	15	Effective co-ordination, risk management and control.					
						PCI - Process Consultancy	15	Consultancy on process and policy development					
						IT Business Continuity (carried forward from 2020/21)	0	Effective co-ordination, risk management and control.			Final Issued	Effective with opportunity for improvement	

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Governance Arrangements				20									
Performance Management				0	0	Performance Management	20	Performance management arrangements are effective, and operated consistently.			Draft Issued	Effective with opportunity for improvement	
Digital Services	Medium			0									
Scrutiny Functions				0									
Programmes and Projects				20									
System Development				30									
Total													
Service Specific Audit				<i>Original audit plan, 2020/21</i>	<i>Original audit plan</i>	Assignment	Days						
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.		yes			Carry Forward to Audit Plan for 2022/23
						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		
	Telecare					15	Delivery of service objectives with effective compliance and						
	Central Transport Service					15			yes			Carry Forward to Audit Plan for 2022/23	
Governance and Legal Services	High	Assurance		60	50	Performance Management	15	Performance management arrangements are effective, and operated consistently.		yes			Carry Forward to Audit Plan for 2022/23
						Pre-Contract Assurance	10	Relevant compliance and due diligence checks are undertaken			Final Issued	Effective with opportunity for improvement	
						Electoral Services	15	Effective systems, compliance and control		yes			Carry Forward to Audit Plan for 2022/23

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	Medium					Glamorgan Archives	10	Effective systems, compliance and control			Final Issued	Effective with opportunity for improvement		
						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.		yes			Carry Forward to Audit Plan for 2022/23	
						Pre-Contract Assurance	15	Relevant compliance and due diligence checks are undertaken			Draft Issued	No Opinion		
						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	Effective with opportunity for improvement		
	Medium					Bilingual Cardiff	15	Effective compliance and control in delivering services in accordance with the Welsh Language Standards			Final Issued	Effective with opportunity for improvement		
Adults, Housing & Communities	High	Assurance		150	145	Performance Management	15	Performance management arrangements are effective, and operated consistently.		yes			Carry Forward to Audit Plan for 2022/23	
						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			Draft Issued	Effective with opportunity for improvement		
	Medium					Mental Health Day Services	15	Delivery of service objective with effective compliance and control		yes			Carry Forward to Audit Plan for 2022/23	
						Get me home service	15							
						Independent Living	10			yes			Carry Forward to Audit Plan for 2022/23	
		ICF schemes (incl. Families First)	10											

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						Residential Care	15			yes			Carry Forward to Audit Plan for 2022/23
						Libraries	10				Final Issued	Effective with opportunity for improvement	
						Homelessness - Temporary Accommodation	10				Final Issued	Effective with opportunity for improvement	
						Social Services - CHAD	15	Delivery of service objective with effective compliance and control			Draft Issued	Effective with opportunity for improvement	
						Emergency Duty Team	15			yes			Carry Forward to Audit Plan for 2022/23
Childrens' Services	High	Assurance		130	70	Performance Management	15	Performance management arrangements are effective, and operated consistently.		yes			Carry Forward to Audit Plan for 2022/23
	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			Final Issued	Insufficient with major improvement needed		
			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	Assurance		105	100	Performance Management (inc Waste Management)	15	Performance management arrangements are effective, and operated consistently.		yes			Carry Forward to Audit Plan for 2022/23
	Medium		Pre-Contract Assurance (inc Waste Management)			15	Relevant compliance and due diligence checks are undertaken			Final Issued	Insufficient with major improvement needed		
			Harbour Authority			10	Effective systems, compliance and control		yes				
			Leisure Contract Governance			20	Delivery of service objective with effective compliance and control						
			Shared Regulatory Services in Cardiff			15							

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						Disposal of Land and Buildings	15						Carry Forward to Audit Plan for 2022/23
						White International White Water	10						Carry Forward to Audit Plan for 2022/23
Economic Development (Waste Management)	Medium	Assurance		100	60	Commercial Waste	15	Delivery of service objective with effective compliance and control		yes			Carry Forward to Audit Plan for 2022/23
						Waste Collections	15				Final Issued	Insufficient with major improvement needed	
						Cardiff Organic Waste Treatment Contract	15			yes			Carry Forward to Audit Plan for 2022/23
						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.		yes			Carry Forward to Audit Plan for 2022/23
						Pre-Contract Assurance	15	Relevant compliance and due diligence checks are undertaken			Final Issued	Insufficient with major improvement needed	
						Health and Safety	15	Directorate health and safety compliance and risk management.		yes			Carry Forward to Audit Plan for 2022/23
						School Health and Safety - Thematic	20	Schools health and safety compliance and risk management.					

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						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			Final Issued	Insufficient with major improvement needed		
	Medium					Llanedeyrn Primary	5	Audits of systems of governance and internal control within individual schools						
						Marlborough Primary	5				Final Issued	Effective with opportunity for improvement		
						Cantonian High School	7							
						primary school audit - tbc	5			yes				School Audit Allocation in Audit Plan for 2022/23
							primary school audit - tbc	5		yes			School Audit Allocation in Audit Plan for 2022/23	
							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			Final 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			Final Issued	Unsatisfactory	
							Mary Immaculate	7				Final 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			Final Issued	Effective with opportunity for improvement	
							Catering in Opted out schools	15	Delivery of objectives, with effective compliance and control		yes			Carry Forward to Audit Plan for 2022/23

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						School Admissions	15	Effective and well governed arrangements for school admissions		yes			Carry Forward to Audit Plan for 2022/23
						Cashless catering in secondary schools	10	Effective and controlled arrangements to receive, record and monitor income		yes			Carry Forward to Audit Plan for 2022/23
Planning, Transportation and Environment	High	Assurance		80	55	Performance Management	15	Performance management arrangements are effective, and operated consistently.		yes			Carry Forward to Audit Plan for 2022/23
						Pre-Contract Assurance	15	Relevant compliance and due diligence checks are undertaken			Draft Issued	Insufficient with major improvement needed	
						Income and Debtors cf	5	Operation of appropriate arrangements to record, monitor and recover sundry debts.			Final Issued	Effective with opportunity for improvement	
						S106 Agreements	10	Effective systems, compliance and control					
						Concessionary Travel	10				Final Issued	Effective with opportunity for improvement	
	Medium												
Total				1,135	820		825						
External				<i>Original audit plan, 2020/21</i>	<i>Original audit plan</i>	Assignment	Days						
External clients	High	Assurance	Chargeable	30	35	City Deal 2020/21	10	Scope as per rolling SLA	y		Final Issued	Effective with opportunity for improvement	
	Low	Certification				Cardiff Further Education Trust Fund --	2	Grant certification / statement of accounts work		Final Issued	No Opinion		
						Norwegian Church Preservation Trust - 2020/21	2			Final Issued	No Opinion		
						Norwegian Church Preservation Trust 2019/20 (carried forward from	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		Final Issued	Effective with opportunity for improvement		
						Education Improvement Grant - 2020/21	5	Grant certification / statement of accounts work		Draft Issued	No Opinion		

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						Rumourless Cities Grant	10				Final Issued	No Opinion	
Total				30	35		35						
Contingencies				<i>Original audit plan, 2020/21</i>	<i>Original audit plan</i>	Assignment	Days						
General Audit	TBC	TBC	Chargeable	30	10	General Audit (provision for carried forward audits / other	0	TBC					
Total				30	10		0						
Management				<i>Original audit plan, 2020/21</i>	<i>Original audit plan</i>	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						

Time for performance management audit applied from deferred **-20**

Total chargeable days	1,897	1,635	1,635
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