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 - \$151													
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	Effective with opportunity for improvement	
Payroll & HR				60	50	CRSA	5	Recruitment processes are transparent and robust, leave processes are well governed, only			Final Issued	No Opinion	
						In-year testing	15	bona fide, authorised and accurate payments are made, with effective prevention, detection and recovery of errors			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 manageing and recovering housing rents			Final Issued	Effective	

Audit Category	Risk	Engagement Type	CIPFA Classification	Audit Plan,	Original	Assignment	Days	Audit Scope	National	Deferred Audits	Audit Output	Audit Opinion	Comment, if audit
				2020/21	Audit Plan 2021/22				Issue	(as at 23.11.21)			engagement is not targeted to be delivered in 2021/22
					2021/22								be delivered in 2021/22
Council Tax				20	0	Council Tax (carried	0	Compliance and control, with				Effective with	
						forward from		effective and efficient processes.			Final Issued	opportunity for	
LUD / LUA / CTDC				20	0	2020/21)						improvement	
HB / LHA/ CTRS				20	0	Housing Benefit / Local Housing Allowances /							
						Council Tax Reduction		Effective controls to ensure				Effective with	
						Scheme (carried	0	accurate processing of bona fide			Final Issued	opportunity for	
						forward from		claims				improvement	
						2020/21)							
Total				155	210		210						
Corporate Audit				Original audit plan, 2020/	Original audit plan	Assignment	Days						
				21	audit plaii								
Risk Management	High	Assurance	Chargeable	20	15	Directorate Risk Management	15	Risk management arrangements are effective and operated		yes			Carry Forward to Audit
						Wanagement		consistently					Plan for 2022/23
					0	Directorate Risk	0	Risk management arrangements					
						Management (carried		are effective and operated				Effective with	
						forward from		consistently			Final Issued	opportunity for improvement	
						2020/21)						improvement	
					0	Programme and	0	Risk management arrangements					
						Project Risk		are effective and operated				Effective with	
						Management (carried		consistently			Final Issued	opportunity for	
						forward from 2020/21)						improvement	
Audit of ethics and				20	15	Whistleblowing	15	Whistleblowing processes are				Effective with	
values						Processes		compliant and effective			Draft Issued	opportunity for	
												improvement	
Health and safety				0	20	Health and safety	20	Effective and compliant application of the Council's health					
								and safety framework					
Safeguarding				0	20	Safeguarding	20	Effective safeguarding			\vdash	\vdash	
								governance and control					
								processes				oxdot	
Information				0	20	Information	20	Effective mechanisms and					
governance						governance		systems operated in accordance with the data protection act 2018					
Investigation				0	30	Disciplinary Policy	15	Disciplinary policy processes are				Effective with	
Processes								effective and operatig			Final Issued	opportunity for	
								consistently			<u> </u>	improvement	
						Fraud, Bribery and	15	Fraud, bribery and corruption			Final task of	CEC	
						Corruption		policy processes are effective and operating consistently			Final Issued	Effective	
		I I	l			I		operating consistently					

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
Delegation and decision making				0	1	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		Welsh Government Covid Grants - Assurance	20	Sample check of effective compliance and control in administering WG Grants					
Directorate Recovery Plans				0		Directorate Recovery Plans	30	Effective directorate recovery plans from the COVID-19 pandemic					
ICT Audit				50		Cloud Computing		Effective co-ordination, risk management and control.					
						PCI - Process Consultancy IT Business Continuity	15	Consultancy on process and policy development					
						(carried forward from 2020/21)	0	Effective co-ordination, risk management and control.			Final Issued	Effective with opportunity for improvement	

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
		Consultation			0	Payment Card Industry (chip and pin devices) (carried forward from 2020/21)	0	Effective compliance and control.			Final Issued	Insufficient with major improvement needed	
National Fraud Initiative		Participation		10	10	National Fraud Initiative	10	Data matching counter-fraud exercise.			Final Issued	No Opinion	
Value for Money studies	Medium	Assurance		20	30	Value for money in Digital Initiatives	15	Assurance on value for money in digital initiatives					
						VFM in use of Council vehicles	15	Value for money in use of council vehicles		yes			Carry Forward to Audit Plan for 2022/23
Stores				10	10	Joint Equipment Service	10	Effective and efficient stores management, and stock / equipment control			Final 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.	У				
Members' allowances				15	15	Members' Remuneration and Allowances	15	Effective governance and management of Members' allowances			Final 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			Final Issued	Effective with opportunity for improvement	
Partnership / Arm's- length Assurance				10	0	Cardiff Bus - governance relationship with Cardiff Council	0	Section 151 Assurance on governance arrangements			Final 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.	У		Final Issued	Effective with opportunity for improvement	
Pensions and Investments Insurance				0 15									
Fleet Management (pool cars, grey fleet, etc.)				0									

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
Governance Arrangements				20									
Performance Management				0	0	Performance Management		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				367	400		425						
Service Specific Audit				Original audit plan, 2020/21	Original audit plan	Assignment	Days						
Service / Process Consultancy	High	Consultancy	Chargeable	100	40	Provision for Service / Process Consultancy	I	Consultancy support across the Council, as appropriate			Work Completed (and ongoing)	No Opinion	
Resources	High	Assurance		90	65	Performance Management		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		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	I	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		Performance management arrangements are effective, and operated consistently.		yes			Carry Forward to Audit Plan for 2022/23
						Pre-Contract Assurance		Relevant compliance and due diligence checks are undertaken			Final Issued	Effective with opportunity for improvement	
						Electoral Services		Effective systems, compliance and control		yes			Carry Forward to Audit Plan for 2022/23

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
	Medium					Glamorgan Archives		Effective systems, compliance and control			Final Issued	Effective with opportunity for improvement	
						Audit of scrutiny functions (carried forward from 2020/21)	()	Effective scrutiny activities and outcomes			Final Issued	Effective with opportunity for improvement	
People and Communities	High	Assurance		75	1	Performance Management		Performance management arrangements are effective, and operated consistently.		yes			Carry Forward to Audit Plan for 2022/23
						Pre-Contract Assurance		Relevant compliance and due diligence checks are undertaken			Draft Issued	No Opinion	
					l	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)		Operation of appropriate arrangements to record, monitor and recover sundry debts.			Draft Issued	Effective with opportunity for improvement	
	Medium					Bilingual Cardiff		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	l	Performance Management		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)		Delivery of service objectives with effective compliance and control.			Final Issued	Effective	
						Pre-Contract Assurance		Relevant compliance and due diligence checks are undertaken			Draft Issued	Effective with opportunity for improvement	
	Medium				l	Mental Health Day Services		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						

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
						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	l	Performance Management	15	Performance management arrangements are effective, and operated consistently.		yes			Carry Forward to Audit Plan for 2022/23
					1	Pre-Contract Assurance	15	Relevant compliance and due diligence checks are undertaken					
	Medium				l	Payments to Care Leavers	20	Delivery of service objective with effective compliance and control			Final Issued	Insufficient with major improvement needed	
					l	Youth Offending Service	20						Carry Forward to Audit Plan for 2022/23
						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		Performance Management (inc Waste Management)	15	Performance management arrangements are effective, and operated consistently.		yes			Carry Forward to Audit Plan for 2022/23
						Pre-Contract Assurance (inc Waste Management)	15	Relevant compliance and due diligence checks are undertaken			Final Issued	Insufficient with major improvement needed	
	Medium					Harbour Authority		Effective systems, compliance and control		yes			Carry Forward to Audit Plan for 2022/23
						Leisure Contract Governance Shared Regulatory	20 15	Delivery of service objective with effective compliance and control					
						Services in Cardiff							

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
						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		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)	1 ()	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	l	Performance Management		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		Directorate health and safety compliance and risk management.		yes			Carry Forward to Audit Plan for 2022/23
						School Health and Safety - Thematic		Schools health and safety compliance and risk management.					

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
						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	Assurance on management and					
						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

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
						School Admissions		Effective and well governed arrangements for school admissions		yes			Carry Forward to Audit Plan for 2022/23
						Cashless catering in secondary schools		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		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	
	Medium					S106 Agreements	10	Effective systems, compliance and control					
						Concessionary Travel	10				Final Issued	Effective with opportunity for improvement	
Total				1,135	820		825						
External				Original audit plan, 2020/21	Original audit plan	Assignment	Days						
External clients	High	Assurance	Chargeable	30	35	City Deal 2020/21	10	Scope as per rolling SLA	У		Final Issued	Effective with opportunity for improvement	
	Low	Certification				Cardiff Further Education Trust Fund		Grant certification / statement of accounts work			Final Issued	No Opinion	
						Norwegian Church Preservation Trust -	2	decounts work			Final Issued	No Opinion	
						2020/21 Norwegian Church Preservation Trust 2019/20 (carried		Grant certification / statement of accounts work			Final Issued	Effective with opportunity for	
						forward from Joint Committees	6	Grant certification / statement of accounts work			Final Issued	improvement No Opinion	
						Education Improvement Grant 2019/20 (carried forward from 2020/21)		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	

Audit Category	Risk	Engagement Type	CIPFA Classification	Audit Plan,	Original	Assignment	Days	Audit Scope	National	Deferred Audits	Audit Output	Audit Opinion	Comment, if audit
,		0.0 //.		2020/21	Audit Plan					(as at 23.11.21)	Status 28.02.22		engagement is not targeted to
					2021/22								be delivered in 2021/22
						Rumourless Cities	10						
						Grant					Final Issued	No Opinion	
Total				30	35		35						
Contingencies				Original audit	_	Assignment	Days						
				plan, 2020/21	audit plan								
General Audit	TBC	TBC	Chargeable	30	10	General Audit	0	ТВС					
						(provision for carried							
						forward audits / other	-						
Total Management				30 Original audit	10 Original	Assignment	0 Days						
ivianagement				plan,	audit plan	Assignment	Days						
				2020/21									
Corporate work –	Medium	Management	Chargeable	50	50	Corporate work –	50	Internal Audit management,					
Audit Committee,						Audit Committee,		planning, guidance and support					
Audit Wales etc.						Audit Wales etc.		activities.					
Assurance mapping		Management	Chargeable	10	10	Assurance mapping	10						
CRSA development		Management	Chargeable	0	0	CRSA development	0						
Process		Management	Chargeable	20	15	Process development	15						
development													
Work for Audit		Management	Chargeable	30	30	Work for Audit	30						
Manager						Manager							
Planning,		Management	Chargeable	30	30	Planning, monitoring &	30						
monitoring &						reporting							
reporting													
Review of financial		Management	Chargeable	20	15	Review of financial	15						
rules etc.						rules etc.							
General advice and		Management	Chargeable	20	10	General advice and	10				 		
guidance		- Management	5		0	guidance	_0						
Total				180	160		160						
						Time for performance							

Time for performance -20 management audit

applied from deferred

Total chargeable days

1,897 1,635

1,635