

Audit Category	Risk	Engagement Type	CIPFA Classification	Audit Plan, 2021/22	Original Audit Plan 2022/23	Assignment	Days	Audit Scope	National Issue	Audit Output Status 30.09.22	Audit Opinion
<b>Fundamental Audits - S151 Assurance</b>											
Purchasing Payments and Processing	High	Assurance	Chargeable	50	50	CRSA In-year testing 2021/22 (cf. 2021/22) Purchasing Cards (cf. 2021/22) In-year testing 2022/23 Purchasing Cards	5 0 0 25 20	Purchases and Payments are compliant, authorised, accurate and timely		Final Issued Final Issued Final Issued	No Opinion Given Effective Effective with Opportunity for Improvement
Payroll & HR				50	50	CRSA In-year testing 2021/22 (cf. 2021/22) In-year testing 2022/23 Agency Staff Payments Time Recording	5 0 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		Final Issued Draft Issued Draft Issued	No Opinion Given Effective with Opportunity for Improvement Effective with Opportunity for Improvement
Council Tax				0	20	Council Tax	20	Compliance and control, with effective and efficient processes			
HB / LHA/ CTRS				0	20	HB / LHA/ CTRS	20	Effective controls to ensure accurate processing of bona fide claims			
Income and Debtors				20	0	Income and Debtors	3	Operation of appropriate arrangements to record, monitor and recover sundry debts.		Draft Issued	Effective with Opportunity for Improvement
Main Accounting				20	0	Main Accounting (cf. 2021/22)	0	The main accounting system and processes are well controlled and operating effectively		Final Issued	Effective
Asset Management				20	0	Asset Management (cf. 2021/22)	0	Effective recording, monitoring, management and control of physical assets		Draft Issued	Effective with Opportunity for Improvement
NDR				20	0						
Treasury Management				20	0						
Housing Rents				10	0						
<b>Total</b>				<b>210</b>	<b>140</b>		<b>143</b>				
<b>Corporate Audit</b>											
Risk Management	High	Assurance	Chargeable	15	15	Risk Management Arrangements	15	Risk management arrangements are effective and operated consistently		Draft Issued	Effective with Opportunity for Improvement
Ethics and values				15	20	Whistleblowing Processes (cf. 2021/22) Ethics and Values	0 20	Whistleblowing processes are compliant and effective Policy and process alignment to principles of best practice ethics and values		Draft Issued	Effective with Opportunity for Improvement
Delegation and decision making				20	20	Delegation and decision making	20	Effective application of delegated authority and decision making			
Contract Audit				40	40	Cradle to Grave Audit (cf. 2021/22) Cradle to Grave Audit Contract Variations	0 20 20	Effective contract compliance, control and delivery of objectives Effective contract compliance, control and delivery of objectives		Final Issued	Effective with Opportunity for Improvement
Taxation				20	20	Taxation	20	Effective compliance and control.			
Procurement				20	20	Procurement	20	Effective and compliance commissioning and procurement compliance and control arrangements		Draft Issued	Effective with Opportunity for Improvement
Mileage & subsistence				0	0	Mileage & Subsistence (cf. 2021/22)	0	Accurate claiming and authorisation for reasonable expenditure.		Draft Issued	Insufficient with Major Improvement Needed
				15	15	Mileage & Subsistence	15	Accurate claiming and authorisation for reasonable expenditure.			
Welsh Government Covid Grants				0	0	Welsh Government Covid Grants - Assurance (2021/22)	0	Sample check of effective compliance and control in administering WG Grants	y	Draft Issued	Effective
				20	20	Welsh Government Covid Grants - Assurance	20	Sample check of effective compliance and control in administering WG Grants	y		
ICT Audit				30	30	Cloud Computing (cf. 2021/22) ICT Audit - Cyber Security Governance Directorate PCI - DSS Compliance	0 15 15	Effective co-ordination, risk management and control. Effective co-ordination, risk management and control		Draft Issued	Insufficient with Major Improvement Needed
Complaints and Compliments				0	20	Complaints and Compliments	20	Effective arrangements and systems in place for handling complaints & compliments			
National Fraud Initiative		Participation		10	10	National Fraud Initiative	10	Data matching counter-fraud exercise			
Value for Money studies		Assurance		30	30	Value for money in Digital Initiatives (cf. 2021/22) Value for money in use of Council Vehicles Value for money in use of Overtime	0 15 15	Assurance on value for money in digital initiatives Assurance on value for money in use of Council vehicles Value for money in use of overtime		Draft Issued	Effective with Opportunity for Improvement
Stores				10	10	Brindley Road Stores	10	Effective and efficient stores management, and stock / equipment control		Draft Issued	Effective with Opportunity for Improvement
Partnership / Arms-length Assurance				0	20	Partnership / Arms-length Assurance	20	Effective governance, risk management and control arrangements			
Education - SOP				0	20	Education - SOP	20	Delivery of objectives, with effective compliance and control			
Pensions and Investments		Assurance		0	20	Pensions and Investments	20	Effective compliance and control			
Governance Arrangements				0	20	Governance Arrangements	20	Audit of the application of good corporate governance arrangements			
Programmes and Projects				0	20	Programmes and Projects	20	Effective, clear and consistent project governance arrangements.			
System Development		TBC		0	30	Provision for System Development	30	Consultation or assurance services, as relevant.			
Health and safety		Assurance		20	0	Health and safety	5	Effective and compliant application of the Council's health and safety framework		Draft Issued	Effective with Opportunity for Improvement
Safeguarding				20	0	Safeguarding	4	Effective safeguarding governance and control processes		Draft Issued	Effective with Opportunity for Improvement
Performance Management				0	0	Performance Management (cf. 2021/22)	0	Performance management arrangements are effective, and operated consistently.		Final Issued	Effective with opportunity for improvement
Information governance				20	0	Information governance	0	Effective mechanisms and systems operated in accordance with the data protection act 2018		Final Issued	Effective with opportunity for improvement
Directorate Recovery Plans				30	0	Directorate Recovery Planning	0	Effective directorate recovery plans from the COVID-19 pandemic		Final Issued	Effective with Opportunity for Improvement
Business Continuity	Medium			20	0	Business Continuity and Incident Management (cf. 2021/22)	0	Effective business recovery and incident management systems.	y	Final Issued	Effective with opportunity for improvement
Investigation Processes				30	0						
Members' allowances				15	0						
<b>Total</b>				<b>400</b>	<b>400</b>		<b>409</b>				
<b>Service Specific Audit</b>											
Service / Process Consultancy	High	Consultancy	Chargeable	40	40	Provision for Service / Process Consultancy	40	Consultancy support across the Council, as appropriate		Work Completed (and ongoing)	No Opinion Given
Resources	High	Assurance		65	60	Resources – Income and Debtors (cf. 2021/22) Resources - Health and Safety (cf. 2021/22) Resources - Pre-Contract Assurance (cf. 2021/22) Performance Management Telecare (cf. 2021/22) Insurance Alarm Receiving Centre Central Transport Service	0 0 0 15 0 15 15 15	Operation of appropriate arrangements to record, monitor and recover sundry debts. Directorate health and safety compliance and risk management. Relevant compliance and due diligence checks are undertaken Performance management arrangements are effective, and operated consistently. Delivery of service objectives with effective compliance and control. Delivery of service objectives with effective compliance and control		Draft Issued Draft Issued Final Issued	Effective Effective with Opportunity for Improvement Effective with Opportunity for Improvement
	Medium									Final Issued	Effective with opportunity for improvement
Governance and Legal Services	High	Assurance		50	45	Performance Management Electoral Services Land Charges	10 20 15	Performance management arrangements are effective, and operated consistently. Delivery of service objectives with effective compliance and control			
	Medium										
People and Communities	High	Assurance		45	40	People and Communities – Commissioning & Procurement (cf. 2021/22) Social Services – Income and Debtors (cf. 2021/22) Performance Management Community Safety Hubs	0 0 15 15 10	Commissioning and Procurement compliance and control Operation of appropriate arrangements to record, monitor and recover sundry debts. Performance management arrangements are effective, and operated consistently. Assurance on compliance with statutory requirements Assurance on payroll, asset management, information governance, payment and income systems		Final Issued Final Issued	Effective Effective with Opportunity for Improvement
Adults, Housing & Communities	High	Assurance		145	150	Adults, Housing and Communities - Pre-Contract Assurance (cf. 2021/22) Performance Management Mental Health Day Services Independent Living Residential Care Emergency Duty Team Adult Services Income Processes Allocations, lettings and voids Home Care Direct Payments - Children's and Adults Get me home service ICF schemes (incl. Families First)	0 15 15 15 15 20 20 15 20 2 2	Delivery of service objectives with effective compliance and control. Performance management arrangements are effective, and operated consistently. Delivery of service objectives with effective compliance and control		Draft Issued	Effective with Opportunity for Improvement
	Medium										
Children's Services	High	Assurance		70	40	Pre-Contract Assurance (cf. 2021/22) Performance Management Children's Placements (cf. 2021/22) Youth Offending Service Crosslands Children's Home	0 15 0 15 10	Relevant compliance and due diligence checks are undertaken Performance management arrangements are effective, and operated consistently. Delivery of service objectives with effective compliance and control Delivery of service objectives with effective compliance and control		Final Issued Final Issued Final Issued	Effective Insufficient with major improvement needed
	Medium									Final Issued	Insufficient with major improvement needed
Economic Development	High	Medium		100	95	Performance Management (inc Waste Management) Harbour Authority International White Water St David's Hall Cardiff Caravan Park	15 15 15 15 10	Performance management arrangements are effective, and operated consistently. Delivery of service objectives with effective compliance and control		Draft Issued	Effective with Opportunity for Improvement

						Cardiff Riding School	10		
						Disposal of Land and Buildings	15		
						Leisure Contract Governance	5		
Economic Development (Waste Management)	Medium	Assurance		60	60	Commercial Waste	15	Delivery of service objectives with effective compliance and control	
						Cardiff Organic Waste Treatment Contract	15		
						Skip Hire	15		
						Street Cleansing	15		
						Waste Management Enforcement	5		
						Shared Regulatory Services in Cardiff	2		
Education and Lifelong Learning	High	Assurance		190	180	School Health and Safety - Thematic (cf. 2021/22)	0	Schools health and safety compliance and risk management.	yes
						School Asset Management - Thematic (cf. 2021/22)	0	Schools asset management compliance and control.	
						School Asset Management - Albany Primary School		Schools asset management compliance and control.	
						Performance Management	15	Performance management arrangements are effective, and operated consistently.	
						Health and Safety	15	Directorate health and safety compliance and risk management.	
	Medium					Ysgol Bro Edern (cf. 2021/22)	0	Audit of systems of governance and internal control within individual school	
						School Admissions	15	Effective and well governed arrangements for school admissions	
						Secondary school audits * 5	40	Audits of systems of governance and internal control within individual schools	
						Primary school audits * 5	25		
						FOLLOW UP - Cardiff West Community High School	10		
						Cantonian	2		
						Schools VAT Assurance	15	Effective compliance and control	
						Cashless catering in secondary schools	10		
						Catering in Opted out schools	15		
						Schools Information Management	20		
						Schools with Surplus Balances - Thematic	0		
Planning, Transportation and Environment	High	Assurance		55	55	Pre-Contract Assurance (cf. 2021/22)	0	Relevant compliance and due diligence checks are undertaken	
	Medium					Performance Management	15	Performance management arrangements are effective, and operated consistently.	
						S106 Agreements	0	Effective systems, compliance and control	
						Cardiff Dogs Home	10	Delivery of service objectives with effective compliance and control	
						Highways Maintenance	15		
						Planning	15		
<b>Total</b>				<b>820</b>	<b>765</b>		<b>783</b>		
<b>External</b>				<i>Original audit plan, 2021/22</i>	<i>Original audit plan 2022/23</i>	<b>Assignment</b>	<b>Days</b>		
External clients	High	Assurance	Chargeable	35	25	City Deal 2021/22	10	Scope as per rolling SLA	y
	Low	Certification				Cardiff Further Education Trust Fund 2021/22 - tbc	2	Grant certification / statement of accounts work	
						Norwegian Church Preservation Trust 2021/22 - tbc	2		
						Joint Committees	6		
						Education Improvement Grant 2021/22	5		
<b>Total</b>				<b>35</b>	<b>25</b>		<b>25</b>		
<b>Contingencies</b>				<i>Original audit plan, 2021/22</i>	<i>Original audit plan 2022/23</i>	<b>Assignment</b>	<b>Days</b>		
General Audit	TBC	TBC	Chargeable	10	25	General Audit (provision for carried forward audits / other work)	10	TBC	
<b>Total Management</b>				<b>10</b>	<b>25</b>	<b>Assignment</b>	<b>10</b>		
				<i>Original audit plan, 2021/22</i>	<i>Original audit plan 2022/23</i>		<b>Days</b>		
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	15	Assurance mapping	15		
CRSA development		Management	Chargeable	0	10	CRSA development	10		
Process development		Management	Chargeable	15	15	Process development	15		
Work for Audit Manager		Management	Chargeable	30	30	Work for Audit Manager	15		
Planning, monitoring & reporting		Management	Chargeable	30	30	Planning, monitoring & reporting	30		
Review of financial rules etc.		Management	Chargeable	15	40	Review of financial rules etc.	40		
General advice and guidance		Management	Chargeable	10	10	General advice and guidance	10		
<b>Total</b>				<b>160</b>	<b>200</b>		<b>185</b>		

Total chargeable days

1,635 1,555

1,555

Draft Issued	Effective with Opportunity for Improvement
Draft Issued	Effective with Opportunity for Improvement
Draft Issued	Effective with Opportunity for Improvement
Draft Issued	Effective with Opportunity for Improvement
Final Reports Issued	Effective with Opportunity for Improvement
3 Final & 2 Drafts Issued	2 x Effective, 2x Effective with Opportunity for Improvement, 1 x Insufficient
Draft Issued	Effective
Draft Issued	Effective
Final Issued	Effective with Opportunity for Improvement
Draft Issued	Effective with Opportunity for Improvement
Draft Issued	Insufficient with major improvement needed
Final Issued	Insufficient with major improvement needed
Final Issued	No Opinion Given
Final Issued	No Opinion Given