

DRAFT AUDIT PLAN 2023/24

Audit Category	Risk	Engagement Type	CPFA Classification	Audit Plan, 2022/23	Original Audit Plan 2023/24	Assignment	Days	Audit Scope	National Issue
Fundamental Audits - S151 Assurance									
Purchasing Payments and Processing	High	Assurance	Chargeable	50	50	CRSA	5	Purchases and Payments are compliant, authorised, accurate and timely	
						In-year Testing	25		
						Purchasing Cards	20		
Payroll & HR				50	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	25		
						Time Recording	20		
Income and Debtors				3	30	Income and Debtors	20	Operation of appropriate arrangements to record, monitor and recover sundry debtors.	
NINR				0	20	NINR	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	
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	
Council Tax				20	0				
FB / LHA / CTB				20	0				
Total				149	210		210		
Corporate Audit									
Risk Management	High	Assurance	Chargeable	15	15	Climate Change Risk Management	15	Risk management arrangements are effective and operated consistently	
Contract Audit				40	40	Cradle to Grave Audit	20	Effective contract compliance, control and delivery of objectives	
						Framework Agreements	20		
Taxation				20	20	Taxation	20	Effective compliance and control	
Procurement				20	20	Procurement	20	Effective and compliance commissioning and procurement compliance and control arrangements	
Mileage & Subsistence				15	15	Mileage & Subsistence	15	Accurate claiming and authorisation for reasonable expenditure.	
Fleet Management				0	20	Fleet Management	20	Effective governance, risk management and control	
ICT Audit				30	30	Backup and Data Recovery	15	Effective governance, risk management and control	
						Cyber Security (Schools) – ICT Managed Technology	15	Effective governance, risk management and control	
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 use of Council Vehicles	15	Assurance on value for money in use of Council vehicles	
						Value for money in use of Overtime	15	Value for money in use of overtime	
Stores				10	10	Lambey Way Stores	10	Effective and efficient stores management, and stock / equipment control	
Education - SGP				20	20	Education - SGP	20	Delivery of objectives, with effective compliance and control	
Governance Arrangements				20	20	Governance Arrangements TBC	20	Audit of the application of good corporate governance arrangements	
Programmes and Projects				20	20	Programmes and Projects	20	Effective, clear and consistent project governance arrangements.	
System Development				30	30	Provision for System Development	30	Consultation or assurance services, as relevant.	
Wellbeing of Future Generations				0	20	Wellbeing of Future Generations	20	Effective application of Wellbeing of Future Generations requirements.	
Business Continuity				0	20	Business Continuity	20	Effective business recovery and incident management systems.	
Information governance				0	20	Information Governance	20	Effective mechanisms and systems operated in accordance with the data protection act 2018	
Delegation and decision making				20	20	Delegation and decision making	20	Effective application of delegated authority and decision making	
Other initiatives				20	0				
Welsh Government Covid Grants				20	0				
Complaints and Compliments				20	0				
Partnership / Arms length Assurance				20	0				
Health and safety				5	0				
Self-guarding				4	0				
Welsh Government Covid Grants - Assurance				20	0				
Total				409	380		380		
Service Specific Audits									
Service / Process Consultancy	High	Consultancy	Chargeable	40	30	Provision for Service / Process Consultancy	30	Consultancy support across the Council, as appropriate	
Resources	High	Assurance		60	40	Performance Management	15	Performance management arrangements are effective, and operated consistently.	
	Medium					Insurance	15	Delivery of service objectives with effective compliance and control	
						FDL/DW LP - Central Transport Service	10		
Governance and Legal Services	High	Assurance		45	40	Performance Management	10	Performance management arrangements are effective, and operated consistently.	
	Medium					Electoral Services	20	Delivery of service objectives with effective compliance and control	
						Land Charges	10		
People and Communities	High	Assurance		40	30	Performance Management	15	Performance management arrangements are effective, and operated consistently.	
	Medium					Neighbourhood Safety	15	Assurance on compliance with statutory requirements	
Adults, Housing & Communities	High	Assurance		154	125	Performance Management	15	Performance management arrangements are effective, and operated consistently.	
	Medium					Hubs	10	Assurance on payroll, asset management, information governance, payment and income systems	
						Mental Health Day Services	15	Delivery of service objectives with effective compliance and control	
						Residential Care	15		
						Emergency Duty Team	15		
						Allocations, lettings and voids	20		
						Home Care	15		
Children's Services	High	Assurance		40	40	Performance Management	15	Performance management arrangements are effective, and operated consistently.	
	Medium					Direct Payments - Children's and Adults	15	Delivery of service objectives with effective compliance and control	
Economic Development	High	Assurance		100	35	Statutory Compliance	8	Assurance on statutory compliance systems and controls	
	Medium					Event Management (Cardiff Castle)	7	Delivery of service objectives with effective compliance and control	
						Pest Control	5		
						Commercial Waste	5		
						Facilities Management	10		
Economic Development (Waste Management)				67	30	Waste Management Overtime	15		
						Street Cleaning	15		
Education and Lifelong Learning	High	Assurance		182	150	Performance Management	15	Performance management arrangements are effective, and operated consistently.	
	Medium					School Admissions	15	Effective and well governed arrangements for school admissions	
						Secondary school audits * 4	30	Audits of systems of governance and internal control within individual schools	
						Primary school audits * 3	15		
						Schools VAT Assurance	15	Effective compliance and control	
						Castles catering in secondary schools	15		
						Governer Services	15		
						Schools Information Management	20		
						Youth Service	10		
Planning, Transportation and Environment	High	Assurance		55	45	Performance Management	15	Performance management arrangements are effective, and operated consistently.	
	Medium					Highways Maintenance	15		
						Planning	15		
Total				783	565		565		
External									
External clients	High	Assurance	Chargeable	25	35	City Deal 2022/23	10	Scope as per rolling SIA	Y
	Low	Assurance	Certification			Cardiff Further Education Trust Fund 2021/22 & 2022/23 - tbc	2	Grant certification / statement of accounts work	
						Horwaggin Church Preservation Trust 2022/23 - tbc	2		
						Joint Committees	6		
						Education Improvement Grant 2022/23 - tbc	15		
Total				25	35		35		
Contingencies									
General Audit	TBC	TBC	Chargeable	10	70	General Audit (provision for carried forward audits / other work)	70	General Audit (provision for carried forward audits / other work)	
Total				10	70		70		
Management									
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	15	20	Assurance mapping	20		
CRSA development		Management	Chargeable	10	10	CRSA development	10		
Process development		Management	Chargeable	15	15	Process development	15		
Work for Audit Manager		Management	Chargeable	15	30	Work for Audit Manager	30		
Planning, monitoring & reporting		Management	Chargeable	30	30	Planning, monitoring & reporting	30		
Review of financial rules etc.		Management	Chargeable	40	60	Review of financial rules etc.	60		
General advice and guidance		Management	Chargeable	10	20	General advice and guidance	20		
Total				185	215		215		
Total chargeable days				1,555	1,495		1,495		