<u>AUDIT PLAN 2022/23</u>

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 28.02.23	Audit Opinion	Comment, if audit engagement is not targeted to be delivered in 2022/23
Purchasing Payments and Processing	High	Assurance	Chargeable	50	50	CRSA	5	Purchases and Payments are compliant, authorised, accurate and timely		Final Issued	No Opinion Given	
rutuasing rayments and riocessing		rissururice	chargeable	30	30	In-year testing 2021/22 (cf. 2021/22)	0	a decision of a symmetric direction in the symmetry		Final Issued	Effective	
						Purchasing Cards (cf. 2021/22) In-year testing 2022/23	25			Final Issued	Effective with Opportunity for Improvement	
						Purchasing Cards	20					Carry Forward to Audit Plan for 2023/24
Payroll & HR				50	50	CRSA In-year testing 2021/22 (cf. 2021/22)		Recruitment processes are transparent and robust, leave processes are well governed, only bona fide, authorised and accurate payments are made, with effective prevention,		Final Issued Draft Issued	No Opinion Given Effective with Opportunity for Improvement	
						In-year testing 2022/23		detection and recovery of errors				
						Agency Staff Payments	15 15			Final Issued	Effective with Opportunity for Improvement	
Council Tax				0	20	Time Recording Council Tax		Compliance and control, with effective and efficient processes				Carry Forward to Audit Plan for 2023/24
HB / LHA/ CTRS				0	20	HB / LHA/ CTRS	20	Effective controls to ensure accurate processing of bona fide claims		Final Issued	Effective	
Income and Debtors Main Accounting				20	0	Income and Debtors Main Accounting (cf. 2021/22)		Operation of appropriate arrangements to record, monitor and recover sundry debts. The main accounting system and processes are well controlled and operating effectively		Draft Issued Final Issued	Effective with Opportunity for Improvement Effective	
Asset Management				20	0	Asset Management (cf. 2021/22)		Effective recording, monitoring, management and control of physical assets		Draft Issued	Effective with Opportunity for Improvement	
Treasury Management				20 20	0							
Housing Rents Total				10 210	0 140		143					
Corporate Audit				Original audit	Original audit	Assignment	Days					
·				plan, 2021/22	plan 2022/23							
Risk Management	High	Assurance	Chargeable	15	15	Risk Management Arrangements	15	Risk management arrangements are effective and operated consistently		Final Issued	Effective with Opportunity for Improvement	
Ethics and values	riigii	Assurance	Chargeable	13	15	Whistleblowing Processes (cf. 2021/22)		Whistleblowing processes are compliant and effective		Draft Issued	Effective with Opportunity for Improvement	
				15	20	Ethics and Values	20	Policy and process alignment to principles of best practice ethics and values				
Delegation and decision making				20	20	Delegation and decision making	20	Effective application of delegated authority and decision making		Collowed	Title at the Owner of the Control	
Contract Audit				40	40	Cradle to Grave Audit (cf. 2021/22) Cradle to Grave Audit	20	Effective contract compliance, control and delivery of objectives Effective contract compliance, control and delivery of objectives		Final Issued	Effective with Opportunity for Improvement	Carry Forward to Audit Plan for 2023/24
						Contract Variations	20	, , , , , , , , , , , , , , , , , , , ,		Draft Issued	Insufficient with Major Improvement Needed	
Taxation				20	20	Taxation	20	Effective compliance and control.				Carry Forward to Audit Plan for 2023/24
Procurement			1	20	20	Procurement	20	Effective and compliance commissioning and procurement compliance and control arrangements		Final Issued	Effective with Opportunity for Improvement	1
Mileage & subsistence	─ 			0	0	Mileage & Subsistence (cf. 2021/22)	0	Accurate claiming and authorisation for reasonable expenditure.		Final Issued	Insufficient with Major Improvement Needed	ĺ
				15	15	Mileage & Subsistence	15	Accurate claiming and authorisation for reasonable expenditure.				Carry Forward to Audit Plan for 2023/24
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	у	Draft Issued	Effective	·
			l	20	20	Welsh Government Covid Grants - Assurance	20	Sample check of effective compliance and control in administering WG Grants	У			Not Included on Draft Audit Plan 2023/24
ICT Audit						Cloud Computing (cf. 2021/22)	0	Effective co-ordination, risk management and control.		Final Issued	Insufficient with Major Improvement Needed	
				30	30	ICT Audit - Cyber Security Governance		Effective co-ordination, risk management and control		Final Issued Draft Issued	Effective with Opportunity for Improvement	
Complaints and Compliments				0	20	Directorate PCI - DSS Compliance Complaints and Compliments	20	Effective co-ordination, risk management and control Effective arrangements and systems in place for handling complaints & compliments		Draft issued	Insufficient with Major Improvement Needed	
National Fraud Initiative		Participation		10	10	National Fraud Initiative		Data matching counter-fraud exercise		E. al I.a.		
Value for Money studies		Assurance		30	30	Value for money in Digital Initiatives (cf. 2021/22) Value for money in use of Council Vehicles	15	Assurance on value for money in digital initiatives Assurance on value for money in use of Council vehicles		Final Issued	Effective with Opportunity for Improvement	Carry Forward to Audit Plan for 2023/24
						Value for money in use of Overtime		Value for money in use of overtime				Carry Forward to Audit Plan for 2023/24
Stores Partnership / Arms-length Assurance	_			10	10 20	Brindley Road Stores		Effective and efficient stores management, and stock / equipment control		Final Issued	Effective with Opportunity for Improvement	
				0	20	Partnership / Arms-length Assurance Education - SOP	20	Effective governance, risk management and control arrangements Delivery of objectives, with effective compliance and control				Carry Forward to Audit Plan for 2023/24
Education - SOP		Assurance		0	20	Pensions and Investments Governance Arrangements	20	Effective compliance and control Audit of the application of good corporate governance arrangements				
Education - SOP Pensions and Investments		71330101100		()								Carry Forward to Audit Plan for 2023/24
Education - SOP Pensions and Investments Governance Arrangements		/ Osarance		0	20							
Education - SOP Pensions and Investments Governance Arrangements Programmes and Projects System Development		TBC		0	20 30	Programmes and Projects Provision for System Development	20 30	Effective, clear and consistent project governance arrangements. Consultation or assurance services, as relevant.				Carry Forward to Audit Plan for 2023/24 Carry Forward to Audit Plan for 2023/24
Education - SOP Pensions and Investments Governance Arrangements Programmes and Projects System Development Health and safety				0 0 20	20 30 0	Programmes and Projects Provision for System Development Health and safety	20 30 5	Effective, clear and consistent project governance arrangements. Consultation or assurance services, as relevant. Effective and compilant application of the Council's health and safety framework		Final Issued	Effective with Opportunity for Improvement Effective with Opportunity for Improvement	Carry Forward to Audit Plan for 2023/24
Education - SOP Pensions and Investments Governance Arrangements Programmes and Projects System Development		TBC		0	20 30	Programmes and Projects Provision for System Development	20 30 5 4	Effective, clear and consistent project governance arrangements. Consultation or assurance services, as relevant.		Final Issued Final Issued Final Issued	Effective with Opportunity for Improvement Effective with Opportunity for Improvement Effective with opportunity for improvement	Carry Forward to Audit Plan for 2023/24
Education - SOP Pensions and Investments Governance Arrangements Programmes and Projects System Development Health and safety Safeguarding Performance Management Information governance		TBC		0 0 20 20 0 0	20 30 0 0	Programmes and Projects Provision for System Development Health and safety Safeguarding Performance Management (cf. 2021/22) Information governance	20 30 5 4 0	Effective, clear and consistent project governance arrangements. Consultation or assurance services, as relevant. Effective and compliant application of the Council's health and safety framework Effective safeguarding governance and control processes Performance management arrangements are effective, and operated consistently. Effective mechanisms and systems operated in accordance with the data protection act 2018		Final Issued Final Issued Final Issued	Effective with Opportunity for Improvement Effective with opportunity for improvement Effective with opportunity for improvement	Carry Forward to Audit Plan for 2023/24
Education - SOP Pensions and Investments Governance Arrangements Programmes and Projects System Development Health and safety Safeguarding Performance Management	Medium	TBC		0 0 20 20	20 30 0 0	Programmes and Projects Provision for System Development Health and safety Safeguarding Performance Management (cf. 2021/22)	20 30 5 4 0 0	Effective, clear and consistent project governance arrangements. Consultation or assurance services, as relevant. Effective and compliant application of the Council's health and safety framework Effective safeguarding governance and control processes Performance management arrangements are effective, and operated consistently.	у	Final Issued Final Issued	Effective with Opportunity for Improvement Effective with opportunity for improvement	Carry Forward to Audit Plan for 2023/24
Education - SOP Pensions and Investments Governance Arrangements Programmes and Projects System Development Health and safety Safeguarding Performance Management Information governance Directorate Recovery Plans Business Continuity Investigation Processes	Medium	TBC		0 0 20 20 20 0 20 30	20 30 0 0 0	Programmes and Projects Provision for System Development Health and safety Safeguarding Performance Management (cf. 2021/22) Information governance Directorate Recovery Planning	20 30 5 4 0 0	Effective, clear and consistent project governance arrangements. Consultation or assurance services, as relevant. Effective and compliant application of the Council's health and safety framework Effective safeguarding governance and control processes Performance management arrangements are effective, and operated consistently. Effective mechanisms and systems operated in accordance with the data protection act 2018 Effective directorate recovery plans from the COVID-19 pandemic	У	Final Issued Final Issued Final Issued Final Issued Final Issued	Effective with Opportunity for Improvement	Carry Forward to Audit Plan for 2023/24
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Education - SOP Pensions and Investments Governance Arrangements Programmes and Projects System Development Health and safety Safeguarding Performance Management Information governance Directorate Recovery Plans Business Continuity Investigation Processes Members' allowances Total Service Specific Audit Service / Process Consultancy Resources	High High Medium	TBC Assurance Consultancy Assurance	Chargeable	0 0 20 20 20 30 20 30 20 30 15 400 Original audit plan, 2021/22	20 30 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Programmes and Projects Provision for System Development Health and safety Safeguarding Performance Management (cf. 2021/22) Information governance Directorate Recovery Planning Business Continuity and Incident Management (cf. 2021/22) Assignment Provision for Service / Process Consultancy Resources - Income and Debtors Resources - Income and Debtors Resources - Income and Debtors Resources - Pre-Contract Assurance (cf. 2021/22) Resources - Pre-Contract Assurance (cf. 2021/22) Insurance Alarm Receiving Centre Central Transport Service Performance Management Electoral Service People and Communities - Commissioning & Procurement (cf. 2021/22)	20 30 5 4 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Effective, clear and consistent project governance arrangements. Consultation or assurance services, as relevant. Effective and compliant application of the Council's health and safety framework Effective safeguarding governance and control processes Performance management arrangements are effective, and operated consistently. Effective mechanisms and systems operated in accordance with the data protection act 2018 Effective directorate recovery plans from the COVID-19 pandemic Effective business recovery and incident management systems. Consultancy support across the Council, as appropriate 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. 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. Commissioning and Procurement compliance and control	У	Final Issued	Effective with Opportunity for Improvement No Opinion Given Effective Effective with Opportunity for Improvement Effective with Opportunity for Improvement Effective with Opportunity for Improvement	Carry Forward to Audit Plan for 2023/24
Education - SOP Pensions and Investments Governance Arrangements Programmes and Projects System Development Health and safety Safeguarding Performance Management Information governance Directorate Recovery Plans Business Continuity Investigation Processes Members' allowances Total Service / Process Consultancy Resources Governance and Legal Services	High High Medium High Medium	TBC Assurance Consultancy Assurance Assurance	Chargeable	0 0 20 20 20 30 20 30 20 30 15 40 Original audit plan, 2021/22	20 30 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Programmes and Projects Provision for System Development Health and safety Safeguarding Performance Management (cf. 2021/22) Information governance Directorate Recovery Planning Business Continuity and Incident Management (cf. 2021/22) Assignment Provision for Service / Process Consultancy Resources - Income and Debtors Resources - Health and Safety (cf. 2021/22) Reformance Management Telecare (cf. 2021/22) Insurance Alarm Receiving Centre Central Transport Service Performance Management Electoral Services Land Charges Land Charges Land Charges Land Communities - Commissioning & Procurement (cf. 2021/22) Social Services – Income and Debtors (cf. 2021/22) Social Services – Income and Debtors (cf. 2021/22) Social Services – Income and Debtors (cf. 2021/22)	20 30 5 4 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Effective, clear and consistent project governance arrangements. Consultation or assurance services, as relevant. Effective and compliant application of the Council's health and safety framework Effective safeguarding governance and control processes Performance management arrangements are effective, and operated consistently. Effective mechanisms and systems operated in accordance with the data protection act 2018 Effective directorate recovery plans from the COVID-19 pandemic Effective business recovery and incident management systems. Consultancy support across the Council, as appropriate 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 Performance management arrangements are effective, and operated consistently. Delivery of service objectives with effective compliance and control Operation of appropriate arrangements are effective, and operated consistently. Delivery of service objectives with effective compliance and control Operation of appropriate arrangements to record, monitor and recover sundry debts.	у	Final Issued Work Completed (and ongoing) Final Issued Draft Issued Final Issued Final Issued Final Issued	Effective with Opportunity for Improvement No Opinion Given Effective Effective Effective with Opportunity for Improvement Effective Effective with Opportunity for Improvement	Carry Forward to Audit Plan for 2023/24
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Education - SOP Pensions and Investments Governance Arrangements Programmes and Projects System Development Health and safety Safeguarding Performance Management Information governance Directorate Recovery Plans Business Continuity Investigation Processes Members' allowances Total Service Specific Audit Service / Process Consultancy Resources Governance and Legal Services	High High Medium High Medium High High	TBC Assurance Consultancy Assurance Assurance	Chargeable	0 0 20 20 20 30 30 15 400 Original audit plan, 2021/22	20 30 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Programmes and Projects Provision for System Development Health and safety Safeguarding Performance Management (cf. 2021/22) Information governance Directorate Recovery Planning Business Continuity and Incident Management (cf. 2021/22) Assignment Provision for Service / Process Consultancy Resources - Income and Debtors Resources - Income and Debtors 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 Performance Management Electoral Services Land Charges People and Communities - Commissioning & Procurement (cf. 2021/22) Social Services - Income and Debtors (cf. 2021/22) Performance Management Community Safety Hubs Adults, Housing and Communities - Pre-Contract Assurance (cf. 2021/22) Performance Management House - Pre-Contract Assurance (cf. 2021/22) Performance Management Hubs Residential Care Emergency Duty Team Adult Services Income Processes Allocations, lettings and voids Home Care	20 30 30 5 4 0 0 0 0 0 0 0 0 0 0 0 0 15 15 15 15 15 10 0 0 15 15 15 15 15 15 15 15 15 15 15 15 15	Effective, clear and consistent project governance arrangements. Consultation or assurance services, as relevant. Effective and compliant application of the Council's health and safety framework Effective safeguarding governance and control processes Performance management arrangements are effective, and operated consistently. Effective mechanisms and systems operated in accordance with the data protection act 2018 Effective directorate recovery plans from the COVID-19 pandemic Effective business recovery and incident management systems. Consultancy support across the Council, as appropriate 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 Performance management arrangements are effective, and operated consistently. Delivery of service objectives with effective compliance and control Operation of appropriate arrangements are effective, and operated consistently. Performance management arrangements are effective, and operated consistently. Assurance on compliance with statutory requirements Delivery of service objectives with effective compliance and control.	y	Final Issued	Effective with Opportunity for Improvement No Opinion Given Effective Effective Effective with Opportunity for Improvement Effective with Opportunity for Improvement Effective with Opportunity for Improvement	Carry Forward to Audit Plan for 2023/24 Not included on Draft Audit Plan for 2023/24 Carry Forward to Audit Plan for 2023/24
Education - SOP Pensions and Investments Governance Arrangements Programmes and Projects System Development Health and safety Safeguarding Performance Management Information governance Directorate Recovery Plans Business Continuity Investigation Processes Members' allowances Total Service Specific Audit Service / Process Consultancy Resources Governance and Legal Services	High High Medium High Medium High High	TBC Assurance Consultancy Assurance Assurance	Chargeable	0 0 20 20 20 30 30 15 400 Original audit plan, 2021/22	20 30 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Programmes and Projects Provision for System Development Health and safety Safeguarding Performance Management (cf. 2021/22) Information governance Directorate Recovery Planning Business Continuity and Incident Management (cf. 2021/22) Assignment Provision for Service / Process Consultancy Resources - Income and Debtors Resources - Income and Debtors Resources - Health and Safety (cf. 2021/22) Performance Management Telecare (cf. 2021/22) Insurance Alarm Receiving Centre Central Transport Service Performance Management Electoral Services Land Charges Land Charges Land Charges Land Charges Land Communities - Commissioning & Procurement (cf. 2021/22) Performance Management Community Safety Hubs Adults, Housing and Communities - Pre-Contract Assurance (cf. 2021/22) Performance Management Independent Living Residential Care Emergency Duty Team Adults Services Income Processes Allocations, lettings and voids Home Care Direct Payments - Children's and Adults Home Care Direct Payments - Children's and Adults	20 30 5 4 0 0 0 0 0 0 0 0 0 0 0 0 0	Effective, clear and consistent project governance arrangements. Consultation or assurance services, as relevant. Effective and compliant application of the Council's health and safety framework Effective safeguarding governance and control processes Performance management arrangements are effective, and operated consistently. Effective mechanisms and systems operated in accordance with the data protection act 2018 Effective directorate recovery plans from the COVID-19 pandemic Effective business recovery and incident management systems. Consultancy support across the Council, as appropriate 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 Performance management arrangements are effective, and operated consistently. Delivery of service objectives with effective compliance and control Operation of appropriate arrangements are effective, and operated consistently. Performance management arrangements are effective, and operated consistently. Assurance on compliance with statutory requirements Delivery of service objectives with effective compliance and control.	у	Final Issued	Effective with Opportunity for Improvement No Opinion Given Effective Effective Effective with Opportunity for Improvement Effective with Opportunity for Improvement Effective with Opportunity for Improvement	Carry Forward to Audit Plan for 2023/24 Not included on Draft Audit Plan for 2023/24 Carry Forward to Audit Plan for 2023/24
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Effective and compilant application of the Council's health and safety framework Effective safeguarding governance and control processes Performance management arrangements are effective, and operated consistently. Effective mechanisms and systems operated in accordance with the data protection act 2018 Effective directorate recovery plans from the COVID-19 pandemic Effective business recovery and incident management systems. Consultancy support across the Council, as appropriate Operation of appropriate arrangements to record, monitor and recover sundry debts. Directorate health and safety compiliance and risk management. Relevant compiliance and due diligence checks are undertaken Performance management arrangements are effective, and operated consistently. 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Assurance on compliance with statutory requirements Assurance on compliance with statutory requirements Assurance on compliance with statutory requirements Assurance on payroll, asset management, information governance, payment and income systems 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 Delivery of service objectives with ef	y	Final Issued	Effective with Opportunity for Improvement Effective Effective Effective Effective with Opportunity for Improvement Unsatisfactory Effective Effective with Opportunity for Improvement Effective Effective Effective Effective Effective with Opportunity for Improvement Effective Effective Effective Effective Effective with Opportunity for Improvement Effective Effect	Carry Forward to Audit Plan for 2023/24 Carry Forward to David Plan for 2023/24 Carry Forward to Audit Plan for 2023/24
Education - SOP Pensions and Investments Governance Arrangements Programmes and Projects System Development Health and safety Safeguarding Performance Management Information governance Directorate Recovery Plans Business Continuity Investigation Processes Members' allowances Total Service Specific Audit Service / Process Consultancy Resources Governance and Legal Services Adults, Housing & Communities Children's' Services	High High Medium High Medium High Medium High Medium High	TBC Assurance Consultancy Assurance Assurance Assurance Assurance	Chargeable	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	20 30 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Programmes and Projects Provision for System Development Health and safety Safeguarding Performance Management (cf. 2021/22) Information governance Directorate Recovery Planning Business Continuity and Incident Management (cf. 2021/22) Assignment Provision for Service / Process Consultancy Resources - Income and Debtors Resources - Income and Debtors Resources - Health and Safety (cf. 2021/22) Resources - Pre-Contract Assurance (cf. 2021/22) Insurance Alarm Receiving Centre Central Transport Service Performance Management Electoral Services Land Charges People and Communities - Commissioning & Procurement (cf. 2021/22) Social Services - Income and Debtors (cf. 2021/22) Performance Management Adults, Housing and Communities - Pre-Contract Assurance (cf. 2021/22) Performance Management Dependent Living Residential Care Emergency Duty Team Adults Services Income Processes Allocations, lettings and voids Home Care Direct Payments - Children's and Adults Get me home service ICF schemes (incl. Families First) Pre-Contract Assurance (cf. 2021/22) Performance Management Children's Placements (cf. 2021/22)	20 30 5 40 0 0 0 0 15 15 15 15 15 15 15 15 15 15 15 15 15	Effective, clear and consistent project governance arrangements. Consultation or assurance services, as relevant. Effective and compilant application of the Council's health and safety framework Effective safeguarding governance and control processes Performance management arrangements are effective, and operated consistently. Effective mechanisms and systems operated in accordance with the data protection act 2018 Effective directorate recovery plans from the COVID-19 pandemic Effective business recovery and incident management systems. Consultancy support across the Council, as appropriate Operation of appropriate arrangements to record, monitor and recover sundry debts. Directorate health and safety compiliance and risk management. Relevant compiliance 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 Commissioning and Procurement compliance and control Operation of appropriate arrangements are effective, and operated consistently. Delivery of service objectives with effective compliance and control Commissioning and Procurement compliance and control Operation of appropriate arrangements are effective, and operated consistently. Performance management arrangements to record, monitor and recover sundry debts. Performance management arrangements are effective, and operated consistently. Assurance on compliance with statutory requirements Assurance on compliance with statutory requirements Assurance on compliance with statutory requirements Assurance on payroll, asset management, information governance, payment and income systems 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 Delivery of service objectives with ef	y	Final Issued	Effective with Opportunity for improvement Unsatisfactory Effective Effective with Opportunity for Improvement Effective with Opportunity for Improvement Effective Effective with Opportunity for Improvement Effective Effective Effective Effective Insufficient with major improvement needed Insufficient with major improvement needed	Carry Forward to Audit Plan for 2023/24
Education - SOP Pensions and Investments Governance Arrangements Programmes and Projects System Development Health and safety Safeguarding Performance Management Information governance Directorate Recovery Plans Business Continuity Investigation Processes Members' allowances Total Service Specific Audit Service / Process Consultancy Resources Governance and Legal Services Adults, Housing & Communities Children's' Services Economic Development	High High Medium High Medium High Medium High Medium High Medium	TBC Assurance Consultancy Assurance Assurance Assurance Assurance Medium	Chargeable	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	20 30 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Programmes and Projects Provision for System Development Health and safety Safeguarding Performance Management (cf. 2021/22) Information governance Directorate Recovery Planning Business Continuity and Incident Management (cf. 2021/22) Assignment Provision for Service / Process Consultancy Resources - Income and Debtors Resources - Income and Debtors Resources - Income and Debtors Resources - Pre-Contract Assurance (cf. 2021/22) Performance Management Telecare (cf. 2021/22) Insurance Alarm Receiving Centre Central Transport Service Performance Management Electoral Services People and Communities - Commissioning & Procurement (cf. 2021/22) Social Services - Income and Debtors (cf. 2021/22) Performance Management Community Safety Hubs Adults, Housing and Communities - Pre-Contract Assurance (cf. 2021/22) Performance Management Community Safety Hubs 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) Pre-Contract Assurance (cf. 2021/22) Performance Management Children's Placements (cf. 2021/22) Performance Management Children's Placements (cf. 2021/22) Performance Management (cf. 2021/23) Performance Management (cf. 2021/23) Performance Management (cf. 2021/23) Performance Management (cf. 2021/23) Performance Manage	20 30 5 40 0 0 0 0 15 15 15 15 15 15 15 15 15 15 15 15 15	Effective, clear and consistent project governance arrangements. Consultation or assurance services, as relevant. Effective and compliant application of the Council's health and safety framework Effective safeguarding governance and control processes Performance management arrangements are effective, and operated consistently. Effective mechanisms and systems operated in accordance with the data protection act 2018 Effective directorate recovery plans from the COVID-19 pandemic Effective directorate recovery and incident management systems. Consultancy support across the Council, as appropriate 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 Delivery of service objectives with effective compliance and control Commissioning and Procurement compliance and control Performance management arrangements to record, monitor and recover sundry debts. Performance on compliance with statutory requirements Assurance on compliance with statutory requirements Assurance on payroll, asset management, information governance, payment and income systems 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 Delivery of service objectives with effective compliance and control Delivery of service objectives with effective compliance and control Delivery of service objectives with effective compliance and control Delivery of	y	Final Issued	Effective with Opportunity for Improvement Effective Effective Effective Effective with Opportunity for Improvement Unsatisfactory Effective Effective with Opportunity for Improvement Effective with Opportunity for Improvement Effective Effective Effective Effective with Opportunity for Improvement Effective with Opportunity for Improvement Effective with Opportunity for Improvement Effective Effectiv	Carry Forward to Audit Plan for 2023/24 Not included on Draft Audit Plan for 2023/24

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						Waste Management Enforcement	5		Draft Irrund	Effective with Opportunity for Improvement	
Education and Lifelong Learning	100-1	—	ł	100	400	Shared Regulatory Services in Cardiff	2		Draft Issued Final Reports Issued	Effective with Opportunity for Improvement	
	High	Assurance	1	190	180	School Health and Safety - Thematic (cf. 2021/22)		Schools health and safety compliance and risk management. Schools health and safety compliance and risk management. yes	3 Final & 2 Drafts Issued	Effective with Opportunity for Improvement	
						School Asset Management - Thematic (cf. 2021/22)	0	Schools asset management compliance and control.	3 Fillal & 2 Draits Issueu	2 x Effective, 2x Effective with Opportunity for	
										Improvement, 1 x Insufficient	
						School Asset Management - Albany Primary School		Schools asset management compliance and control.	Draft Issued	Effective	
						Performance Management		Performance management arrangements are effective, and operated consistently.			Carry Forward to Audit Plan for 2023/24
		1				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	Draft Issued	Effective	
						School Admissions	15				Carry Forward to Audit Plan for 2023/24
						Secondary school audits *5	40	Audits of systems of governance and internal control within individual schools			Carry Forward to Audit Plan for 2023/24
						Primary school audits*4	25				Carry Forward to Audit Plan for 2023/24
						Glyncoed Primary School			Final Issued	Effective with Opportunity for Improvement	
						FOLLOW UP - Cardiff West Community High School	10	Effective compliance and control	Draft Issued	Effective with Opportunity for Improvement	
						Cantonian	2		Final Issued	Effective with Opportunity for Improvement	
						Schools VAT Assurance	15		Final Issued	Effective with Opportunity for Improvement	Carry Forward to Audit Plan for 2023/24
						Cashless catering in secondary schools	10				Carry Forward to Audit Plan for 2023/24
						Catering in Opted out schools	15				
						Schools Information Management	20				Carry Forward to Audit Plan for 2023/24
						Schools with Surplus Balances - Thematic	0		Draft Issued	Effective with Opportunity for Improvement	
Planning, Transportation and		Assurance		55	55	Pre-Contract Assurance (cf. 2021/22)		Relevant compliance and due diligence checks are undertaken	Final Issued	Insufficient with major improvement needed	
Environment	High	1				Performance Management		Performance management arrangements are effective, and operated consistently.			Carry Forward to Audit Plan for 2023/24
	Medium					S106 Agreements		Effective systems, compliance and control	Final Issued	Insufficient with major improvement needed	
						Cardiff Dogs Home	10 15	Delivery of service objectives with effective compliance and control	Draft Issued	Effective with Opportunity for Improvement	Comp. Formand to Audit Director 2022/24
						Highways Maintenance	15	-			Carry Forward to Audit Plan for 2023/24 Carry Forward to Audit Plan for 2023/24
Total				820	765	Planning	783				Carry Forward to Addit Plan for 2023/24
External						Assignment					
External				Original audit plan, 2021/22		Assignment	Days				
				pian, 2021/22	pian 2022/23						
External clients	High	Assurance	Chargeable	35	25	City Deal 2021/22	10	Scope as per rolling SLA y	Draft Issued	Effective with Opportunity for Improvement	
	Low	Certification				Cardiff Further Education Trust Fund 2021/22	2	Grant certification / statement of accounts work		_	
						Norwegian Church Preservation Trust 2021/22	2	-			
						Joint Committees	6		Final Issued Final Issued	No Opinion Given	
7.1						Education Improvement Grant 2021/22	5		Final Issueu	No Opinion Given	
Total				35	25		25				
Contingencies				Original audit		Assignment	Days				
				plan, 2021/22	plan 2022/23						
General Audit	TBC	TBC	Chargeable	10	25	General Audit (provision for carried forward audits / other work)	10	TDC			
General Addit	IBC	IBC	Chargeable	10	25	General Addit (provision for carried forward addits / other work)	10	IBC .			
Total				10	25		10				
Management				Original audit	Original audit	Assignment	Days				
				plan, 2021/22	plan 2022/23						
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.			
				10	15		15		l I	11	
Assurance mapping	_	Management	Chargeable			Assurance mapping	_				
CRSA development		Management	Chargeable	0	10	CRSA development	10		l I	11	
Process development		Management Management	Chargeable Chargeable	15 30	30	Process development Work for Audit Manager	15 15		l I	11	
Work for Audit Manager				30	30		30		l I	11	
Planning, monitoring & reporting Review of financial rules etc.		Management	Chargeable	30 15	40	Planning, monitoring & reporting Review of financial rules etc.	40	1	l I	11	
General advice and guidance	_	Management	Chargeable	10	10				l I	11	
		Management	Chargeable			General advice and guidance	10				
Total				160	200		185				

1,555

1,635 1,555