

Audit Category	Risk	Engagement Type	CIPFA Classification	Original audit plan 2022/23	Original Audit Plan 2023/24	Assignment	Days	Audit Scope	National Issue	Audit Output Status 30.06.23	Audit Opinion
Fundamental Audits - S151 Assurance											
Purchasing Payments and Processing	High	Assurance	Chargeable	50	50	In-year Testing 2022/23 (c. 2022/23)	0	Purchases and Payments are compliant, authorised, accurate and timely		Draft Issued	Effective
				CRSA	5	Purchases and Payments are compliant, authorised, accurate and timely					
				In-year Testing	25						
				Purchasing Cards	20						
Payroll & HR				50	50	In-year Testing 2022/23 (c. 2022/23)	0	As below		Draft Issued	Effective with Opportunity for Improvement
				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				0	0	Income and Debtors (cf. 2022/23)	0	Operation of appropriate arrangements to record, monitor and recover sundry debts.		Draft Issued	Effective with Opportunity for Improvement
				3	20	Income and Debtors	20	Operation of appropriate arrangements to record, monitor and recover sundry debts.			
NNDR				0	20	NNDR	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			
Pensions and Investments	0	0	Pensions and Investments (cf. 2022/23)	0	Effective compliance and control	Final Issued	Effective with Opportunity for Improvement				
Asset Management	0	0	Asset Management (cf. 2022/23)	0	Effective recording, monitoring, management and control of physical assets	Final Issued	Effective with Opportunity for Improvement				
Council Tax	20	0									
HB / LHA/ CTRS	20	0									
Total				143	210						
Corporate Audit											
				Original audit plan 2022/23	Original audit plan 2023/24	Assignment	Days				
Risk Management	High	Assurance	Chargeable	15	15	Climate Change Risk Management	15	Risk management arrangements are effective and operated consistently			
Contract Audit				40	40	Contract Variations (cf. 2022/23)	0	Effective contract compliance, control and delivery of objectives		Final Issued	Insufficient with Major Improvement Needed
						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	Directorate PCI - DSS Compliance (cf. 2022/23)	0	Effective co-ordination, risk management and control		Final Issued	Insufficient with Major Improvement Needed
						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				10	10	National Fraud Initiative	10	Data matching counter-fraud exercise			
Value for Money studies				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	Lamby Way Stores	10	Effective and efficient stores management, and stock / equipment control			
Education - SOP	20	20	Education - SOP	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						
Ethics and values	20	0	Ethics and Values (cf. 2022/23)	0	Policy and process alignment to principles of best practice ethics and values	Final Issued	Effective with Opportunity for Improvement				
Ethics and values - Whistleblowing Processes	0	0	Whistleblowing Processes (cf. 2022/23)	0	Whistleblowing processes are compliant and effective	Draft Issued	Effective with Opportunity for Improvement				
Welsh Government Covid Grants	20	0	Welsh Government Covid Grants - Assurance (cf. 2022/23)	0	Sample check of effective compliance and control in administering WG Grants	Final Issued	Effective				
Complaints and Compliments	20	0	Complaints and Compliments (cf. 2022/23)	0	Effective arrangements and systems in place for handling complaints & compliments	Final Issued	Effective with Opportunity for Improvement				
Partnership / Arms-length Assurance	20	0	Partnership / Arms-length Assurance (cf. 2022/23)	0	Effective governance, risk management and control arrangements	Draft Issued	Effective with Opportunity for Improvement				
Health and safety	5	0									
Safeguarding	4	0									
Welsh Government Covid Grants - Assurance	20	0									
Total				409	380						
Service Specific Audit											
				Original audit plan 2022/23	Original audit plan 2023/24	Assignment	Days				
Service / Process Consultancy	High	Assurance	Chargeable	40	30	Provision for Service / Process Consultancy	30	Consultancy support across the Council, as appropriate			
Resources				60	40	Resources - Health and Safety (cf. 2021/22)	0	Directorate health and safety compliance and risk management.		Final Issued	Effective with Opportunity for Improvement
						Performance Management	15	Performance management arrangements are effective, and operated consistently.			
				Medium		Central Transport Service (cf. 2022/23)	0	Delivery of service objectives with effective compliance and control			
						Alarm Receiving Centre (cf. 2022/23)	0				
						FOLLOW UP - Central Transport Service	10	Delivery of service objectives with effective compliance and control			
						Insurance	15				
Governance and Legal Services				45	40	Performance Management	10	Performance management arrangements are effective, and operated consistently.		Draft Issued	Effective
				Medium		Electoral Services	20	Delivery of service objectives with effective compliance and control			
						Land Charges	10				
People and Communities				40	30	Performance Management	15	Performance management arrangements are effective, and operated consistently.		Draft Issued	Effective
				Medium		Community 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.		Final Issued	Effective								
	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												
		Direct Payments - Children's and Adults	20																
Childrens' Services	High	Assurance		40	40	Performance Management	15	Performance management arrangements are effective, and operated consistently.		Draft Issued	Effective								
	Medium					Youth Offending Service	15	Delivery of service objectives with effective compliance and control											
						Falconwood Children's Home	10												
Economic Development	High	Assurance		100	35	Statutory Compliance	8	Assurance on statutory compliance systems and controls		Final Issued	Effective								
	Medium					Performance Management (cf. 2022.23)	0	Delivery of service objectives with effective compliance and control											
						Harbour Authority (cf. 2022.23)	0												
						Disposal of Land and Buildings (cf. 2022/23)	0												
						Cardiff Dogs Home (cf. 2022.23)	0												
						Event Management (Cardiff Castle)	7	Delivery of service objectives with effective compliance and control											
						Pest Control	5												
						Commercial Waste	5												
						Facilities Management	10												
							Waste Management Enforcement (cf. 2022.23)	0											
Economic Development (Waste Management)				67	30	Skip Hire (cf. 2022.23)	0			Final Issued	Effective with Opportunity for Improvement								
						Waste Management Overtime	15												
						Street Cleansing	15												
Education and Lifelong Learning	High	Assurance		182	150	School Asset Management - Albany Primary School (cf. 2022.23)	0	Schools asset management compliance and control.		Final Issued	Effective								
	Medium					School Asset Management - St Patricks Primary School (cf. 2022.23)	0	Schools asset management compliance and control.											
						Health and Safety (cf. 2022.23)	0	Directorate health and safety compliance and risk management.											
						Performance Management	15	Performance management arrangements are effective, and operated consistently.											
						Ysgol Bro Edern (cf. 2022/23)	0	Audit of systems of governance and internal control within individual school											
						Eastern High School (cf. 2022/23)	0	Audit of systems of governance and internal control within individual school											
						Schools with Surplus Balances - Thematic (cf. 2022/23)	0	Effective compliance and control											
						Catering in Opted out schools (cf. 2022/23) - Corporate Report	0												
						Catering in opted out schools - Mary Immaculate (cf. 2022/23)	0												
						Catering in opted out schools - Cardiff HS (cf. 2022/23)	0												
						Catering in opted out schools - Whitchurch HS (cf. 2022/23)	0												
						Catering in opted out schools - Greenhill School (cf. 2022/23)	0												
						FOLLOW UP - Cardiff West Community High School (cf. 2022/23)	0												
						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											
						Cashless catering in secondary schools	15												
						Governor 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.		Draft Issued	Effective
						Medium								Highways Maintenance	15				
		Planning	15																
Total				783	565		565												
External				Original audit plan 2022/23	Original audit plan 2023/24	Assignment	Days												
External clients	High	Assurance	Chargeable	25	35	City Deal 2021/22 (cf. 2022.23)	0	Scope as per rolling SLA		Final Issued	Effective with Opportunity for Improvement								
	Low	Certification	City Deal 2022/23			10	Scope as per rolling SLA												
			Cardiff Further Education Trust Fund 2021/22 & 2022/23 - tbc			2	Grant certification / statement of accounts work												
			Norwegian Church Preservation Trust 2022/23 - tbc			2													
			Joint Committees			6													
			Education Improvement Grant 2022/23 - tbc			15													
Total				25	35		35												
Contingencies				Original audit plan 2022/23	Original audit plan 2023/24	Assignment	Days												
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				Original audit plan 2022/23	Original audit plan 2023/24	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	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	235		235												
Total chargeable days				1,555	1,495		1,495												