

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 30.09.2023	Audit Opinion
<b>Fundamental Audits - S151 Assurance</b>											
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		Final 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
						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		Final Issued	Effective with Opportunity for Improvement
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		Draft Issued	Effective with Opportunity for Improvement
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	Draft Issued	Effective with Opportunity for Improvement				
Pensions and Investments	0	0	Pensions and Investments (cf. 2022/23)	0	Effective compliance and control						
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									
<b>Total</b>				<b>143</b>	<b>210</b>		<b>210</b>				
<b>Corporate Audit</b>											
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.		Draft Issued	Effective
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.		Final Issued	Insufficient with Major Improvement Needed
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		Final Issued	Effective
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	Draft Issued	Effective				
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	Final Issued	Effective with Opportunity for Improvement				
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.	Draft Issued	Effective				
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.	Final Issued	Effective with Opportunity for Improvement				
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	Draft Issued	Effective				
Ethics and values	20	0	Ethics and Values (cf. 2022/23)	0	Policy and process alignment to principles of best practice ethics and values						
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			Y	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						
Health and safety	5	0									
Safeguarding	4	0									
Welsh Government Covid Grants - Assurance	20	0									
<b>Total</b>				<b>409</b>	<b>380</b>		<b>380</b>				
<b>Service Specific Audit</b>											
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	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.			
						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	High	Assurance		45	40	Performance Management	10	Performance management arrangements are effective, and operated consistently.		Draft Issued	Effective
						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.		Draft Issued	Effective
						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				
Children's 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		Draft Issued	Effective with Opportunity for Improvement
						Falconwood Children's Home	10				
Economic Development	High	Assurance		100	35	Statutory Compliance	8	Assurance on statutory compliance systems and controls			
						Building Repairs and Maintenance	15	Assurance on asset and financial management in the council and school non-domestic estate			
	Medium					Performance Management (cf. 2022/23)	0	Delivery of service objectives with effective compliance and control		Final Issued	Effective
						Harbour Authority (cf. 2022/23)	0			Final Issued	Effective with Opportunity for Improvement
						Disposal of Land and Buildings (cf. 2022/23)	0			Final Issued	Effective with Opportunity for Improvement
						Cardiff Dogs Home (cf. 2022/23)	0			Final Issued	Effective with Opportunity for Improvement
						Event Management (Cardiff Castle)	7	Delivery of service objectives with effective compliance and control			
						Pest Control	5			Draft Issued	Effective with Opportunity for Improvement
						Commercial Waste	5			Draft Issued	Effective with Opportunity for Improvement
						Facilities Management	10				
Economic Development (Waste Management)				67	30	Waste Management Enforcement (cf. 2022/23)	0			Final Issued	Effective with Opportunity for Improvement
						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
						School Asset Management - St Patricks Primary School (cf. 2022/23)	0	Schools asset management compliance and control.		Final Issued	Insufficient with Major Improvement Needed
						Health and Safety (cf. 2022/23)	0	Directorate health and safety compliance and risk management.		Final Issued	Effective with Opportunity for Improvement
	Medium					Performance Management	15	Performance management arrangements are effective, and operated consistently.		Draft Issued	Effective with Opportunity for Improvement
						Ysgol Bro Edern (cf. 2022/23)	0	Audit of systems of governance and internal control within individual school		Draft Issued	Effective
						Eastern High School (cf. 2022/23)	0	Audit of systems of governance and internal control within individual school		Final Issued	Effective with Opportunity for Improvement
						Schools with Surplus Balances - Thematic (cf. 2022/23)	0	Effective compliance and control		Draft Issued	Effective with Opportunity for Improvement
						Catering in Opted out schools (cf. 2022/23) - Corporate Report	0			Draft Issued	Effective with Opportunity for Improvement
						Catering in opted out schools - Mary Immaculate (cf. 2022/23)	0			Final Issued	Effective with Opportunity for Improvement
						Catering in opted out schools - Cardiff HS (cf. 2022/23)	0			Final Issued	Effective with Opportunity for Improvement
						Catering in opted out schools - Whitchurch HS (cf. 2022/23)	0			Final Issued	Effective with Opportunity for Improvement
						Catering in opted out schools - Greenhill School (cf. 2022/23)	0			Final Issued	Effective with Opportunity for Improvement
						FOLLOW UP - Cardiff West Community High School (cf. 2022/23)	0			Final Issued	Effective with Opportunity for Improvement
						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.		Final Issued	Effective
	Medium					Highways Maintenance	15				
						Planning	15			Draft Issued	Effective with Opportunity for Improvement
<b>Total</b>				<b>783</b>	<b>565</b>		<b>580</b>				
<b>External</b>				<b>Original audit plan 2022/23</b>	<b>Original audit plan 2023/24</b>	<b>Assignment</b>	<b>Days</b>				
External clients	High	Assurance	Chargeable	25	35	City Deal 2021/22 (cf. 2022/23)	0	Scope as per rolling SLA	Y	Final Issued	Effective with Opportunity for Improvement
						City Deal 2022/23	10	Scope as per rolling SLA	Y		
	Low	Certification				Cardiff Further Education Trust Fund 2021/22	0			Final Issued	No opinion
						Cardiff Further Education Trust Fund 2022/23 - tbc	2	Grant certification / statement of accounts work			
						Norwegian Church Preservation Trust 2022/23 - tbc	2				
						Joint Committees	6			Final Issued	No opinion
						Education Improvement Grant 2022/23 - tbc	15			Final Issued	No opinion
<b>Total</b>				<b>25</b>	<b>35</b>		<b>35</b>				
<b>Contingencies</b>				<b>Original audit plan 2022/23</b>	<b>Original audit plan 2023/24</b>	<b>Assignment</b>	<b>Days</b>				
General Audit	TBC	TBC	Chargeable	10	70	General Audit (provision for carried forward audits / other work)	55	General Audit (provision for carried forward audits / other work)			
<b>Total</b>				<b>10</b>	<b>70</b>		<b>55</b>				
<b>Management</b>				<b>Original audit plan 2022/23</b>	<b>Original audit plan 2023/24</b>	<b>Assignment</b>	<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	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				
<b>Total</b>				<b>185</b>	<b>235</b>		<b>235</b>				
<b>Total chargeable days</b>				<b>1,555</b>	<b>1,495</b>		<b>1,495</b>				