

Audit Category	Risk	Engagement Type	CIPFA Classification	Audit Plan 2023/24	Draft Audit Plan 2024/25	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	30			
						Below Tender Threshold Procurement Controls	15			
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				20	20	Income and Debtors	20	Operation of appropriate arrangements to record, monitor and recover sundry debts.		
Asset Management				20	20	Asset Management	20	Effective recording, monitoring, management and control of physical assets		
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		
Housing Rents				10	0					
NNDR				20	0					
Treasury Management				20	0					
Main Accounting				20	0					
Total				210	180		180			
Corporate Audit										
				Audit Plan 2023/24	Draft Audit Plan 2024/25	Assignment	Days			
Risk Management	High	Assurance	Chargeable	15	15	IT Risk Management	15	Risk management arrangements are effective and operated consistently		
Contract Audit				40	40	Framework Agreements	20	Effective contract compliance, control and delivery of objectives		
						Direct Award Contracts	20			
Procurement				20	20	Procurement	20	Effective and compliance commissioning and procurement compliance and control arrangements		
ICT Audit				30	30	IT Business Continuity	15	Effective governance, risk management and control		
						Network and Communications Management	15			
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 Overtime	15	Assurance on value for money in use of overtime		
						Invest to Save	15	Assurance on value for money in invest to save schemes		
Stores				10	20	Lamby Way Stores	10	Effective and efficient stores management, and stock / equipment control		
						Tagomago Warehouse	10			
Education - SOP				20	20	Education - SOP	20	Delivery of objectives, with effective compliance and control		
Governance Arrangements				20	20	Governance Arrangements	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				TBC	30	30	Provision for System Development	30		Consultation or assurance services, as relevant.
Delegation and decision making				Assurance	20	20	Delegation and Decision Making	20		Effective application of delegated authority and decision making
Ethics and values					0	20	Gifts and Hospitality	10		Effective governance and procedures, consistently applied
				Declarations of Interest			10			
Health and safety		0	20	Health and Safety	20	Effective and compliant application of the Council's health and safety framework				
Safeguarding		0	20	Safeguarding	20	Effective safeguarding governance and control processes				
Pensions and Investments	0	20	Pensions and Investments	20	Effective compliance and control					
Taxation				20	0					
Mileage & subsistence				15	0					
Fleet Management				20	0					
Wellbeing of Future Generations				20	0					
Business Continuity				20	0					
Information governance				20	0					
Total				380	355		355			
Service Specific Audit										
				Audit Plan 2023/24	Draft Audit Plan 2024/25	Assignment	Days			
Service / Process Consultancy	Medium	Consultancy	Chargeable	30	30	Provision for Service / Process Consultancy	30	Consultancy support across the Council, as appropriate		
Resources	Medium	Assurance		40	40	Budgeting and Forecasting	15	Assurance on budgeting and forecasting arrangements, supported by Accountancy		
						Income Recovery (inc. Bailiffs)	15	Delivery of service objectives with effective compliance and control		
						Ardal Procurement Partnership	10			
Governance and Legal Services	Medium	Assurance		40	30	Land Charges cf	10	Delivery of service objectives with effective compliance and control		
						Members' Remuneration and Allowances	10			
						TBC	10			
People and Communities	Medium	Assurance		30	30	Bilingual Cardiff	15	Compliance with Welsh Language Standards and service objectives		
						Housing Development & Regeneration - Major Project Governance	15	Delivery of service objectives with effective compliance and control		
Adults, Housing & Communities	Medium	Assurance		125	150	Mental Health Day Services cf	15	Delivery of service objectives with effective compliance and control		

						Residential Care cf	15		
						Allocations, lettings and voids cf	15		
						Home Care cf	15		
						Homelessness - Temporary Accommodation	15		
						Disabled Grants	15		
						Joint Equipment Store	15		
						Learning Disabilities Day Services	15		
						Supported Living	15		
						Childcare Placements	15		
Childrens' Services	Medium	Assurance		40	60	Special Guardianship	15	Delivery of service objectives with effective compliance and control	
						Children's Savings (Pocket Money)	15		
						Unregistered Placements	15		
						TBC	15		
Economic Development	Medium	Assurance		80	120	Statutory Compliance cf	15	Assurance on statutory compliance systems and controls	
						Materials Recycling Facility	15	Delivery of service objectives with effective compliance and control	
						Weighbridges	15		
						Cabin Refuse Shop - Contract Management	5		
						Parks	15		
						Cleaning Services	15		
						Cardiff International White Water	10		
						Cardiff Motocross	10		
						Allotment Management	10		
		Consultancy				St David's Hall Post Closure Review	10	Review of financial control processes and lessons learned	
Education and Lifelong Learning	Medium	Assurance		150	190	School Admissions cf	15	Effective and well governed arrangements for school admissions	
						Schools VAT Assurance cf	15	Effective compliance and control	
						Governor Services cf	15		
						Schools Information Management cf	15		
						ALN Specialist Teaching	20		
						Music Service	15		
						School Deficit Budgets / Financial Management	20		
						CRSA (and sample of 20 schools)	70		
						Pentrebane Primary	5		
Planning, Transportation and Environment	Medium	Assurance		45	60	Highways Maintenance cf	15	Delivery of service objectives with effective compliance and control	
						Bereavement Services	15		
						Civil Parking Enforcement	15		
						School Transport	15		
Total				580	710		710		
External				Audit Plan 2023/24	Draft Audit Plan 2024/25	Assignment	Days		
External clients	High	Assurance	Chargeable	35	35	City Deal 2023/24	10	Scope as per rolling SLA	Y
	Low	Certification				Cardiff Further Education Trust Fund 2023/24 - tbc	4	Grant certification / statement of accounts work	
						Joint Committees	6		
						Education Improvement Grant 2023/24 - tbc	15		
Total				35	35		35		
Contingencies				Audit Plan 2023/24	Draft Audit Plan 2024/25	Assignment	Days		
General Audit	TBC	TBC	Chargeable	55	100	General Audit (provision for carried forward audits / other work / recommendation tracking)	100	General Audit (provision for carried forward audits / other work / recommendation tracking)	
Total				55	100		100		
Management				Audit Plan 2023/24	Draft Audit Plan 2024/25	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	20	20	Assurance mapping	20		
CRSA development		Management	Chargeable	10	20	CRSA development	20		
Process development		Management	Chargeable	15	15	Process development	15		
Work for Audit Manager		Management	Chargeable	30	50	Work for Audit Manager	50		
Planning, monitoring & reporting		Management	Chargeable	30	53	Planning, monitoring & reporting	53		
Review of financial rules etc.		Management	Chargeable	60	40	Review of financial rules etc.	40		
General advice and guidance		Management	Chargeable	20	20	General advice and guidance	20		
Total				235	268		268		