

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 29.02.2024	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		Final Issued	Effective			
						CRSA	5	Purchases and Payments are compliant, authorised, accurate and timely		Final Issued	No opinion			
						In-year Testing	25							
						Purchasing Cards	20							
Payroll & HR				50	50	In-year Testing 2022/23 (c. 2022/23)	0	As below			Draft Issued	Insufficient with Major Improvement Needed		
						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		Final Issued	Effective with Opportunity for Improvement			
						In-year Testing	25			Final Issued	No opinion			
						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.			Final 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			Final Issued	Effective		
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		Final Issued	Effective with Opportunity for Improvement						
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									
<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		Draft Issued	Effective with Opportunity for Improvement
								Framework Agreements		20				
Taxation						20	20	Taxation		20	Effective compliance and control.		Final 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.			
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		Draft Issued	Effective with Opportunity for Improvement
								Cyber Security (Schools) – ICT Managed Technology		15	Effective governance, risk management and control		Draft Issued	Insufficient with Major Improvement Needed
National Fraud Initiative						10	10	National Fraud Initiative		10	Data matching counter-fraud exercise		Final Issued	No opinion
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		Final Issued	Effective with Opportunity for Improvement
								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		Final Issued	Effective						
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		Final 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		Final Issued	Effective with Opportunity for Improvement						
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		Work Completed	No opinion			
Resources	High	Assurance	Chargeable	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.		Draft Issued	Effective			
	Medium	Central Transport Service (cf. 2022/23)				0	Delivery of service objectives with effective compliance and control		Final Issued	Unsatisfactory				
	Alarm Receiving Centre (cf. 2022/23)	0						Draft Issued	Effective with Opportunity for Improvement					
	FOLLOW UP - Central Transport Service	10				Delivery of service objectives with effective compliance and control								
	Insurance	15			Final Issued	Effective								
Governance and Legal Services	High	Assurance	Chargeable	45	40	Performance Management	10	Performance management arrangements are effective, and operated consistently.		Final Issued	Effective			
	Medium					Electoral Services	20	Delivery of service objectives with effective compliance and control		Final Issued	Effective			
	Land Charges					10								
People and Communities	High	Assurance	Chargeable	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					
Childrens' Services	High	Assurance		40	40	Performance Management	15	Performance management arrangements are effective, and operated consistently.		Final 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					Building Repairs and Maintenance	15	Assurance on asset and financial management in the council and school non-domestic estate				
						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 (Building Support)	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					
						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				
						Bishop of Llandaff CIW High School	7.5	Audits of systems of governance and internal control within individual schools				
						Cathays High School	7.5					
						Woodlands High	7.5					
						Ysgol Gyfun Gymraeg Plasmawr	7.5					
						Thornhill Primary	5					
						Fairwater Primary	5					
						Schools Education Technology Procurement - (advisory review)	10					
						School Catering Controls - (advisory review)	10					
						Kitchener Primary	5					
						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					
<b>Total</b>				<b>783</b>	<b>565</b>		<b>600</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		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					0					
		Cardiff Further Education Trust Fund 2022/23 - tbc					2					
		Norwegian Church Preservation Trust 2022/23 - tbc					2					
		Joint Committees				6						
	Education Improvement Grant 2022/23 - tbc	15										
<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)	35	General Audit (provision for carried forward audits / other work)				
<b>Total</b>				<b>10</b>	<b>70</b>		<b>35</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>			