

DRAFT AUDIT PLAN, 2020/21

Audit Category	Risk	Engagement Type	Original Audit Plan	Assignment	Days	Audit Scope	National Issue
Fundamental Audits - S151 Assurance							
Purchasing and Payments	High	Assurance	55	Creditor payments - year end 2019/20	25	Purchases and Payments are compliant, authorised, accurate and timely.	
				CRSA 2020/21	5		
				In year testing (Mid Year 2020/21)	25		
Payroll			60	Establishment reviews	15	Recruitment processes are transparent and robust, only bona fide, authorised and accurate payments are made, with effective prevention, detection and recovery of errors	
				CRSA 2020/21	5		
				In year testing 2019/20	5		
				Payroll - Recruit cf	0		
	In year testing 2020/21	15	Bona fide, effective, efficient and accurate additional payments				
	Additional Payments (payroll & allowances)	20					
Council Tax		20	Council Tax	20	Compliance and control, with effective and efficient processes.		
NDR							
HB / LHA/ CTRS	High	Assurance	20	Housing Benefit / Local Housing Allowances / Council Tax Reduction Scheme	20	Effective controls to ensure accurate processing of bona fide claims	
Treasury Management							
Main Accounting							
Income and Debtors							
Asset Management							
Housing Rents							
Total			155		155		
Corporate Governance Assurance - Audit							
			Original audit plan	Assignment	Days		
Audit of risk management arrangements	High	Assurance	20	Programme and Project Risk Management	10	Risk management arrangements are effective and operated consistently	
				Directorate Risk Management	10		
Audit of governance arrangements		Assurance	20	Governance arrangements	20	Audit of the application of good governance arrangements in COVID-19 Decision making and control	
Audit of scrutiny functions							
Audit of ethics and values	High	Assurance	20	Complaints & Compliments	10	Policy alignment to organisational values, with appropriate disclosures made.	
				Codes of Conduct	10		
Audit of Wellbeing of Future Generations		Assurance	20	Wellbeing of Future Generations	20	Effective application of Wellbeing of Future Generations requirements.	y
Audit of performance management							
Audit of Health and Safety							
Audit of Information governance							
Total			80		80		
Digital Services			0	Digital Services - Hybrid Mail cf	0	Project management arrangements are operating effectively, as per corporate requirements.	
Delegation and decision making							
Programme and Projects	Medium	Assurance	20	Programme and Project Governance	20	Effective, clear and consistent project governance arrangements.	
Total			20		20		
Other Assurance							
			Original audit plan	Assignment	Days		
Contract Audit	Medium	Assurance	40	Cradle to Grave Audit	20	Effective contract compliance, control and delivery of objectives	

				Contract Monitoring & Management	20		
Cardiff Bus - governance		Assurance	10	Cardiff Bus - governance	10	Section 151 Assurance on governance arrangements	
Education - SOP	Medium	Assurance	15	Education - SOP Review of Band B	15	Delivery of objectives, with effective compliance and control	
ICT Audit	High	Assurance	50	Change and patch management controls	15	Effective co-ordination, risk management and control.	
				Payment Card Industry (chip and pin devices)	15	Effective compliance and control.	
				IT Business Continuity	20	Effective co-ordination, risk management and control.	
Value for Money studies	Medium	Assurance	30	VFM in Digital Initiatives	15	Assurance on value for money in digital initiatives	
				VFM in use of Council vehicles	15	Value for money in use of Council vehicles	
Taxation (incl. VAT)		Assurance	20	Taxation	20	Effective compliance and control.	
System Development		TBC	30	System Development	30	Consultation or assurance services, as relevant.	
National Fraud Initiative		Assurance	0	National Fraud Initiative cf	0	Data matching counter-fraud exercise.	
Pensions and Investments	High	Assurance	0	Pensions and Investment In year testing CF	0	Effective compliance and control.	
Insurance	High	Assurance	15	Insurance	15		
Health and safety							
Mileage & subsistence	High	Assurance	15	Mileage & subsistence	15	Accurate claiming and authorisation for reasonable expenditure.	
Fleet Management (pool cars, grey fleet, etc.)							
Procurement							
Stores	Medium	Assurance	10	Parks Equipment Donimions Way Temporary Stores	10	Effective and efficient stores management, and stock / equipment control	
Business Continuity	High	Assurance	20	Business Continuity & Incident Management	20	Effective business recovery and incident management systems.	y
Members' allowances	Medium	Assurance	15	Members' Allowances	15	Effective governance and management of Members' allowances	
Business Grants - Assurance	High	Assurance	0	Business Grants - Assurance	12	Effective compliance and control in administering Business Grants	
TBA		Assurance	12	TBA	0	TBA	
Total			282		282		
Service specific audits			Original audit plan	Assignment	Days		
Service / Process Consultancy	High	Consultancy	100	Provision of Service / Process Consultancy	100	Consultancy support across the Council as services adapt and respond to the service demands of COVID-19	
Planning, Transportation and Environment	High	Assurance	80	Asset Management cf	0	Effective Directorate recording, monitoring, management and control of physical assets	
				Commissioning and Procurement	15	Commissioning and Procurement compliance and control	
				Income and Debtors	15	Operation of appropriate arrangements to record, monitor and recover sundry debts.	
				Performance Management	15	Performance management arrangements are effective, and operated consistently.	
				Information Management	15	Controlled, effective and compliant information management practices.	
				Pre-Contract Assurance	10	Relevant compliance and due diligence checks are undertaken	
	Medium			Bereavement Services	10	Compliance and control in Bereavement Services	
People and Communities	High	Assurance	150	Asset Management cf	0	Effective Directorate recording, monitoring, management and control of physical assets	
				Income and Debtors	15	Operation of appropriate arrangements to record, monitor and recover sundry debts.	
				Performance Management	15	Performance management arrangements are effective, and operated consistently.	
				Commissioning and Procurement	15		
				Information Management	15	Controlled, effective and compliant information management practices.	

	Medium			Pre-Contract Assurance	15	Relevant compliance and due diligence checks are undertaken
				Flexible Funding in Housing	10	Delivery of service objectives with effective compliance and control.
				Get me home service	15	
				Independent Living	10	
				Lettings policy in high rise accommodation	10	
				ICF schemes (incl. Families First)	10	
				Risk Based Verification	10	
				Libraries	10	
People and Communities (Waste Management)	Medium	Consultancy	100	Waste Management Consultancy	15	
		Assurance		Asset Management of	0	Effective Directorate recording, monitoring, management and control of physical assets
				FOLLOW UP - Fly Tipping	15	Follow up Audit
				Gatehouse	15	Compliance and control in gatehouse / weighbridge systems.
				Commercial Waste	15	Effective systems, compliance and control
				Recycling in HWRCs	20	
				FOLLOW UP - Contracts in Waste Management	10	Follow up Audit
				Trolleys	10	Effective systems, compliance and control
Economic Development	High	Assurance	105	Income and Debtors	15	Operation of appropriate arrangements to record, monitor and recover sundry debts.
				Performance Management	15	Performance management arrangements are effective, and operated consistently.
				Information Management	15	Controlled, effective and compliant information management practices.
				Pre-Contract Assurance	15	Relevant compliance and due diligence checks are undertaken
				Commissioning and Procurement	15	Commissioning and Procurement compliance and control
				Corporate Landlord	15	Effective and compliant corporate landlord practices.
				Disposal of Land & Buildings	15	Delivery of objectives with effective compliance and control.
				Education and Lifelong Learning	High	Assurance
Performance Management	15	Performance management arrangements are effective, and operated consistently.				
Information Management	15	Controlled, effective and compliant information management practices.				
Pre-Contract Assurance	15	Relevant compliance and due diligence checks are undertaken				
Commissioning and Procurement	15	Commissioning and Procurement compliance and control				
Health and Safety	15	Directorate health and safety compliance and risk management.				
British Council Grants	20	Effective compliance and control in administering British Council Grants.				
Work in individual schools:	45	Audits of systems of governance and internal control within individual schools				
School 1 - Cardiff West						
School 2 - Ysgol Bro Edern						
School 3 - Llanedeyrn Primary						
School 4 - Mary Immaculate						
School 5 - Marlborough Primary						
School 6 - St. Cuthbert's						
School 7 - Cantonian						
Medium	Assurance	245	Schools CRSA		20	Effective compliance and control
			Schools CRSA - Individual School Audits		20	Undertake CRSA exercise with all schools. CRSA audits of systems of governance and internal control within individual schools
			CRSA - School 1			
			CRSA - School 2			
			CRSA - School 3			
			CRSA - School 4			
			Catering in Opted out schools	15	Delivery of objectives, with effective compliance and control	

				FOLLOW UP - Pontprennau Primary	7	Follow up Audit	
				FOLLOW UP - St Peters R.C Primary	8	Follow up Audit	
				FOLLOW UP - Income Procedures in School Kitchens cf	0	Follow up Audit	
				School Admissions	15	Effective and well governed arrangements for school admissions	
				Cashless catering in secondary schools	10	Effective and controlled arrangements to receive, record and monitor income	
Governance and Legal Services	High	Assurance	60	Income and Debtors	10	Operation of appropriate arrangements to record, monitor and recover sundry debts.	
				Performance Management	15	Performance management arrangements are effective, and operated consistently.	
				Information Management	15	Controlled, effective and compliant information management practices.	
				Pre-Contract Assurance	10	Relevant compliance and due diligence checks are undertaken	
				Commissioning and Procurement	10	Commissioning and Procurement compliance and control	
Resources	High	Assurance	80	Commissioning and Procurement	10	Commissioning and Procurement compliance and control	
				Income and Debtors	10	Operation of appropriate arrangements to record, monitor and recover sundry debts.	
				Performance Management	15	Performance management arrangements are effective, and operated consistently.	
				Information Management	15	Controlled, effective and compliant information management practices.	
				Pre-Contract Assurance	10	Relevant compliance and due diligence checks are undertaken	
				Resources Health and Safety	10	Directorate health and safety compliance and risk management.	
	Medium			Alarm Receiving Centre	10	Delivery of service orjectives with effective compliance and control.	
Resources (CTS)		Assurance	10	Resources (CTS)	10		
Social Services	High	Assurance	205	Commissioning and Procurement	15	Commissioning and Procurement compliance and control	
				Income and Debtors	15	Operation of appropriate arrangements to record, monitor and recover sundry debts.	
				Performance Management	15	Performance management arrangements are effective, and operated consistently.	
				Information Management	15	Controlled, effective and compliant information management practices.	
				Pre-Contract Assurance	15	Relevant compliance and due diligence checks are undertaken	
	Medium			Early help scheme (impact of FPOC)	15	Delivery of service objective with effective compliance and control	
				Social Services - CHAD	15		
				Mental Health Day Services	15		
				Emergency Duty Team	15		
				Payments to Care Leavers	20		
				Children's Placements (including out of county)	20		
				Residential Care	15		
				Workforce Development - TBC	15		
Total			1,135		1,135		
External			Original audit plan	Assignment	Days		
External clients	High	Assurance	20	City Deal 2019/20 cf	0	Scope as per rolling SLA	y
				City Deal 2020/21	5	Scope as per rolling SLA	y
				Cardiff Further Education Trust Fund - TBC	2	Grant certification / statement of accounts work	
				Norwegian Church Preservation Trust - TBC	2		
				Joint Committees - TBC	6		
				Provision for other work	5		
Grants		Assurance	10	General Audit (provision)	10		

Total			30		30	
Contingencies			Original audit plan	Assignment	Days	
General Audit			30	General Audit (provision for carried forward audits)	30	
Total			30		30	
Management			Original audit plan	Assignment	Days	
Corporate work – Audit Committee, WAO etc.	Medium	Management	50	Corporate work – Audit Committee, WAO etc.	50	Internal Audit management, planning, guidance and support activities.
Assurance mapping		Management	10	Assurance mapping	10	
CRSA development		Management	0	CRSA development	0	
Process development		Management	20	Process development	20	
Work for Audit Manager		Management	30	Work for Audit Manager	30	
Planning, monitoring & reporting		Management	30	Planning, monitoring & reporting	30	
Review of financial rules etc.		Management	20	Review of financial rules etc.	20	
General advice and guidance		Management	20	General advice and guidance	20	
Total			180		180	

Total chargeable days

1,912

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