

**Conclusion of Audit Plan 2019-20 (as at 29 February 2020)**

**Annex 6**

| Audit Category   | Risk   | Engagement Type | Original audit plan        | Assignment  | Days                | Follow Up Days                             | Audit Scope   | National Issue      | Report Status 29.02.20                     | Audit Opinion                              | Comment, if audit engagement is not targeted / delivered in 2019/20 |
|--|--|-----------------|----------------------------|---|---------------------|--|---|---------------------|--|--|---|
| Fundamental Audits - S151 Assurance                    | High   | Assurance       | 60                         | CRSA 2019/20  | 5                   |  | Payments are authorised, accurate and timely for goods / services ordered and received.   |                     | Completed                                  | No opinion given                           | carried forward to draft Audit Plan 2020/21                         |
|  |  |                 |                            | In year testing (mid year 2019/20)                                      | 25                  |  |   |                     | TARGET - March 2020                        |  |   |
| In year testing (year end 2019/20)                     | 25   |                 |                            |   |                     |  |   |                     |  |  |   |
| To be agreed with Director                             | 5  |                 |                            |   |                     |  |   |                     |  |  |   |
| Creditor Payments & Processing (including procurement) |  |                 | 0                          | Creditors in year testing 2018/19 (carried forward from 2018/19)        | 0                   |  |   |                     | Final output issued                        | Effective with opportunity for improvement |   |
| Payroll  | High   | Assurance       | 65                         | CRSA 2019/20  | 5                   |  | Recruitment processes are transparent and robust, only bona fide, authorised and accurate payments are made, with effective prevention, detection and recovery of errors. |                     | Completed                                  | No opinion given                           | carried forward to draft Audit Plan 2020/21                         |
|  |  |                 |                            | In year testing 2019/20   | 15                  |  |   |                     | TARGET - March 2020                        |  |   |
|  |  |                 |                            | Payroll overpayments  | 15                  |  |   |                     |  |  |   |
|  |  |                 |                            | Recruit   | 15                  |  |   |                     |  |  |   |
|  |  |                 |                            | Establishment reviews   | 15                  |  |   |                     |  |  |   |
| 0  | Payroll in year testing 2018/19 (carried forward from 2018/19) | 0               |                            |   | Final output issued | Effective with opportunity for improvement |   |                     |  |  |   |
| Council Tax  |  |                 | 0                          |   |                     |  |   |                     |  |  |   |
| NDR  | High   | Assurance       | 20                         | CRSA 2019/20  | 5                   |  | Business Rate collection and control is working effectively and efficiently.  |                     | Completed                                  | No opinion given                           |   |
|  |  |                 |                            | In year testing 2018/19 and 2019/20                                     | 15                  |  |   |                     | Draft output issued                        | Effective with opportunity for improvement |   |
| Local Housing Allowances                               |  |                 | 10                         | Local Housing Allowances In-year Testing (carried forward from 2018/19) | 10                  |  | Effective controls to ensure accurate processing of bona fide claims.   |                     | Final output issued                        | Effective with opportunity for improvement |   |
| Treasury Management                                    | High   | Assurance       | 10                         | CRSA 2019/20  | 4                   |  | Effective Treasury Management Strategy, governance, risk magement and monitoring framework.   |                     | Completed                                  | No opinion given                           |   |
|  |  |                 |                            | In year testing 2019/20   | 6                   |  |   |                     | Final output issued                        | Effective                                  |   |
| Main Accounting  | High   | Assurance       | 15                         | CRSA 2019/20  | 5                   |  | The main accounting system and processes are well controlled and operating effectively.   |                     | Completed                                  | No opinion given                           |   |
|  |  |                 |                            | In year testing 2019/20   | 10                  |  |   |                     | Final output issued                        | Effective                                  |   |
| Income and Debtors                                     |  |                 | 0                          |   |                     |  |   |                     |  |  |   |
| Asset Management                                       |  |                 | 0                          |   |                     |  |   |                     |  |  |   |
| Housing Rents  | Medium   | Assurance       | 0                          | Housing Rents (carried forward from 2018/19)                            | 0                   |  | Effective control processes are in place for managing and recovering housing rents  |                     | Final output issued                        | Effective with opportunity for improvement |   |
| <b>Total</b>   |  |                 | <b>180</b>                 |   | <b>180</b>          | <b>0</b>                                   |   |                     |  |  |   |
| <b>Corporate Governance Assurance - Audit</b>          |  |                 | <b>Original audit plan</b> | <b>Assignment</b>   | <b>Days</b>         |  |   |                     |  |  |   |
| Audit of risk management arrangements                  | High   | Assurance       | 10                         | Audit of risk management arrangements                                   | 10                  |  | Risk Management arrangements are effective, and operated consistently   |                     | Final output issued                        | Effective with opportunity for improvement |   |
|  |  |                 | 0                          | Audit of risk management arrangements (carried forward from 2018/19)    | 0                   |  |   | Final output issued | Effective with opportunity for improvement |  |   |
| Audit of governance arrangements                       |  |                 | 20                         | Audit of governance arrangements  | 20                  |  | Effective application of the Council's Code of Corporate Governance.  |                     | Draft output issued                        | Effective with opportunity for improvement |   |

| Audit Category                           | Risk   | Engagement Type | Original audit plan                              | Assignment  | Days  | Follow Up Days                       | Audit Scope   | National Issue      | Report Status 29.02.20                               | Audit Opinion                               | Comment, if audit engagement is not targeted / delivered in 2019/20   |  |  |
|--|--|-----------------|--|---|---|--------------------------------------|---|---------------------|--|---|---|--|--|
| Fundamental Audits - S151 Assurance      | Medium   | Assurance       | 20   | Audit of scrutiny functions   | 20  |                                      | Effective scrutiny activities and outcomes                                    |                     | Draft output issued                                  | Effective with opportunity for improvement  |   |  |  |
| Audit of ethics and values               | High   |                 | 0  | Audit of ethics and values (carried forward from 2018/19) - business and personal interests | 0   |                                      | Policy alignment to organisational values, with appropriate disclosures made. |                     | Draft output issued                                  | Effective with opportunity for improvement  |   |  |  |
|  |  |                 |  | Audit of ethics and values (carried forward from 2018/19) - gifts and hospitality           | 0   |                                      |   |                     | Final output issued                                  | Effective with opportunity for improvement  |   |  |  |
| Audit of Wellbeing of Future Generations |  |                 | 15   | Wellbeing of Future Generations   | 15  |                                      | Effective application of Wellbeing of Future Generations requirements.        | y                   |  |   | carried forward to draft Audit Plan 2020/21   |  |  |
| Audit of performance management          |  |                 | 20   | Audit of performance management   | 20  |                                      | Performance management arrangements are effective, and operated consistently. |                     | TARGET - March 2020                                  |   |   |  |  |
| Audit of Health and Safety               |  |                 | 0  | Audit of health and safety framework (carried forward from 2018/19)                         | 0   |                                      | Effective application of the Council's Health and Safety Framework.           |                     | Final output issued                                  | Effective with opportunity for improvement  |   |  |  |
| Audit of Information governance          | 15   |                 | Audit of Information Governance                  | 15  | Effective mechanisms and systems for the requirement of the Data Protection Act 2018. |                                      | y   | Final output issued | Effective with opportunity for improvement           |   |   |  |  |
| <b>Total</b>                             |  |                 | <b>100</b>                                       |   | <b>100</b>  | <b>0</b>                             |   |                     |  |   |   |  |  |
| Digital Services                         | Medium   | Assurance       | 30   | IT project audits 1 - Hybrid Mail   | 15  |                                      | Project management arrangements are operating effectively, as per             |                     | TARGET - March 2020                                  |   |   |  |  |
|  |  |                 |  | IT project audits 2 - Virtual Agent   | 15  |                                      |   |                     | TARGET - March 2020                                  |   |   |  |  |
| Delegation and decision making           | High   |                 | 20   | Delegation and decision making  | 20  |                                      | Effective application of delegated authority and decision making.             |                     |  |   | Not in draft Audit Plan 2020/21 - audit scope to be delivered through thematic audits of 'commissioning and procurement' & 'pre-contract assurance' |  |  |
| Programme and projects (including CADT)  |  |                 | 0  |   |   |                                      |   |                     |  |   |   |  |  |
| <b>Total</b>                             |  |                 | <b>50</b>  |   | <b>50</b>   | <b>0</b>                             |   |                     |  |   |   |  |  |
| <b>Other Assurance</b>                   |  |                 | <b>Original audit plan</b>                       | <b>Assignment</b>   | <b>Days</b>   |                                      |   |                     |  |   |   |  |  |
| Contract Audit                           |  |                 | 40   | Cradle to Grave review - Building Maintenance Framework                                     | 20  |                                      | Effective contract compliance, control and delivery of objectives             |                     |  |   | carried forward to draft Audit Plan 2020/21   |  |  |
|  |  |                 |  | Cradle to Grave review - TBC  | 20  |                                      |   |                     |  |   |   |  |  |
| 0  |  |                 | Atebion Solutions (carried forward from 2018/19) | 0   | Effective performance management and charging mechanism                               |                                      |   | Final output issued | Effective with opportunity for improvement           |   |   |  |  |
| 10                                       |  |                 | Cardiff Bus - governance                         | 10  | Section 151 Assurance on governance arrangements                                      |                                      |   |                     |  | carried forward to draft Audit Plan 2020/21 |   |  |  |
| 20                                       |  |                 | Review of Band B                                 | 20  | Delivery of service objectives with effective compliance and control.                 |                                      | y   |                     |  | carried forward to draft Audit Plan 2020/21 |   |  |  |
| ICT Audit                                |  |                 |  |   | 50  |                                      | Identification and access management  | 20                  | Effective access management controls                 |   | Draft output issued   | Effective with opportunity for improvement |  |
|  |  |                 |  |   |   |                                      | IT inventory and asset management   | 20                  | Effective IT inventory and asset management controls |   | Draft report issued   | Insufficient with major improvement needed |  |
|  | Change and patch management controls (to be confirmed) | 10              |  |   |   | Effective co-ordination and control. |   |                     |  | carried forward to draft Audit Plan 2020/21 |   |  |  |

| Audit Category                                 | Risk   | Engagement Type | Original audit plan                                    | Assignment  | Days | Follow Up Days                    | Audit Scope   | National Issue      | Report Status 29.02.20                     | Audit Opinion                               | Comment, if audit engagement is not targeted / delivered in 2019/20   |  |
|--|--------|-----------------|--|---|------|-----------------------------------|---|---------------------|--|---|---|--|
| Fundamental Audits - S151 Assurance            |        |                 |  | IT Governance (Carried forward from 2018/19)                                  | 0    |                                   | Effective co-ordination and control.  |                     | Final output issued                        | Effective with opportunity for improvement  |   |  |
|  |        |                 |  | Cloud Computing (Carried forward from 2018/19)                                | 0    |                                   | Effective co-ordination and control.  |                     | Final output issued                        | Effective with opportunity for improvement  |   |  |
| Value for Money studies                        | Medium | Assurance       | 30   | VFM Theme - TBC   | 15   |                                   | TBC   |                     |  |   | carried forward to draft Audit Plan 2020/21   |  |
|  |        |                 |  | VFM in Digital Initiatives  | 15   |                                   | Assurance on value for money in digital initiatives                               |                     |  |   |   |  |
|  |        |                 | 0  | VFM - enforcement (carried forward from 2018/19)                              | 0    |                                   | Value in use of enforcement practices   |                     | Final output issued                        | Effective with opportunity for improvement  |   |  |
|  |        |                 |  | VFM - review of overtime (carried forward from 2018/19)                       | 0    |                                   | Value in use of overtime  |                     | Final output issued                        | Effective with opportunity for improvement  |   |  |
|  |        |                 |  | VFM - agency workers, interims and consultants (carried forward from 2018/19) | 0    |                                   | Value in use of temporary workforce arrangements                                  |                     | Final output issued                        | Effective with opportunity for improvement  |   |  |
|  |        |                 |  | VFM - sickness absence review (carried forward from 2018/19)                  | 0    |                                   | Effective sickness management policy and practices                                |                     | Final output issued                        | Effective with opportunity for improvement  |   |  |
|  |        |                 |  | VFM - workforce deployment (carried forward from 2018/19)                     | 0    |                                   | Value in the deployment of the workforce  |                     |  |   | Not in draft Audit Plan 2020/21 - It is recognised that there will need to be flexibility in deployment of the workforce. Scope to be partly delivered through audit of 'Payroll - Additional Payments' which will look review overtime, enhancements and allowances. |  |
|  |        |                 |  | VFM - personal review process (carried forward from 2018/19)                  | 0    |                                   | Effective personal review application and management.                             |                     | Final output issued                        | Effective with opportunity for improvement  |   |  |
| Taxation (incl. VAT)                           |        | 19              | Taxation   | 19  |      | Effective compliance and control. |   |                     |  | carried forward to draft Audit Plan 2020/21 |   |  |
| System Development                             |        | TBC             | 10   | System Development  | 10   |                                   | Consultation or assurance services, as relevant                                   |                     |  |   |   |  |
| National Fraud Initiative                      |        | Assurance       | 20   | National Fraud Initiative   | 20   |                                   | Data matching counter-fraud exercise.   | TARGET - March 2020 |  |   |   |  |
| Pensions and Investments                       | 15     |                 | CRSA 2019/20   | 5   |      |                                   | Completed   | No opinion given    |  |   |   |  |
|  |        |                 | In year testing 2019/20                                | 10  |      |                                   |   |                     |  | work to conclude in 2020/21                 |   |  |
| Insurance                                      | 0      |                 | In-year testing 2018/19 (carried forward from 2018/19) | 0   |      |                                   | Effective compliance and control.   | Final output issued | Effective with opportunity for improvement |   |   |  |
| Health and safety                              |        |                 |  |   |      |                                   |   |                     |  |   |   |  |
| Mileage & subsistence                          |        |                 | 0  |   |      |                                   |   |                     |  |   |   |  |
| Fleet Management (pool cars, grey fleet, etc.) | Medium | Assurance       | 20   | Fleet Management (pool cars, grey fleet, etc.)                                | 20   |                                   | Delivery of service objectives with effective compliance and control.             | Draft output issued | Insufficient with major improvement needed |   |   |  |
| Procurement                                    |        |                 | 0  |   |      |                                   |   |                     |  |   |   |  |
| Stores   | Medium | Assurance       | 16   | Review of CTS stores  | 10   |                                   | Effective and efficient stores management, and stock control                      |                     |  |   | Not in draft Audit Plan 2020/21 - audit scope delivered through audits of 'Tranman' and 'fleetwheel' in 2019/20   |  |
|  |        |                 |  | Year end stock check 1  | 3    |                                   | Disciplined and controlled stock check processes for valuation and accountability | TARGET - March 2020 |  |   |   |  |
|  |        |                 |  | Year end stock check 2  | 3    |                                   |   | TARGET - March 2020 |  |   |   |  |

| Audit Category                           | Risk  | Engagement Type | Original audit plan   | Assignment                                   | Days   | Follow Up Days  | Audit Scope  | National Issue                             | Report Status 29.02.20                               | Audit Opinion                               | Comment, if audit engagement is not targeted / delivered in 2019/20 |                     |
|--|---|-----------------|---|--|--|---|--|--|--|---|---|---------------------|
| Fundamental Audits - S151 Assurance      |   |                 | 0   |  |  |   |  |  |  |   |   |                     |
| Business Continuity                      |   |                 | 0   |  |  |   |  |  |  |   |   |                     |
| <b>Total</b>                             |   |                 | <b>250</b>  |  | <b>250</b>   | <b>0</b>  |  |  |  |   |   |                     |
| Service specific audits                  |   |                 | Original audit plan   | Assignment                                   | Days   |   |  |  |  |   |   |                     |
| Planning, Transportation and Environment | High  | Assurance       | 170   | Health and Safety                            | 15   |   | Directorate health and safety compliance and risk management.                          |  | TARGET - March 2020                                  |   |   |                     |
|  |   |                 |   | Commissioning and Procurement                | 15   |   | Commissioning and Procurement compliance and control                                   |  |  | carried forward to draft Audit Plan 2020/21 |   |                     |
|  |   |                 |   | Asset management                             | 15   |   | Effective Directorate recording, monitoring, management and control of physical assets |  | TARGET - March 2020                                  |   |   |                     |
|  |   |                 |   | Income and Debtors                           | 15   |   | Operation of appropriate arrangements to record, monitor and recover sundry debts.     |  |  | carried forward to draft Audit Plan 2020/21 |   |                     |
|  |   |                 |   | Bulky waste collection (domestic properties) | 15   |   | Accurate charging and controlled operation of the service                              |  | Final output issued                                  | Effective with opportunity for improvement  |   |                     |
|  |   |                 |   | Commercial waste                             | 0  |   | Delivery of service objectives with effective compliance and control.                  |  |  |   | carried forward to draft Audit Plan 2020/21                         |                     |
|  |   |                 |   | Bereavement Services                         | 10   |   |  |  |  |   | work to conclude in 2020/21   |                     |
|  |   |                 |   | Recycling in HWRCs                           | 20   |   |  |  |  |   | carried forward to draft Audit Plan 2020/21                         |                     |
|  |   |                 |   | Stock systems (Tranman)                      | 20   |   |  |  | Effective and efficient stock management and control | Final output issued                         | Insufficient with major improvement needed                          |                     |
|  |   |                 |   | Medium                                       | Assurance  |   | 0  |  | Stock systems (Vectec)                               | 10  |   | Final output issued |
|  | Purchasing cards (CTS)  | 10              |   |  |  | Final output issued   |  | Insufficient with major improvement needed |  |   |   |                     |
|  | Building Control  | 10              | Delivery of service objectives with effective compliance and control. |  |  | Final output issued   |  | Effective with opportunity for improvement |  |   |   |                     |
|  | Fly Tipping   | 15              |   |  |  | Final output issued   |  | Unsatisfactory                             |  |   |   |                     |
|  | Trolleys  | 15              |   |  |  |   |  |  | work to conclude in 2020/21                          |   |   |                     |
|  | FOLLOW UP - Lamby Way Stores                                      |                 | 10  |  |  | Follow up Audit   |  | TARGET - March 2020                        |  |   |   |                     |
|  | FOLLOW UP - Review of contracts in Waste Management               |                 | 10  |  |  | Follow up Audit   |  |  |  | carried forward to draft Audit Plan 2020/21 |   |                     |
|  | Stock take observation - Lamby Way (carried forward from 2018/19) | 0               |   |  |  | Disciplined and controlled stock check processes for valuation and accountability |  | Final output issued                        | Effective with opportunity for improvement           |   |   |                     |
|  | Review of Gatehouse   | 0               |   |  |  | Effective system and access control   |  | Final output issued                        | Insufficient with major improvement needed           |   |   |                     |
|  | Review of contracts in Waste Management                           | 0               |   |  |  | Delivery of service objectives with effective compliance and control.             |  | Final output issued                        | Unsatisfactory                                       |   |   |                     |
|  | Fleetwheel  | 5               |   |  |  |   |  | TARGET - March 2020                        |  |   |   |                     |
|  | Weighbridge - monitoring and review                               | 0               |   |  |  | Consultation and guidance on effective compliance and control.                    |  | TARGET - March 2020                        |  |   |   |                     |
|  | High  |                 |   |  |  |   |  | Health and Safety - People and Communities | 15   |   | Directorate health and safety compliance and risk management.       |                     |
|  |   |                 |   | Health and Safety - Waste Management         | Commissioning and Procurement compliance and control |   | Draft report issued  | Insufficient with major improvement needed |  |   |   |                     |
| Commissioning and Procurement            |   |                 |   | 15   |  |   |  |  | carried forward to draft Audit Plan 2020/21          |   |   |                     |

| Audit Category   | Risk                                       | Engagement Type                      | Original audit plan | Assignment  | Days   | Follow Up Days | Audit Scope  | National Issue                             | Report Status 29.02.20   | Audit Opinion                               | Comment, if audit engagement is not targeted / delivered in 2019/20 |  |
|--|--|--------------------------------------|---------------------|---|--|----------------|--|--|--|---|---|--|
| Fundamental Audits - S151 Assurance                                      | High                                       | Assurance                            | 150                 | Asset management  | 15   |                | Effective Directorate recording, monitoring, management and control of physical assets |  | TARGET - March 2020  |   |   |  |
|  |  |                                      |                     | Income and Debtors  | 15   |                | Operation of appropriate arrangements to record, monitor and recover sundry debts.     |  |  |   |   |  |
| Medium   | Independent Living                         |                                      |                     | 10  | Delivery of service objectives with effective compliance and control.                  |                |  |  |  |   |   |  |
|  | Lettings policy in high rise accommodation |                                      |                     | 10  |  |                |  |  |  |   |   |  |
|  | Into work grant streams                    |                                      |                     | 10  |  |                | y  | Final output issued                        | Effective with opportunity for improvement   |   |   |  |
|  | Responsive Repairs                         |                                      |                     | 20  | Delivery of service objectives with effective compliance and control.                  |                |  | Final output issued                        | Effective with opportunity for improvement   |   |   |  |
|  | Flexibilities funding (Housing)            |                                      |                     | 10  |  |                | y  |  |  | carried forward to draft Audit Plan 2020/21 |   |  |
|  | "Get me home" service                      |                                      |                     | 15  |  |                |  |  |  | carried forward to draft Audit Plan 2020/21 |   |  |
|  | Joint Equipment Stores                     |                                      |                     | 12  | Effective and efficient stores management, and stock control                           |                |  | Final output issued                        | Effective with opportunity for improvement   |   |   |  |
|  | 0  |                                      |                     | Bilingual Cardiff (carried forward from 2018/19)                  | 0  |                | Welsh Language Standards compliance and control  | y  | Final output issued  | Effective with opportunity for improvement  |   |  |
| Regional Partnership Board (carried forward from 2018/19)                |  |                                      | 0                   | Effective governance and control in partnerships / collaborations | y  |                | Draft output issued  | Effective with opportunity for improvement |  |   |   |  |
| Partnerships and collaborative governance (carried forward from 2018/19) |  |                                      | 0                   |   |  |                | Final output issued  | Effective with opportunity for improvement |  |   |   |  |
| High   | Consultation                               |                                      |                     | RBV Module  | 3  |                | Consultancy on the draft policy and controls in the proposed Northgate Module.         |  | Briefing paper Issued  | No Opinion Given                            |   |  |
| Fundamental Audits - S151 Assurance                                      | High                                       |                                      | 150                 | Health and Safety   | 15   |                | Directorate health and safety compliance and risk management.                          |  | Draft output issued  | Effective with opportunity for improvement  |   |  |
|  |  |                                      |                     | Commissioning and Procurement                                     | 15   |                | Commissioning and Procurement compliance and control                                   |  |  |   | carried forward to draft Audit Plan 2020/21                         |  |
|  |  | Asset management                     |                     | 15  | Effective Directorate recording, monitoring, management and control of physical assets |                | TARGET - March 2020  |  |  |   |   |  |
|  |  | Income and Debtors                   |                     | 15  | Operation of appropriate arrangements to record, monitor and recover sundry debts.     |                |  |  | carried forward to draft Audit Plan 2020/21  |   |   |  |
|  |  | Income collection (fees and charges) |                     | 15  |  |                |  |  | Not in draft Audit Plan 2020/21 - audit scope to be delivered through 'income and debtors' audit |   |   |  |
|  |  | Film Unit                            |                     | 15  |  |                | Draft report issued  | Insufficient with major improvement needed |  |   |   |  |
|  |  | Strategic Estates - processes        |                     | 10  | Delivery of service objectives with effective compliance and control                   |                | Final output issued  | Insufficient with major improvement needed |  |   |   |  |



| Audit Category                      | Risk   | Engagement Type | Original audit plan | Assignment                                       | Days                          | Follow Up Days  | Audit Scope  | National Issue   | Report Status 29.02.20  | Audit Opinion   | Comment, if audit engagement is not targeted / delivered in 2019/20  |                  |  |
|-------------------------------------|--|-----------------|---------------------|--|-------------------------------|---|--|--|---|---|--|------------------|--|
| Fundamental Audits - S151 Assurance | Medium   |                 |                     | Contract procedures in schools                   | 25                            |   | Effective compliance and control in school procurements                                |  |   |   | Not in draft Audit Plan 2020/21 - Objectives to be delivered through school wider CRSA audit planned for all schools, a planned thematic school audit of commissioning and procurement, and school specific audits in 2020-21. |                  |  |
|                                     |  |                 |                     | Storey Arms                                      | 10                            |   | Review of systems of governance and internal control                                   | Final output issued  | Effective with opportunity for improvement  |   |  |                  |  |
|                                     |  |                 |                     | FOLLOW UP - St. Peter's RC Primary School        |                               | 8   | Follow up Audit  |  |   | carried forward to draft Audit Plan 2020/21                 |  |                  |  |
|                                     |  |                 |                     | FOLLOW UP - Pontprennau Primary School           |                               | 8   | Follow up Audit  |  |   | carried forward to draft Audit Plan 2020/21                 |  |                  |  |
|                                     |  |                 |                     | FOLLOW UP - Music Service income                 |                               | 10  | Follow up Audit  | TARGET - March 2020  |   |   |  |                  |  |
|                                     |  |                 |                     | FOLLOW UP - Income Procedures in School Kitchens |                               | 10  | Follow up Audit  |  |   | work to conclude in 2020/21                                 |  |                  |  |
|                                     |  |                 |                     | Consultation                                     |                               |   | School guidance on contract procedures   | 0  |   | The provision of documented guidance and support to schools | Completed  | No opinion given |  |
|                                     |  |                 |                     | Assurance  | 0                             | Roath Park (carried forward from 2018/19)                               | 0  |  | Full audit of systems of governance and internal control.                           | Final output issued   | Insufficient with major improvement needed   |                  |  |
|                                     |  |                 |                     |  |                               | Commissioning of independent investigations (carried over from 2018/19) | 10   |  | Effective control in the commissioning and monitoring of independent investigations | Final output issued   | Effective with opportunity for improvement   |                  |  |
|                                     |  |                 |                     |  |                               | Youth Innovation Grant (carried forward from 2018/19)                   | 0  |  | Effective governance, decision making and performance management                    | Final output issued   | Effective with opportunity for improvement   |                  |  |
|                                     | Music Service - expenditure (carried forward from 2018/19) | 0               |                     |  |                               | Compliance and control in Music Service expenditure                     | Final output issued  | Effective with opportunity for improvement   |   |   |  |                  |  |
|                                     | Income processes (carried forward from 2018/19)            | 0               |                     |  |                               | Compliance and control in income processes                              | Briefing paper issued  | No opinion given   |   |   |  |                  |  |
|                                     | St. Peter's (carried forward from 2018/19)                 | 0               |                     |  |                               |   | Final output issued  | Unsatisfactory   |   |   |  |                  |  |
|                                     | Willows (carried forward from 2018/19)                     | 0               |                     |  |                               | Full audit of systems of governance and internal control.               | Final output issued  | Effective with opportunity for improvement   |   |   |  |                  |  |
|                                     | Ysgol Glantaf (carried forward from 2018/19)               | 0               |                     |  |                               |   | Final output issued  | Insufficient with major improvement needed   |   |   |  |                  |  |
|                                     | Whitchurch High School (carried forward from 2018/19)      | 0               |                     |  |                               |   | Final output issued  | Insufficient with major improvement needed   |   |   |  |                  |  |
|                                     | Music Service - follow up (carried forward from 2018/19)   | 0               |                     |  |                               | Follow up Audit   | Final output issued  | Unsatisfactory   |   |   |  |                  |  |
|                                     | Governance and Legal Services                              | High            | Assurance           | 50   | Health and Safety             | 10  |  | Directorate health and safety compliance and risk management.                      | Draft output issued   | Effective with opportunity for improvement                  |  |                  |  |
|                                     |  |                 |                     |  | Commissioning and Procurement | 10  |  | Commissioning and Procurement compliance and control                               |   |   | carried forward to draft Audit Plan 2020/21  |                  |  |
|                                     |  |                 |                     |  | Income and Debtors            | 10  |  | Operation of appropriate arrangements to record, monitor and recover sundry debts. |   |   | carried forward to draft Audit Plan 2020/21  |                  |  |
| Asset management                    |  |                 |                     |  | 10                            |   | Effective Directorate recording, monitoring, management and control of physical assets | Final output issued  | Effective with opportunity for improvement  |   |  |                  |  |
| Medium                              |  |                 |                     |  |                               | To be agreed with Director  | 10   |  | TBC.  |   |  |                  |  |
|                                     |  |                 |                     | Health and Safety                                | 10                            |   | Directorate health and safety compliance and risk management.                          |  |   | carried forward to draft Audit Plan 2020/21                 |  |                  |  |

| Audit Category                      | Risk   | Engagement Type | Original audit plan                                      | Assignment                                      | Days   | Follow Up Days   | Audit Scope  | National Issue                              | Report Status 29.02.20  | Audit Opinion                               | Comment, if audit engagement is not targeted / delivered in 2019/20 |  |  |  |  |
|-------------------------------------|--------|-----------------|--|---|--|--|--|---|---|---|---|--|--|--|--|
| Fundamental Audits - S151 Assurance | High   | Assurance       | 50   | Commissioning and Procurement                   | 10   |  | Commissioning and Procurement compliance and control                                   |   |   |   | carried forward to draft Audit Plan 2020/21                         |  |  |  |  |
|                                     |        |                 |  | Income and Debtors                              | 10   |  | Operation of appropriate arrangements to record, monitor and recover sundry debts.     |   |   | carried forward to draft Audit Plan 2020/21 |   |  |  |  |  |
|                                     |        |                 |  | Asset management                                | 10   |  | Effective Directorate recording, monitoring, management and control of physical assets |   | Draft output issued   | Insufficient with major improvement needed  |   |  |  |  |  |
|                                     |        |                 |  | To be agreed with Director                      | 10   |  | TBC.   |   |   |   |   |  |  |  |  |
|                                     | TBC    | 0               | Budgeting and forecasting (carried forward from 2018/19) | 0   | Effective financial planning, budgeting and monitoring |  | Final output issued  |   | Effective   |   |   |  |  |  |  |
| High                                |        |                 |  |   |  |  |  |   |   |   |   |  |  |  |  |
| Social Services                     | High   | Assurance       | 300  | Health and Safety                               | 15   | Directorate health and safety compliance and risk management.                          |  |   | Draft output issued   | Effective with opportunity for improvement  |   |  |  |  |  |
|                                     |        |                 |  | Commissioning and Procurement                   | 15   | Commissioning and Procurement compliance and control                                   |  | carried forward to draft Audit Plan 2020/21 |   |   |   |  |  |  |  |
|                                     |        |                 |  | Income and Debtors                              | 15   | Operation of appropriate arrangements to record, monitor and recover sundry debts.     |  | carried forward to draft Audit Plan 2020/21 |   |   |   |  |  |  |  |
|                                     |        |                 |  | Asset management                                | 15   | Effective Directorate recording, monitoring, management and control of physical assets | TARGET - March 2020  |   |   |   |   |  |  |  |  |
|                                     |        |                 |  | Safeguarding (follow up review)                 | 15   | Follow up Audit  | TARGET - March 2020  |   |   |   |   |  |  |  |  |
|                                     |        |                 |  | Direct Payments                                 | 20   | Effective control, management and monitoring of Direct Payments                        | Draft output issued  | Insufficient with major improvement needed  |   |   |   |  |  |  |  |
|                                     | Medium | Assurance       | 300  | ICF schemes (incl. Families First)              | 15   | Delivery of service objectives with effective compliance and control.                  |  |   |   |   | carried forward to draft Audit Plan 2020/21                         |  |  |  |  |
|                                     |        |                 |  | Early help service (impact of FPOC)             | 15   |  |  |   | carried forward to draft Audit Plan 2020/21   |   |   |  |  |  |  |
|                                     |        |                 |  | Children's Placements                           | 20   |  |  |   | carried forward to draft Audit Plan 2020/21   |   |   |  |  |  |  |
|                                     |        |                 |  | Learning Disabilities                           | 15   |  |  | Draft output issued                         | Effective with opportunity for improvement  |   |   |  |  |  |  |
|                                     |        |                 |  | Mental Health Day Services (CRT)                | 15   |  |  |   | carried forward to draft Audit Plan 2020/21   |   |   |  |  |  |  |
|                                     |        |                 |  | Foster carers (incl. safeguarding)              | 15   |  |  |   | TARGET - March 2020   |   |   |  |  |  |  |
|                                     |        |                 |  | Deprivation of Liberty Safeguards               | 20   |  |  | Final output issued                         | Insufficient with major improvement needed  |   |   |  |  |  |  |
|                                     |        |                 |  | Sensory Services                                | 15   |  |  |   | Not in draft Audit Plan 2020/21 - audit engagements re-prioritised in discussion with Director        |   |   |  |  |  |  |
|                                     |        |                 |  | Payments to Care Leavers                        | 20   |  |  |   | carried forward to draft Audit Plan 2020/21   |   |   |  |  |  |  |
|                                     |        |                 |  | Child Health and Disabilities                   | 20   |  |  |   | carried forward to draft Audit Plan 2020/21   |   |   |  |  |  |  |
|                                     |        |                 |  | Home Care (mobile scheduling)                   | 15   |  |  |   | Not in draft Audit Plan 2020/21 - to allow capacity for greater consultancy audit support in 2020-21. |   |   |  |  |  |  |
|                                     |        |                 |  | Domiciliary Care (carried forward from 2018/19) | 0  |  |  | Draft output issued                         | Insufficient with major improvement needed  |   |   |  |  |  |  |
|                                     |        |                 |  | Total   |  |  | 1,170  | 1,170                                       | 56  |   |   |  |  |  |  |
|                                     |        |                 |  | External  |  |  | Original audit plan  | Assignment                                  | Days  |   |   |  |  |  |  |
|                                     | Medium |                 |  | City Deal 2019/20                               | 5  |  | Scope as per rolling SLA   | y   |   |   | work to conclude in 2020/21   |  |  |  |  |
|                                     |        |                 |  | Cardiff Further Education Trust Fund            | 2  |  |  |   | Closed  | No opinions given                           |   |  |  |  |  |

| Audit Category                             | Risk   | Engagement Type | Original audit plan        | Assignment  | Days         | Follow Up Days      | Audit Scope   | National Issue | Report Status 29.02.20 | Audit Opinion                              | Comment, if audit engagement is not targeted / delivered in 2019/20 |
|--|--|-----------------|----------------------------|---|--------------|---------------------|---|----------------|------------------------|--|---|
| Fundamental Audits - S151 Assurance        |  |                 |                            |   |              |                     |   |                |                        |  |   |
| External clients                           | Low  | Assurance       | 20                         | Norwegian Church Preservation Trust   | 2            |                     | Grant certification / statement of accounts work                      |                | Closed                 | No opinions given                          |   |
|  |  |                 |                            | Joint Committees  | 6            |                     |   |                | Closed                 | No opinions given                          |   |
|  |  |                 |                            | Rumourless Cities European Grant  | 8            |                     |   |                | Closed                 | No opinions given                          |   |
|  |  |                 |                            | Provision for other work  | 3            |                     |   |                |                        |  |   |
|  |  |                 |                            | St. Peter's Private Fund  | 2            |                     |   |                | Closed                 | No opinion given                           |   |
|  |  |                 |                            | St. Peter's Out of School Club and Governors' Fund (unplanned)              | 10           |                     |   |                | Closed                 | No opinion given                           |   |
|  |  |                 | 0                          | Cardiff Further Education Trust Fund 2017/18 (carried forward from 2018/19) | 0            |                     |   |                | Closed                 | No opinion given                           |   |
|  |  |                 |                            | Norwegian Church Preservation Trust (carried forward from 2018/19)          | 0            |                     |   |                | Final output issued    | Effective with opportunity for improvement |   |
|  |  |                 |                            |   |              |                     |   |                |                        |  |   |
|  |  |                 | Grants                     | Assurance   |              |                     |   |                | 10                     | Provision for grant work                   |   |
| 0  | Education Improvement Grant 18/19                                  | 5               |                            |   |              | Final output issued | Effective with opportunity for improvement                            |                |                        |  |   |
| 0  | Education Improvement Grant 2017/18 (carried forward from 2018/19) | 0               |                            |   |              | Final output issued | Effective with opportunity for improvement                            |                |                        |  |   |
| <b>Total</b>                               |  |                 | <b>30</b>                  |   | <b>48</b>    | <b>0</b>            |   |                |                        |  |   |
| <b>Contingencies</b>                       |  |                 | <b>Original audit plan</b> | <b>Assignment</b>   | <b>Days</b>  |                     |   |                |                        |  |   |
| General Audit                              |  |                 | 30                         | General Audit (provision)   | 12           |                     | TBC.  |                |                        |  |   |
| <b>Total</b>                               |  |                 | <b>30</b>                  |   | <b>12</b>    | <b>0</b>            |   |                |                        |  |   |
| <b>Management</b>                          |  |                 | <b>Original audit plan</b> | <b>Assignment</b>   | <b>Days</b>  |                     |   |                |                        |  |   |
| 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                          |  |                 | 10                         | Assurance mapping   | 10           |                     |   |                |                        |  |   |
| CRSA development                           |  |                 | 0                          | CRSA development  | 0            |                     |   |                |                        |  |   |
| Process development                        |  |                 | 20                         | Process development   | 20           |                     |   |                |                        |  |   |
| Work for Audit Manager                     |  |                 | 30                         | Work for Audit Manager  | 30           |                     |   |                |                        |  |   |
| Planning, monitoring & reporting           |  |                 | 30                         | Planning, monitoring & reporting  | 30           |                     |   |                |                        |  |   |
| Review of financial rules etc.             |  |                 | 20                         | Review of financial rules etc.  | 20           |                     |   |                |                        |  |   |
| General advice and guidance                |  |                 | 20                         | General advice and guidance   | 20           |                     |   |                |                        |  |   |
| <b>Total</b>                               |  |                 | <b>180</b>                 |   | <b>180</b>   | <b>0</b>            |   |                |                        |  |   |
| <b>Total chargeable days</b>               |  |                 | <b>1,990</b>               |   | <b>1,990</b> | <b>56</b>           |   |                |                        |  |   |