

AUDIT PLAN 2021/22

Audit Category	Risk	Engagement Type	CIPFA Classification	Audit Plan, 2020/21	Original Audit Plan 2021/22	Assignment	Days	Audit Scope	National Issue
Fundamental Audits - S151 Assurance									
Purchasing and Payments	High	Assurance	Chargeable	55	50	CRSA	5	Purchases and Payments are compliant, authorised, accurate and timely	
						In-year testing	25		
						P Cards	20		
Payroll & HR				60	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	15		
						Special Leave	15		
						Establishment Reviews	15		
NNDR				0	20	NNDR in-year testing	20	Business rate collection and control is working effectively and efficiently	
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	
Income and Debtors	0	20	Income and Debtors	20	Operation of appropriate arrangements to record, monitor and recover sundry debts.				
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				
Council Tax	20								
HB / LHA/ CTRS	20								
Total				155	210		210		
Corporate Audit									
				<i>Original audit plan, 2019/20</i>	<i>Original audit plan</i>	Assignment	Days		
Risk Management	High	Assurance	Chargeable	20	15	Directorate Risk Management	15	Risk management arrangements are effective and operated consistently	
Audit of ethics and values				20	15	Whistleblowing Processes	15	Whistleblowing processes are compliant and effective	
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	
Information governance				0	20	Information governance	20	Effective mechanisms and systems operated in accordance with the data protection act 2018	
Investigation Processes				0	30	Disciplinary Policy	15	Disciplinary policy processes are effective and operated consistently	
						Fraud, Bribery and Corruption	15	Fraud, bribery and corruption policy processes are effective and operating consistently	
Delegation and decision making				0	20	Delegation and decision making	20	Effective application of delegated authority and decision making	
Contract Audit				40	40	Cradle to grave audit	20	Effective contract compliance, control and delivery of objectives	
						Contract Variations	20		
Taxation	20	20	Schools VAT Assurance	15	Effective compliance and control.				
			Adhoc VAT reviews	5					
Procurement	0	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.				
Welsh Government Covid Grants - Assurance	12	20	Welsh Government Covid Grants - Assurance	20	Sample check of effective compliance and control in administering WG Grants	y			
Directorate Recovery Plans	0	30	Directorate Recovery Plans	30	Effective directorate recovery plans from the COVID-19 pandemic				
ICT Audit	50	30	Cloud Computing	15	Effective co-ordination, risk management and control.				
			PCI - Process Consultancy	15	Consultancy on process and policy development				
National Fraud Initiative	10	10	National Fraud Initiative	10	Data matching counter-fraud exercise.				
Value for Money studies	Medium	Assurance	20	30	Value for money 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 consultants				
Stores			10	10	Joint Equipment Service		10	Effective and efficient stores management, and stock / equipment control	
Business Continuity			20	20	Business Continuity and Incident Management		20	Effective business recovery and incident management systems.	y
Members' allowances	15	15	Members' allowances	15	Effective governance and management of Members' allowances				
Partnership / Arm's-length Assurance	High		10						
Education - SOP			15						
Pensions and Investments			0						
Insurance			15						
Fleet Management (pool cars, grey fleet, etc.)			0						
Governance Arrangements			20						
Wellbeing of Future Generations			20						
Performance Management			0						
Digital Services	Medium	0							
Scrutiny Functions		0							
Programmes and Projects	20								
System Development	30								
Total				382	400		400		
Service Specific Audit									
				<i>Original audit plan, 2019/20</i>	<i>Original audit plan</i>	Assignment	Days		
Service / Process Consultancy	High	Consultancy	Chargeable	100	40	Provision for Service / Process Consultancy	40	Consultancy support across the Council, as appropriate	
Resources	High	Assurance		90	65	Performance Management	15	Performance management arrangements are effective, and operated consistently.	
						Pre-Contract Assurance	15	Relevant compliance and due diligence checks are undertaken	
						Income and Debtors cf	5	Operation of appropriate arrangements to record, monitor and recover sundry debts.	
	Medium	Telecare	15	Delivery of service objectives with effective compliance and control.					
	High	Assurance	60	50	Central Transport Service	15			
Governance and Legal Services					Performance Management	15	Performance management arrangements are effective, and operated consistently.		

						Pre-Contract Assurance	10	Relevant compliance and due diligence checks are undertaken	
	Medium					Electoral Services	15	Effective systems, compliance and control	
People and Communities	High	Assurance		75	45	Glamorgan Archives	10	Effective systems, compliance and control	
	Medium					Performance Management	15	Performance management arrangements are effective, and operated consistently.	
						Pre-Contract Assurance	15	Relevant compliance and due diligence checks are undertaken	
Adults, Housing & Communities	High	Assurance		150	145	Bilingual Cardiff	15	Effective compliance and control in delivering services in accordance with the Welsh Language Standards	
	Medium					Performance Management	15	Performance management arrangements are effective, and operated consistently.	
						Pre-Contract Assurance	15	Relevant compliance and due diligence checks are undertaken	
						Mental Health Day Services	15	Delivery of service objective with effective compliance and control	
						Get me home service	15		
						Independent Living	10		
						ICF schemes (incl. Families First)	10		
	Medium					Residential Care	15		
						Libraries	10		
						Homelessness - Temporary Accommodation	10		
Childrens' Services	High	Assurance		130	70	Social Services - CHAD	15	Delivery of service objective with effective compliance and control	
						Emergency Duty Team	15		
						Performance Management	15	Performance management arrangements are effective, and operated consistently.	
Economic Development	High	Medium		105	100	Pre-Contract Assurance	15	Relevant compliance and due diligence checks are undertaken	
	Medium					Payments to Care Leavers	20		
						Youth Offending Service	20		
						Performance Management (inc Waste Management)	15	Performance management arrangements are effective, and operated consistently.	
						Pre-Contract Assurance (inc Waste Management)	15	Relevant compliance and due diligence checks are undertaken	
						Harbour Authority	10	Effective systems, compliance and control	
						Leisure Contract Governance	20	Delivery of service objective with effective compliance and control	
						Shared Regulatory Services in Cardiff	15		
						Disposal of Land and Buildings	15		
						White International White Water	10		
Economic Development (Waste Management)	Medium	Assurance		100	60	Commercial Waste	15	Delivery of service objective with effective compliance and control	
						Waste Collections	15		
						Cardiff Organic Waste Treatment Contract	15		
						Waste Management Enforcement	15		
Education and Lifelong Learning	High	Assurance		245	190	Performance Management	15	Performance management arrangements are effective, and operated consistently.	
						Pre-Contract Assurance	15	Relevant compliance and due diligence checks are undertaken	
						Health and Safety	15	Directorate health and safety compliance and risk management.	
						School Health and Safety - Thematic	20	Schools health and safety compliance and risk management.	
						School Asset Management - Thematic	17	Schools asset management compliance and control.	
	Medium					Llanedeyrn Primary	5	Audits of systems of governance and internal control within individual schools	
						Marlborough Primary	5		
						Cantonian High School	7		
						primary school audit - tbc	5		
						primary school audit - tbc	5		
						secondary school audits - tbc	7		
						secondary school audits - tbc	7		
						Schools with Surplus Balances - Thematic	12	Assurance on management and use of surplus balances in a sample of individual schools	
						British Council Grants - Follow up	15	Follow up audit	
						Catering in Opted out schools	15	Delivery of objectives, with effective compliance and control	
						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	
Planning, Transportation and Environment	High	Assurance		80	55	Performance Management	15	Performance management arrangements are effective, and operated consistently.	
	Medium					Pre-Contract Assurance	15	Relevant compliance and due diligence checks are undertaken	
						Income and Debtors cf	5	Operation of appropriate arrangements to record, monitor and recover sundry debts.	
						S106 Agreements	10	Effective systems, compliance and control	
						Concessionary Travel	10		
Total				1,135	820		820		
External				Original audit plan, 2019/20	Original audit plan	Assignment	Days		
External clients	High	Assurance	Chargeable	30	35	City Deal 2020/21	10	Scope as per rolling SLA	y
	Low	Certification				Cardiff Further Education Trust Fund -- tbc	2	Grant certification / statement of accounts work	
						Norwegian Church Preservation Trust - tbc	2		
						Joint Committees	6		
						Education Improvement Grant - tbc	5		
						Rumourless Cities Grant - tbc	10		
Total				30	35		35		
Contingencies				Original audit plan, 2019/20	Original audit plan	Assignment	Days		
General Audit	TBC	TBC	Chargeable	30	10	General Audit (provision for carried forward audits / other work)	10	TBC	
Total				30	10		10		

Management				Original audit plan, 2019/20	Original audit plan	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	10	10	Assurance mapping	10		
CRSA development		Management	Chargeable	0	0	CRSA development	0		
Process development		Management	Chargeable	20	15	Process development	15		
Work for Audit Manager		Management	Chargeable	30	30	Work for Audit Manager	30		
Planning, monitoring & reporting		Management	Chargeable	30	30	Planning, monitoring & reporting	30		
Review of financial rules etc.		Management	Chargeable	20	15	Review of financial rules etc.	15		
General advice and guidance		Management	Chargeable	20	10	General advice and guidance	10		
Total				180	160		160		
Total chargeable days				1,912	1,635		1,635		