

Audit Category	Risk	Engagement Type	CIPFA Classification	Audit Plan, 2020/21	Original Audit Plan 2021/22	Assignment	Days	Audit Scope	National Issue	Deferred Audits	Audit Output Status 30.12.2021	Audit Opinion	
<b>Fundamental Audits - S151 Assurance</b>													
Purchasing and Payments	High	Assurance	Chargeable	55	50	CRSA	5	Purchases and Payments are compliant, authorised, accurate and timely				Final Issued	No Opinion
						In-year testing	25						
						P Cards	20						
						0	0	Creditor Payments - In year testing 2020-21 (carried forward from 2020/21)					
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				Final Issued	No Opinion
						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			Final Issued	Effective with opportunity for improvement	
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					

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Housing Rents				0	10	Housing Rents	10	Effective control processes are in place for managing and recovering housing rents			Final Issued	Effective
Council Tax				20	0	Council Tax (carried forward from 2020/21)	0	Compliance and control, with effective and efficient processes.			Final Issued	Effective with opportunity for improvement
HB / LHA/ CTRS				20	0	Housing Benefit / Local Housing Allowances / Council Tax Reduction Scheme (carried forward from 2020/21)	0	Effective controls to ensure accurate processing of bona fide claims			Final Issued	Effective with opportunity for improvement
<b>Total</b>				<b>155</b>	<b>210</b>		<b>210</b>					
<b>Corporate Audit</b>				<i>Original audit plan, 2019/20</i>	<i>Original audit plan</i>	<b>Assignment</b>	<b>Days</b>					
Risk Management	High	Assurance	Chargeable	20	15	Directorate Risk Management	15	Risk management arrangements are effective and operated consistently		yes		
					0	Directorate Risk Management (carried forward from 2020/21)	0	Risk management arrangements are effective and operated consistently			Final Issued	Effective with opportunity for improvement
					0	Programme and Project Risk Management (carried forward from 2020/21)	0	Risk management arrangements are effective and operated consistently			Final Issued	Effective with opportunity for improvement
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 operating consistently			Final Issued	Effective with opportunity for improvement
						Fraud, Bribery and Corruption	15	Fraud, bribery and corruption policy processes are effective and operating consistently			Final Issued	Effective
Delegation and decision making				0	20	Delegation and decision making	20	Effective application of delegated authority and decision making		yes		
Contract Audit				40	40	Cradle to grave audit	20	Effective contract compliance, control and delivery of objectives			Draft Issued	Effective with opportunity for improvement
						Contract Variations	20			yes		

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					0	Contract Monitoring & Management (carried forward from 2020/21)	0	Effective contract compliance, control and delivery of objectives			Final Issued	Insufficient with major improvement needed			
Taxation				20	20	Schools VAT Assurance	15	Effective compliance and control.							
						Adhoc VAT reviews	5								
						0	Taxation (carried forward from 2020/21)	0					Effective compliance and control.	Final Issued	Effective with opportunity for improvement
Procurement				0	20	Procurement	20	Effective and compliance commissioning and procurement compliance and control arrangements		yes					
Mileage & subsistence				15	15	Mileage & subsistence	15	Accurate claiming and authorisation for reasonable expenditure.							
						Mileage & subsistence (carried forward from 2020/21)	0	Accurate claiming and authorisation for reasonable expenditure.					Draft Issued	Insufficient with major improvement needed	
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							
						0	IT Business Continuity (carried forward from 2020/21)	0					Effective co-ordination, risk management and control.	Final Issued	Effective with opportunity for improvement
						0	Payment Card Industry (chip and pin devices) (carried forward from 2020/21)	0					Effective compliance and control.	Final Issued	Insufficient with major improvement needed
National Fraud Initiative		Participation		10	10	National Fraud Initiative	10	Data matching counter-fraud exercise.		Final Issued	No Opinion				
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					yes		

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Stores	High			10	10	Joint Equipment Service	10	Effective and efficient stores management, and stock / equipment control	y		Final Issued	Insufficient with major improvement needed		
				0		Dominions Way Temporary Stores (carried forward from 2020/21)	0	Effective and efficient stores management, and stock / equipment control			Draft Issued	Insufficient with major improvement needed		
Business Continuity				20	20	Business Continuity and Incident Management	20	Effective business recovery and incident management systems.						
Members' allowances				15	15	Members' Remuneration and Allowances	15	Effective governance and management of Members' allowances			Final Issued	Effective with opportunity for improvement		
Education - School Organisation Programme				0	0	Education - SOP - Review of Band B <i>cf</i>	5	Delivery of objectives, with effective compliance and control			Final Issued	Effective with opportunity for improvement		
Partnership / Arm's-length Assurance				10	0	Cardiff Bus - governance relationship with Cardiff Council	0	Section 151 Assurance on governance arrangements			Final Issued	Insufficient with major improvement needed		
Wellbeing of Future Generations				20	0	Wellbeing of Future Generations (carried forward from 2020/21)	0	Effective application of Wellbeing of Future Generations requirements.			Final Issued	Effective with opportunity for improvement		
Pensions and Investments Insurance				0										
Fleet Management (pool cars, grey fleet, etc.)				15										
Governance Arrangements				0										
Performance Management	0	0	Performance Management	20	Performance management arrangements are effective, and operated consistently.									
Digital Services	Medium			0										
Scrutiny Functions				0										
Programmes and Projects				20										
System Development				30										
<b>Total</b>				<b>367</b>	<b>400</b>		<b>425</b>							

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Service Specific Audit				Original audit plan, 2019/20	Original audit plan	Assignment	Days					
Service / Process Consultancy	High	Consultancy	Chargeable	100	40	Provision for Service / Process Consultancy	40	Consultancy support across the Council, as appropriate			Work Completed (and ongoing)	No Opinion
Resources	High	Assurance		90	65	Performance Management	15	Performance management arrangements are effective, and operated consistently.		yes		
				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.			Draft Issued	Effective	
	Resources Health and Safety (carried forward from 2020/21)			0		Directorate health and safety compliance and risk management.		Draft Issued		Effective with opportunity for improvement		
	Telecare			15		Delivery of service objectives with effective compliance and control.						
	Central Transport Service			15			yes					
Governance and Legal Services	High	Assurance		60	50	Performance Management	15	Performance management arrangements are effective, and operated consistently.		yes		
						Pre-Contract Assurance	10	Relevant compliance and due diligence checks are undertaken			Final Issued	Effective with opportunity for improvement
						Electoral Services	15	Effective systems, compliance and control		yes		
	Glamorgan Archives					10	Effective systems, compliance and control			Draft Issued	Effective with opportunity for improvement	
	Audit of scrutiny functions (carried forward from 2020/21)					0	Effective scrutiny activities and outcomes			Final Issued	Effective with opportunity for improvement	
People and Communities	High	Assurance		75	45	Performance Management	15	Performance management arrangements are effective, and operated consistently.		yes		
						Pre-Contract Assurance	15	Relevant compliance and due diligence checks are undertaken			Draft Issued	No Opinion
			Commissioning and Procurement (carried forward from 2020/21)			0	Commissioning and Procurement compliance and control		Draft Issued	Effective		
			Income and debtors - Social Services (carried forward from 2020/21)			0	Operation of appropriate arrangements to record, monitor and recover sundry debts.		Draft Issued	Effective with opportunity for improvement		

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	Medium					Bilingual Cardiff	15	Effective compliance and control in delivering services in accordance with the Welsh Language Standards			Draft Issued	Effective with opportunity for improvement
Adults, Housing & Communities	High	Assurance		150	145	Performance Management	15	Performance management arrangements are effective, and operated consistently.		yes		
						Risk Based Verification (carried forward from 2020/21)	0	Delivery of service objectives with effective compliance and control.			Final Issued	Effective
						Pre-Contract Assurance	15	Relevant compliance and due diligence checks are undertaken			Draft Issued	Effective with opportunity for improvement
	Medium					Mental Health Day Services	15	Delivery of service objective with effective compliance and control		yes		
	Get me home service					15						
	Independent Living					10			yes			
	ICF schemes (incl. Families First)					10						
	Residential Care					15			yes			
	Libraries					10					Final Issued	Effective with opportunity for improvement
	Homelessness - Temporary Accommodation					10					Final Issued	Effective with opportunity for improvement
	Social Services - CHAD					15	Delivery of service objective with effective compliance and control					
	Emergency Duty Team					15			yes			
Childrens' Services	High	Assurance		130	70	Performance Management	15	Performance management arrangements are effective, and operated consistently.		yes		
						Pre-Contract Assurance	15	Relevant compliance and due diligence checks are undertaken				
	Medium					Payments to Care Leavers	20	Delivery of service objective with effective compliance and control			Final Issued	Insufficient with major improvement needed
	Youth Offending Service					20						
Children's Placements (including out of county) (carried forward from 2020/21)	0	Delivery of service objective with effective compliance and control				Draft Issued	Insufficient with major improvement needed					
Economic Development	High	Assurance		105	100	Performance Management (inc Waste Management)	15	Performance management arrangements are effective, and operated consistently.		yes		

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	Medium					Pre-Contract Assurance (inc Waste Management)	15	Relevant compliance and due diligence checks are undertaken			Draft Issued	Insufficient with major improvement needed	
						Harbour Authority	10	Effective systems, compliance and control		yes			
						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		yes			
						Waste Collections	15					Final Issued	Insufficient with major improvement needed
						Cardiff Organic Waste Treatment Contract	15			yes			
						Waste Management Enforcement	15						
						Recycling in HWRCs (carried forward from 2020/21)	0	Effective systems, compliance and control				Final Issued	Insufficient with major improvement needed
						Gatehouse (carried forward from 2020/21)	0	Compliance and control in gatehouse / weighbridge systems.				Final Issued	Insufficient with major improvement needed
						Follow-up audit - contracts in Waste Management (carried forward from 2020/21)	0	Follow up Audit				Final Issued	Effective with opportunity for improvement
						Follow-up audit - flytipping (carried forward from 2020/21)	0	Follow up Audit				Final Issued	Insufficient with major improvement needed
Education and Lifelong Learning	High	Assurance		245	190	Performance Management	15	Performance management arrangements are effective, and operated consistently.		yes			
						Pre-Contract Assurance	15	Relevant compliance and due diligence checks are undertaken				Draft Issued	Insufficient with major improvement needed

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						Health and Safety	15	Directorate health and safety compliance and risk management.		yes		
						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.				
						Asset Management (carried forward from 2020/21)	0	Effective Directorate recording, monitoring, management and control of physical assets			Final Issued	Insufficient with major improvement needed
	Medium					Llanedeyrn Primary	5	Audits of systems of governance and internal control within individual schools				
						Marlborough Primary	5				Final Issued	Effective with opportunity for improvement
						Cantonian High School	7					
						primary school audit - tbc	5			yes		
						primary school audit - tbc	5			yes		
						St. Cuthbert's RC Primary School (carried forward from 2020/21)	0	Audits of systems of governance and internal control within individual schools			Final Issued	Insufficient with major improvement needed
						Follow-up audit - St. Peter's (carried forward from 2020/21)	0	Audits of systems of governance and internal control within individual schools			Final Issued	Effective with opportunity for improvement
						Cardiff West Community High School <i>cf</i>	5	Audits of systems of governance and internal control within individual schools			Draft Issued	Unsatisfactory
						Mary Immaculate	7				Final Issued	Effective with opportunity for improvement
						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			Draft Issued	Effective with opportunity for improvement
						Catering in Opted out schools	15	Delivery of objectives, with effective compliance and control		yes		
						School Admissions	15	Effective and well governed arrangements for school admissions		yes		

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						Cashless catering in secondary schools	10	Effective and controlled arrangements to receive, record and monitor income		yes				
Planning, Transportation and Environment	High	Assurance		80	55	Performance Management	15	Performance management arrangements are effective, and operated consistently.		yes				
						Pre-Contract Assurance	15	Relevant compliance and due diligence checks are undertaken			Draft Issued	Insufficient with major improvement needed		
						Income and Debtors cf	5	Operation of appropriate arrangements to record, monitor and recover sundry debts.			Final Issued	Effective with opportunity for improvement		
	Medium						S106 Agreements	10	Effective systems, compliance and control					
							Concessionary Travel	10					Draft Issued	Effective with opportunity for improvement
<b>Total</b>				<b>1,135</b>	<b>820</b>		<b>825</b>							
<b>External</b>				<i>Original audit plan, 2019/20</i>	<i>Original audit plan</i>	<b>Assignment</b>	<b>Days</b>							
External clients	High	Assurance	Chargeable	30	35	City Deal 2020/21	10	Scope as per rolling SLA	y		Final Issued	Effective with opportunity for improvement		
	Low	Certification				Cardiff Further Education Trust Fund -- tbc	2	Grant certification / statement of accounts work			Final Issued	No Opinion		
						Norwegian Church Preservation Trust - 2020/21	2				Final Issued	No Opinion		
						Norwegian Church Preservation Trust 2019/20 (carried forward from 2020/21)	0	Grant certification / statement of accounts work			Final Issued	Effective with opportunity for improvement		
						Joint Committees	6	Grant certification / statement of accounts work			Final Issued	No Opinion		
						Education Improvement Grant 2019/20 (carried forward from 2020/21)	0	Grant certification / statement of accounts work			Draft Issued	Effective with opportunity for improvement		
						Education Improvement Grant - 2020/21	5	Grant certification / statement of accounts work			Draft Issued	No Opinion		
						Rumourless Cities Grant	10				Final Issued	No Opinion		
<b>Total</b>			<b>30</b>	<b>35</b>		<b>35</b>								
<b>Contingencies</b>				<i>Original audit plan, 2019/20</i>	<i>Original audit plan</i>	<b>Assignment</b>	<b>Days</b>							

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General Audit	TBC	TBC	Chargeable	30	10	General Audit (provision for carried forward audits / other work)	0	TBC				
<b>Total</b>				<b>30</b>	<b>10</b>		<b>0</b>					
<b>Management</b>				<i>Original audit plan, 2019/20</i>	<i>Original audit plan</i>	<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	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					
<b>Total</b>				<b>180</b>	<b>160</b>		<b>160</b>					

Time for performance management audit applied from deferred audits -20

**Total chargeable days**

**1,897**      **1,635**

**1,635**