

Audit Category	Risk	Engagement Type	CIPFA Classification	Audit Plan, 2021/22	Original Audit Plan 2022/23	Assignment	Days	Audit Scope	National Issue		
Fundamental Audits - S151 Assurance											
Purchasing Payments and Processing	High	Assurance	Chargeable	50	50	CRSA	5	Purchases and Payments are compliant, authorised, accurate and timely			
					In-year testing	25					
					Purchasing Cards	20					
Payroll & HR						50	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					
					Agency Staff Payments	15					
					Time Recording	15					
Council Tax			0	20	Council Tax	20	Compliance and control, with effective and efficient processes				
HB / LHA/ CTRS			0	20	HB / LHA/ CTRS	20	Effective controls to ensure accurate processing of bona fide claims				
<i>NNDR</i>			20	0							
<i>Treasury Management</i>			20	0							
<i>Main Accounting</i>			20	0							
<i>Income and Debtors</i>			20	0							
<i>Asset Management</i>			20	0							
<i>Housing Rents</i>			10	0							
Total				210	140		140				
Corporate Audit											
				<i>Original audit plan, 2021/22</i>	<i>Original audit plan 2022/23</i>	Assignment	Days				
Risk Management	High	Assurance	Chargeable	15	15	Risk Management Arrangements	15	Risk management arrangements are effective and operated consistently			
Ethics and values				15	20	Ethics and Values	20	Policy and process alignment to principles of best practice ethics and values			
Delegation and decision making				20	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	Taxation	20	Effective compliance and control.			
Procurement				20	20	Procurement	20	Effective and compliance commissioning and procurement compliance and control arrangements			
Mileage & subsistence				15	15	Mileage & Subsistence	15	Accurate claiming and authorisation for reasonable expenditure.			
Welsh Government Covid Grants - Assurance				20	20	Welsh Government Covid Grants - Assurance	20	Sample check of effective compliance and control in administering WG Grants			
ICT Audit				30	30	ICT Audit - Cyber Security Governance	15	Effective co-ordination, risk management and control			
						Directorate PCI - DSS Compliance	15	Effective co-ordination, risk management and control			
Complaints and Compliments				0	20	Complaints and Compliments	20	Effective arrangements and systems in place for handling complaints & compliments			
National Fraud Initiative				Participation	10	10	National Fraud Initiative	10		Data matching counter-fraud exercise	
Value for Money studies				Assurance	30	30	Value for money in use of Council Vehicles	15		Assurance on value for money in use of Council vehicles	
							Value for money in use of Overtime	15		Value for money in use of overtime	
Stores				10	10	Brindley Road Stores	10	Effective and efficient stores management, and stock / equipment control			
Partnership / Arms-length Assurance				0	20	Partnership / Arms-length Assurance	20	Effective governance, risk management and control arrangements			
Education - SOP	0	20	Education - SOP	20	Delivery of objectives, with effective compliance and control						
Pensions and Investments	Assurance	0	20	Pensions and Investments	20	Effective compliance and control					
Governance Arrangements	0	20	Governance Arrangements	20	Audit of the application of good corporate governance arrangements						
Programmes and Projects	0	20	Programmes and Projects	20	Effective, clear and consistent project governance arrangements.						
System Development	TBC	0	30	Provision for System Development	30	Consultation or assurance services, as relevant.					
<i>Health and safety</i>			20	0							
<i>Safeguarding</i>			20	0							
<i>Information governance</i>			20	0							
<i>Investigation Processes</i>			30	0							
<i>Directorate Recovery Plans</i>			30	0							
<i>Business Continuity</i>			20	0							
<i>Members' allowances</i>			15	0							
Total				400	400		400				
Service Specific Audit											
				<i>Original audit plan, 2021/22</i>	<i>Original audit plan 2022/23</i>	Assignment	Days				
Service / Process Consultancy	High	Consultancy	Chargeable	40	40	Provision for Service / Process Consultancy	40	Consultancy support across the Council, as appropriate			
Resources	High	Assurance		65	60	Performance Management	15	Performance management arrangements are effective, and operated consistently.			
	Medium			Insurance	15	Delivery of service objectives with effective compliance and control					
				Alarm Receiving Centre	15						
				Central Transport Service	15						
Governance and Legal Services	High	Assurance		50	45	Performance Management	10	Performance management arrangements are effective, and operated consistently.			
	Medium			Electoral Services	20	Delivery of service objectives with effective compliance and control					
				Land Charges	15						
People and Communities	High	Assurance		45	40	Performance Management	15	Performance management arrangements are effective, and operated consistently.			
						Community Safety	15	Assurance on compliance with statutory requirements			
						Hubs	10	Assurance on payroll, asset management, information governance, payment and income systems			
Adults, Housing & Communities	High	Assurance		145	150	Performance Management	15	Performance management arrangements are effective, and operated consistently.			
	Medium					Mental Health Day Services	15	Delivery of service objectives with effective compliance and control			

						Independent Living	15		
						Residential Care	15		
						Emergency Duty Team	15		
						Adult Services Income Processes	20		
						Allocations, lettings and voids	20		
						Home Care	15		
						Direct Payments - Children's and Adults	20		
Childrens' Services	High	Assurance		70	40	Performance Management	15	Performance management arrangements are effective, and operated consistently.	
	Medium					Youth Offending Service	15	Delivery of service objectives with effective compliance and control	
Economic Development	High	Medium		100	95	Performance Management (inc Waste Management)	15	Performance management arrangements are effective, and operated consistently.	
	Medium					Harbour Authority	15	Delivery of service objectives with effective compliance and control	
						International White Water	15		
						St David's Hall	15		
						Cardiff Caravan Park	10		
						Cardiff Riding School	10		
						Disposal of Land and Buildings	15		
Economic Development (Waste)	Medium	Assurance		60	60	Commercial Waste	15	Delivery of service objectives with effective compliance and control	
						Cardiff Organic Waste Treatment Contract	15		
						Skip Hire	15		
						Street Cleansing	15		
Education and Lifelong Learning	High	Assurance		190	180	Performance Management	15	Performance management arrangements are effective, and operated consistently.	
	Medium					Health and Safety	15	Directorate health and safety compliance and risk management.	
						School Admissions	15	Effective and well governed arrangements for school admissions	
						Secondary school audits * 5	40	Audits of systems of governance and internal control within individual schools	
						Primary school audits * 5	25		
						FOLLOW UP - Cardiff West Community High School	10		
						Schools VAT Assurance	15	Effective compliance and control	
						Cashless catering in secondary schools	10		
						Catering in Opted out schools	15		
						Schools Information Management	20		
						Performance Management	15	Performance management arrangements are effective, and operated consistently.	
Planning, Transportation and Environment	High	Assurance		55	55	Cardiff Dogs Home	10	Delivery of service objectives with effective compliance and control	
	Medium					Highways Maintenance	15		
						Planning	15		
Total				820	765		765		
External				<i>Original audit plan, 2021/22</i>	<i>Original audit plan 2022/23</i>	Assignment	Days		
External clients	High	Assurance	Chargeable	35	25	City Deal 2021/22	10	Scope as per rolling SLA	y
	Low	Certification				Cardiff Further Education Trust Fund 2021/22 - tbc	2	Grant certification / statement of accounts work	
						Norwegian Church Preservation Trust 2021/22 - tbc	2		
						Joint Committees	6		
						Education Improvement Grant 2021/22 - tbc	5		
Total				35	25		25		
Contingencies				<i>Original audit plan, 2021/22</i>	<i>Original audit plan 2022/23</i>	Assignment	Days		
General Audit	TBC	TBC	Chargeable	10	25	General Audit (provision for carried forward audits / other work)	25	TBC	
Total				10	25		25		
Management				<i>Original audit plan, 2021/22</i>	<i>Original audit plan 2022/23</i>	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	15	Assurance mapping	15		
CRSA development		Management	Chargeable	0	10	CRSA development	10		
Process development		Management	Chargeable	15	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	15	40	Review of financial rules etc.	40		
General advice and guidance		Management	Chargeable	10	10	General advice and guidance	10		
Total				160	200		200		
Total chargeable days				1,635	1,555		1,555		