
Internal Audit Progress Report (as at 19 July 2022)

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Internal Audit Progress Report

1 Introduction

1.1 Background

The Internal Audit Progress Report sets out performance in relation to the Internal Audit Plan. It summarises the work performed, the priority recommendations raised, the critical findings, emerging trends, and relevant value for money findings.

This progress report covers the period from 1 March – 30 June 2022, and follows the updates provided in the last Committee meeting held on 15 March 2022. This report is structured to provide a summary account of audit activities and outcomes in March 2022 to conclude reporting on 2021/22, followed by an outline of the audit activities and progress made against the Audit Plan 2022/23.

The Audit Plan 2021/22 was approved by the Governance and Audit Committee on 23 March 2021, and the Audit Plan for 2022/23 was approved by Committee on 15 March 2022. The Internal Audit Plan provides the framework for audit work each year and is aligned to the Council's corporate governance arrangements, whilst also being responsive to any changes to the risks faced by the Council during the year.

1.2 Independence and objectivity

The Internal Audit section reports to the Audit Manager. In line with the provisions of the Public Sector Internal Audit Standards (1100), organisational independence is maintained, as the Audit Manager is not responsible for managing any functions beyond the Internal Audit and Investigation teams. The Audit Manager reports administratively to the Head of Finance and functionally to the Governance and Audit Committee for audit-related matters. There have been no impairments of independence or objectivity.

1.3 Continuing Professional Development

Auditors have completed their year-end personal reviews and formalised their objectives for 2022/23. Prior to discussing performance, auditors updated their skills assessment in application of the IIA Professional Competencies Framework.

The results of personal reviews and skills assessments informed the year-end Audit Manager's review against the Quality Assurance and Improvement Programme (Standard 1300), from which a generally strong baseline of knowledge and skills were recognised across the audit team.

1.4 External Peer Assessment

On an annual basis the Audit Manager completes an internal review against the CIPFA Local Government Application Note, which breaks down the conformance requirements of the Public Sector Internal Audit Standards (PSIAS). Through this review, and the quality assurance and improvement programme that is in place, ongoing conformance with the PSIAS is reported to the Governance and Audit Committee as part of the Internal Audit Annual Report. This is in addition to the ongoing assurance arrangements in place to achieve and report ongoing assurance in progress report to the Committee.

In addition to internal reviews, the PSIAS requires that external assessments are conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organisation. The latest external peer assessment was completed by the Head of Audit from Rhondda Cynon Taf and reported to the Governance and Audit Committee in March 2018.

Through the Local Authority Welsh Chief Internal Auditor Group, an arrangement has been made for the Chief Internal Auditor in Monmouthshire to undertake the next peer assessment, and the review will commence during quarter 3 2022/23. This approach has been discussed with the Chair of the Governance and Audit Committee. Following the external assessment, a report will be prepared and presented to the Committee for independent assurance for ongoing external assurance on conformance with the PSIAS.

2 Summary of Work Performed

The following audit summary is separated into two sections. The first section covers the conclusion of the Audit Plan 2021/22, followed by a second section which covers the work programme for 2022/23, and the associated activities, resources, findings, and measures of performance in quarter one 2022/23. It is positive to report that no 'unsatisfactory' audit opinions have been provided over the reporting period.

Conclusion of 2021/22

2.1 Audit Plan 2021/22

In March 2021/22, twenty-four audit engagements were completed to at least draft report stage and a further audit relating to the prior year was finalised. Details are provided below.

Figure 1. March 2022 audit outputs and opinions

No.	Assurance Audit Engagement	Audit Opinion
1.	St Illtyd's – School Asset Management	
2.	Purchasing and Payments - in year testing	Effective
3.	NNDR in-year testing	
4.	The Hollies – School Asset Management	
5.	Herbert Thompson – School Asset Management	
6.	Asset Management	
7.	Information governance	
8.	Directorate Recovery Plans	
9.	Pre-Contract Assurance	
10.	Value for money in Digital Initiatives	Effective with
11.	Business Continuity and Incident Management	opportunity for
12.	Telecare	improvement
13.	Ysgol Bro Edern	
14.	Allensbank - School Health and Safety	
15.	St Mellons - School Health and Safety	
16.	Severn - School Health and Safety	
17.	Greenhill - School Health and Safety	
18.	Llanishen - School Health and Safety	
19.	Llanedeyrn Primary	
20.	St Patricks – School Asset Management	
21.	Cloud Computing	Insufficient with major
22.	Pre-Contract Assurance - Children's Services	improvement needed
23.	S106 Agreements	
Audit Work with 'No Opinion'		
24.	PCI - Process Consultancy	Guidance
<i>Concluded Reports from the prior year</i>		
25.	Temporary stores - Dominions Way	Insufficient with major improvement needed

The final position in respect of the Audit Plan 2021/22 and wider information and measures of the performance of the audit team are included in detail within the Internal Audit Annual Report 2021/22.

The summarised position is shown in the table below, whereby 71 new audit engagements were completed to at least draft output stage against a plan of 116 audits (61%), and a further 23 draft outputs from the prior year were finalised. The Audit Plan is responsive to risk and, accordingly, some audits were added, deferred, and cancelled during the financial year, with the engagement of, and approval where required from, the Governance and Audit Committee. The audits completed in 2021/22 and the assurance levels given are shown in the table below:

Figure 2. Audit outputs and opinions (2021/22)

Status	Number of audit outputs	Opinion				
		Effective	Effective with opportunity for improvement	Insufficient with major improvement needed	Unsatisfactory	No opinion given
Draft	31	4	21	5	0	1
Final	63	4	29	15	1	14
TOTAL	94	8	50	20	1	15
	71	New Audit Engagements Completed				
	23	Finalised Audit Engagements from 2020/21				

Within the Internal Audit Annual Report 2021/22, an Audit Manager opinion of ‘Effective with opportunity for improvement’ has been provided on the Council’s control environment. Recognising that the Internal Audit Annual Report 2021/22 provides the substantive and detailed position in respect of the activities, performance, and opinions of Internal Audit for the last financial year, this section of the Progress Report is limited to providing details of the critical findings or emerging trends, and value for money findings for March 2022. It follows the last progress report update to Committee on 15 March 2022.

2.2 Critical Findings or Emerging Trends (March 2022)

In March 2022, four audit outputs were issued with draft audit opinions of ‘insufficient with major improvement’ audit assurance. One of these audits has subsequently been finalised with the course of action agreed with management. The remaining three audit are at a draft status, for which the findings will be discussed with management, and once the audits are finalised,

the final opinions and recommendations will be reported to Governance and Audit Committee. Details in respect of all four audits are provided below.

An audit of the processes and procedures in place relating to the 'Section 106 (S106) Agreements' (planning obligations), representing private agreements with developers attached to planning permissions, provided an audit opinion of insufficient with major improvement needed. The Planning department were responsible for S106 administration, supported by Accountancy, who tracked developer contributions received from the financial ledger. The audit found that both teams held separate databases for their respective roles, and some inconsistencies were noted. It was also noted that whilst triggers were in place to remind officers of developer obligations to be received at scheduled trigger points, these were not routinely monitored and proactively followed up to alleviate the risk of payment delays. As a result of the audit, management have committed to developing a work instruction for monitoring and recovery, to ensuring databases are regularly reconciled, and to holding a central control record with access to all relevant officers. Steps have also been agreed to align the S106 database with development activity monitoring in Planning, to be more alert to the current status of developments against the information/notifications, particularly with regard to progress on larger developments that contain multiple S106 trigger points.

As part of a thematic study, an audit of asset management processes and procedures in 'St. Patrick's RC Primary School' provided an audit opinion of insufficient with major improvement needed. The school had certain arrangements and controls in place, such as suitable insurance, use of a loan agreement for IT equipment issued to pupils during lockdown, and use of the Council's IT section for IT equipment disposals. However, a number of records were not available during the audit, and asset registers were not held for IT and non-IT assets. Accordingly, it has been recommended that asset registers are developed, regularly updated, and subject to verification / checks to assets held at least annually, with any discrepancies investigated.

An audit of the processes and procedures in place relating to 'Cloud Computing' provided an audit opinion of insufficient with major improvement needed. The audit recognised the robust approach for assessing the impacts of cloud deployments via the Cloud Impact Assessment (CIA) which is closely aligned with the National Cyber Security Centre (NCSC) Cloud Security Principles. However, gaps were identified in how services manage risks associated with cloud-

based services. The sample tested during this audit contained instances where it was unclear whether all actions arising from the CIA had been implemented or risks accepted, for which processes and oversight should be enhanced. Actions have been proposed relating to conducting discovery activity, to identify cloud services that may not have been subject to sufficient security assessment, and for the CIA assessment to be repeated over the duration of the contract in view of potential changes to cloud service providers operations and the evolving cyber threat landscape.

An audit of 'Pre-Contract Assurance in Children's Services' provided an audit opinion of insufficient with major improvement needed as, whilst it is acknowledged that Children's Services has faced unprecedented pressure for service provision during the pandemic, there has been widespread off contract expenditure. Arrangements are being made to review the sample of cases and reasons for the off contract expenditure with management, and for assurance on the robustness of planning and control arrangements.

2.3 Value for Money findings (March 2022)

The vast majority of audits undertaken by the Internal Audit Team have objectives which cover value for money assurances, from which a general satisfactory level of assurance can be provided for the reporting period. However, within the audits of a lower assurance opinion, there were control gaps which need to be addressed to provide assurance that the objectives of these services are being run with proper attention to a combination of economy, efficiency, and effectiveness.

One targeted value for money themed audit was undertaken within the reporting period and a draft report has been issued and is being considered by management. This audit of 'value for money in digital initiatives', reviewed two projects in detail, namely Cardiff APP and SharePoint, and considered the governance and control systems in place to support the achievement of value for money. An assurance rating of 'effective with opportunity for improvement' was assigned and the pertinent draft findings are detailed below.

The value of each corporate project sampled was recognised in terms of the scope to progress the digital strategy and agenda, to deliver efficiencies, and to modernise and improve service

delivery/ways of working. The SharePoint project also targeted the delivery of data protection responsibilities, and mitigation of risks associated with data and records management.

With largescale IT projects and initiatives, it is inherently difficult to project full implementation costs and cashable benefits. Robust due diligence and prudence in financial projections within business cases is essential, and these principles were demonstrated less effectively in the SharePoint project, which was initiated in 2014, and faced particular governance and performance issues. It is proposed that the Digital Board receive a review of the SharePoint project to ensure all relevant lessons are learned.

It is proposed that a suite of defined documents systematically accompany Business Cases, as equality impact assessments were not present for the projects sampled. The Digital Board receives information to monitor projects against relevant measures (performance measures, milestones, cashable benefits, costs etc.), and it should reflect upon the level of assurance it requires, and the means through which it is achieved. It may for instance wish to make greater use of subgroups, and to assign targeted work and reviews to professional disciplines at key stages, such as during business case development, delivery, and post implementation.

Work Programme – 2022/23

2.4 Current Activities

During quarter one 2022/23, the priorities and approach of the audit team were to deliver a combination of management support through consultation and engagement in high-risk areas, and to commence the delivery of assurance engagements from the Audit Plan.

The Internal Audit Team has continued to be available and to provide advice and guidance on the design and implementation of effective controls in the administration of Welsh Government COVID-19 grants schemes as well as for the Homes for Ukraine Scheme, to achieve compliance and control, and arrangements for the effective prevention and detection of fraud.

At a time when the majority of audit work against the Audit Plan for 2021/22 has been concluded, a number of assurance audit engagements have commenced from the Audit Plan 2022/23. This work continues to be undertaken predominantly on a desktop basis, although

site visits are taking place for establishment audits, and where there is a need to observe the operation of physical controls or operating practices.

The table below shows a list of audits and their reporting status in the current year until 30 June 2022, whereby 14 new audit engagements were completed to at least draft output stage and 7 audit engagements from the prior year have been finalised. A summary of the audit outputs and opinions in the year to date is shown below.

Figure 3. Audit outputs and opinions (at 30 June 2022)

Status	Number of completed audits	Opinion				
		Effective	Effective with opportunity for improvement	Insufficient with major improvement needed	Unsatisfactory	No opinion given
Draft	10	4	6	0	0	0
Final	11	1	6	0	0	4
TOTAL	21	5	12	0	0	4
	14	New Audit Engagements completed				
	7	Finalised Audit Engagements from 2021/22				

Information on the findings of these audits is provided within Section 2.7 – Critical Findings or Emerging Trends.

Figure 4. 2022/23 Audit outputs and opinions (at 30 June 2022)

No.	Assurance Audit Engagement	Audit Opinion
1.	Welsh Government Covid Grants - Assurance (2021/22)*	
2.	Get me home service	Effective
3.	ICF schemes (incl. Families First)	
4.	School Asset Management - Thematic (Albany)	
5.	Income and Debtors	
6.	Health and safety	
7.	Leisure Contract Governance	Effective with
8.	Shared Regulatory Services in Cardiff	opportunity for
9.	Cantonian	improvement
10.	Schools with Surplus Balances - Thematic	

No.	Assurance Audit Engagement	Audit Opinion
Audit Work with 'No Opinion'		
11.	Joint Committees - Prosiect Gwyrdd	Consultancy, certification, advice and guidance
12.	Joint Committees - Port Health Authority	
13.	Joint Committees - Glamorgan Archives	
14.	Service / Process Consultancy	
Concluded Audits from the Prior Year		
15.	Purchasing and Payments - in year testing	Effective
16.	Cradle to grave audit	Effective with opportunity for improvement
17.	Telecare	
18.	Information Governance	
19.	Business Continuity and Incident Management	
20.	Performance management	
21.	Purchasing cards	

*Arrangements were made for the audit of 'Welsh Government Covid Grants – Assurance' to be overseen by another Operational Manager within Accountancy, and to remove any involvement in the audit review from the Audit Manager, who has advised on the design and operation of controls in the administration of these grants.

Further to the table above, the outputs that were not been given an assurance opinion and the reasons for this were as follows:

Figure 5. Completed audits without an assurance opinion (at 30 June 2022)

Audit	Comments
Joint Committees - Prosiect Gwyrdd	Work to support completion of Statement of Accounts, 2021/22
Joint Committees - Port Health Authority	
Joint Committees - Glamorgan Archives	
Service and Process Consultancy – Welsh Government COVID-19 Grants	Compliance, control, and counter-fraud guidance

The report status for the year to date is shown in **Appendix A**.

2.5 Resources

There has been a small restructure within the team during quarter one, whereby a vacant auditor post at 0.6 FTE was deleted, and a senior auditor post 1 FTE was created. The additional base budget allocation was agreed by the Corporate Director Resources, in recognition of the need for a greater level of senior auditor resource to support the consultation and assurance requirements of the team.

An internal candidate (senior auditor) was recruited to a vacant principal auditor post at the beginning of quarter one, and we wish them well in their new role. This has left one vacant senior auditor, and one newly created senior auditor post to recruit to. A recruitment exercise is underway for the two available posts at the time of reporting with an advert closing date of 15 July 2022. These important posts have been widely advertised, in order to attract suitable candidates. In the event that the recruitment exercise is unsuccessful, temporary staffing arrangements will be explored until the posts can be filled on a permanent basis. The vacant posts have had an impact on the available staff resource during quarter one, which has impacted on the progression of the audit plan. There have been some instances of short-term sickness, although the impact of this on staff resources has been relatively minor.

As all operational auditors and the audit assistant record all actual time worked, there is useful management information available for planning, monitoring, and reporting purposes. For performance monitoring purposes, the deleted auditor post has been removed as a resource, and it is assumed that both vacant senior auditor posts will be filled for half of the year. Timesheet data contained 323 chargeable days in quarter one, against a pro-rata plan of 359 days (the pro rata days are calculated as an even quarterly average of available days for the year as a whole). The team has been operating at a chargeable capacity of circa 90% of planned, primarily attributed to the vacant senior auditor posts.

Time is available for audit development purposes, and one Auditor has funding in place to study the Certified Information Systems Auditor (CISA) Qualification with ISACA.

2.6 Annual plan

The Committee approved the Audit Plan 2022/23 in its meeting in March 2022. At this time, it was advised of the position against the Audit Plan 2021/22 including the audit targets for the

remainder of the quarter. Details were also provided on how assurance would be achieved for planned audit engagements that would not be completed from the Audit Plan 2021/22.

In March 2022, it was reported to the Governance and Audit Committee that twenty-eight audits (two of a thematic nature) were underway, at various stages of progression. It was reported that any of these audits which were not delivered by the end of March 2022 would be completed in the financial year 2022/23. Twelve audits were still being worked on at the financial year end, of which ten draft reports have now been issued. Fieldwork is concluding on the remaining two audits. The position against these audits, is as follows:

Figure 6. Position against ongoing audits not concluded at 2021/22 year-end (at 30 June 2022)

Audit	Status (30.06.22)
Leisure Contract Governance	Audit Fieldwork completed and draft audit output issued during quarter one 2022/23.
Shared Regulatory Services in Cardiff	
Income and Debtors	
Schools with Surplus Balances - Thematic	
Health and Safety	
ICF schemes (incl. Families First)	
Get Me Home Service	
Welsh Government Grants - Assurance	
School Asset Management - Thematic (Albany)	
Cantonian	
Safeguarding	Fieldwork concluding as at the end of quarter one 2022/23.
Waste Management Enforcement	

The Audit Plan 2022/23 is contained within Appendix B. Whilst set on an annual basis, the Audit Plan is adaptable and responsive and will be subject to ongoing risk assessment, prioritisation, and review throughout the year to maximise assurance and management support. In-year changes may be introduced where appropriate, to respond to emerging risks and issues as the year progresses. For the information of the Committee:

- All audits that were at draft status at the end of 2022/23 are highlighted in 'grey' in order to enable the finalisation of these audits to be tracked, whilst providing a visible separation from the audit engagements contained within the Audit Plan 2022/23.

- The Audit Plan 2021/22 contains a further audit of ‘Welsh Government Covid Grants – Assurance’. Arrangements will be made for the audit to be overseen by an Operational Manager within Accountancy, with no involvement in the audit review from the Audit Manager, who has advised on the design and operation of controls in the administration of these grants.

Delivery of the Audit Plan 2022/23 is proportionately lower than targeted in quarter one, for which the reasons primarily relate to resources as outlined in section 2.5. ‘Resources’ for which the position is shown is section 3.2 ‘performance’. It is also not uncommon for performance to be lower in quarter one, as a new portfolio of audit engagements are worked on, some of which are well progressed but have not been concluded at the quarter end.

Audits will be allocated on a basis that provides the greatest assurance and value, and mitigates any impairment to the annual opinion of the Audit Manager on the Council’s control environment for 2022/23.

2.7 Critical findings or emerging trends (Q1 2022/23)

During quarter one, it is positive to report that all audit opinions provided were either ‘effective’ or ‘effective with opportunity for improvement’. In the following paragraphs, details are provided on three audit engagements, one of which is the conclusion of the final fundamental system audit from the prior year, and the other two audit areas have been considered in some detail in recent Committee discussions and enquiries. The audits are at a draft status, for which the findings will be discussed with management and, once the audits are finalised, the final opinions and recommendations will be reported to Governance and Audit Committee.

The final fundamental system audit of ‘Income and Debtors’ from the Audit Plan 2021/22 was concluded during quarter one and allocated an opinion of ‘effective with opportunity for improvement’. The audit considered that systems were appropriately designed with sufficient controls in place to address relevant risks, and the report proposed some areas for operational improvement. These areas comprised giving further attention to the monitoring and management of outstanding invoices, the progression of legal debt recovery following the resolution of a technical system issue which had caused some delays in the usual process, and the tightening of controls relating to insurance, cash handling, division of duties and monitoring at certain sites sampled during the audit.

The Audit of 'Leisure Contract Governance' has been allocated an opinion of 'effective with opportunity for improvement'. Prior to the audit commencing, the Governance and Audit Committee was provided with a briefing note on the background, planning and the approach to the audit during quarter four 2021/22, which included a review of the governance in place for a range of contracts, leases, and concessions. The audit has reported that, reflecting on the nature of each arrangement, complexity, and risk, it was considered that contract governance arrangements were broadly proportionate across the contracts sampled.

Of the areas sampled, governance arrangements were the most mature for the Greenwich Leisure Limited (GLL) contract for the provision of leisure services within Leisure Centres in Cardiff. Platforms and mechanisms were in place to support an effective working relationship between the Council and GLL. Structured arrangements have been established for regular meetings to take place, covering finance, performance, and operational matters with GLL and lead Council Officers. The audit has proposed actions to enhance existing arrangements, including greater integration in risk assessments, ensuring access to, and assurance on, all relevant performance data, and, whilst recognising the positive work undertaken to support the success of the contract, to reviewing the viability of options that could feasibly be taken if the contract were to fail, and how this could be mobilised. In the context of the leisure strategy and further strategic intentions / priorities, more could be done to engage more meaningfully with the leisure operators for contracts which have less direct Council oversight to (such as Cardiff International Pool), and to receiving ongoing assurance that operators of Council buildings are meeting their statutory health and safety responsibilities. A wider recommendation has also been raised regarding the need to formalise arrangements between Cardiff Metropolitan University and schools to which sports services are being provided through use of facilities.

The audit of 'Schools with Surplus Balances' has been allocated an opinion of 'effective with opportunity for improvement'. It is considered that there are effective arrangements in place for the management of surplus balances in schools, albeit that these arrangements have not been invoked. It is recognised that school balances have increased materially during the pandemic, at a time when there were increased funds from Welsh Government and reduced costs due to the pandemic. A briefing has been prepared and communicated to key stakeholders in this regard. At this time, there are cogent reasons for a temporary relaxation of new directions to spend or the clawback of funds at Local Authority and Welsh Government levels during 2021/22. This was

on the assumption and understanding that the majority of school balances would be utilised during 2021/22. It is proposed that the position and relevant actions would need to be revisited in the event of different outcomes, informed by in-year monitoring of the position. The audit has considered that, alongside making the necessary interventions as and when required to manage surplus budgets, renewed attention should be given to how school budgets are set, to ensure that this is being done on a consistent basis, with the level of detail necessary against each budget line, and to show how surplus/unallocated budget lines are determined.

2.8 Value for Money findings (Q1 2022/23)

There were no value for money themed audits undertaken within the reporting period.

The vast majority of audits undertaken by the Internal Audit Team have objectives which cover value for money assurances, from which a general satisfactory level of assurance can be provided for the reporting period. However, within the audits of a lower assurance opinion, there were control gaps, which need to be addressed to provide assurance that the objectives of these services are being run with proper attention to a combination of economy, efficiency, and effectiveness.

3 Audit Performance and Added Value

3.1 Added value

Relationship Manager meetings were held with Directors and their representatives during the development of the audit plan in quarter four 2021/22. Further meetings were then held in quarter one 2022/23, with particular focus given to understanding the priorities and risks within each management team, and the changes to systems or processes planned or underway, in order to direct audit advice and inform the planning of audit engagements.

Feedback from audit clients has been positive in the year to date, with satisfaction rates at 100% from clients who have responded, all of whom advised that their audit 'added value'

In the audit outputs issued to date (as at 30 June 2022), there have been 68 recommendations made, all of which are presently being considered by audit clients through draft audit outputs. These are summarised below:

Figure 7. Recommendations raised and agreed

Rating	Recommendations made	Recommendations agreed	Recommendations being considered
Red	0	0	0
Red / amber	29	0	29
Amber / green	38	0	38
Green	1	0	1
TOTAL	68	0	68

3.2 Performance

As outlined in section 2.4 ('Current Activities'), the priorities and approach of the audit team during quarter one were to deliver a combination of management support through consultation and engagement in high-risk areas, and to commence the delivery of assurance engagements from the Audit Plan 2022/23.

It is considered that the audit performance indicators utilised in 2021/22 continue to provide an effective measure of the core components of delivering an effective audit service. Figure 8 contains the proposed performance indicators and targets for 2022/23, together with the outcomes for 2021/22 for consideration and comment by the Governance and Audit Committee.

The primary reasons why the audit service is operating at a lower capacity during the quarter are outlined in 2.5 ('Resources'). At the outset of the year, a proposed target for delivery of the Audit Plan was set at 70% and integrated into audit planning and performance management processes. The target was considered to be stretching and achievable, for which the primary reasons for slippage against this measure during quarter one were the two vacant senior auditor posts.

A number of audits has been finalised from last financial year, as is shown in figure 4, but the majority of the audits completed during quarter one are at draft stage. Once reports have been considered and responded to by management the number of finalised audits will increase, as will the measure of finalised audits per full time equivalent. Attention will be given to engaging managers with a view to concluding draft audits during quarter two.

The percentage of draft reports completed in four weeks was 80%. The quarter one dip in performance will be a focus for recovery this year, after strong performance results in the last two years against this measure, and given the importance of prompt audit reporting.

Governance and Audit Committee Members have taken particular interest in performance against the percentage of audit recommendations implemented within the agreed timescale, which has been below target for a number of years. A target is proposed of 80% for 2022/23, which represents an ongoing expectation of the high delivery of agreed management actions, and an expected improvement of directorate performance from 2021/22. Quarter one performance, which allows for slippage of two working weeks from the target set for actions to be evidenced as complete, showed performance had dipped, for which there will be renewed attention with senior management.

Figure 8. Performance against targets for 2022/23 (to date)

Performance Indicator	2021/22 Outcome	2022/23 Target	Q1 Outcome
The percentage of the Audit Plan completed	61%	70%	13%
The average number of audit productive days per FTE	147	150	37.18
The average number of finalised audits per FTE	7.4	9	1.43
The percentage of draft audit outputs delivered within four weeks	92%	90%	80%
The percentage of audit recommendations implemented within the agreed timescale	68%	80%	56%

3.3 Audit Plan Delivery

In addition to monitoring and managing the numbers of audits delivered, audit engagements are allocated in order to ensure that there is a breadth of assurance by the financial year-end, upon which to provide a complete Audit Manager annual opinion.

As outlined in section 2.4 – Current Activities, there were fourteen audit engagements completed in quarter one 2022/23. The current position for the full Audit Plan 2022/23 is shown in **Appendix B – Audit Plan**.

3.4 Recommendations

A summary of the open audit actions is included within **Appendix C**, to support the Governance and Audit Committee to monitor and review the management response to recommendations raised.

Included within **Appendix D** are the red and red/amber open recommendations including the current management response for the information and monitoring of the Committee. **Appendix E** contains the red and red/amber recommendations, which have been completed since the last Committee meeting. Amber / green and green recommendations are provided to Committee via a separate route.

The table below shows the instances where implementation dates have been revised typically by audit clients, for audits which are not recognised as fully addressed by management (as at 30.06.22). The position against recommendations is reported, to monitor progress and target discussions on the effective management of risk, in relationship management meetings each quarter.

Figure 9. Revised recommendation implementation dates and status

Directorate / Audit Category	Number of recommendations with revised dates	Actions now implemented	Actions still open
Fundamental	19	14	5
Corporate	23	18	5
External and grants	13	8	5
Adults, Housing and Communities	34	17	17
Children' Services	15	11	4
Economic Development	32	32	0
Education and Lifelong Learning	86	58	28
Planning Transport and Environment	37	26	11
People and Communities	17	14	3
Resources	40	32	8
Governance and Legal Services	9	8	1
Waste Management	79	76	3
	404	314	90
Schools	164	122	42
TOTAL	568	436	132

NB - It should be noted that the table above represents the position as at 30 June 2022, whereas the recommendation tracker appendices show the detailed position against each recommendation at the closest possible date to each Committee meeting.

4 Conclusion

4.1 Summary

During quarter one 2022/23, the priorities and approach of the audit team were to deliver a combination of management support through consultation and engagement in high-risk areas, and to commence the delivery of assurance engagements from the Audit Plan.

It is positive to report that during quarter one, all audit opinions provided were either 'effective' or 'effective with opportunity for improvement'. Alongside the assurance work, the Internal Audit Team has continued to be available and to provide advice and guidance on the design and implementation of effective controls in the administration of Welsh Government COVID-19 grants schemes as well as for the Homes for Ukraine Scheme, to achieve compliance and control, and arrangements for the effective prevention and detection of fraud.

There has been a small restructure within the team during quarter one, whereby a vacant auditor post at 0.6 FTE was deleted, and a senior auditor post 1 FTE was created. The additional base budget allocation was agreed by the Corporate Director Resources, in recognition of the need for a greater level of senior auditor resource to support the consultation and assurance requirements of the team. A recruitment exercise is underway for the two available posts at the time of reporting with an advert closing date of 15 July 2022. In the event that the recruitment exercise is unsuccessful, temporary staffing arrangements will be explored until the posts can be filled on a permanent basis.

The above vacant posts have had an impact on the available staff resource during quarter one, which has impacted on the progression of the audit plan. It is also not uncommon for performance to be lower in quarter one, as a new portfolio of audit engagements are worked on, some of which are well progressed but have not been concluded at the quarter end.

There will be a focus on increasing the coverage of the Audit Plan in quarter two. Audits will be allocated on a basis that provides the greatest assurance and value and mitigates any impairment to the annual opinion of the Audit Manager on the Council's control environment for 2022/23.

Report Status (as at 30 June 2022)

Audit Opinion	Audit Area	High Risk Recommendations		Status (If not Final)	
		Proposed	Agreed		
Fundamental / High					
Effective	People and Communities – Commissioning & Procurement (cf. 2021/22)			Drafts Issued	
	Resources – Income and Debtors (cf. 2021/22)				
	Welsh Government Covid Grants - Assurance (2021/22)				
	School Asset Management - Thematic (Albany)				
	Main Accounting (cf. 2021/22)				
	Purchasing and Payments - in year testing (cf. 2021/22)				
	St Illtyd's – School Asset Management (cf. 2021/22)				
Effective with opportunity for improvement	Resources - Health and Safety (cf. 2021/22)			Drafts Issued	
	Social Services – Income and Debtors (cf. 2021/22)				
	Adults, Housing and Communities - Pre-Contract Assurance (cf. 2021/22)				
	Whistleblowing Processes (cf. 2021/22)				
	Payroll & HR – In Year-Testing (cf. 2021/22)				
	Asset Management (cf. 2021/22)				
	Directorate Recovery Plans (cf. 2021/22)				
	Resources - Pre-Contract Assurance (cf. 2021/22)				
	Value for money in Digital Initiatives (cf. 2021/22)				
	St Mellons - School Health and Safety (cf. 2021/22)				
	Severn - School Health and Safety (cf. 2021/22)				
	Greenhill - School Health and Safety (cf. 2021/22)				
	Llanishen - School Health and Safety (cf. 2021/22)				
	Income and Debtors				
	Health and safety				
	Leisure Contract Governance				
	Cradle to grave audit (cf. 2021/22)				
	Purchasing Cards (cf. 2021/22)				
	Corporate Performance Management (cf. 2021/22)				

Audit Opinion	Audit Area	High Risk Recommendations		Status (If not Final)
		Proposed	Agreed	
	The Hollies – School Asset Management (cf. 2021/22)			
	Herbert Thompson – School Asset Management (cf. 2021/22)			
	Allensbank - School Health and Safety (cf. 2021/22)			
	Information governance (cf. 2021/22)			
Insufficient with major improvement needed	Mileage and Subsistence (cf. 2021/22)	1		Drafts Issued
	PTE – Pre-Contract Assurance (cf. 2021/22)	1		
	St Patricks – School Asset Management (cf. 2021/22)	1		
	Cloud Computing (cf. 2021/22)	1		
	Children's Services - Pre-Contract Assurance (cf. 2021/22)	1		
Medium				
Effective	Get me home service			Drafts Issued
	ICF schemes (incl. Families First)			
	Ysgol Bro Edern (cf. 2021/22)			
Effective with opportunity for improvement	Shared Regulatory Services in Cardiff			Drafts Issued
	Cantonian			
	Schools with Surplus Balances – Thematic			
	Business Continuity and Incident Management (cf. 2021/22)			
	Telecare (cf. 2021/22)			
Insufficient with Major improvement needed	Children's Placements (cf. 2021/22)	1		Drafts Issued
	S106 Agreements (cf. 2021/22)	1		
Grants / Accounts / External Bodies				
No assurance opinion given	Joint Committees - Prosiect Gwyrdd	Statement of Accounts Reviews / Certification / Support		
	Joint Committees - Port Health Authority			
	Joint Committees - Glamorgan Archives			
	Service / Process Consultancy			
Other assignments				
No assurance opinion given	People and Communities - Pre-Contract Assurance (cf. 2021/22)	No recent contact awards – assurance to be obtained via wider audits under portfolio of Corporate Director		Pending wider audits
	Service and Process Consultancy – Welsh Government Grants	compliance, control and counter-fraud guidance		

Audit Plan 2022/23

Audit Category	Risk	Engagement Type	CIPFA Classification	Audit Plan, 2021/22	Original Audit Plan 2022/23	Assignment	Days	Audit Scope	National Issue	Audit Output Status 30.06.22	Audit Opinion		
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 2021/22 (cf. 2021/22)	0						
						Purchasing Cards (cf. 2021/22)	0						
						In-year testing 2022/23	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 2021/22 (cf. 2021/22)	0						
						In-year testing 2022/23	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					
Income and Debtors				20	0	Income and Debtors	3	Operation of appropriate arrangements to record, monitor and recover sundry debts.		Draft Issued	Effective with Opportunity for Improvement		
Main Accounting				20	0	Main Accounting (cf. 2021/22)	0	The main accounting system and processes are well controlled and operating effectively		Final Issued	Effective		
Asset Management				20	0	Asset Management (cf. 2021/22)		Effective recording, monitoring, management and control of physical assets		Draft Issued	Effective with Opportunity for Improvement		
NDR				20	0								
Treasury Management				20	0								
Housing Rents				10	0								
Total				210	140	143							
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								Whistleblowing Processes (cf. 2021/22)	0	Whistleblowing processes are compliant and effective		Draft Issued	Effective with Opportunity for Improvement
				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 (cf. 2021/22)	0	Effective contract compliance, control and delivery of objectives				Final Issued	Effective with Opportunity for Improvement
						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				0	0	Mileage & Subsistence (cf. 2021/22)	0	Accurate claiming and authorisation for reasonable expenditure.				Draft Issued	Insufficient with Major Improvement Needed
	15	15	Mileage & Subsistence	15	Accurate claiming and authorisation for reasonable expenditure.								

Corporate Audit				Original audit plan, 2021/22	Original audit plan 2022/23	Assignment	Days				
Welsh Government Covid Grants				0	0	Welsh Government Covid Grants - Assurance (2021/22)	0	Sample check of effective compliance and control in administering WG Grants	y	Draft Issued	Effective
				20	20	Welsh Government Covid Grants - Assurance	20	Sample check of effective compliance and control in administering WG Grants	y		
ICT Audit						Cloud Computing (cf. 2021/22)	0	Effective co-ordination, risk management and control.		Draft Issued	Insufficient with Major Improvement Needed
				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 Digital Initiatives (cf. 2021/22)	0	Assurance on value for money in digital initiatives		Draft Issued	Effective with Opportunity for Improvement
						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.			
Health and safety		Assurance		20	0	Health and safety	5	Effective and compliant application of the Council's health and safety framework		Draft Issued	Effective with Opportunity for Improvement
Safeguarding				20	0	Safeguarding	4	Effective safeguarding governance and control processes			
Performance Management				0	0	Performance Management (cf. 2021/22)	0	Performance management arrangements are effective, and operated consistently.		Final Issued	Effective with opportunity for improvement
Information governance				20	0	Information governance	0	Effective mechanisms and systems operated in accordance with the data protection act 2018		Final Issued	Effective with opportunity for improvement
Directorate Recovery Plans				30	0	Directorate Recovery Planning	0	Effective directorate recovery plans from the COVID-19 pandemic		Draft Issued	Effective with Opportunity for Improvement
Business Continuity	Medium			20	0	Business Continuity and Incident Management (cf. 2021/22)	0	Effective business recovery and incident management systems.	y	Final Issued	Effective with opportunity for improvement
Investigation Processes				30	0						
Members' allowances				15	0						
Total				400	400		409				
Service Specific Audit				Original audit plan, 2021/22	Original audit plan 2022/23	Assignment	Days				
Service / Process Consultancy	High	Consultancy	Chargeable	40	40	Provision for Service / Process Consultancy	40	Consultancy support across the Council, as appropriate		Work Completed (and ongoing)	No Opinion Given
Resources	High	Assurance		65	60	Resources – Income and Debtors (cf. 2021/22)	0	Operation of appropriate arrangements to record, monitor and recover sundry debts.		Draft Issued	Effective
						Resources - Health and Safety (cf. 2021/22)	0	Directorate health and safety compliance and risk management.		Draft Issued	Effective with Opportunity for Improvement
						Resources - Pre-Contract Assurance (cf. 2021/22)	0	Relevant compliance and due diligence checks are undertaken		Draft Issued	Effective with Opportunity for Improvement
						Performance Management	15	Performance management arrangements are effective, and operated consistently.			
	Telecare (cf. 2021/22)					0	Delivery of service objectives with effective compliance and control.		Final Issued	Effective with opportunity for improvement	
	Insurance					15	Delivery of service objectives with effective compliance and control				
	Alarm Receiving Centre					15					
Central Transport Service	15										

Service Specific Audit				Original audit plan, 2021/22	Original audit plan 2022/23	Assignment	Days					
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	People and Communities – Commissioning & Procurement (cf. 2021/22)	0	Commissioning and Procurement compliance and control			Draft Issued	Effective
						Social Services – Income and Debtors (cf. 2021/22)	0	Operation of appropriate arrangements to record, monitor and recover sundry debts.			Draft Issued	Effective with Opportunity for Improvement
						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	Adults, Housing and Communities - Pre-Contract Assurance (cf. 2021/22)	0	Delivery of service objectives with effective compliance and control.			Draft Issued	Effective with Opportunity for Improvement
	Medium					Performance Management	15	Performance management arrangements are effective, and operated consistently.				
						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					
						Get me home service	2					
	ICF schemes (incl. Families First)	2										
Children's Services	High	Assurance		70	40	Pre-Contract Assurance (cf. 2021/22)	0	Relevant compliance and due diligence checks are undertaken			Draft Issued	Effective
	Medium					Performance Management	15	Performance management arrangements are effective, and operated consistently.			Draft Issued	Effective
						Children's Placements (cf. 2021/22)	0	Delivery of service objectives with effective compliance and control			Draft Issued	Insufficient with major improvement needed
						Youth Offending Service	15	Delivery of service objectives with effective compliance and control				
						Crosslands Children's Home	10					
Economic Development	High	Medium		100	95	Performance Management (inc Waste Management)	15	Performance management arrangements are effective, and operated consistently.			Draft Issued	Effective with Opportunity for Improvement
	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					
						Leisure Contract Governance	5					
Economic Development (Waste Management)	Medium	Assurance		60	60	Commercial Waste	15	Delivery of service objectives with effective compliance and control			Draft Issued	Effective with Opportunity for Improvement
						Cardiff Organic Waste Treatment Contract	15					
						Skip Hire	15					
						Street Cleansing	15					
						Waste Management Enforcement	5					
						Shared Regulatory Services in Cardiff	2					

Service Specific Audit				Original audit plan, 2021/22	Original audit plan 2022/23	Assignment	Days				
Education and Lifelong Learning	High	Assurance		190	180	School Health and Safety - Thematic (cf. 2021/22)	0	Schools health and safety compliance and risk management.	Y	1 Final & 4 Drafts Issued	Effective with Opportunity for Improvement
						School Asset Management - Thematic (cf. 2021/22)	0	Schools asset management compliance and control.		3 Final & 1 Draft Issued	2 x Effective, 1 x Effective with Opportunity for Improvement, 1 x Insufficient
						School Asset Management - Albany Primary School		Schools asset management compliance and control.		Draft Issued	Effective
						Performance Management	15	Performance management arrangements are effective, and operated consistently.		Draft Issued	Effective
						Health and Safety	15	Directorate health and safety compliance and risk management.			
	Medium					Ysgol Bro Edern (cf. 2021/22)	0	Audit of systems of governance and internal control within individual school			
	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					
	Cantonian					2					
	Schools VAT Assurance					15		Effective compliance and control			
	Cashless catering in secondary schools					10					
	Catering in Opted out schools					15					
	Schools Information Management					20					
Schools with Surplus Balances - Thematic	0										
Planning, Transportation and Environment	High	Assurance		55	55	Pre-Contract Assurance (cf. 2021/22)	0	Relevant compliance and due diligence checks are undertaken		Draft Issued	Effective with Opportunity for Improvement
						Performance Management	15	Performance management arrangements are effective, and operated consistently.		Draft Issued	Insufficient with major improvement needed
	Medium					S106 Agreements	0	Effective systems, compliance and control		Draft Issued	Insufficient with major improvement needed
	Cardiff Dogs Home					10	Delivery of service objectives with effective compliance and control				
	Highways Maintenance					15					
	Planning					15					
Total				820	765		783				
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)	10	TBC			
Total				10	25		10				

Management				Original audit plan, 2021/22	Original audit plan 2022/23	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	15			
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		185			
Total chargeable days				1,635	1,555		1,555			

Recommendation Summary - ('Red' and 'Red / Amber' open recommendations)

Directorate / Area	'open recommendations' - by audit assurance rating								'open recommendation' by status			
	No. of Audits	No. of Red Recs	No. of Red/ Amber Recs	No. of Recs Effective	No. of Recs Effective with Opportunity for Improvement	No. of Recs Insufficient with major improvement needed	No. of Recs Unsatisfactory	No. of Recs N/A	No. of Recs with Amended Action Date	No. of Recs where action date has passed	Current target date not yet due	
Adult Services, Housing and Communities	5	1	8		2	7			8	2	7	1 - overdue action for which an update has been requested. 1 - overdue action where Audit is liaising with service area.
Children's Services	3	1	7		1	4		3	5	4	4	2 - overdue actions reported as complete, for which evidence has been requested to verify completion prior to closure. 2 - overdue actions for which an update has been requested. 3 - N/A actions related to instance where Directorate was sampled as part of a wider corporate report, and an opinion was not provided at a directorate level.
Economic Development	2	2	1			3			3	0	3	
Education & Lifelong Learning	8	4	13		4	9		4	17	1	16	1 - overdue action - liaising with service area 4 - N/A actions related to instance where Directorate was sampled as part of a wider corporate report, and an opinion was not provided at a directorate level.
Education & Lifelong Learning - Schools	18	5	41		38	3	5		17	28	18	1 - overdue action due to COVID-related issues, Audit agreed extension of time to provide update. 9 - overdue actions for which an update has been requested. 1 - overdue action relates to an area currently being audited. The action will be updated/closed when the final report is issued. 9 - overdue actions - update and/or evidence received and under review by Audit. 4 - overdue actions where Audit is liaising with service area. 4 - overdue actions reported as complete, for which evidence has been requested to verify completion prior to closure.
Governance & Legal Services	2		2		2				1	0	2	
People and Communities	1		1		1				0	0	1	
Planning, Transport & Environment	7	1	10		4	5		2	5	4	7	4 - overdue actions for which an update has been requested. 2 - N/A actions related to instance where Directorate was sampled as part of a wider corporate report, and an opinion was not provided at a directorate level.
Resources	2		5		3	2			5	2	3	2 - overdue actions reported as complete, for which evidence has been requested to verify completion prior to closure.
Social Services - General	1	1	1			2			2	0	2	
Corporate Governance	2	1	3		1	3			1	2	2	2 - overdue actions for which an update is in progress.
External and Grants	2		4		4				2	1	3	1 - overdue action reported as complete, for which evidence has been requested to verify completion prior to closure.
Fundamental	2		3		2	1			2	0	3	
TOTALS	55	16	99	0	62	39	5	9	68	44	71	

Audit Recommendations Tracker

By virtue of paragraph(s) 14, 21 of Part(s) 4 and 5 of Schedule 12A
of the Local Government Act 1972

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