

Internal Audit Progress Report (As at 31 December 2021)

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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.

The Audit Plan 2021/22 was approved on 23 March 2021. The 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.

This progress report provides a summary account of the audit activities, findings and progress against the Audit Plan as at 31 December 2021.

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 completed their year-end personal reviews and formalised their objectives for 2021/22 in accordance with corporate requirements. 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 was recognised across the audit team.

2. Summary of Work Performed

The following audit summary covers the work programme for 2021/22, and the associated activities, resources, findings and measures of performance as at 31 December 2021.

2.1 Current activities

During the year to date 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 progress targeted assurance engagements from the Audit Plan.

Schools control risk self-assessment (CRSA) action plans

Members will be aware of the Control Risk Self-Assessment (CRSA) exercise completed towards the end of the financial year 2020/21 through which all schools were required to respond to a detailed set of internal control statements, identify actions for improvement in the event of any gaps, and to provide a portfolio of evidence to support the assertions made within their returns.

Following this exercise and associated reporting to Headteacher and Chair of Governors forums, action plans containing recommendations for the schools sampled have been issued and a summary report has been issued to the Director of Education. As at the end of quarter three, nearly 80% of the action plans have been finalised with an agreed course of action in each respective school. Responses to the remaining action plans are being sought in order to conclude the exercise. Alongside individual school audits being completed this year, the implementation of recommendations through the CRSA exercise will be tracked, monitored and reported to support effective control environments across schools.

COVID-19 related consultancy services

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

In the financial year to date, audit and counter-fraud consultancy has been provided in respect of the following Welsh Government grant schemes:

- Financial Recognition for Social Workers Scheme
- Economic Resilience Fund
- Wales Culture Recovery Fund (round 2) – Freelancer Support.
- Economic Resilience Fund (Extension)
- Cardiff Growth Funds
- Winter Fuel Support Scheme

Audits completed

A number of assurance audit engagements have commenced, and this work continues to be undertaken predominantly on a desktop basis.

The table below shows a list of audits and their reporting status as at 31 December 2021, whereby 42 new audit engagements were completed to at least draft output stage and 21 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 4. Audit outputs and opinions (at 31 December 2021)

Status	Number of completed audits	Opinion				
		Effective	Effective with opportunity for improvement	Insufficient with major improvement needed	Unsatisfactory	No opinion given
Draft	14	1	7	3	1	2
Final	49	3	24	12	0	10
TOTAL	63	4	31	15	1	12
	42	New Audit Engagements completed				
	21	Finalised Audit Engagements from 2020/21				

Since the last reporting period, one draft audit output has been issued with an opinion of unsatisfactory and one draft report has provided an opinion of insufficient with major improvement needed. Information on the findings of these audits is provided within Section 2.4 – Critical Findings or Emerging Trends.

Figure 5. 2021/22 Audit outputs and opinions (at 31 December 2021)

No.	Assurance Audit Engagement	Audit Opinion
1.	Fraud, Bribery and Corruption	Effective
2.	Housing Rents	
3.	Resources – Income and Debtors	

No.	Assurance Audit Engagement	Audit Opinion	
4.	Homelessness - Temporary Accommodation	Effective with opportunity for improvement	
5.	Education - SOP - Review of Band B		
6.	PTE – Income and Debtors		
7.	Members' Remuneration and Allowances		
8.	Marlborough Primary School		
9.	Mary Immaculate High School		
10.	Special Leave		
11.	Treasury Management		
12.	Governance and Legal Services - Pre-Contract Assurance		
13.	Bilingual Cardiff		
14.	City Deal 2020/21		
15.	Disciplinary Policy		
16.	Purchasing Cards		
17.	Cradle to grave audit		
18.	Glamorgan Archives		
19.	Adults, Housing & Communities - Pre-Contract Assurance		
20.	Libraries		
21.	British Council Grants - Follow up		
22.	Concessionary Travel		
23.	Establishment Reviews		Insufficient with major improvement needed
24.	Joint Equipment Service		
25.	Payments to Care Leavers		
26.	Economic Development - Pre-Contract Assurance		
27.	Waste Collections		
28.	Education and Lifelong Learning - Pre-Contract Assurance		
29.	Planning, Transport and Environment - Pre-Contract Assurance		
30.	Cardiff West Community High School	Unsatisfactory	
Audit Work with 'No Opinion'			
31.	Joint Committees - Prosiect Gwyrdd	Consultancy, certification, advice and guidance	
32.	Joint Committees - Port Health Authority		
33.	Joint Committees - Glamorgan Archives		

No.	Assurance Audit Engagement	Audit Opinion	
34.	Service and Process Consultancy – Welsh Government Grants		
35.	Rumourless Cities Grant		
36.	Cardiff Further Education Trust Fund 20/21		
37.	Norwegian Church Preservation Trust 20/21		
38.	Education Improvement Grant 20/21		
39.	Creditor Payments CRSA 2021/22		Control Risk Self-Assessments
40.	Payroll CRSA 2021/22		
41.	National Fraud Initiative	Data matching counter-fraud exercise	
42.	Pre-Contract Assurance – People and Communities	Assurance via wider directorate engagements	
Concluded Audits from the Prior Year			
43.	Risk Based Verification	Effective	
44.	Audit of scrutiny functions	Effective with opportunity for improvement	
45.	Wellbeing of Future Generations		
46.	Follow-up audit - contracts in Waste Management		
47.	Norwegian Church Preservation Trust 2019/20		
48.	Creditor Payments - In year testing 2020-21		
49.	Council Tax		
50.	Housing Benefit / Local Housing Allowances / Council Tax Reduction		
51.	IT Business Continuity		
52.	Follow-up audit - St. Peter's		
53.	Taxation		
54.	Directorate Risk Management		
55.	Programme and projects risk management		
56.	Gatehouse		Insufficient with major improvement needed
57.	Follow-up audit - fly tipping		
58.	Recycling in HWRCs		
59.	St. Cuthbert's RC Primary School		
60.	Payment Card Industry		
61.	Cardiff Bus - governance relationship with Cardiff Council		
62.	Contract Monitoring and Management		
63.	Education - Asset Management		

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

Figure 6. Completed audits without an assurance opinion (at 31 December 2021)

Audit	Comments
Joint Committees - Prosiect Gwyrdd	Work to support completion of Statement of Accounts.
Joint Committees - Port Health Authority	
Joint Committees - Glamorgan Archives	
Service and Process Consultancy – Welsh Government COVID-19 Grants	Compliance, control and counter-fraud guidance
Rumourless Cities Grant	Grant certification
Cardiff Further Education Trust Fund 2020/21	
Norwegian Church Preservation Trust 2020/21	
Education Improvement Grant 2020/21	
Creditor Payments CRSA 2021/22	Developing and coordinating a Control Risk
Payroll CRSA 2021/22	Self-Assessment exercise
National Fraud Initiative	Data matching counter-fraud exercise
Pre-Contract Assurance – People and Communities	No recent contact awards to examine, so assurance to be achieved through a sample of contacts relating to Adults, Housing and Communities and Children’s Services (under portfolio of Corporate Director)

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

2.2 Resources

There has been reduced capacity in the team during quarter three. A member of staff returned from long term sickness on phased return, but there have been two further long-term sickness cases, and as the team is small there has been an impact on the delivery of the audit plan.

To support the delivery of the audit plan, two audit engagements have been commissioned with an external provider under the direction and control of the Audit Manager. The audits of information governance and cloud computing will be delivered during a six-week period commencing February 2022 to support the assurance work delivered directly by the in-house team. Prior to commissioning the audits, agency adverts

were issued, and secondment options were explored via the Welsh Local Authority Chief Auditors Network, through which no suitable candidates were found.

Timesheet data contained 995 chargeable days across the team as at the end of quarter three, against a pro-rata plan of 1,226 days. The primary reasons for the difference were a vacant Principal Auditor post during much of quarter one, long-term sickness, nine weeks of work for accountancy by a CIPFA trainee as part of their development, and more time coded in respect of development activities and general meetings than anticipated across the team, some of which related to participation in wellbeing initiatives.

One auditor continues to have funding for study in place, for the Certified Information Systems Auditor (CISA) Qualification with ISACA.

2.3 Annual plan

The Committee approved the Audit Plan 2021/22 in its meeting in March 2021. The annual Audit Plan is designed to be of sufficient size to enable decisions on the timing and prioritisation of audit engagements to be made as each year progresses. Each year a proportion of the Audit Plan is targeted for delivery, and the target for 2021/22 is 70%.

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.

In the Committee meeting on 23 November 2021, the Governance and Audit Committee approved the deferral of 29 audit engagement from the Audit Plan 2021/22 and the addition of a corporate performance management audit. This action did not impact the performance target, but instead indicated strategic priorities, focussing on the delivery of all planned audits of fundamental systems, a high level of coverage in areas of core governance and a spread of directorate level systems. The revised Audit Plan contained 75% of the audits approved by Committee at the beginning of the year. The target remained to deliver 70% of the original plan.

Delivery of the Audit Plan 2021/22 is proportionately lower than targeted as at the end of quarter three, for which the reasons primarily relate to resources as outlined in section 2.2 'Resources' for which the position is shown in section 3.2 'performance'.

A greater level of progress has been made in delivering on key audit priorities that the audit statistics may suggest:

- Substantial planning has been made for a review of directorate recovery planning to take place with each directorate management team. An assessment tool has been developed after discussion with management in Performance and Partnerships, wider senior officers and colleagues in Audit Wales.
- A significant proportion of the assurance mapping work has been completed, which will conclude in quarter four leading to a proposed risk-based plan for the year ahead to engage with each Director upon, ahead of the full Senior Management Team and a request for Governance and Audit Committee approval in March 2022.
- A number of audits are at a stage of active fieldwork or quality assurance, for which details are provided in the table below. It is intended for draft reports to be issued for these audits in the early stages of quarter four.

Figure 7. Status of ongoing audits

No.	Audit	Status
1.	Ysgol Bro Edern	Review / Quality Assurance
2.	Section 106 Agreements	Review / Quality Assurance
3.	Whistleblowing Processes	Fieldwork
4.	Telecare	Fieldwork
5.	Shared Regulatory Services in Cardiff	Fieldwork
6.	Llanedeyrn Primary	Fieldwork
7.	Value for Money in Digital Initiatives	Fieldwork
8.	Creditor Payments – in-Year Testing	Fieldwork
9.	Payroll – In-year Testing	Fieldwork

It should also be noted that planning is well progressed for two thematic audits of ‘school asset management’ and ‘school health and safety’ which each account for five audit units (representing the numbers of schools sampled) under each study. These audits are scheduled to be delivered during quarter four.

All areas of the audit plan are being progressed, although in allocating and delivering work, the team are mindful of the current crisis in Social Services at the present time in terms of service demands and the availability and priorities of key officers and management. The Council’s Senior Management Team has considered associated risks

in recent months and corporate requests have been made for urgent support for continuity of frontline services within the adult social care service, and for volunteers to support residential and short break provisions. Particular care will be taken during quarter four as audits are progressed, in respect of balancing both the priorities of services and audit assurance, and the position will require ongoing and close monitoring and attention.

There were fourteen audits completed to draft output status during quarter three, of which twelve received an assurance opinion of 'effective', or 'effective with opportunity for improvement'. For the information and assurance of the Governance and Audit Committee, the draft findings of audits with opinions of 'insufficient with major improvement needed' are included in section 2.4 – critical findings and emerging trends, and an executive summary briefing is provided for any 'unsatisfactory' audit report once it has been finalised with management. Over the reporting period one draft 'unsatisfactory' report, and one 'insufficient with major improvement needed' report have been issued.

2.4 Critical findings or emerging trends (Q3 2021/22)

During quarter three, two audit reports were issued with adverse audit opinions for which further details are provided in the paragraphs below. The audits referred to below are at draft status, for which the findings will be discussed with management, and once the audits are finalised, the final opinion and recommendations will be reported to the Governance and Audit Committee.

An audit of 'Cardiff West Community High School' has provided an opinion of 'unsatisfactory'. The school had an agreed deficit budget of £878,203 for 2021/22 for which indications of additional support and challenge were noted during the audit, including the development of a Medium-Term Financial Plan. The report identified gaps in the completeness of declarations of interest, the monitoring of governor training, the availability of sub-committee minutes, documented risk management measures in cases where staff are to start work prior to receipt of a Disclosure and Barring Service (DBS) check, and a need to review and update certain statutory policies. At an operational level, general financial control was reported to require improved oversight and control. This included a need for school private fund account updates and audit following school amalgamation, improvements to the management trail of contracts entered and associated processes followed, income records completeness, and purchasing card record keeping and control. Audit Management has met with the Headteacher, the Chair

of Governors and the Chair of Finance to discuss the draft report and a series of recommendations have been raised for management consideration. Once the management response has been received and the audit has been finalised, the Governance and Audit Committee will receive an executive summary report of the findings and actions for improvement in the following Committee meeting.

An audit of pre-contract assurance in Planning Transport and Environment provided an opinion of insufficient with major improvement needed. The audit identified good working relationships and engagement with Commissioning & Procurement and other professional disciplines, but there were gaps in the completeness of processes followed to achieve an effective level of assurance prior to entering contracts. A small number of procurements plans sampled did not contain assessments of risk. There were also cases where supplier suitability, capability and capacity and financial vetting had not been completed in accordance with corporate guidance. There were some gaps in the completion of internal corporate processes in respect of matters including health and safety, Welsh language, and socially responsible procurement requirements. In one instance, a reduced number of tenders / single supply had not received Commissioning and Procurement approval, and some core procurement documentation was not stored on the Proactis system.

It is pleasing to report that a follow up report in respect of British Council Grants received an opinion of 'effective with opportunity for improvement', for which the original audit provided an 'unsatisfactory' audit opinion, and the associated executive summary was provided to the Committee in its meeting of 23 March 2021. There have been improvements in the governance arrangements in place for British Council grants. Declarations of interest had been recorded and the Director had communicated a comprehensive management instruction to reinforce audit requirements. It is recognised that there have been no trips since the original audit was undertaken, but steps have been taken to improve documentation and reconciliation processes. There has also been a change in the management structure and composition of the ISL team and the team has recently moved into an office in County Hall. A third-party organisation previously operating from a Council premises has relocated and has no association with the Council or its staff. The purchasing card has been closed, although new cards may be required when trips are able to recommence. The directorate has worked with Accountancy and Information Governance to improve data handling and financial administration processes.

2.5 Value for Money findings (Q3 2021/22)

There were no value for money themed audits completed within the reporting period, although an audit of value for money in digital initiatives is being progressed at the time of reporting.

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 2020/21. Further Relationship Management meetings have then been held on a quarterly basis this year, 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, high satisfaction rates, although one client reported that their audit did not 'add value'. The audit of pre-contract assurance in Governance and Legal Services did not identify particular issues that the Directorate was not aware of.

Figure 8. Client Feedback

	Excellent	Good	Satisfactory	Poor
Communication	17	7	3	0
Advice	10	13	4	0
Report Value	7	16	4	0
Overall Performance	13	11	2	0
Percentages	44%	44%	12%	0%

In the audit outputs issued to date (as at 31 December 2021), there have been 440 recommendations made, of which 287 have been agreed and 153 are being considered by audit clients through draft audit outputs. These are summarised below:

Figure 9. Recommendations raised and agreed

Rating	Recommendations made	Recommendations agreed	Recommendations being considered
Red	15	5	10
Red / amber	166	101	65
Amber / green	235	166	69
Green	24	15	9
TOTAL	440	287	153

3.2 Performance

The priorities and approach of the audit team are outlined in section 2.1 ('Current Activities'). Figure 10 contains performance indicators and targets for 2021/22, together with the outcomes for 2020/21.

The primary reasons why the audit service is operating at a lower capacity during the quarter are outlined in 2.2 ('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 slippage against this measure in the year to date has been primarily affected by long-term sickness and greater development / wellbeing initiatives time used by the team. The targets of audit productive days and audits per FTE are in alignment with the audit plan target percentage, for which performance is below target due primarily to the same factors.

The team are working with management to agree audit actions and, whilst performance in finalising audits has improved during quarter three, further progress is required to meet the target set for the year. Alongside increasing the number of draft reports issued during the remainder of the year, progress in finalising audits will continue to be monitored closely and communicated at both auditor and directorate management levels.

Whilst the percentage of draft outputs delivered within four weeks of completing fieldwork has reduced during quarter three, performance for the year to date is at the target level, and the position will continue to be closely monitored to ensure prompt reporting and timely management assurance.

The percentage of audit recommendations implemented within the agreed timescale is 69% against a target of 80% for the year overall. The outcome measure, which allows for

slippage of two working weeks from the target set for actions to be evidenced as achieved, showed a small improvement against the prior quarter. The Audit Manager attends Senior Management Team to present the recommendation tracker on a periodic basis, at which time performance and the importance of the timely implementation of agreed actions are discussed.

Figure 10. Performance against targets for 2021-2022 (to date)

Performance Indicator	2020/21 Outcome	2021/22 Target	Q1 Outcome	Q2 Outcome	Q3 Outcome
The percentage of the Audit Plan completed	55%	70%	13%	24%	36%
The average number of audit productive days per FTE	145	150	32.56	64.29	104.46
The average number of finalised audits per FTE	8.51	9	1.64	3.4	5.74
The percentage of draft audit outputs delivered within four weeks* *indicator changed from within 'six weeks' from 2021/22	97%	90%	100%	100%	90%
The percentage of audit recommendations implemented within the agreed timescale	69%	80%	69%	64%	69%

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.

Sections 2.1 – Current Activities and 2.3 – Audit Plan set out relevant details and the current position for the full Audit Plan 2021/22 is shown in Appendix B – Audit Plan.

3.4 Recommendations

To support Committee monitoring and review, Appendix C contains a summary of all open audit actions, Appendix D contains the detail of all red and red/amber open recommendations and includes the current management response. 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 (as at 31.12.21).

Figure 11. Revised recommendation implementation dates and status

Directorate / Audit Category	Number of recommendations with revised dates	Actions now implemented	Actions still open
Fundamental	15	11	4
Corporate	25	21	4
External and grants	8	4	4
Adult Services, Housing and Communities	29	12	17
Children' Services	2	2	0
Economic Development	26	25	1
Education and Lifelong Learning	70	44	26
Planning Transport and Environment	32	21	11
People and Communities	14	14	0
Resources	33	28	5
Governance and Legal Services	5	5	0
Waste Management	74	69	5
	333	256	77
Schools	264	205	59
TOTAL	597	461	136

NB - It should be noted that the table above represents the position as at 31 December 2021, whereas the recommendation tracker appendices show the detailed position against each recommendation at the closest possible date to each Committee meeting.

The position against recommendations is reported in quarterly relationship management meetings to monitor progress and target discussions on effective risk management, and the Audit Manager attends Senior Management Team meetings at periodic intervals during the year to outline and discuss the management response.

4. Conclusion

4.1 Summary

During the year to date, 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 progress targeted assurance engagements from the Audit Plan.

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

There has been reduced capacity in the team during quarter three. A member of staff returned from long term sickness on phased return, but there have been two further long-term sickness cases, and as the team is small there has been an impact on the delivery of the audit plan. To support the delivery of the audit plan, two audit engagements have been commissioned with an external provider under the direction and control of the Audit Manager.

All areas of the audit plan are being progressed, although in allocating and delivering work, the team are mindful of the current crisis in Social Services at the present time in terms of service demands, and the availability and priorities of key officers and management.

There will be a continued focus on increasing the coverage of the Audit Plan in quarter four. A number of audits are at a stage of active fieldwork or quality assurance at the time of reporting and substantial planning has taken place to commence further audit engagements. This work will assist in delivering the plan during quarter four.

Each auditor has a full allocation of work to progress, subject to regular monitoring and review processes. Audits are 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 2021/22.

Report Status (as at 31 December 2021)

Audit Opinion	Audit Area	High Risk Recommendations		Status (If not Final)
		Proposed	Agreed	
Fundamental / High				
Effective	People and Communities – Commissioning & Procurement (cf. 2020/21)			Draft
	Resources – Income and Debtors			Issued
	Risk Based Verification (cf. 2020/21)			
	Housing Rents			
	Fraud, Bribery and Corruption			
Effective with opportunity for improvement	Resources - Health and Safety (cf. 2020/21)			Drafts
	Social Services – Income and Debtors (cf. 2020/21)			Issued
	Adults, Housing and Communities - Pre-Contract Assurance			
	Cradle to grave audit			
	Purchasing Cards			
	Wellbeing of Future Generations (cf. 2020/21)			
	Creditor Payments in-Year Testing (cf. 2020/21)			
	PTE – Income and Debtors			
	Council Tax (cf. 2020/21)			
	Housing Benefit – Local Housing Allowance – Council Tax Reduction Scheme (cf. 2020/21)			
	IT Business Continuity (cf. 2020/21)			
	Education - SOP - Review of Band B			
	Directorate Risk Management (cf. 2020/21)			
	Disciplinary Policy			
	Special Leave			
	Treasury Management			
	Governance & Legal Services – Pre-Contract Assurance			
	Taxation (cf. 2020/21)			
	Programme and projects risk management (cf. 2020/21)			

Audit Opinion	Audit Area	High Risk Recommendations		Status (If not Final)
		Proposed	Agreed	
Insufficient with major improvement needed	Mileage and Subsistence (cf. 2020/21)	1		Drafts
	Economic Development – Pre-Contract Assurance	1		Issued
	Education & LL – Pre-Contract Assurance	1		
	PTE – Pre-Contract Assurance	1		
	Establishment Reviews			
	Payment Card Industry (chip and pin devices) (cf. 2020/21)			
	Cardiff Bus – Governance relationship with Cardiff Council (cf. 2020/21)	1	1	
	Education – Asset Management (cf. 2020/21)	1	1	
	Contract Monitoring and Management (cf. 2020/21)			
Medium				
Effective with opportunity for improvement	Bilingual Cardiff			Draft
	British Council Grants - Follow up			Issued
	Glamorgan Archives			
	Concessionary Travel			
	Follow Up - Contracts in Waste Management (cf. 2020/21)			
	Audit of Scrutiny Functions (cf. 2020/21)			
	Members' Remuneration and Allowances			
	Follow Up - St Peters R.C Primary (cf. 2020/21)	2	2	
	Homelessness - Temporary Accommodation			
	Libraries			
	Marlborough Primary School			
	Mary Immaculate High School			
Insufficient with major improvement needed	Children's Placements (cf. 2020/21)	1		Drafts
	Dominions Way Temporary Stores (cf. 2020/21)	2		Issued
	Waste Collections	1	1	
	Gatehouse (cf. 2020/21)	2	2	
	Follow up – Fly Tipping (cf. 2020/21)	2	2	
	Recycling in HWRCs (cf. 2020/21)	1	1	
	St. Cuthberts (cf. 2020/21)	4	4	
	Joint Equipment Service	1	1	
	Payments to Care Leavers	2	2	

Audit Opinion	Audit Area	High Risk Recommendations		Status (If not Final)
		Proposed	Agreed	
Unsatisfactory	Cardiff West Community High School	6		Draft
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			
	Rumourless Cities Grant			
	Norwegian Church 2020/21			
	Cardiff Further Education Trust Fund 2020/21			
	Education Improvement Grant 2020/21			
Effective with opportunity for improvement	Education Improvement Grant 2019/20 (cf. 2020/21)			Drafts Issued
	Norwegian Church 2019/20 (cf. 2020/21)			
	City Deal 2020/21			
Other assignments				
No assurance opinion given	People and Communities - Pre-Contract Assurance	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		
	Purchasing and Payments - CRSA	Control Risk Self-Assessment (CRSA)		
	Payroll & HR - CRSA			
	National Fraud Initiative	Data matching counter-fraud exercise		

Audit Plan 2021/22

Appendix B

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
Fundamental Audits - S151 Assurance												
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				

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
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				
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
Total				155	210		210					

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
Corporate Audit												
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			15	Disciplinary Policy	15	Disciplinary policy processes are effective and operating consistently			Final Issued	Effective with opportunity for improvement
					15	Fraud, Bribery and Corruption	15	Fraud, bribery and corruption policy processes are effective and			Final Issued	Effective

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
								operating consistently				
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		
						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					
						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.		yes		
						Mileage & subsistence (carried forward from 2020/21)	0	Accurate claiming and authorisation for reasonable expenditure.			Draft Issued	Insufficient with major improvement needed

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
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	
		Consultation	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	
		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			
Stores				10	10	Joint Equipment Service	10	Effective and efficient stores management, and stock / equipment control			Final Issued	Insufficient with major improvement needed

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
					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.	y			
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	High			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.	y		Final Issued	Effective with opportunity for improvement
Pensions and Investments				0								
Insurance				15								
Fleet Management (pool cars, grey fleet, etc.)				0								

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
Governance Arrangements				20								
Performance Management				0	0	Performance Management	20	Performance management arrangements are effective, and operated consistently.				
Digital Services Scrutiny Functions	Medium			0								
Programmes and Projects				0								
System Development				20								
				30								
Total				367	400		425					
Service Specific Audit												
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

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
						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
	Medium					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		
	Medium					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

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				
						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				
	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						

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						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		
Children's 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				
	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		

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
	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

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
						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
						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			Final Issued	Insufficient with major improvement needed

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
	Medium							control of physical assets				
						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				

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
						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		
						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
Total				1,135	820		825					

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
External												
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
						Total				30	35	
Contingencies												
General Audit	TBC	TBC	Chargeable	30	10	General Audit (provision for carried forward audits / other work)	0	TBC				
Total				30	10		0					

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
Management												
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		

Time for performance management audit applied from deferred audits

-20

Total chargeable days

1,897 **1,635**

1,635

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

Appendix C

Directorate / Area	No. of Audits	No. of Red Recs	No. of Red/ Amber Recs	'open recommendations' - by audit assurance rating					'open recommendation' by status		
				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
Economic Development	1		1			1			1	0	1
Economic Development - Waste /RNS	6	2	6		1	6		1	5	0	8
Education & Lifelong Learning - Schools	21	4	48		46	6			28	31	21
Education & Lifelong Learning	10	4	16		7	9		4	11	1	19
External and Grants (Resources)	1		4		4				4	4	0
Governance & Legal Services	2		3		3				1	1	2
Planning, Transport & Environment	5		6		3	3			5	1	5
Fundamental (Resources)	2		3		1	2			1	0	3
Other Assurance (Resources)	1	1	2			3			1	2	1
People and Communities	1		1		1				1	0	1
Resources (CTS)	1		2			2			2	0	2
Corporate Governance (Resources)	1		1			1			0	0	1
Adults Social Services, Communities & Housing	5	1	12		6	7			6	1	12
Social Services - General	1	1	2			3			3	0	3
TOTALS	58	13	107	0	72	43	0	5	69	41	79

1 N/A action related to instance where Directorate was sampled as part of a wider corporate report, and an opinion was not provided at a directorate level.

The 31 actions where implementation date passed relates to:
 * 2 overdue actions for an area subject to an ongoing audit, which will be updated/closed when final report issued.
 * 15 overdue actions which are reported as complete for which evidence has been requested to verify their completion prior to closure.
 * 3 overdue actions for which evidence has been received, and is under review by Audit.
 * 3 overdue actions where an update has been requested.
 * 8 overdue actions for which there is ongoing engagement with the respective schools.

1 overdue action for which an update has been requested.
 4 N/A actions relates to instance where Directorate was sampled as part of a wider corporate report, and an opinion was not provided at a directorate level.

The 4 actions where date has passed relates to an area currently being audited. The action will be updated/closed when the final report is issued.

1 overdue action reported as complete for which evidence has been requested to verify completion prior to closure.

1 overdue action for which an update has been requested.

2 overdue actions for which an update has been requested.

1 overdue action reported as complete, for which evidence has been requested to verify completion prior to closure.

1 action where implementation date has passed subject to ongoing engagement with service area.

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

Document is Restricted