



Resources Directorate Internal Audit Section



Internal Audit Progress Report (as at 30 September 2024)

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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 July – 30 September 2024, and follows the updates provided in the last Committee meeting held on 9 July 2024. This report is structured to provide a summary account of the audit activities, resources, outcomes, and progress made against the Audit Plan 2024/25.

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. 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.

During July and August, the Audit Manager had a period of absence, and at this time the Head of Finance assumed direct responsibility for the audit service, reporting to the Corporate Director Resources (Section 151 Officer) which was discussed with the Chair of the Governance and Audit Committee at the time. During this time care was taken to ensure that the Head of Finance was not involved in the review of any audit areas for which he had operational or management responsibility.

Given the steps taken, as outlined above, it is considered that there have been no impairments of independence or objectivity over the reporting period.

1.3 Continuing Professional Development

Auditors have completed their year-end personal reviews and formalised their objectives for 2024/25. 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, from which a generally strong baseline of knowledge and skills were recognised across the Internal Audit Team.

1.4 Conformance with the Existing Audit Standards

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 5-yearly external assessment was completed and reported to the Governance and Audit Committee in March 2023, led by the Chief Auditor of Monmouthshire / Newport Councils. The assessment reported no partial or non-conformance. One optional action was proposed and has been implemented, relating to the communication of the audit scope and objectives along with the risk, within audit outputs.

1.5 The New Standards and Requirements

Further to previous information on the [Global Internal Audit Standards](#) (the GIAS) provided to Committee since publication in January 2024 by the Institute of Internal Auditors (IIA), the approach to public sector application has now been published, and associated consultations have been launched.

The authority for setting standards for internal audit in the United Kingdom public sector rests with the Relevant Internal Audit Standard Setters (RIASS). Together the RIASS for the public sector have determined that GIAS are a suitable basis for the practice of internal auditing in

the UK public sector, subject to interpretations and requirements set out in an application note that has been prepared, titled [Application Note: Global Internal Audit Standards in the UK public sector](#) (the Application Note).

The Public Sector Internal Audit Standards (PSIAS) will remain in force until 31 March 2025. Thereafter, the Council's internal audit function will be required to apply the GIAS, subject to the interpretations and requirements of Application Note: Global Internal Audit Standards in the UK public sector.

(i) The GIAS

The Standards are organised into five domains and 15 Principles:

- Domain 1: Purpose of Internal Auditing
- Domain 2: Ethics and Professionalism
 - i. Demonstrate Integrity
 - ii. Maintain Objectivity
 - iii. Demonstrate Competency
 - iv. Exercise Due Professional Care
 - v. Maintain Confidentiality
- Domain 3: Governing the Internal Audit Function
 - vi. Authorised by the Board
 - vii. Positioned Independently
 - viii. Overseen by the Board
- Domain 4: Managing the Internal Audit Function
 - ix. Plan Strategically
 - x. Manage Resources
 - xi. Communicate Effectively
 - xii. Enhance Quality
- Domain 5: Performing Internal Audit Services
 - xiii. Plan Engagements Effectively
 - xiv. Conduct Engagement Work
 - xv. Communicate Engagement Conclusions and Monitor Action Plans

The GIAS includes a section on 'Applying the GIAS in the Public Sector', and recognises that differences in governance structures, regulations and funding in the public sector may sometimes demand different approaches to maintain appropriate quality, efficiency and effectiveness in delivering internal audit. This section of the GIAS describes strategies for conformance amid the circumstances and conditions unique to auditing in the public sector.

(ii) The Application Note

This application note provides a framework for the practice of internal audit in the UK public sector when taken together with the GIAS. It sets out interpretations and requirements which need to be applied to the GIAS requirements, in order that these form a suitable basis for internal audit practice in the UK public sector. The requirements apply to all internal audit service providers, whether in-house, shared services or outsourced which are operating within, or providing internal audit services to, the UK public sector and all internal audit assurance and advisory services.

The application note provides UK public sector-specific context, interpretations of GIAS requirements in the specific circumstances expected to apply across the UK public sector and some additional requirements which the RIASS consider essential for the practice of internal audit in the UK public sector. Each RIASS may provide guidance or set specific requirements applicable to the part of the public sector over which they have authority.

The areas of content in the application note are:

- General context for the UK public sector
 - i. Ethics and standards in public life
 - ii. Handling information
 - iii. Value for money
 - iv. The role of regulators
- Specific interpretations and requirements
 - v. Resources
 - vi. Overall conclusions
 - vii. Chief audit executive qualifications
 - viii. Selecting independent assessors
- Determining the essential conditions in relation to governance

The GIAS section on 'Applying the GIAS in the Public Sector' is welcomed in the application note. However, it is considered to encompass a broader scope of public sector circumstances internationally than those which are relevant to the UK, and to not provide an exhaustive guide to public sector context either internationally or in relation to the UK.

(iii) The Code

As the RIASS for UK local government, CIPFA has developed a [Code of Practice for the Governance of Internal Audit in UK Local Government](#) (the Code) to support authorities in establishing their internal audit arrangements and providing oversight and support for internal audit. The Code is designed to work alongside new GIAS. It is aimed at those responsible for ensuring effective governance arrangements for internal audit and is therefore a core document for the Governance and Audit Committee.

Following the Code will provide confidence that governance is working in the way that is expected in the Principles and Standards in Domain 3 of GIAS (UK public sector). The new standards in this domain include 'essential conditions' for the governance of internal audit. These conditions are needed to allow effective internal audit practice and for internal auditors to conform with GIAS (UK public sector).

- When the IIA published GIAS, it recognised that, in the public sector, governance structures or other laws or regulations may impact on how the essential conditions can be applied.
- The GIAS also provides for the chief audit executive (Audit Manager in the context of the Council) to reach agreement with those in governance roles and senior management on alternative conditions that still allow for conformance with the standards.
- The Code provides the route to satisfying the essential conditions in GIAS (UK public sector), tailored for UK local government. The GIAS (UK public sector) directs the local government sector bodies to apply this Code.
- The Code meets the objectives of the essential conditions, by providing for the necessary governance of internal audit, but in a way that is appropriate for UK local government bodies. It includes roles and responsibilities of the committee, senior management, and those charged with governance towards internal audit.

The provisions of the Code are as follows:

1. Providing authority for internal audit
 - 1.1. Internal audit's mandate
 - 1.2. Internal audit's charter
 - 1.3. Support for internal audit

2. Positioning internal audit independently
 - 2.1. Organisational independence
 - 2.2. Qualifications of the chief audit executive

3. Oversight of internal audit
 - 3.1. Audit committee interaction
 - 3.2. Resources
 - 3.3. Quality
 - 3.4. External quality assessment

(iv) Preparing for the new requirements

The Audit Manager is mapping the internal audit practices, systems and documents to the new requirements. This exercise will be completed for reporting to the Governance and Audit Committee in January 2025, and all provisions will be in place prior to the new requirements coming into force from April 2025.

The Audit Manager has responded to the consultation on the Internal Audit Standards in the UK Public Sector which closed at the end of October – this related to the GIAS being the basis for the practice of internal auditing in the UK public sector, subject to interpretations and requirements set out in the application note. A copy of the response has been shared with the Committee's Chair and Deputy Chair. A consultation on the Code closes at the end of November, to which the Audit Manager will also respond accordingly, and discuss with the Chair.

In respect of core document updates, on 28 January 2025 Committee will receive the following draft documents for consideration, ahead of a request for formal approval in March:

- An updated Internal Audit Charter, which will include the Audit Mandate, encompass all requirements of the GIAS, subject to the requirements of the application note, and the provisions of the Code.
- An updated Internal Audit Strategy encompassing all new requirements.
- An updated Terms of Reference for the Governance and Audit Committee.

The All-Wales Governance and Audit Committee Local Authority Chairs' Network was attended by Diana Melville, CIPFA Governance Advisor, who advised that the changes required in respect of the Committee's Terms of Reference for 2025/26 will be the reference to the new Standards, Application Note and Code in the section on internal audit.

A briefing for the Governance and Audit Committee on the above areas has been arranged for 14 January 2025, and all Members are strongly encouraged to attend, given the importance of the Committee's oversight role of internal audit.

2. Summary of Work Performed

2.1 Current Activities

During quarter two 2024/25, the priorities and approach of the Internal Audit Team were to deliver a combination of management guidance and support, and targeted engagements from the Audit Plan.

The Internal Audit Team has continued to be available to provide advice and guidance on the design and implementation of effective controls and process change, to achieve compliance and control, and arrangements for the effective prevention and detection of fraud.

A key activity during quarter one 2024/25 was to issue an updated Control Risk Self-Assessment (CRSA) for the audit of all Cardiff schools, and to engage with Headteachers and Governors on the process and the requirements for return. Responses were due during October, and any responses not received have been followed up to target full participation in the assurance exercise. Upon return, responses are being reviewed, advice and guidance is being provided, and a sample of 20 schools will be selected for a school visit and targeted testing to check the assertions made and self-assessed actions arising from the assessment during quarter four.

Following the planned conclusion of the Audit Plan for 2023/24, attention has been focussed on the Audit Plan 2024/25. The table below shows a list of audits and their reporting status in the current year until 30 September 2024, whereby 17 new audit engagements have been completed to at least draft output stage and 22 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 1. Audit outputs and opinions (at 30 September 2024)

| Status | Number of completed audits | Opinion | | | | |
|--------|----------------------------|--|--|--|----------------|------------------|
| | | Effective | Effective with opportunity for improvement | Insufficient with major improvement needed | Unsatisfactory | No opinion given |
| Draft | 8 | 0 | 5 | 3 | 0 | 0 |
| Final | 31 | 5 | 11 | 6 | 1 | 8 |
| TOTAL | 39 | 5 | 16 | 9 | 1 | 8 |
| | 17 | New Audit Engagements completed | | | | |
| | 22 | Finalised Audit Engagements from 2023/24 | | | | |

In the current financial year to date, two draft audit outputs have been issued with opinions of 'insufficient with major improvement needed'. Information on the findings of these audits is provided within Section 2.7 – Critical Findings or Emerging Trends.

Figure 2. 2024/25 Audit outputs and opinions (at 30 September 2024)

| No. | Assurance Audit Engagement | Audit Opinion |
|-----|---|----------------------------------|
| 1. | Follow Up - Central Transport Services | Effective |
| 2. | Climate Change risk management | Effective with Opp' for improv't |
| 3. | Ysgol Gyfun Gymraeg Plasmawr | |
| 4. | Land Charges | |
| 5. | Emergency Duty Team | |
| 6. | Cleaning Services | |
| 7. | Civil Parking Enforcement | |
| 8. | Pentrebane Primary | |
| 9. | Cabin Refuse Shop - Contract Management | |
| 10. | Lamby Way Stores | |
| 11. | Joint Equipment Store | |
| 12. | Building Repairs and Maintenance | |

| No. | Assurance Audit Engagement | Audit Opinion |
|--------------------------------------|---|---|
| Audit Work with 'No Opinion' | | |
| 13. | Joint Committees - Prosiect Gwyrdd | Consultancy, certification, advice and guidance |
| 14. | Joint Committees - Port Health Authority | |
| 15. | Joint Committees - Glamorgan Archives | |
| 16. | Education Improvement Grant 2023/24 | |
| 17. | Payroll & HR - CRSA | Control Risk Self-Assessment |
| Concluded Audits from the Prior Year | | |
| 18. | Performance Management – People and Communities | Effective |
| 19. | Main Accounting | |
| 20. | Purchasing Payments and Processing | |
| 21. | Community safety | |
| 22. | Business Continuity | Effective with opportunity for improvement |
| 23. | Backup and Data Recovery | |
| 24. | Cathays High School | |
| 25. | Woodlands High School | |
| 26. | Event management (Cardiff Council) | |
| 27. | Cradle to Grave Audit | |
| 28. | Direct Payments | |
| 29. | Street Cleansing | |
| 30. | Overtime in RNS | |
| 31. | Building Support | |
| 32. | Cyber Security (Schools) – ICT Managed Technology | |
| 33. | Kitchener Primary School | |
| 34. | Purchasing Cards | |
| 35. | Fairwater Primary School | Unsatisfactory |
| 36. | Falconwood Childrens Home | |
| 37. | Implementation of new weighbridge software | No opinion - Advisory Reviews |
| 38. | Schools Education Technology Procurement | |
| 39. | Schools Catering Controls | |

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

Figure 3. Completed audits without an assurance opinion (at 30 September 2024)

| Audit | Comments |
|--|--|
| Joint Committees - Prosiect Gwyrdd | Work to support completion of Statement of Accounts, 2023/24 |
| Joint Committees - Port Health Authority | |
| Joint Committees - Glamorgan Archives | |
| Education Improvement Grant 2023/24 | Grant certification |
| Payroll & HR - CRSA | Control Risk Self-Assessment (CRSA) review |
| Implementation of new weighbridge software | Advisory Audit Reviews |
| Schools Education Technology Procurement | |
| Schools Catering Controls | |

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

2.2 Resources

The period of absence of the Audit Manager during July and August as referred to in section 1.2 – Independence and Objectivity, had an inevitable impact on the functioning and progress of the audit team against planned activities during quarter two, for which further details are provided in section 2.3 – Audit Plan. There will also be a known reduction in the capacity of the team during quarter four, as a team member is due to have a planned medical procedure which will require a long-term absence from work.

The audit plan has been reviewed and prioritised in the context of the work completed, ongoing, and the available capacity for the rest of the financial year, for which detail are provided in section 2.3 – Audit Plan.

There have been no changes to the establishment during the reporting period, with all posts filled. Following last year's CIPFA trainee moving to their next placement at the end of quarter one, we welcomed our next CIPFA trainee for their placement from September.

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. Timesheet data contained 720 chargeable days in the year to date, against a pro-rata plan of 749 days (the pro rata days are calculated as an even quarterly average of available days for the year as a whole).

Time is available for audit development purposes, and one Auditor is studying towards the Certified Information Systems Auditor (CISA) Qualification with ISACA.

2.3 Annual plan

The Committee approved the Audit Plan 2024/25 in its meeting in March 2024, as included in 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.

Over the reporting period, one advisory audit relating to Brindley Road Stores has been added to the Plan at the request of the Director of Economic Development, under the delegation of the Audit Manager to agree new audit engagement of no more than 10 planned days. Responsibility for running the store is moving from Facilities Management to being centrally managed by Recycling and Neighbourhood Services and, accordingly, the Assistant Director has requested a system review of operations and internal control arrangements.

For the information of the Committee, all audits that were at draft status at the end of 2023/24 are highlighted in 'grey' in Appendix B 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 2024/25.

After a lower pro rata delivery of the audit plan in quarter one, which is not uncommon as a new portfolio of audit engagements are worked on, it was intended to ramp up delivery of the audit plan in quarter two. However, the period of absence of the Audit Manager had an inevitable impact and meant that quarter two audit plan progress did not proportionately increase, compared to quarter one.

Committee will be aware that the targeted proportion of the plan for completion in 2024/25 has been set at 70%. However, given the capacity matters referred to in section 2.2 – Resources, whilst every effort will be made to maximise audit delivery, the target is not expected to be reached.

- Section 3.2 – Performance: records the percentage of the audit plan delivered in the year to date, and it can be advised that progress in quarter three is positive so far. Audits have

been allocated and are being progressed in order to claw back delivery against the audit plan in a targeted way, with in the region of 15% of the plan underway which it is aimed to conclude towards the end of quarter three.

- The number of audit outputs will ramp up further in quarter four, as at this time the CRSA returns received from schools will be subject to short sharp audit reviews, with twenty such audits planned. These audits account for a large proportion of the audit plan in units (18%), but the core assurance work from the plan which will be more critical to the overall audit opinion is either being prepared for, or is underway.

The Audit Manager has reviewed the audit work completed, the resources available, and the spread of audit work required to provide a full audit opinion and has identified 27 audits which it is proposed to defer at this stage, which represents 25% of the original audit plan. These audits are marked in black on Appendix B, as audits that are proposed to not commence during 2024/25.

This prioritised approach is to provide a full audit annual audit opinion, through completing sufficient testing of fundamental systems, ensuring sufficient coverage in respect of planned corporate governance audits areas and an appropriate spread of service level audit work.

It should be noted that assurance mapping is underway for the audit plan 2025/26, and whilst deferred audits are not automatically carried forward to a subsequent year, this will form a part of considerations for the audit plan 2025/26, which will be communicated to the Committee in due course.

2.4 Critical findings or emerging trends (Q2 2024/25)

During quarter two, three draft audit outputs have been issued with opinions of 'insufficient with major improvement needed' for which details of the pertinent findings are provided in the following paragraphs. Management consideration and discussions will follow before the report is finalised, at which time the assurance rating and recommendations will be confirmed.

An audit of Lamby Way stores has raised some core process and control matters. The stores are operated with the main purpose of providing waste recycling and disposal stock material such as waste and hygiene bags, sacks, caddies and wheeled bins to the Cardiff domestic/household and commercial businesses under its Council duties. Lamby Way Stores

are also responsible for requisitioning, storing and distributing personal protective equipment (PPE) stock items to waste management services staff and PPE tools & equipment and consumables.

The 2023/24 year- end stock process was observed and was considered to have been undertaken in a controlled and effective manner. However, during the year, there has been an insufficient completeness and timeliness of updates to stock movement, resulting in regular stock level discrepancies. Stock counts were being undertaken to a point that was considered excessive to try to keep the inventory up to date, but this was not addressing underlying control issues.

- The SAP warehouse management (WM) system does not have real time integration. It is reliant on prompt and accurate manual recording of both goods receipts into stock and daily stock issue movements which was not always happening in the daily timeframe required and was resulting in stock levels that were not accurate or up to date on SAP.
- The SAP WM system was not being updated promptly with goods receipts for deliveries into stock and stock (issues) movements. This was resulting in a large number of corrective variance adjustments on SAP to show accurate stock levels.

To provide a clear account of daily stock movements, show accurate stock levels on SAP, and to reduce present levels of corrective adjustments, management has been advised that a greater emphasis needs to be placed on:

- Goods receipting on SAP on a daily basis - as goods are delivered.
- Recording issues of stock daily on the SAP WM system promptly and accurately.
- Developing monitoring arrangements to check that daily back-office SAP updates are undertaken promptly by staff, as required to keep SAP levels accurate and reporting to management when daily procedures are not being followed.
- Monitoring and reporting to management any corrective stock variance adjustments needed on the SAP WH system, before they are carried out with the view of controlling and reducing the large variance currently undertaken.

An audit of the Joint Equipment Service has raised some core governance matters. The Joint Equipment Service (JES) is a joint service between Cardiff Council, Vale of Glamorgan Council and Cardiff and Vale University Health Board (UHB), supporting hospital discharges, avoiding hospital admissions and breakdowns of care. It provides a leasing service of specialist medical equipment and provides continence products to residents with a range of disabilities and impairments,

across Cardiff and the Vale of Glamorgan. The items of stock held by the JES are monitored in real-time on a cloud-based system Pro-Cloud, which is used both for ordering and tracking.

JES operates under a draft agreement under Section 33 of the National Health Services (Wales) Act 2006, which specifies the contribution level, and the roles and responsibilities assigned to each group member for pooled budgets and an integrated service. It was advised that the Section 33 agreement has not been signed as there are points of detail that are being discussed between parties, including the need to share an agreement in line with the Wales Accord on the Sharing of Personal Information (WASPI).

The absence of formalised governance arrangements limits the assurance that can be given on the working arrangement. It is considered that the draft Section 33 agreement needs to be agreed and formally signed by all partners, with the appropriate engagement of professional services (namely Legal Services and Information Governance Officers) to ensure all relevant provisions are included without any further delay. A timetable for periodic review of the agreement should also be established. In the absence of a signed agreement, the parties continue to work as a partnership; strategic board meetings were held and minuted, with members attending from each of the partners.

Some operational matters also required attention, including the contract for cleaning which had not been renewed for some time, a service development plan covering the needs of the JES which was at draft and the budget for the service was overdue a review, as it did not reflect the actual cost of the service.

An audit of Building Repairs and Maintenance (non-domestic estate) has raised governance and control matters as outlined below. The Council's non-domestic estate is broadly split between two elements, the Corporate Estate - Council offices and buildings, and the Schools Estate, with the Asset Team linking in heavily with the Schools Organisation & Planning team to programme works in that area.

It is recognised that management are working in a difficult environment, with competing demands and finite funds, to keep the estate in a usable condition across the board, and to keep schools safe, weathertight and warm. There is a risk-based and integrated approach to prioritising the use of resources in a targeted and structured way. However, works were reactive

in nature. There are concerns around the ageing condition data for the estate and scope to develop a risk-based, data driven, planned approach to building repairs and maintenance.

- It is considered that there is a need for a structured approach to condition surveys, which haven't been undertaken by the Council in circa 6 years across the full non-domestic estate. It is noted that there are Welsh Government condition surveys being undertaken with a focus on carbon reduction. It is considered important that the Council has reliable baseline condition data upon which to make sure key risks are known about and that planned works are being deployed in the most effective way.
- Supported by a greater understanding of the condition of the non-domestic estate, there is scope for improved engagement with finance colleagues on the capital and revenue funding requirements over the medium term. More meaningful conversations informed by condition data and tickets raised, can be held around the funding considered as needed, the funding available, and how this funding will be prioritised in the most effective way.

The estate condition data, and the asset list of prioritised works are not integrated. Improved controls are needed for assurance on the integrity of data as the asset list is manually updated for which a clearer management trail and control process is required. An appropriate senior officer group is in place to consider and approve updates to the asset list, but record keeping is in need of improvement.

Operationally there is a need to foster greater transparency and working relationships between the 'client' and contractor (DCM - Project, Design and Development / Building Services) to ensure that both parties are involved in the planning of works, as there have previously been issues relating to the availability of resources, and the appointment of external contractors, where the in-house service exists.

Some further procurement recommendations have been raised, in respect of records management and, that whilst framework arrangements were largely being used, there is a need to programme time for mini competition to support best value and avoid use of direct award contracts.

2.5 Value for Money findings (Q2 2024/25)

There were no value for money themed audits completed 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 an audit with a lower assurance opinion or an advisory audit with high priority rated recommendations, there would be 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 2023/24. Further meetings are being held on a quarterly basis, 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 with 100% satisfaction and 92% of clients scoring all areas of their audit as good or excellent. As reported in quarter one, one client reported that their audit did not add value, which has been followed up and relates to feelings about some softer auditor skills which have been reflected on with the auditor as part of their ongoing development.

In the audit outputs issued to date (as at 30 September 2024), there have been 123 recommendations made, of which 61 have been agreed through finalised reports. All other recommendations are being considered by audit clients through draft audit outputs. These are summarised below:

Figure 4. Recommendations raised and agreed

| Rating | Recommendations made | Recommendations agreed | Recommendations being considered |
|---------------|----------------------|------------------------|----------------------------------|
| Red | 9 | 6 | 3 |
| Red / amber | 59 | 32 | 27 |
| Amber / green | 50 | 21 | 29 |
| Green | 5 | 2 | 3 |
| TOTAL | 123 | 61 | 62 |

3.2 Performance

As outlined in section 2.1 ('Current Activities'), the priorities and approach of the Internal Audit Team during the quarter were to deliver a combination of management guidance and support, and targeted engagements from the Audit Plan.

The percentage of the audit plan delivered is under target, for the reasons outlined within section 2.2 – Resources and 2.3 – Audit Plan. Section 2.3 – Audit Plan also outlines prioritised approach to audit delivery and further details of how the position will be clawed back in quarters three and four.

A number of audits have been finalised from last financial year, as is shown in figure 2, meaning the number of finalised audits is close to target, even though delivery of the audit plan 2024/25 is below target. The number of auditor productive days is slightly above target, but there will be attention to auditors more promptly addressing quality assurance matters to issue draft reports within the target, as performance has dropped marginally below target in this area.

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. Performance against this measure has not been achieved and has dropped in quarter two, and will be a continued focus of attention in audit relationship management meetings and SMT engagement.

Figure 5. Performance against targets for 2024/25 (to date)

| Performance Indicator | 2023/24 Outcome | 2024/25 Target | Q1 Outcome | Q2 Outcome |
|---|-----------------|----------------|------------|------------|
| The percentage of the Audit Plan completed | 62% | 70% | 8% | 16% |
| The average number of audit productive days per FTE | 131 | 150 | 37 | 72 |
| The average number of finalised audits per FTE | 7.93 | 9 | 1.67 | 3.46 |
| The percentage of draft audit outputs delivered within four weeks | 96% | 90% | 100% | 88% |
| The percentage of audit recommendations implemented within the agreed timescale | 74% | 80% | 76% | 66% |

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 2.1 – Current Activities, there have been seventeen new audit engagements completed in the financial year to date. The current position for the full Audit Plan 2024/25 is shown in **Appendix B – Audit Plan**.

3.4 Recommendations

A summary of the audit recommendations and progress at the reporting date are provided within **Appendix B**. Full recommendation trackers on the recommendations open, and those completed since the last committee, are available for Governance and Audit Committee Members via a SharePoint site for information and reference.

Figure 6. Revised recommendation implementation dates and status

| Directorate / Audit Category | Number of recommendations with revised dates | Actions now implemented | Actions still open |
|------------------------------------|--|-------------------------|--------------------|
| Fundamental | 14 | 10 | 4 |
| Corporate | 44 | 15 | 29 |
| External and grants | 5 | 5 | 0 |
| Adults, Housing and Communities | 12 | 9 | 3 |
| Children’s Services | 31 | 26 | 5 |
| Economic Development | 57 | 44 | 13 |
| Education and Lifelong Learning | 44 | 32 | 12 |
| Planning Transport and Environment | 43 | 42 | 1 |
| People and Communities | 1 | 1 | 0 |
| Resources | 50 | 48 | 2 |
| Governance and Legal Services | 7 | 7 | |
| Waste Management | 3 | 3 | 0 |
| | 311 | 242 | 69 |
| Schools | 253 | 196 | 57 |
| TOTAL | 564 | 438 | 126 |

NB - It should be noted that the table above represents the position as at 30 September 2024, 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 two 2024/25, the priorities and approach of the Internal Audit Team during the quarter were to deliver a combination of management guidance and support, and targeted engagements from the Audit Plan.

After a lower pro rata delivery of the audit plan in quarter one, which is not uncommon as a new portfolio of audit engagements are worked on, it was intended to ramp up delivery of the audit plan in quarter two. However, a period of absence of the Audit Manager in July and August had an inevitable impact and meant that quarter two audit plan progress did not proportionately increase, compared to quarter one. There will also be a known reduction in the capacity of the team during quarter four, as a team member is due to have a planned medical procedure which will require a long-term absence from work. Whilst every effort will be made to maximise audit delivery, the target of delivering 70% of the audit plan is not expected to be reached due to the above capacity constraints.

Progress against the audit plan in quarter three is positive so far and audits have been allocated and are being progressed in order to claw back delivery against the audit plan in a targeted way, with in the region of 15% of the plan underway which it is aimed to conclude towards the end of quarter three. The number of audit outputs will ramp up further in quarter four, as at this time the CRSA returns received from schools will be subject to short sharp audit reviews, with twenty such audits planned. These audits account for a large proportion of the audit plan in units (18%), but the core assurance work from the plan which will be more critical to the overall audit opinion, is either being prepared for, or is underway.

The Audit Manager has reviewed the audit work completed, the resources available, and the spread of audit work required to provide a full audit opinion and has identified 27 audits which it is proposed to defer at this stage, which represents 25% of the original audit plan. This prioritised approach is to provide a full audit annual audit opinion, through completing sufficient testing of fundamental systems, ensuring sufficient coverage in respect of planned corporate governance audits areas and an appropriate spread of service level audit work.

Report Status (as at 30 September 2024)

Report Status (as at 30 September 2024)

| Audit Opinion | Audit Area | High Risk Recommendations | | Status (If not Final) |
|--|---|---------------------------|--------|-----------------------|
| | | Proposed | Agreed | |
| Fundamental / High | | | | |
| Effective | Payroll and HR processes cf. | | | Draft |
| | Performance Management – People and Communities cf. | | | |
| | Purchasing Payments and Processing cf. | | | |
| | Main Accounting cf. | | | |
| Effective with opportunity for improvement | Climate Change Risk Management | | | Drafts |
| | Ysgol Gyfun Gymraeg Plasmawr | | | Issued |
| | Land Charges | | | |
| | Business Continuity cf. | | | |
| | Cradle to Grave Audit cf. | | | |
| Insufficient with major improvement needed | Lamby Way Stores | 1 | | Draft |
| | Cyber Security (Schools) – ICT Managed Technology cf. | 1 | 1 | |
| | Purchasing Cards cf. | 1 | 1 | |
| | Cabin Refuse Shop - Contract Management | 1 | 1 | |
| | Pentrebane Primary | 2 | 2 | |
| Medium | | | | |
| | Community Safety cf. | | | Draft |
| | Follow Up - Central Transport Services | | | |
| | Community safety cf. | | | |
| Effective with opportunity for improvement | Facilities Management / Building Support cf. | | | Drafts |
| | Thornhill Primary cf. | | | Issued |
| | Cradle to Grave – Contract Audit cf. | | | |
| | Overtime in Waste Management cf. | | | |
| | Street Cleansing cf. | | | |
| | Direct Payments - Children's and Adults cf. | | | |
| | Emergency Duty Team | | | |
| | Civil Parking Enforcement | | | |
| | Backup and Data Recovery cf. | | | |
| | Cathays High School cf. | | | |

| Audit Opinion | Audit Area | High Risk Recommendations | | Status (If not Final) |
|-------------------------------------|--|---|--------|-----------------------|
| | | Proposed | Agreed | |
| | Event management cf. | | | |
| | Woodlands High School cf. | | | |
| | Direct Payments cf. | | | |
| | Street Cleansing cf. | | | |
| | Overtime in RNS cf. | | | |
| | Building Support cf. | | | |
| | Cleaning Services | | | |
| Insufficient, major improv't needed | Fairwater Primary cf. | 1 | | Drafts Issued |
| | Joint Equipment Store | 1 | | |
| | Building Repairs and Maintenance | 2 | | |
| | Kitchener Primary cf. | 1 | 1 | |
| | Fairwater Primary cf. | 1 | 1 | |
| Unsatisfactory | Falconwood Childrens Home cf. | 4 | 4 | |
| Grants / Accounts / External Bodies | | | | |
| No assurance opinion given | Schools Education Technology Procurement cf. | 2 | 2 | |
| | School Catering Controls cf. | 2 | 2 | |
| | Implementation of new weighbridge software cf. | 2 | 2 | |
| | Joint Committees - Prosiect Gwyrdd | Statement of Accounts Reviews / Certification / Support | | |
| | Joint Committees - Port Health Authority | | | |
| | Joint Committees - Glamorgan Archives | | | |
| | Education Improvement Grant 2023/24 | | | |
| | Payroll & HR - CRSA | CRSA Review | | |

Draft Audit Plan 2024/25

Draft Audit Plan 2024/25

| Audit Category | Risk | Engagement Type | CIPFA Classification | Audit Plan 2023/24 | Draft Audit Plan 2024/25 | Assignment | Days | Audit Scope | National Issue | Audit Output Status 30/09/2024 | Audit Opinion |
|--|------|-----------------|----------------------|---------------------------|---------------------------------|---|-------------|---|----------------|--|--|
| Fundamental Audits - S151 Assurance | | | | | | | | | | | |
| Purchasing Payments and Processing | High | Assurance | Chargeable | 50 | 50 | In-year Testing 2023.24 cf. | 0 | Purchases and Payments are compliant, authorised, accurate and timely | | Final Issued | Effective |
| | | | | | | Purchasing Cards cf. | 0 | | | Final Issued | Insufficient with Major Improvement Needed |
| | | | | | | CRSA | 5 | | | | |
| | | | | | | In-year Testing 2024.25 | 30 | | | | |
| | | | | | | Below Tender Threshold Procurement Controls | 15 | | | | |
| Payroll & HR | | | | 50 | 50 | In-year Testing 2023.24 cf. | 0 | 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 | | Draft Issued | Effective |
| | | | | | | CRSA | 5 | | | Issued | No Opinion |
| | | | | | | In-year Testing 2024.25 | 25 | | | | |
| | | | | | | Time Recording cf | 20 | | | Defer | |
| Income and Debtors | | | | 20 | 20 | Income and Debtors cf | 20 | Operation of appropriate arrangements to record, monitor and recover sundry debts. | | Defer | |
| Asset Management | | | | 20 | 20 | Asset Management cf | 20 | Effective recording, monitoring, management and control of physical assets | | Defer | |
| Council Tax | | | | 0 | 20 | Council Tax | 20 | Compliance and control, with effective and efficient processes | | Defer | |
| HB / LHA/ CTRS | | | | 0 | 20 | HB / LHA/ CTRS | 20 | Effective controls to ensure accurate processing of bona fide claims | | | |
| Treasury Management cf | | | | 20 | 0 | Treasury Management cf | 10 | Effective treasury management strategy, governance, risk management and monitoring framework | | | |
| Main Accounting | | | | 20 | 0 | Main Accounting cf. | 0 | The main accounting system and processes are well controlled and operating effectively | | Final Issued | Effective |
| Housing Rents | | | | 10 | 0 | | | | | | |
| NDR | | | | 20 | 0 | | | | | | |
| Total | | | | 210 | 180 | | 190 | | | | |
| Corporate Audit | | | | | | | | | | | |
| | | | | Audit Plan 2023/24 | Draft Audit Plan 2024/25 | Assignment | Days | | | | |
| Risk Management | High | Assurance | Chargeable | 15 | 15 | IT Risk Management | 15 | Risk management arrangements are effective and operated consistently | | Defer | |
| | | | | | | Climate Change Risk Management cf | 10 | | | Risk management arrangements are effective and operated consistently | Draft Issued |
| Contract Audit | | | | 40 | 40 | Cradle to Grave – Contract Audit cf. | 0 | Effective contract compliance, control and delivery of objectives | | Final Issued | Effective with Opportunity for Improvement |
| | | | | | | Framework Agreements cf | 20 | | | | |
| | | | | | | Direct Award Contracts | 20 | | | Defer | |
| Procurement | | | | 20 | 20 | Procurement cf | 20 | Effective and compliance commissioning and procurement compliance and control arrangements | | | |
| ICT Audit | | | | 30 | 30 | Cyber Security (Schools) – ICT Managed Technology cf. | 0 | Effective governance, risk management and control | | Final Issued | Insufficient with Major Improvement Needed |
| | | | | | | Backup and Data Recovery cf | 0 | | | Final Issued | Effective with Opportunity for Improvement |
| | | | | | | IT Business Continuity | 15 | | | Defer | |
| | | | | | | Network and Communications Management | 15 | | | | |
| National Fraud Initiative | | Participation | | 10 | 10 | National Fraud Initiative | 10 | Data matching counter-fraud exercise | | | |
| Value for Money studies | | Assurance | | 30 | 30 | Value for money in use of Overtime cf | 15 | Assurance on value for money in use of overtime | | Defer | |
| | | | | | | Invest to Save | 15 | Assurance on value for money in invest to save schemes | | | |
| Stores | | | | 10 | 20 | Lamby Way Stores cf | 10 | Effective and efficient stores management, and stock / equipment control | | Draft Issued | Insufficient with Major Improvement Needed |
| | | | | | | Tagomago Warehouse | 10 | | | Defer | |
| Education - SOP | | | | 20 | 20 | Education - SOP cf | 20 | Delivery of objectives, with effective compliance and control | | | |

| Audit Category | Risk | Engagement Type | CIPFA Classification | Audit Plan 2023/24 | Draft Audit Plan 2024/25 | Assignment | Days | Audit Scope | National Issue | Audit Output Status 30/09/2024 | Audit Opinion | |
|---------------------------------|--------|-----------------|----------------------|---------------------------|---------------------------------|---|-------------|--|----------------|--------------------------------|--|--|
| Governance Arrangements | | | | 20 | 20 | Governance Arrangements cf | 20 | Audit of the application of good corporate governance arrangements | | Defer | | |
| Programmes and Projects | | | | 20 | 20 | Programmes and Projects cf | 20 | Effective, clear and consistent project governance arrangements. | | | | |
| System Development | | TBC | | 30 | 30 | Provision for System Development | 30 | Consultation or assurance services, as relevant. | | | | |
| Delegation and decision making | | Assurance | | 20 | 20 | Delegation and Decision Making cf | 20 | Effective application of delegated authority and decision making | | | | |
| Ethics and values | | | | 0 | 20 | Gifts and Hospitality | 10 | Effective governance and procedures, consistently applied | | Defer | | |
| | | | | | | Declarations of Interest | 10 | | | | | |
| Health and safety | | | | 0 | 20 | Health and Safety | 20 | Effective and compliant application of the Council's health and safety framework | | Defer | | |
| Safeguarding | | | | 0 | 20 | Safeguarding | 20 | Effective safeguarding governance and control processes | | Defer | | |
| Pensions and Investments | | | | 0 | 20 | Pensions and Investments | 20 | Effective compliance and control | | | | |
| Business Continuity | | | | 20 | 0 | Business Continuity cf | 0 | Effective business recovery and incident management systems. | | Final Issued | Effective with Opportunity for Improvement | |
| Taxation | | | | 20 | 0 | | | | | | | |
| Mileage & subsistence | | | | 15 | 0 | | | | | | | |
| Fleet Management | | | | 20 | 0 | | | | | | | |
| Wellbeing of Future Generations | | | | 20 | 0 | | | | | | | |
| Information governance | | | | 20 | 0 | | | | | | | |
| Total | | | | 380 | 355 | | 365 | | | | | |
| Service Specific Audit | | | | Audit Plan 2023/24 | Draft Audit Plan 2024/25 | Assignment | Days | | | | | |
| Service / Process Consultancy | Medium | Consultancy | Chargeable | 30 | 30 | Provision for Service / Process Consultancy | 20 | Consultancy support across the Council, as appropriate | | | | |
| Resources | Medium | Assurance | | 40 | 40 | FOLLOW UP - Central Transport Services cf | 10 | Delivery of service objectives with effective compliance and control | | Final Issued | Effective | |
| | | | | | | Budgeting and Forecasting | 15 | Assurance on budgeting and forecasting arrangements, supported by Accountancy | | Defer | | |
| | | | | | | Income Recovery (inc. Bailiffs) | 15 | Delivery of service objectives with effective compliance and control | | | | |
| | | | | | | Ardal Procurement Partnership | 10 | | | Defer | | |
| Governance and Legal Services | Medium | Assurance | | 40 | 30 | Land Charges cf | 10 | Delivery of service objectives with effective compliance and control | | Draft Issued | Effective with Opportunity for Improvement | |
| | | | | | | Members' Remuneration and Allowances | 10 | | | | | |
| | | | | | | TBC | 10 | | | | | |
| People and Communities | Medium | Assurance | | 30 | 30 | Performance Management cf. | 0 | Performance management arrangements are effective, and operated consistently. | | Final Issued | Effective | |
| | | | | | | Community Safety cf | 0 | | | Final Issued | Effective | |
| | | | | | | Bilingual Cardiff | 15 | Compliance with Welsh Language Standards and service objectives | | Defer | | |
| | | | | | | Housing Development & Regeneration - Major Project Governance | 15 | Delivery of service objectives with effective compliance and control | | | | |
| Adults, Housing & Communities | Medium | Assurance | | 125 | 150 | Direct payments - Children's and Adults cf. | 0 | Delivery of service objectives with effective compliance and control | | Final Issued | Effective with Opportunity for Improvement | |
| | | | | | | Emergency Duty Team cf | 15 | | | Draft Issued | Effective with Opportunity for Improvement | |
| | | | | | | Mental Health Day Services cf | 15 | | | | | |
| | | | | | | Residential Care cf | 15 | | | | | |
| | | | | | | Allocations, lettings and voids cf | 15 | | | | | |
| | | | | | | Home Care cf | 15 | | | | | |
| | | | | | | Homelessness - Temporary Accommodation | 15 | | | | Defer | |
| | | | | | | Disabled Grants | 15 | | | | Defer | |

| Audit Category | Risk | Engagement Type | CIPFA Classification | Audit Plan 2023/24 | Draft Audit Plan 2024/25 | Assignment | Days | Audit Scope | National Issue | Audit Output Status 30/09/2024 | Audit Opinion | | | | | |
|---------------------------------|--------|-----------------|----------------------|--------------------|--------------------------|--|------|--|----------------|---|--|--|---|-------|--------------|------------|
| Childrens' Services | Medium | Assurance | | 40 | 60 | Joint Equipment Store | 15 | Delivery of service objectives with effective compliance and control | | Draft Issued | Insufficient with Major Improvement Needed | | | | | |
| | | | | | | Learning Disabilities Day Services | 15 | | | Defer | | | | | | |
| | | | | | | Supported Living | 15 | | | Defer | | | | | | |
| | | | | | | Childcare Placements | 15 | | | | | | | | | |
| | | | | | | Falconwood Children's Home cf. | 0 | | | | | | | | | |
| | | | | | | Special Guardianship | 15 | | | | | | | | | |
| Economic Development | Medium | Assurance | | 80 | 120 | Facilities Management / Building Support cf. | 0 | Delivery of service objectives with effective compliance and control | | Final Issued | Effective with Opportunity for Improvement | | | | | |
| | | | | | | Overtime in Waste Management cf. | 0 | | | Final Issued | Effective with Opportunity for Improvement | | | | | |
| | | | | | | Street Cleansing cf. | 0 | | | Final Issued | Effective with Opportunity for Improvement | | | | | |
| | | | | | | Event Management (Cardiff Castle) cf. | 0 | | | Final Issued | Effective with Opportunity for Improvement | | | | | |
| | | | | | | Building Repairs and Maintenance cf | 15 | | | Assurance on asset and financial management in the council and school non-domestic estate | | Draft Issued | Insufficient with Major Improvement Needed | | | |
| | | | | | | Statutory Compliance cf | 15 | | | Assurance on statutory compliance systems and controls | | | | | | |
| | | | | | | Materials Recycling Facility | 15 | | | Delivery of service objectives with effective compliance and control | | Defer | | | | |
| | | | | | | Weighbridges | 15 | | | | | | | | | |
| | | | | | | Cabin Refuse Shop - Contract Management | 5 | | | | | Final Issued | Insufficient with Major Improvement Needed | | | |
| | | | | | | Parks | 15 | | | | | | | | | |
| | | | | | | Cleaning Services | 15 | | | | | Final Issued | Effective with Opportunity for Improvement | | | |
| | | | | | | Cardiff International White Water | 10 | | | | | Defer | | | | |
| | | Consultancy | | | | | | | | | Cardiff Motocross | 10 | | | | |
| | | | | | | | | | | | Allotment Management | 10 | | Defer | | |
| | | | | | | | | | | | Implementation of new weighbridge software | 0 | Review of financial control processes and lessons learned | | Final Issued | No Opinion |
| | | | | | | | | | | | St David's Hall Post Closure Review | 10 | | | | |
| | | | | | | | | | | | Castle Canteen Advisory Review | 10 | Advisory system based control review | | | |
| | | | | | | | | | | | Brindley Road Stores Advisory Review | 10 | Advisory system based control review | | | |
| Education and Lifelong Learning | Medium | Assurance | | 150 | 190 | Thornhill Primary cf. | 0 | Effective compliance and control | | Draft Issued | Effective with Opportunity for Improvement | | | | | |
| | | | | | | Cathays High School cf. | 0 | | | Final Issued | Effective with Opportunity for Improvement | | | | | |
| | | | | | | Woodlands High School cf. | 0 | | | Final Issued | Effective with Opportunity for Improvement | | | | | |
| | | | | | | Fairwater Primary cf. | 0 | | | Final Issued | Insufficient with Major Improvement Needed | | | | | |
| | | | | | | Kitchener Primary cf. | 0 | | | Final Issued | Insufficient with Major Improvement Needed | | | | | |
| | | | | | | Schools Education Technology Procurement cf. | 0 | | | Final Issued | Advisory - No Opinion | | | | | |
| | | | | | | School Catering Controls cf. | 0 | | | Final Issued | Advisory - No Opinion | | | | | |
| | | | | | | Ysgol Gyfun Gymraeg Plasmawr cf | 5 | | | | Draft Issued | Effective with Opportunity for Improvement | | | | |
| | | | | | | School Admissions cf | 15 | | | Effective and well governed arrangements for school admissions | | | | | | |
| | | | | | | Schools VAT Assurance cf | 15 | | | Effective compliance and control | | Defer | | | | |
| | | | | | | Governor Services cf | 15 | | | | | | | | | |
| | | | | | | Schools Information Management cf | 15 | | | | | Defer | | | | |
| | | | | | | ALN Specialist Teaching | 20 | | | | | | | | | |

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

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

| 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 | |
| Adults Social Services, Communities & Housing | 2 | 1 | 6 | | 3 | 4 | | | 0 | 0 | 7 | |
| Children's Services | 3 | 1 | 2 | | | 2 | 1 | | 3 | 1 | 2 | 1 - overdue action, where Audit is liaising with Service Area. |
| Corporate Governance | 11 | 2 | 16 | | 11 | 7 | | | 16 | 5 | 13 | 5 - overdue actions, where an update is required |
| Economic Development | 9 | 5 | 21 | | 7 | 9 | | 10 | 9 | 17 | 9 | 13 - overdue actions, where an update is required 4 - overdue actions, where action will be carried forward to follow-up audit 10 - N/A - relates to Advisory Audits |
| Education & Lifelong Learning | 6 | 6 | 37 | | 1 | 6 | | 36 | 11 | 28 | 15 | 5 - overdue actions, where evidence requested in order to close action 1 - overdue action, where further information requested in order to close action 22 - overdue actions, where an update is required 36 - N/A - relates to Advisory Audits |
| Education & Lifelong Learning - Schools | 17 | 3 | 55 | | 29 | 29 | | | 22 | 39 | 19 | 32 - overdue actions, where an update is required 5 - overdue actions, where Audit is liaising with the school 2 - overdue actions, awaiting evidence in order to close action |
| External and Grants | | | | | | | | | | | | |
| Fundamental (Resources) | | | | | | | | | | | | |
| People and Communities | | | | | | | | | | | | |
| Planning, Transport & Environment | 2 | | 2 | | 1 | 1 | | | 1 | 1 | 1 | 1 - overdue action, where an update is required |
| Resources | 2 | 1 | 4 | | 1 | 4 | | | 1 | 4 | 1 | 4 - overdue actions, where an update is required |
| TOTALS | 52 | 19 | 143 | 0 | 53 | 62 | 1 | 46 | 63 | 95 | 67 | |