



Resources Directorate Internal Audit Section



Internal Audit Progress Report (as at 31 December 2024)

Introduction	2
Background	2
Independence and Objectivity	2
Continuing Professional Development	2
Conformance with the Existing Audit Standards	3
The New Standards and Requirements	3
Summary of Work Performed	4
Current Activities	4
Resources	8
Annual Plan	8
Critical Findings or Emerging Trends (Q3 2024/25)	9
Value for Money Findings (Q3 2024/25)	12
Audit Performance and Added Value	12
Added Value	12
Performance	13
Audit Plan Delivery	14
Recommendations	14
Conclusion	15
Appendix A	Report Status as at 31 December 2024
Appendix B	Audit Plan
Appendix C	Recommendations Summary

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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 October – 31 December 2024, and follows the updates provided in the last Committee meeting held on 26 November 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

There have been no impairments of independence or objectivity over the reporting period. 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

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.

In-house training has commenced with the team on the new internal audit standards and associated requirements coming into force from April 2025 for which further details are provided in the section below. This will include an updated training plan.

1.4 Conformance with the Existing Audit Standards

The Public Sector Internal Audit Standards (PSIAS) apply to the internal audit service until 31 March 2025. The Audit Manager completes an annual internal review of conformance against these standards and with the position reported to the Governance and Audit Committee as part of the Internal Audit Annual Report. This is in addition to the ongoing assurance arrangements and reporting 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 the details provided to the Governance and Audit Committee in the progress report on 26 November 2024, and in the briefing session for Members on 14 January 2025, the summary changes to the audit standards and requirements are as follows:

The current Public Sector internal Audit Standards (PSIAS) are being replaced by the:

- a. Global Internal Audit Standards ([GIAS](#)) - These Standards replace the Public Sector Internal Audit Standards and apply to the UK Public Sector from April 2025.

subject to the Interpretations of:

- b. The Application Note for the UK Public Sector ([Application Note](#)) - This has been developed by the Internal Audit Standards Advisory Board (IASAB), who have determined that the GIAS is applicable to the internal audit of UK public sector bodies subject to some additional requirements and interpretations.
- c. The CIPFA Code of Practice for the Governance of Internal Audit in the UK Local Government ([Code](#)) - This provides the route to satisfying the essential conditions for

governance included in Domain III of GIAS and the Application Note. The authority should explain how it complies with the Code in its annual governance statement.

An internal gap analysis has been undertaken during quarter three, using a checklist produced for public sector compliance reviews. Ten required actions were identified of which six actions have been completed to date. The remaining actions will be put in place by April 2025.

The actions completed to date are as follows:

- Updated Draft Internal Audit Charter (*included in agenda 5.2*)
- Updated Draft Audit Strategy (*included in agenda 5.2*)
- Prepared Audit Methodologies Document (*included in agenda 5.2*)
- Developed an Audit Authorisations Control Log
- Updated the Post Audit Assessment
- Updated the Preliminary Risk Assessment Pro Forma

Actions to be completed by April 2025

- Develop a SharePoint Auditor Training Repository and Plan
- Develop and Auditor Understanding, Compliance and Confidentiality Form
- Prepare a Policy and Procedure on the Use of Information
- Update Report and Terms of Reference templates

2. Summary of Work Performed

2.1 Current Activities

During quarter three 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 have been reviewed, advice and guidance has been provided, and a sample of 20 schools has been 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 31 December 2024, whereby 30 new audit engagements have been completed to at least draft output stage and 23 audit engagements from the prior year have been finalised. A summary of the audit outputs and opinions in the year to date is shown below.

Figure 3. Audit outputs and opinions (at 31 December 2024)

Status	Number of completed audits	Opinion				
		Effective	Effective with opportunity for improvement	Insufficient with major improvement needed	Unsatisfactory	No opinion given
Draft	17	1	10	4	0	2
Final	36	5	14	7	1	9
TOTAL	53	6	24	11	1	11
	30	New Audit Engagements completed				
	23	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 2.4 – Critical Findings or Emerging Trends.

Figure 4. 2024/25 Audit outputs and opinions (at 31 December 2024)

No.	Assurance Audit Engagement	Audit Opinion
1.	Follow Up - Central Transport Services	Effective
2.	Allocations, lettings and voids	
3.	Climate Change risk management	Effective with Opp' for improv't
4.	Ysgol Gyfun Gymraeg Plasmawr	
5.	Land Charges	
6.	Emergency Duty Team	

No.	Assurance Audit Engagement	Audit Opinion	
7.	Cleaning Services		
8.	Civil Parking Enforcement		
9.	Treasury Management		
10.	HB / LHA/ CTRS		
11.	Members' Remuneration and Allowances		
12.	Weighbridges		
13.	School Admissions		
14.	Additional Learning Needs		
15.	Falconwood Children's Home		
16.	Pentrebane Primary		Insufficient, major Improv't needed
17.	Cabin Refuse Shop - Contract Management		
18.	Lamby Way Stores		
19.	Joint Equipment Store		
20.	Building Repairs and Maintenance		
21.	Below Tender Threshold Procurement Controls		
22.	Parks		
Audit Work with 'No Opinion'			
23.	Joint Committees - Prosiect Gwyrdd	Consultancy, certification, advice and guidance	
24.	Joint Committees - Port Health Authority		
25.	Joint Committees - Glamorgan Archives		
26.	Education Improvement Grant 2023/24		
27.	Payroll & HR - CRSA	Control Risk Self- Assessments	
28.	Purchasing Payments and Processing - CRSA		
29.	Brindley Road Stores Advisory Review	Advisory Reviews	
30.	St David's Hall Post Closure Review		
Concluded Audits from the Prior Year			
31.	Performance Management – People and Communities	Effective	
32.	Main Accounting		
33.	Purchasing Payments and Processing		
34.	Community safety		
35.	Business Continuity	Effective with opportunity for improvement	
36.	Backup and Data Recovery		
37.	Cathays High School		

No.	Assurance Audit Engagement	Audit Opinion
38.	Woodlands High School	
39.	Event management (Cardiff Council)	
40.	Cradle to Grave Audit	
41.	Direct Payments	
42.	Street Cleansing	
43.	Overtime in RNS	
44.	Building Support	
45.	Thornhill Primary School	
46.	Cyber Security (Schools) – ICT Managed Technology	
47.	Kitchener Primary School	
48.	Purchasing Cards	
49.	Fairwater Primary School	Unsatisfactory
50.	Falconwood Childrens Home	
51.	Implementation of new weighbridge software	
52.	Schools Education Technology Procurement	No opinion - Advisory Reviews
53.	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 5. 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) reviews
Purchasing Payments and Processing - CRSA	
Implementation of new weighbridge software	Advisory Audit Reviews
Schools Education Technology Procurement	
Schools Catering Controls	
Brindley Road Stores Advisory Review	
St. David's Hall Post Closure Review	

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

2.2 Resources

Committee has previously been advised of the period of absence of the Audit Manager during July and August and of a further 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. There are no further long-term absences to report.

There have been no changes to the establishment during the reporting period, with all posts filled. 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 1060 chargeable days in the year to date, against a pro-rata plan of 1123 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.

The original audit plan, contained in Appendix B is coded as follows:

- Highlighted in grey are all audits that were at draft status at the end of 2023/24. This is 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.
- Highlighted in black are 27 audits that the Committee approved to be deferred on 26 November 2024. This was part of a prioritised approach 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.

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. There has been targeted level of recovery of audit plan progress in quarter three, with the performance indicators shown within figure 7, within Section 3.2 – Performance, and a concerted effort will follow in quarter four to maximise audit coverage in key areas.

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.

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.

2.4 Critical findings or emerging trends (Q3 2024/25)

During quarter three, two 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 reports are finalised, at which time the assurance rating and recommendations will be confirmed.

An audit of below tender procurement threshold controls has provided an assurance rating of insufficient with major improvement needed. The focus of the audit was on procurements where the estimated value of goods and/or services was between £10,000 and £25,000 and for works between £10,000 and £75,000. At these levels Directorates are responsible for following corporate processes for quotations and pre-contract assurance without the direct involvement of commissioning and procurement or legal colleagues, with these resources targeted in higher value procurements.

- At a directorate level, the audit identified inconsistent and incomplete record keeping, and gaps in evidence of pre-contract checks through the sample selected for review. Associated recommendations have been raised with the directors responsible and shared with the Head of Procurement and Head of Finance. The importance of compliance and control in this has been raised in Senior Management Team by the Head of Finance since the draft report was issued.
- On a corporate basis, a small number of recommendations were raised to enhance the quotation record form, require its use at lower spend thresholds, and reinforce responsibilities with directorates. Good practices were noted related to core governance documents, forms, guidance, training and awareness activities.

An audit of Parks has provided an assurance rating of insufficient with major improvement needed. It is acknowledged that management are currently working to further enhance and improve controls, with attention being given to tailoring corporate training for dissemination across a workforce that has a number of non-computer using officers; however, there was an inconsistent application of internal controls. The key areas for improvement were as follows:

- In some areas the standard of completion, supporting evidence and authorisation checks for overtime, mileage, and travel claims required improvement.
- There was a need to enhance asset registers and fully embedded use across the service, and to ensure these are use for verifications at least annually.
- Further management oversight was required in the purchasing card process, as some purchases were made in this way that should have been made through official orders and receipting and authorisation processes were not sufficiently robust.
- General processes were in place relating to declarations of interests, but some gaps in completeness were noted, and one matter had not been recorded, and required some further mitigation.
- There were gaps in the completion and record keeping for some contracts sampled, and one contract sampled should have been authorised at a more senior level.
- There were some gaps in service level agreements to be addressed.

Two advisory audit outputs were issued in draft over the reporting period. As the audits were of an advisory nature, no formal audit opinion was provided but a summary of the findings are set out below for which management are considering the associated recommendations.

An advisory audit has been completed to consider the effectiveness of the management of the closure of St David's Hall, and to identify any remaining matters that may require attention. It is appreciated that the closure of St David's Hall was a challenging exercise, compounded by the health and safety matters which escalated very quickly, and the difficulties associated with a number of staff leaving the employment of the authority are understood. Through a project-based approach the post-closure requirements of St. David's Hall have been met, insofar as refunds have been issued for cancelled performances, assets and financial records have been relocated, and there are appropriate staffing arrangements to ensure the building is effectively managed for statutory compliance purposes.

Looking forward, there are a small number of matters of an ongoing nature to attend to, principally:

- To ensure that full records are held of all assets, and that they are overseen as part of business as usual internal control arrangements and subject to annual verifications.
- To ensure that the value of all fine art is recorded and known, and to review its storage conditions.
- To develop clear plans and governance for the onward use / transfer of assets.
- To ensure that Data Protection Impact Assessments (DPIAs) are in place for all data proposed to be used by Council departments and any external organisation.
- To formalise the approach for approval of the small number of remaining refunds.
- To ensure that any outstanding Proceed Data Quickly (PDQ) receipts with Primary Account Number (PAN) details are destroyed as soon possible.

An advisory audit relating to Brindley Road stores has been undertaken, for which the 2023/24 year-end stock value was circa £171k. 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. Operationally, at the time of the audit review, the items in the store were managed by officers from Planning, Transport and Environment, with stock checks at the end of the year co-ordinated by officers from Resources.

There have been no material concerns raised in recent audits about the store. However, the store person had a period of absence during the year-end stock count 2023/24, and in their absence, those involved in the stock count were not able to identify the stock lines to record a number of

items in store against, meaning that they were omitted from the SAP inventory at the year end. In order to correct the stock balances on SAP, Management are advised to arrange an in-year stock check as soon as possible for appropriate reporting, and to complete a full reconciliation and escalate any discrepancies or anomalies. Wider matters of control in the period of absence of the substantive store person were raised, and a process of rationalising, better organising and labelling stock has been recommended.

2.5 Value for Money findings (Q3 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 31 December 2024), there have been 211 recommendations made, of which 95 have been agreed through finalised reports. All other recommendations are being considered by audit clients through draft audit outputs. These are summarised below:

Figure 6. Recommendations raised and agreed

Rating	Recommendations made	Recommendations agreed	Recommendations being considered
Red	14	6	8
Red / amber	91	46	45
Amber / green	84	38	46
Green	22	5	17
TOTAL	211	95	116

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 quarter four.

Draft audit outputs are being issued within the required timeframe from the completion of fieldwork, but the measures associated with productivity and output require further improvement during quarter four. 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.

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.

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 consecutive quarters, and will be a continued focus of attention in audit relationship management meetings and SMT engagement.

Figure 7. Performance against targets for 2024/25 (to date)

Performance Indicator	2023/24 Outcome	2024/25 Target	Q1 Outcome	Q2 Outcome	Q3 Outcome
The percentage of the Audit Plan completed	62%	70%	8%	16%	28%
The average number of audit productive days per FTE	131	150	37	72	106
The average number of finalised audits per FTE	7.93	9	1.67	3.46	4.02
The percentage of draft audit outputs delivered within four weeks	96%	90%	100%	88%	90%
The percentage of audit recommendations implemented within the agreed timescale	74%	80%	76%	66%	62%

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 thirty 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 8. Revised recommendation implementation dates and status

Directorate / Audit Category	Number of recommendations with revised dates	Actions now implemented	Actions still open
Fundamental	17	12	5
Corporate	49	24	25
External and grants	5	5	
Adults, Housing and Communities	14	11	3
Children’s Services	28	27	1

Directorate / Audit Category	Number of recommendations with revised dates	Actions now implemented	Actions still open
Economic Development	60	48	12
Education and Lifelong Learning	36	23	13
Planning Transport and Environment	31	30	1
People and Communities	1	1	0
Resources	48	41	7
Governance and Legal Services	7	7	0
Waste Management	3	3	0
	299	232	67
Schools	255	207	48
TOTAL	554	439	115

NB - It should be noted that the table above represents the position as at 31 December 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 three 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, 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. There has been targeted level of recovery of audit plan progress in quarter three and a concerted effort will follow in quarter four to maximise audit coverage in key areas. 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.

There is a prioritised approach being undertaken to enable a full audit annual audit opinion to be provided by the year-end, 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. 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.

Report Status (as at 31 December 2024)

Report Status (as at 31 December 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
	Treasury Management cf			Issued
	HB / LHA/ CTRS			
	Business Continuity cf.			
	Cradle to Grave Audit cf.			
	Ysgol Gyfun Gymraeg Plasmawr			
	Land Charges			
Insufficient with major improvement needed	Lamby Way Stores	1		Drafts
	Below Tender Threshold Procurement Controls			Issued
	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				
Effective	Community Safety cf.			Drafts
	Allocations, lettings and voids cf			Issued
	Follow Up - Central Transport Services			
	Community safety cf.			
Effective with opportunity for improvement	Facilities Management / Building Support cf.			Drafts
	Cradle to Grave – Contract Audit cf.			Issued
	Overtime in Waste Management cf.			
	Direct Payments - Children's and Adults cf.			
	Emergency Duty Team			
	Civil Parking Enforcement			

Audit Opinion	Audit Area	High Risk Recommendations		Status (If not Final)	
		Proposed	Agreed		
	Members' Remuneration and Allowances				
	Weighbridges				
	St David's Hall				
	School Admissions cf				
	ALN				
	Falconwood Children's Home				
	Backup and Data Recovery cf.				
	Cathays High School cf.				
	Street Cleansing cf.				
	Thornhill Primary cf.				
	Event management cf.				
	Woodlands High School cf.				
	Direct Payments cf.				
	Street Cleansing cf.				
	Overtime in RNS cf.				
	Building Support cf.				
Cleaning Services					
Insufficient with major improvement needed	Fairwater Primary cf.	1			Drafts Issued
	Building Repairs and Maintenance	2			
	Parks	3			
	Kitchener Primary cf.	1	1		
	Fairwater Primary cf.	1	1		
	Joint Equipment Store	1	1		
Unsatisfactory	Falconwood Childrens Home cf.	4	4		
Grants / Accounts / External Bodies					
No assurance opinion given	Brindley Road Stores Advisory Review	2		Drafts Issued	
	St. David's Hall Post Closure Review				
	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			

Audit Opinion	Audit Area	High Risk Recommendations		Status (If not Final)
		Proposed	Agreed	
	Joint Committees - Port Health Authority	Accounts Reviews /		
	Joint Committees - Glamorgan Archives	Certification / Support		
	Education Improvement Grant 2023/24			
	Payroll & HR - CRSA	CRSA Reviews		
	Purchasing Payments and Processing - CRSA			

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 31/12/2024	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			Issued	No Opinion
						In-year Testing 2024.25	30				
						Below Tender Threshold Procurement Controls	15			Draft Issued	Insufficient with Major Improvement Needed
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			Deferred	
Income and Debtors				20	20	Income and Debtors cf	20	Operation of appropriate arrangements to record, monitor and recover sundry debts.		Deferred	
Asset Management				20	20	Asset Management cf	20	Effective recording, monitoring, management and control of physical assets		Deferred	
Council Tax				0	20	Council Tax	20	Compliance and control, with effective and efficient processes			
HB / LHA/ CTRS				0	20	HB / LHA/ CTRS	20	Effective controls to ensure accurate processing of bona fide claims		Draft Issued	Effective with Opportunity for Improvement
Treasury Management cf				20	0	Treasury Management cf	10	Effective treasury management strategy, governance, risk management and monitoring framework		Draft Issued	Effective with Opportunity for Improvement
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											
Risk Management	High	Assurance	Chargeable	15	15	IT Risk Management	15	Risk management arrangements are effective and operated consistently		Deferred	
						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			Deferred	
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			Deferred	
						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		Deferred	
						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			Deferred	
Education - SOP				20	20	Education - SOP cf	20	Delivery of objectives, with effective compliance and control			
Governance Arrangements				20	20	Governance Arrangements cf	20	Audit of the application of good corporate governance arrangements		Deferred	

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 31/12/2024	Audit Opinion	
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		Deferred		
						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		Deferred		
Safeguarding				0	20	Safeguarding	20	Effective safeguarding governance and control processes		Deferred		
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		Deferred		
						Income Recovery (inc. Bailiffs)	15	Delivery of service objectives with effective compliance and control				
						Ardal Procurement Partnership	10			Deferred		
Governance and Legal Services	Medium	Assurance		40	30	Land Charges cf	10	Delivery of service objectives with effective compliance and control		Final Issued	Effective with Opportunity for Improvement	
						Members' Remuneration and Allowances	10			Draft Issued	Effective with Opportunity for Improvement	
						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		Deferred		
						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				Draft Issued	Effective
						Home Care cf	15					
						Homelessness - Temporary Accommodation	15				Deferred	
						Disabled Grants	15				Deferred	
						Joint Equipment Store	15				Final Issued	Insufficient with Major Improvement Needed
						Learning Disabilities Day Services	15				Deferred	
						Supported Living	15				Deferred	
Children's Services	Medium	Assurance		40	60	Childcare Placements	15					

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 31/12/2024	Audit Opinion					
						Falconwood Childrens Home cf.	0	Delivery of service objectives with effective compliance and control		Final Issued	Unsatisfactory					
						Special Guardianship	15			Deferred						
						Children's Savings (Pocket Money)	15									
						Unregistered Placements	15									
						FOLLOW UP - Falconwood Children's Home	15	Follow up Audit, following unsatisfactory audit opinion		Draft Issued	Effective with Opportunity for Improvement					
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		Deferred						
						Weighbridges	15			Draft Issued	Effective with Opportunity for Improvement					
						Cabin Refuse Shop - Contract Management	5			Final Issued	Insufficient with Major Improvement Needed					
						Parks	15			Draft Issued	Insufficient with Major Improvement Needed					
						Cleaning Services	15			Final Issued	Effective with Opportunity for Improvement					
						Cardiff International White Water	10			Deferred						
						Cardiff Motocross	10									
						Allotment Management	10			Deferred						
						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	Advisory system based control reviews		Draft Issued	Advisory Audit - No Opinion					
						Castle Canteen Advisory Review	10									
						Brindley Road Stores Advisory Review	10			Draft Issued	Advisory Audit - No Opinion					
						Education and Lifelong Learning	Medium	Assurance			150	190	Thornhill Primary cf.	0	Effective compliance and control	
	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		Final Issued	Effective with Opportunity for Improvement												
School Admissions cf	15	Effective and well governed arrangements for school admissions	Draft Issued	Effective with Opportunity for Improvement												
Schools VAT Assurance cf	15	Effective compliance and control	Deferred													
Governor Services cf	15															
Schools Information Management cf	15		Deferred													
ALN Specialist Teaching	20		Draft Issued	Effective with Opportunity for Improvement												
Music Service	15															
School Deficit Budgets / Financial Management	20															
CRSA (and sample of 20 schools)	70			Deferred												

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 31/12/2024	Audit Opinion
						Pentrebane Primary	5				
Planning, Transportation and Environment	Medium	Assurance		45	60	Highways Maintenance cf	15	Delivery of service objectives with effective compliance and control		Final Issued	Insufficient with Major Improvement Needed
						Bereavement Services	15				
						Civil Parking Enforcement	15				
						School Transport	15				
Total				580	710		765				
External				Audit Plan 2023/24	Draft Audit Plan 2024/25	Assignment	Days				
External clients	High	Assurance	Chargeable	35	35	City Deal 2023/24 - TBC	10	Scope as per rolling SLA	Y	Deferred	
	Low	Certification				Cardiff Further Education Trust Fund 2023/24 - tbc	4	Grant certification / statement of accounts work		Final Issued	No Opinion
						Joint Committees	6				
						Education Improvement Grant 2023/24 - tbc	15				
Total				35	35		35				
Contingencies				Audit Plan 2023/24	Draft Audit Plan 2024/25	Assignment	Days				
General Audit	TBC	TBC	Chargeable	55	100	General Audit (provision for carried forward audits / other work / recommendation tracking)	25	General Audit (provision for carried forward audits / other work / recommendation tracking)			
Total				55	100		25				
Management				Audit Plan 2023/24	Draft Audit Plan 2024/25	Assignment	Days				
Corporate work – Audit Committee, Audit Wales etc.	Medium	Management	Chargeable	50	50	Corporate work – Audit Committee, Audit Wales etc.	50	Internal Audit management, planning, guidance and support activities.			
Assurance mapping		Management	Chargeable	20	20	Assurance mapping	20				
CRSA development		Management	Chargeable	10	20	CRSA development	20				
Process development		Management	Chargeable	15	15	Process development	15				
Work for Audit Manager		Management	Chargeable	30	50	Work for Audit Manager	50				
Planning, monitoring & reporting		Management	Chargeable	30	53	Planning, monitoring & reporting	53				
Review of financial rules etc.		Management	Chargeable	60	40	Review of financial rules etc.	40				
General advice and guidance		Management	Chargeable	20	20	General advice and guidance	20				
Total				235	268		268				

Total chargeable days

1,495 1,648

1,648

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

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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			1	0	7	
Children's Services	1	1				1			1	1	0	1 - overdue action, where evidence requested in order to close action
Corporate Governance	9	2	13		8	7			14	1	14	1 - overdue action, where an update is required
Economic Development	8	3	20		6	8		9	7	13	10	13 - overdue actions, where an update is required 9 - N/A - relates to Advisory Audits
Education & Lifelong Learning	6	6	37		1	6		36	11	34	9	6 - overdue actions, where evidence requested in order to close action 28 - overdue actions, where an update is required 36 - N/A - relates to Advisory Audits
Education & Lifelong Learning - Schools	16	3	53		27	29			22	41	15	33 - overdue actions, where an update is required 5 - overdue actions, where Audit is liaising with the school 3 - overdue actions, awaiting evidence in order to close action
External and Grants												
Fundamental (Resources)												
People and Communities												
Planning, Transport & Environment	2		4		4				1	0	4	
Resources	2		3		1	2			2	1	2	1 - overdue action, where an update is required
TOTALS	46	16	136	0	50	57	0	45	59	91	61	