

## Internal Audit Progress Report (as at 28 February 2025)

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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 January 2025 – 28 February 2025, and follows the updates provided in the last Committee meeting held on 28 January 2025. 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

After formalising their objectives for 2024/25 the team completed their mid-year personal reviews in line with corporate timescales. There is a generally strong baseline of knowledge and skills 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. A training and development programme has been developed, the core content of which will be provided to all auditors during quarter one of 2025/26, via

in-house training, briefings and reading materials. Audit supervision, monitoring and review will be used to embed the training and development across the team.

#### 1.4 Conformance with 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 Global Internal Audit Standards in the UK Public Sector

Further to the details provided to the Governance and Audit Committee in various progress report, 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 was undertaken during quarter three, using a checklist produced for public sector compliance reviews. Ten required actions were identified as follows which have now all been completed.

- Updated Draft Internal Audit Charter *(included in agenda 7.2)*
- Updated Draft Audit Strategy *(included in agenda 7.2)*
- Prepared Audit Methodologies Document *(included in agenda 7.2)*
- Developed an Audit Authorisations Control Log
- Updated the Post Audit Assessment
- Updated the Preliminary Risk Assessment Pro Forma
- Develop a SharePoint Auditor Training Repository and Plan
- Prepare a Policy and Procedure on the Use of Information
- Develop and Auditor Understanding, Compliance and Confidentiality Form
- Updated Report and Terms of Reference templates

## 2 SUMMARY OF WORK PERFORMED

### 2.1 Current Activities

During 2024/25 to date, 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. These visits are underway and are a priority for quarter four.

The table below shows a list of audits and their reporting status in the current year until 28 February 2025, whereby 35 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 1. Audit outputs and opinions (at 28 February 2025)

Status	Number of completed audits	Opinion				
		Effective	Effective with opportunity for improvement	Insufficient with major improvement needed	Unsatisfactory	No opinion given
Draft	13	1	6	4	0	2
Final	45	5	21	7	1	11
TOTAL	58	6	27	11	1	13
	35	New Audit Engagements completed				
	23	Finalised Audit Engagements from 2023/24				

Figure 2. 2024/25 Audit outputs and opinions (at 28 February 2025)

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	
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.	Children's Savings (Pocket Money)	
17.	Coryton Primary	

No.	Assurance Audit Engagement	Audit Opinion
18.	Danescourt Primary	Insufficient, major Improv't needed
19.	Pentrebane Primary	
20.	Cabin Refuse Shop - Contract Management	
21.	Lamby Way Stores	
22.	Joint Equipment Store	
23.	Building Repairs and Maintenance	
24.	Below Tender Threshold Procurement Controls	
25.	Parks	
Audit Work with 'No Opinion'		
26.	Joint Committees - Prosiect Gwyrdd	Consultancy, certification, advice and guidance
27.	Joint Committees - Port Health Authority	
28.	Joint Committees - Glamorgan Archives	
29.	Education Improvement Grant 2023/24	
30.	Cardiff Further Education Trust Fund 2023/24	
31.	Payroll & HR - CRSA	Control Risk Self-Assessments
32.	Purchasing Payments and Processing - CRSA	
33.	Brindley Road Stores Advisory Review	Advisory Reviews
34.	St David's Hall Post Closure Review	
35.	RPA Advisory	
Concluded Audits from the Prior Year		
36.	Performance Management – People and Communities	Effective
37.	Main Accounting	
38.	Purchasing Payments and Processing	
39.	Community safety	
40.	Business Continuity	Effective with opportunity for improvement
41.	Backup and Data Recovery	
42.	Cathays High School	
43.	Woodlands High School	
44.	Event management (Cardiff Council)	
45.	Cradle to Grave Audit	
46.	Direct Payments	
47.	Street Cleansing	
48.	Overtime in RNS	

No.	Assurance Audit Engagement	Audit Opinion
49.	Building Support	
50.	Thornhill Primary School	
51.	Cyber Security (Schools) – ICT Managed Technology	Insufficient, major Improv't needed
52.	Kitchener Primary School	
53.	Purchasing Cards	
54.	Fairwater Primary School	
55.	Falconwood Childrens Home	Unsatisfactory
56.	Implementation of new weighbridge software	No opinion - Advisory Reviews
57.	Schools Education Technology Procurement	
58.	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 28 February 2025)*

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
Cardiff Further Education Trust Fund 2023/24	
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	
RPA Advisory	

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, due to a team member having 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 1,297 chargeable days in the year to date, against a pro-rata plan of 1,373 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. 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.

One advisory audit has been added to the Audit Plan, under the delegation of the Audit Manager to approve new audit engagements of 10 audit days or less. The advisory audit relates to a robotics process automation project in accounts payable, to make use of virtual workers (bots) to upload invoices and enter the extracted data into SAP. Initial advice has been provided by the Council's IT audit lead, and further advisory work is included in the draft Audit Plan 2025/26, which will move onto the testing approach in the Production environment for SAP.

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.

On 26 November 2024, Committee approved 27 audits to be deferred. 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.

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 will not be reached.

Work has been underway on 37 audits during quarter 4, meaning 61% of the audit plan has been worked on at the time of reporting. It is intended to issue the majority of these audits prior to the end of March, and any not completed by this date will be concluded in the early stages of 2025/26. The position is summarised in figure 4 below.

*Figure 4. Targeted audits for completion during quarter four*

Assignment	Aea of Plan	Status at 28 February 2025
Programmes and Projects	Corporate Audits	Active fieldwork
Declarations of Interest		
Purchasing Payments and Processing - In-year Testing		
National Fraud Initiative		
Payroll & HR - In-year Testing	Fundamental Systems	Active fieldwork
Income Recovery (inc. Bailiffs)		
Children's Savings (Pocket Money)	Schools Audits	Drafts Issued
Coryton Primary		
Danescourt Primary		
St Teilo's C.W. High School		Audit Review
Fairwater Primary School		
All Saints C.I.W. Primary School		Active fieldwork
Ysgol Gyfun Gymraeg Plasmawr		
Llanishen High School		

Assignment	Aea of Plan	Status at 28 February 2025	
Rumney Primary School			
Corpus Christi R.C. High School			
Ysgol Hamadryad			
Llanedeyrn Primary School			
Tongwynlais Primary School			
Greenhill School			
Llysfaen Primary			
Cardiff High School			
Radyr Comprehensive			Audit Planning
Gabalfa Primary School			
Ysgol Gyfun Gymraeg Bro Edern			
Meadowbank School			
St. Patrick's Primary School			
Residential Care			Service Specific Audits
Highways Maintenance	Audit Review		
Castle Canteen Advisory Review			
Governor Services	Audit Planning		
Home Care			
Unregistered Placements			
Cardiff Motocross			
Housing Development & Regeneration - Major Project Governance			
Cardiff Further Education Trust Fund 23/24	Grant / Certification	Final Issued	
RPA Advisory	Advisory Audit	Advice Provided	

At all times audits are allocated on the basis that assurance is maximised and that a sufficient spread of coverage will be achieved in order to mitigate any risk to the provision of a full audit opinion on the Council's control environment at the financial year end. Performance measures are shown in section 3.2 'performance'.

In addition to engaging with Directors on the delivery of the Audit Plan for 2024/25, all directors have been engaged with in the development of the draft Audit Plan 2025/26. Further details are contained within the papers for agenda item 7.2.

#### 2.4 Critical Findings or Emerging Trends (*Q4 2024/25 – as at 28 February 2025*)

It is pleasing to report that during quarter four, as at 28 February 2025, no draft report has been issued with audit opinions of ‘insufficient with major improvement needed’ or unsatisfactory.

#### 2.5 Value for Money findings (*Q4 2024/25 – as at 28 February 2025*)

There were no value for money themed audits completed in the reporting period. The vast majority of audits undertaken by the 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, 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 have continued to be held on a quarterly basis with Directors and their representatives during 2024/25. Particular focus has been 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 93% of clients scoring the 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 28 February 2025), there have been 239 recommendations made, of which 118 have been agreed through a finalised report. All other recommendations are being considered by audit clients through draft audit outputs. These are summarised below:

Figure 5. Recommendations raised and agreed.

Rating	Recommendations made	Recommendations agreed	Recommendations being considered
Red	14	6	8
Red / amber	104	55	49
Amber / green	98	48	50
Green	23	12	11
TOTAL	239	121	118

### 3.2 Performance

As outlined in section 2.1 ('Current Activities'), the priorities and approach of the audit team in the year to date were to deliver a combination of management support through consultation and engagement in high-risk areas, and to further progress the delivery of assurance engagements from the Audit Plan.

The performance position in respect of quarter three was provided to the Governance and Audit Committee in January 2025, with relevant commentary, and it is provided below for reference ahead of the quarter four statistics which will be collated following the financial year-end.

A core focus of the team during quarter four is to deliver the majority of the audit engagements listed in figure 4 to draft report stage. This will provide a good level of coverage for the annual opinion from the Audit Manager on the Council's control environment.

Alongside this work, focus is being given to finalising audits on a timely basis and the delivery of audit recommendations within the required timescales. The Audit Manager attended a Senior Management Team meeting on 11 March 2025 to provide relevant analysis, to discuss performance, and to emphasise the importance of improved management attention in these areas.

Figure 6. 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%

### 3.4 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, thirty-five new audit engagements had been completed as at 28 February 2025.

### 3.5 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 7. Revised recommendation implementation dates and status

Directorate / Audit Category	Number of recommendations with revised dates	Actions now implemented	Actions still open
Fundamental	18	13	5
Corporate	49	24	25
External and grants	5	5	0
Adult Services, Housing & Communities	20	15	5
Children’s Services	28	27	1
Economic Development	61	49	12
Education and Lifelong Learning	36	24	12

Directorate / Audit Category	Number of recommendations with revised dates	Actions now implemented	Actions still open
Planning Transport and Environment	35	33	2
People and Communities	1	1	0
Resources	48	41	7
Governance and Legal Services	7	7	0
Waste Management	3	3	0
	311	242	69
Schools	259	209	50
<b>TOTAL</b>	<b>570</b>	<b>451</b>	<b>119</b>

**NB** - It should be noted that the table above represents the position as at 28 February 2025, 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 2024/25 to date, the priorities and approach of the audit team quarter were to deliver a combination of management guidance and support, and targeted engagements from the Audit Plan.

Committee is aware of matters that have affected the capacity of the audit team during the year, which significantly impacted delivery of the audit plan in quarters one and two. There has been a targeted level of pro rata recovery of audit plan progress in quarter three, at which time there was a prioritisation of the plan was set, and a concerted effort is being made during quarter four to maximise audit coverage in key areas.

The targeted proportion of the plan for completion in 2024/25 was 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 will not be reached. Work has been underway on 37 audits during quarter 4, meaning 61% of the audit plan has been worked on at the time of reporting. It is intended to issue the majority of these audits prior to the end of March, and any not completed by this date will be concluded in the early stages of 2025/26.

## Report Status (as at 28 February 2025)

Report Status (as at 28 February 2025)

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
	Business Continuity cf.			
	Cradle to Grave Audit cf.			
	Ysgol Gyfun Gymraeg Plasmawr			
	Land Charges			
	HB / LHA/ CTRS			
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	Allocations, lettings and voids cf			Draft Issued
	Follow Up - Central Transport Services			
	Community safety cf.			
Effective with opportunity for improvement	Facilities Management / Building Support cf.			Drafts
	Overtime in Waste Management cf.			Issued
	Direct Payments - Children's and Adults cf.			
	Emergency Duty Team			
	Children's Savings (Pocket Money)			
	Coryton Primary			
	Danescourt Primary			

Audit Opinion	Audit Area	High Risk Recommendations		Status (If not Final)
		Proposed	Agreed	
	Backup and Data Recovery cf.			
	Cathays High School cf.			
	Street Cleansing cf.			
	Thornhill Primary cf.			
	Event management cf.			
	Woodlands High School cf.			
	Cleaning Services			
	Civil Parking Enforcement			
	Members' Remuneration and Allowances			
	Weighbridges			
	School Admissions cf			
	ALN			
	Falconwood Children's Home - follow up			
Insufficient with major improvement needed	Building Repairs and Maintenance	2		Drafts
	Parks	3		Issued
	Kitchener Primary cf.	1	1	
	Fairwater Primary cf.	1	1	
	Joint Equipment Store	1	1	
Unsatisfactory	Falconwood Children's Home cf.	4	4	
Grants / Accounts / External Bodies				
No assurance opinion given	Brindley Road Stores Advisory Review	2		Drafts
	St. David's Hall Post Closure Review			Issued
	Robotocs Process Automation Advisory			
	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			
	Cardiff Further Education Trust Fund 2023/24			
	Payroll & HR - CRSA	CRSA Reviews		
	Purchasing Payments and Processing - CRSA			

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

Directorate / Area	'open recommendations' - by audit assurance rating								'open recommendation' by status			
	No. of Audits	No. of Red Recs	No. of Red/ Amber Recs	No. of Recs Effective	No. of Recs Effective with Opportunity for Improvement	No. of Recs Insufficient with major improvement needed	No. of Recs Unsatisfactory	No. of Recs N/A	No. of Recs with Amended Action Date	No. of Recs where action date has passed	Current target date not yet due	
Adults Social Services, Communities & Housing	4	1	7		5	3			4	1	7	1 - overdue action, where an update is required
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	9	2	19		8	5		8	7	9	12	9 - overdue actions, where an update is required 8 - N/A - relates to Advisory Audits
Education & Lifelong Learning	7	6	38		3	5		36	10	36	8	5 - overdue actions, where evidence requested in order to close action 31 - overdue actions, where an update is required 36 - N/A - relates to Advisory Audits
Education & Lifelong Learning - Schools	16	3	44		27	20			24	36	11	26 - overdue actions, where an update is required 5 - overdue actions, where Audit is liaising with the school 5 - overdue actions, awaiting evidence in order to close action
External and Grants												
Fundamental (Resources)												
People and Communities												
Planning, Transport & Environment	2		3		3				0	1	2	1 - overdue action, where an update is required
Resources	2		3		1	2			2	3	0	3 - overdue actions, where an update is required
<b>TOTALS</b>	<b>50</b>	<b>15</b>	<b>127</b>	<b>0</b>	<b>55</b>	<b>43</b>	<b>0</b>	<b>44</b>	<b>62</b>	<b>88</b>	<b>54</b>	