
Internal Audit Progress Report (as at 30 June 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 March – 30 June 2025, and follows the updates provided in the last Committee meeting held on 25 March 2025. This report is structured to provide a summary account of audit activities and outcomes in March 2025 to conclude reporting on 2024/25, followed by an outline of the audit activities and progress made against the Audit Plan 2025/26.

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. There have been no impairments of independence or objectivity.

1.3 Conformance with Audit Standards

The Internal Audit Service operated in accordance with the [Public Sector Internal Audit Standards](#) (PSIAS) throughout the financial year 2024/25. The PSIAS were replaced by the Global Internal Audit Standards (GIAS) in the UK Public Sector from 1 April 2025.

The GIAS in the UK Public Sector are represented by the Global Internal Audit Standards ([GIAS](#)), subject to the Interpretations of the Application Note for the UK Public Sector ([Application Note](#)), and the CIPFA Code of Practice for the Governance of Internal Audit in the UK Local Government ([Code](#)).

The Audit Manager prepared an internal gap analysis during quarter three 2024/25, using a checklist produced for public sector compliance reviews. Ten required actions were identified and reported to the Governance and Audit Committee, all of which were completed during quarter four 2024/25.

To support conformance with the Standards, the Audit Manager maintains a Quality Assurance and Improvement Programme (QAIP). The QAIP is designed to provide confidence to those relying on the Internal Audit Team's work on the professional standards applied and the quality of services. Through the QAIP there is a process of ongoing monitoring, periodic review, and 5-yearly external assessment, which is an ongoing requirement of the Audit Standards.

The focus of the Audit Management Team is on embedding the new regime, which is supported by the development of new audit methodologies to guide staff, a training and development programme and the updates to the Audit Strategy and Charter considered by Committee in its March meeting.

The latest 5-yearly external assessment with the PSIAS was completed and reported to the Governance and Audit Committee in March 2023, led by the Chief Auditor in Monmouthshire / Newport Councils, who was allocated to undertake the peer assessment of Cardiff Council's Internal Audit service. The assessment reported no partial or non-conformance. The next external assessment will be due by March 2028, and will assess conformance with the GIAS in the UK Public Sector.

1.4 Continuing Professional Development

Auditors have completed their year-end personal reviews for 2024/25 and are formalising their objectives for 2025/26 in accordance with corporate timescales.

The results of personal reviews and skills assessments informed the year-end Audit Manager's annual review, from which a generally strong baseline of knowledge and skills were recognised across the Internal Audit Team.

All auditors have completed their annual declarations of interest through which arrangements have been put in place to mitigate any perceived or actual conflict of interest in accordance with the Audit Standards and corporate requirements. Auditors have also signed

acknowledgements of standards of required ethics and professionalism and use of information, also aligned to the audit Standards.

A Training Plan is in place for all auditors, and personal reviews are used to identify any further training needs, informed by audit supervision processes, audit review and learning points documented, and associated post audit assessments on each engagement.

2. SUMMARY OF WORK PERFORMED

The following audit summary is separated into two sections. The first section covers the conclusion of the Audit Plan 2024/25, followed by a second section which covers the work programme for 2025/26, and the associated activities, resources, findings, and measures of performance in quarter one 2025/26.

Conclusion of 2024/25

2.1 Audit Plan 2024/25

In March 2025, twenty seven audit engagements were completed to at least draft report stage. The Governance and Audit Committee was advised that these audits were being targeted for completion by the year-end in its January and March meetings. Details are provided below.

Figure 1. March 2025 audit outputs and opinions

No.	Assurance Audit Engagement	Audit Opinion
1.	Purchasing Payments and Processing, In-year Testing	Effective
2.	Llysfaen Primary	
3.	Payroll & HR, In-year Testing	Effective with opportunity for improvement
4.	Programmes and Projects	
5.	Declarations of Interest	
6.	Income Recovery	
7.	Housing Development & Regeneration - Major Project Governance	
8.	Residential Care	
9.	Governor Services	

No.	Assurance Audit Engagement	Audit Opinion	
10.	All Saints Primary School		
11.	Cardiff High		
12.	Ysgol Hamadryad		
13.	Fairwater Primary School		
14.	Llanedeyrn Primary School		
15.	Tongwynlais Primary School		
16.	Ysgol Gyfun Gymraeg Plasmawr		
17.	Rumney Primary School		
18.	St Teilo's C.W. High School		
19.	Corpus Christi R.C. High School		
20.	Meadowbank School		
21.	Radyr Comprehensive		
22.	Highways Maintenance		
23.	Unregistered Placements		Insufficient, Major Improvement needed
24.	Cardiff Motocross		
25.	Llanishen High		
Audit Work with 'No Opinion'			
26.	National Fraud Initiative		Advisory System Reviews
27.	Castle Canteen Advisory Review		

There were five audits targeted for completion by the year-end that continued into 2025/26 as follows: Greenhill School, Gabalfa Primary School, Ysgol Gyfun Gymraeg Bro Edern, St. Patrick's Primary School, Home Care.

The final position in respect of the Audit Plan 2024/25 and wider information and measures of the performance of the Internal Audit Team are included in detail within the Internal Audit Annual Report 2024/25.

The summarised position is shown in the table below: 62 new audit engagements were completed to at least draft output stage against a plan of 109 audits (57%), and a further 23 draft outputs from the prior year were finalised. The Audit Plan is responsive to risk and, accordingly, some audits were added, prioritised and deferred during the financial year, with

the engagement of the Governance and Audit Committee. The audits completed in 2024/25, and the assurance levels given are shown in the table below:

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

Status	Number of audit outputs	Opinion				
		Effective	Effective with opportunity for improvement	Insufficient with major improvement needed	Unsatisfactory	No opinion given
Draft	36	3	24	6	0	3
Final	49	5	23	8	1	12
TOTAL	85	8	47	14	1	15
	62	New Audit Engagements Completed				
	23	Finalised Audit Engagements from 2023/24				

2.2 Critical Findings or Emerging Trends (*March 2025*)

Within the Internal Audit Annual Report 2024/25, an Audit Manager opinion of ‘Effective with opportunity for improvement’ has been provided on the Council’s control environment. Recognising that the Internal Audit Annual Report 2024/25 provides the substantive and detailed position in respect of the activities, performance, and opinions of Internal Audit for the last financial year. There were however, three reports issued with audit opinions of insufficient with major improvement needed during March, for which further details are provided below.

An audit of unregistered placements (placements operating without registration) provided an audit opinion of insufficient with major improvement needed. These placements relate to a situation where a child or young person is placed in a residential care facility that has not been registered with Care Inspectorate Wales (CIW). These placements are typically used when there is an urgent need for care and no registered placements are available. The audit considered that unregistered placements were used only where necessary, and with clear senior officer decision making, monitoring, oversight and review arrangements in accordance with Care Inspectorate Wales requirements and with effective safeguarding and risk management arrangements in place. However, the audit opinion reflects one area of particular concern relating to the volume of off contract spend on agencies for staffing arrangements (a managed team) in unregistered placements which is not compliant with corporate procurement rules that has impaired the overall audit opinion.

An audit of Cardiff Motocross provided an audit opinion of *insufficient with major improvement needed*. Cardiff Motocross is a facility for alternative education run by Vocational Education Cardiff (VEC), within Economic Development with 130 students enrolled. It provides a program of accredited courses including BTEC vocational studies in mechanics and engineering for which there was good evidence of the positive impact and educational outcomes. There was good evidence that the Volunteer Co-Ordinator was putting a lot of effort into delivering an effective day-to-day running of the facility, but greater senior officer support is needed with some improvements are needed on application of contract procedures and best practice procurement principles.

It is considered that the Cardiff Motocross requires strategic planning attention to ensure the oversight, operating model and location of the service are fit for purpose. In 2024, the Rover Way site, where the facility was based, was closed for coastal erosion work. This was planned work arranged within the directorate, but activities were not coordinated with the communication and knowledge of management of Cardiff Motocross. The result was that a decision was made for the sudden relocation of the service to Monster Mountain MX course in Merthyr Tydfil. This move caused significant disruption and cost. Decisions about the location and operating model for Cardiff Motocross education provision need to be properly planned in accordance with corporate education priorities and subjected to appropriate feasibility and full business case processes.

An audit of Llanishen High provided an audit opinion of *insufficient with major improvement needed*. One area of particular concern relating to the use of the school private fund impaired the overall audit opinion. The school private fund independent audit certificate of the academic year 2023/24 reported a number of purchases outside the scope of the private fund expenditure as per the Council's private fund guidance, which related to staff function on a school inset day. The need for all private fund spend to benefit school pupils directly has been communicated and discussed at a Governing Body meeting at the school. Some wider areas for management action were reported relating to the timely review and transparent approval of policies, updates required to the school charging and remissions policy, and the need to ensure division of duties in school income processes.

2.3 Value for Money findings (*March 2025*)

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.

Work Programme – 2025/26

2.4 Current Activities

During quarter one 2025/26, the priorities and approach of the Internal Audit Team were to deliver a combination of management guidance and support, and to commence the delivery of assurance 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.

Following the planned conclusion of the Audit Plan for 2024/25, a number of audit engagements commenced from the Audit Plan 2025/26. Any audits that were targeted to conclude in 2024/25, but were ongoing at the year end, were carried forward to continue during quarter one 2025/26.

The table below shows a list of audits and their reporting status in the current year until 30 June 2025, whereby 14 new audit engagements have been completed to at least draft output stage and 20 audit engagements from the prior year have been finalised. A summary of the audit outputs and opinions in the year to date is shown below.

Figure 3. Audit outputs and opinions (at 30 June 2025)

Status	Number of completed audits	Opinion				
		Effective	Effective with opportunity for improvement	Insufficient with major improvement needed	Unsatisfactory	No opinion given
Draft	10	1	8	0	1	0
Final	24	2	15	1	0	6
TOTAL	34	2	24	1	1	6
	14	New Audit Engagements completed				
	20	Finalised Audit Engagements from 2024/25				

In the current financial year to date, one draft audit output has been issued with an opinion of ‘unsatisfactory’. Information on this audit is provided within Section 2.7 – Critical Findings or Emerging Trends

Figure 4. 2025/26 Audit outputs and opinions (at 30 June 2025)

No.	Assurance Audit Engagement	Audit Opinion
1.	Supported Living	Effective
2.	Home Care	Effective with Opp’ for improv’t
3.	Statutory Compliance	
4.	Gabalfa Primary School	
5.	Greenhill School	
6.	St. Patrick’s Primary School	
7.	Mental Health Day Services	
8.	Ely and Caerau ICC	
9.	Disabled Facility Services	
10.	Ysgol Gyfun Gymraeg Bro Edern	Unsatisfactory
Audit Work with ‘No Opinion’		
11.	Joint Committees - Prosiect Gwyrdd	Consultancy, certification, advice and guidance
12.	Joint Committees - Port Health Authority	
13.	Joint Committees - Glamorgan Archives	
14.	Small Body Return - Foster Wales and National Adoption Joint Committee	
Concluded Audits from the Prior Year		
15.	Payroll and HR processes 2023/24	Effective

No.	Assurance Audit Engagement	Audit Opinion	
16.	Allocations, Lettings and Voids - 11/04/2025		
17.	Income Recovery	Effective with opportunity for improvement	
18.	Llysfaen Primary		
19.	Emergency Duty Team		
20.	Residential Care		
21.	Governor Services		
22.	All Saints Primary		
23.	Cardiff High		
24.	Ysgol Hamadryad		
25.	Rumney Primary School		
26.	St Teilo's C.W. High School		
27.	Radyr Comprehensive		
28.	Payroll & HR, In-year Testing 2024/25		
29.	Housing Development and Regeneration		
30.	Corpus Christi High School		
31.	Follow-up audit – Falconwood - 11/04/2025		
32.	Below Tender Threshold Procurement Controls		Insufficient
33.	Castle Canteen Advisory Review		No Opinion
34.	St. David's Hall Post Closure Review		

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

Figure 5. Completed audits without an assurance opinion (at 30 June 2025)

Audit	Comments
Joint Committees - Prosiect Gwyrdd	Work to support completion of Statement of Accounts, 2024/25
Joint Committees - Port Health Authority	
Joint Committees - Glamorgan Archives	
Small Body Return - Foster Wales and National Adoption Joint Committee	Certification

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

2.5 Resources

There have been no changes to the establishment during the reporting period, with all posts filled. There is one ongoing long-term sickness case within the Team during quarter one.

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 284 chargeable days in quarter one, against a pro-rata plan of 383 days (the pro rata days are calculated as an even quarterly average of available days for the year as a whole). Of the non-chargeable time variance, 46 days are represented a combination of additional leave, training and sickness than planned. The audit output of the team has been positive over the quarter, (as contained in section 3.2 – Performance) and upon further review it is considered that coding principles are not being consistently applied by all team members for which these will be reiterated to relevant team members.

Time is available for audit development purposes, and each auditor is completing their audit training plan as outlined in 1.4 -Continuing Professional Development.

2.6 Annual plan

The Committee approved the Audit Plan 2025/26 in its meeting in March 2025. At this time, it was advised of the position against the Audit Plan 2024/25 including the audit targets for the remainder of the quarter. Details were also provided on how assurance would be achieved for planned audit engagements that would not be completed from the Audit Plan 2024/25.

The Audit Plan 2025/26 is contained within Appendix B. Whilst set on an annual basis, the Audit Plan is adaptable and responsive and will be subject to ongoing risk assessment, prioritisation, and review throughout the year to maximise assurance and management support. In-year changes may be introduced where appropriate, to respond to emerging risks and issues as the year progresses.

For the information of the Committee, all audits that were at draft status at the end of 2024/25 are highlighted in 'grey' in order to enable the finalisation of these audits to be tracked, whilst providing a visible separation from the audit engagements contained within the Audit Plan 2025/26.

The Audit Manager has added one audit to the Audit Plan under his delegation to add audits of up to 10 planned audit days. This related to the need to complete a small body return for Foster Wales and National Adoption Joint Committee.

Committee approval is requested to correct a typo within the Audit Plan, as approved by Committee in its March meeting. Homelessness – temporary accommodation was included in the Plan twice, but the scope wording against one of these entries in the Plan was for Welsh Language Standards which was the intended audit to be recorded. Accordingly, approval is sought from Committee to agree the audit plan to be corrected to include a 15 audit of Welsh Language Standards, replacing the duplicate entry of homelessness – temporary accommodation.

There has been a good start in delivery of the Audit Plan 2025/26, which is marginally lower than targeted in quarter one, for which the position is shown in section 3.2 ‘performance’. It is common for performance to be lower in quarter one, as a new portfolio of audit engagements are worked on.

Audits are allocated on a basis that provides the greatest assurance and value and mitigates any impairment to the annual opinion of the Audit Manager on the Council’s control environment for 2025/26.

2.7 Critical findings or emerging trends (Q1 2025/26)

One unsatisfactory audit has been issued during quarter one, relating to Ysgol Gyfun Gymraeg Bro Edern. The audit identified control issues in a number of key areas, including budget management, the private fund and core areas of governance and financial administration. The Headteacher informed the auditor during the audit they are due to leave the school at the end of the 2024/2025 academic year; the current headteacher at another school in Cardiff (Ysgol Glantaf) will join Ysgol Bro Edern as an Executive Headteacher, with a Head of School (also currently at Ysgol Glantaf) joining in the new academic year as part of a two-year collaboration between the two schools to focus on teaching, learning, improving governance and raising standards.

Meetings will be arranged with the current Headteacher and Chair of Governors, and the incoming school management for the forthcoming academic year, to agree a course of action to address the necessary improvements. Once the management response has been received and the audit has been finalised, the Governance and Audit Committee will receive an executive summary report of the findings and actions for improvement in the following Committee meeting. Internal Audit will monitor the internal control environment through the recommendation tracker and regular discussions with management. A follow up audit will be undertaken in line with the audit protocol.

2.8 Value for Money findings (*Q1 2025/26*)

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 2024/25. Further meetings were then held in quarter one 2025/26, 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 88% of clients scoring all areas of their audit as good or excellent. Only one client reported that they weren't sure if their audit added value, which is being followed up and will be reflected upon as appropriate.

In the audit outputs issued to date (as at 30 June 2025), there have been 107 recommendations made, all of which are being considered by management through draft 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	7	0	7
Red / amber	49	0	49
Amber / green	47	0	47
Green	4	0	4
TOTAL	107	0	107

3.2 Performance

As outlined in section 2.4 ('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 to commence the delivery of engagements from the Audit Plan.

It is considered that the audit performance indicators utilised in 2024/25 continue to provide an effective measure of the core components of delivering an effective audit service. The only proposed change is an increase in the average number of finalised audits per FTE from a target of 9 to 8, and to add the requirement for auditors to deliver their audits consistently throughout the year (i.e. 2 per FTE per quarter) to their personal objectives.

Figure 7 contains the proposed performance indicators and targets for 2025/26, together with the outcomes for 2024/25 for consideration and comment by the Governance and Audit Committee.

At the outset of the year, a proposed target for delivery of the Audit Plan is set at 70% and this has been integrated into audit planning and performance management processes. The target is considered to be stretching and achievable and performance in quarter one and whilst marginally below pro rata target, there has been a good start in delivery of the Audit Plan in quarter one.

As referred to in Section 2.5 – Resources, the audit output of the team has been positive over the quarter, but upon review of the productive time coded by auditors, it is considered that coding principles are not being consistently applied by all team members for which these will be reiterated to relevant team members. This has impacted the average productive days per FTE.

A number of audits have been finalised from last financial year, as is shown in figure 4, but attention will be given to the timely conclusion of draft audit reports issued this quarter.

Three draft reports were issued outside of the four week target of concluding audit fieldwork in the year to date, and attention will be given to improving performance 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. A target is proposed of 80% for 2025/26, which represents an ongoing expectation of the high delivery of agreed management actions, and an expected improvement of directorate performance from 2024/25. The performance measure has not been achieved in quarter one and is 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	2024/25 Outcome	2025/26 Target	Q1 Outcome
The percentage of the Audit Plan completed	57%	70%	16%
The average number of audit productive days per FTE	145	150	28.53
The average number of finalised audits per FTE	5.47	8	2.68
The percentage of draft audit outputs delivered within four weeks	84%	90%	79
The percentage of audit recommendations implemented within the agreed timescale	63%	80%	57%

3.3 Audit Plan Delivery

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

As outlined in section 2.4 – Current Activities, there were fourteen new audit engagements completed in quarter one 2025/26. The current position for the full Audit Plan 2025/26 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	18	13	5
Corporate	49	33	16
External and grants	5	5	
Adults, Housing and Communities	27	22	5
Children's Services	28	27	1
Economic Development	70	51	19
Education and Lifelong Learning	39	27	12
Planning Transport and Environment	38	34	4
Resources	49	46	3
Governance and Legal Services	7	7	
Waste Management	7	3	4
	338	269	69
Schools	266	227	39
TOTAL	604	496	108

NB - It should be noted that the table above represents the position as at 30 June 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 quarter one 2025/26, the priorities and approach of the Internal Audit Team were to deliver a combination of management support through consultation, and to commence the delivery of assurance engagements from the Audit Plan.

Arrangements were put in place to effectively transition the internal audit service from operating in accordance with the PSIAS to moving to the GIAS in the UK Public Sector from April 2025. The focus of the Audit Management Team is on embedding the new regime, which is

supported by the development of new audit methodologies to guide staff, a training and development programme and the updates to the Audit Strategy and Charter considered by Committee in its March meeting.

There has been a good start in delivery of the Audit Plan in quarter one and a number of audits have been finalised from last year. However, other performance measures for the service show where greater focus is needed. Attention will be given to accurate coding of audit days to demonstrate productivity more clearly, to issuing draft audit reports within 4 weeks of concluding fieldwork, and to reinforcing the importance of the timely delivery of audit recommendations in audit relationship management meetings and SMT engagement.

There will be a focus on achieving a good coverage of the Audit Plan in quarter two, whilst appreciating that this is typically a more disruptive period, with auditors and audit clients generally taking more of their leave during this period. Audits will be allocated on a basis that provides the greatest assurance and value and mitigates any impairment to the annual opinion of the Audit Manager on the Council's control environment for 2025/26.

Report Status (as at 30 June 2025)

Report Status (as at 30 June 2025)

Audit Opinion	Audit Area	High Risk Recommendations		Status (If not Final)
		Proposed	Agreed	
Fundamental / High				
Effective	Purchasing Payments & Processing, In-year Testing cf			Draft
	Payroll and HR processes 2023/24 cf			
Effective with opportunity for improvement	Treasury Management cf			Drafts
	Programmes and Projects cf			Issued
	Payroll & HR, In-year Testing 2024/25 cf			
	Income Recovery cf			
Insuff'nt major Impr'nt needed	Lamby Way Stores cf	1		Draft
	Below Tender Threshold Procurement Controls cf			
Medium				
Effective	Supported Living			Draft
	Allocations, lettings and voids cf			
Effective with opportunity for improvement	Children's Savings (Pocket Money)cf			Drafts
	Coryton Primary cf			Issued
	Declarations of Interest cf			
	Fairwater cf			
	Llanedeyrn Primary cf			
	Tongwynlais cf			
	Ysgol Gyfun Gymraeg Plasmawr cf			
	Corpus Christi R.C. High School cf			
	Meadowbank School cf			
	Highways Maintenance cf			
	Home Care			
	Statutory Compliance			
	Greenhill School			
	St. Patrick's Primary School			
	Mental Health Day Services			
	Gabalfa Primary School			
Ely and Caerau ICC				

Audit Opinion	Audit Area	High Risk Recommendations		Status (If not Final)
		Proposed	Agreed	
	Disabled Facility Services			
	Llysfaen Primary cf			
	Emergency Duty Team cf			
	Residential Care cf			
	Governor Services cf			
	All Saints Primary cf			
	Cardiff High cf			
	Ysgol Hamadryad cf			
	Rumney Primary School cf			
	St Teilo's C.W. High School cf			
	Radyr Comprehensive cf			
Insufficient with major improvement needed	Building Repairs and Maintenance cf	2		Drafts Issued
	Unregistered Placements cf	1		
	Cardiff Motocross cf	2		
	Llanishen High cf	1		
Unsatisfactory	Ysgol Gyfun Gymraeg Bro Edern	7		Draft
Grants / Accounts / External Bodies				
No assurance opinion given	Brindley Road Stores Advisory Review cf	2		Draft
	Castle Canteen Advisory Review cf			
	St. David's Hall Post Closure Review cf			
	Joint Committees - Prosiect Gwyrdd	Statement of Accounts Reviews / Certification / Support		
	Joint Committees - Port Health Authority			
	Joint Committees - Glamorgan Archives			

Audit Plan 2025/26

Audit Plan 2025/26

Audit Category	Risk	Engagement Type	CIPFA Classification	Audit Plan 2024/25	Audit Plan 2025/26	Assignment	Days	Audit Scope	National Issue	Audit Output Status 30/06/2025	Audit Opinion
Fundamental Audits - S151 Assurance											
Purchasing Payments and Processing	High	Assurance	Chargeable	50	30	CRSA	5	Purchases and Payments are compliant, authorised, accurate and timely			
						Purchasing Payments and Processing, In-year Testing	0				
						In-year Testing	25				
Payroll & HR				50	30	CRSA	5	Recruitment processes are transparent and robust, leave processes are well governed, only bona fide, authorised and accurate payments are made, with effective prevention, detection and recovery of errors			
						Payroll and HR processes 2023/24	0				
						Payroll & HR, In-year Testing 2024/25	0				
						In-year Testing	25				
Income and Debtors				20	20	Income and Debtors	20	Operation of appropriate arrangements to record, monitor and recover sundry debts.			
Asset Management				20	20	Asset Management	20	Effective recording, monitoring, management and control of physical assets			
Council Tax				20	20	Council Tax	20	Compliance and control, with effective and efficient processes			
Housing Rents	0	10	Housing Rents	10	Effective controls to ensure accurate processing of bona fide claims						
NNDR	0	20	NNDR	20	Business rate collection and control is working effectively and efficiently						
Main Accounting	0	20	Main Accounting	20	The main accounting system and processes are well controlled and operating effectively						
Treasury Management	0	0	Treasury Management	0	Effective treasury management strategy, governance, risk management and monitoring framework						
<i>HB / LHA/ CTRS</i>				20							
<i>Treasury Management</i>				0							
Total				180	170		170				
Corporate Audit											
Risk Management	High	Assurance	Chargeable	15	15	IT Risk Management	15	Risk management arrangements are effective and operated consistently			
Contract Audit				40	40	Below Tender Threshold Procurement Controls	0	Effective contract compliance, control and delivery of objectives			
						Framework Agreements	20				
						Direct Award Contracts	20				
ICT Audit				30	30	IT Business Continuity	15	Effective governance, risk management and control			
						Network and Communications Management	15				
National Fraud Initiative				10	10	National Fraud Initiative	10	Data matching counter-fraud exercise			
Value for Money studies				30	15	Invest to Save	15	Assurance on value for money in invest to save schemes			
Stores				20	10	Lamby Way Stores	0	Effective and efficient stores management, and stock / equipment control			
						Store - tbc	10	Effective and efficient stores management, and stock / equipment control			
Education - SOP	20	20	Education - SOP	20	Delivery of objectives, with effective compliance and control						

Audit Category	Risk	Engagement Type	CIPFA Classification	Audit Plan 2024/25	Audit Plan 2025/26	Assignment	Days	Audit Scope	National Issue	Audit Output Status 30/06/2025	Audit Opinion
Corporate Complaints Handling				30	20	Corporate Complaints Handling	20	Assurance on the embedding of the Corporate Council Complaints System			
Delegation and decision making				20	20	Delegation and Decision Making	20	Effective application of delegated authority and decision making			
Ethics and Values				20	10	Declarations of Interest	0	Effective governance and procedures, consistently applied		Draft Issued	Effective with Opportunity for Improvement
						Gifts and Hospitality	10	Effective governance and procedures, consistently applied			
Health and Safety				20	20	Health and Safety	20	Effective and compliant application of the Council's health and safety framework			
Safeguarding				20	20	Safeguarding	20	Effective safeguarding governance and control processes			
Pensions and Investments				20	20	Pensions and Investments	20	Effective compliance and control			
Taxation				0	20	Taxation	20	Effective compliance and control.			
Mileage & Subsistence				0	15	Mileage & Subsistence	15	Effective governance, risk management and control			
Fleet Management				0	15	Fleet Management	15	Effective directorate monitoring and control of Council fleet and grey fleet			
Programmes and Projects				20	0	Programmes and Projects	0	Effective, clear and consistent project governance arrangements.		Draft Issued	Effective with Opportunity for Improvement
Procurement				20							
Governance Arrangements				20							
Total				355	300		300				
Service Specific Audit				Audit Plan 2024/25	Audit Plan 2025/26	Assignment	Days				
Service / Process Advisory	Medium	Advisory	Chargeable	30	85	Use of AI	20	Consideration of AI policy, training and guidance, risk and benefits management.			
						RPA Testing Approach Advisory - SAP and AP Process	10	Advice on the robotic process automation testing approach for Accounts Payable's automation process in SAP			
						New ERP System	35	Project advice and support			
						Core Offices	20	Consideration of arrangements for compliance, coordination and control in office moves			
Resources	Medium	Assurance		40	25	Income Recovery	0	Delivery of service objectives with effective compliance and control		Final Issued	Effective with Opportunity for Improvement
						Budgeting and Forecasting cf	15	Assurance on budgeting and forecasting arrangements, supported by Accountancy			
						Ardal Procurement Partnership cf	10	Delivery of service objectives with effective compliance and control			
Governance and Legal Services	Medium	Assurance		30	15	Glamorgan Archives	15	Delivery of service objectives with effective compliance and control			
People and Communities	Medium	Assurance		30	25	Housing Development and Regeneration	0	Delivery of service objectives with effective compliance and control		Final Issued	Effective with Opportunity for Improvement
						Homelessness - Temporary Accommodation cf	15				
						Welsh Language Standards	15	Compliance with Welsh Language Standards and service objectives			
						National Adoption Service and Foster Wales - Procurement	10	Effective governance, compliance and internal control			
Adults, Housing & Communities	Medium	Assurance		150	90	Allocations, lettings and voids	0	Delivery of service objectives with effective compliance and control		Final Issued	Effective
						Residential Care	0			Final Issued	Effective with Opportunity for Improvement
						Emergency Duty Team	0			Final Issued	Effective with Opportunity for Improvement
						Disabled Facility Service / Grants cf	15			Draft Issued	Effective with Opportunity for Improvement
						Home Care cf.	15			Draft Issued	Effective with Opportunity for Improvement
						Learning Disabilities Day Services cf	15				
						Mental Health Day Services cf.	15			Draft Issued	Effective with Opportunity for Improvement
						Supported Living cf	15			Draft Issued	Effective
						Housing Repairs Process	15	Accurate charging to jobs, cost management / assurance, compliance and control			
Children's Services	Medium	Assurance		60	30	Children's Savings (Pocket Money)	0			Draft Issued	Effective with Opportunity for Improvement
						Unregistered Placements	0			Draft Issued	Insufficient with Major Improvement Needed
						FOLLOW UP - Falconwood Children's Home	0	Delivery of service objectives with effective compliance and control		Final Issued	Effective with Opportunity for Improvement

Audit Category	Risk	Engagement Type	CIPFA Classification	Audit Plan 2024/25	Audit Plan 2025/26	Assignment	Days	Audit Scope	National Issue	Audit Output Status 30/06/2025	Audit Opinion
Planning, Transportation and Environment	Medium	Assurance		60	40	Highways Maintenance	0	Delivery of service objectives with effective compliance and control		Draft Issued	Effective with Opportunity for Improvement
						Bereavement Services cf	20				
						School Transport cf	20				
Total				710	515		543				
External				Audit Plan 2024/25	Audit Plan 2025/26	Assignment	Days				
External clients	Low	Certification	Chargeable	35	25	Cardiff Further Education Trust Fund 2024/25 - tbc	4	Grant certification / statement of accounts work			
						Foster Wales and National Adoption Joint Committee - small body return	3				
						Joint Committees	6				
						Education Improvement Grant 2024/25 - tbc	15				
Total				35	25		28				
Contingencies				Audit Plan 2024/25	Audit Plan 2025/26	Assignment	Days				
General Audit	TBC	TBC	Chargeable	100	123	General Audit (provision for carried forward audits / other work / recommendation tracking and quality assurance)	92	General Audit (provision for carried forward audits / other work / recommendation tracking)			
Total				100	123		92				
Management				Audit Plan 2024/25	Audit Plan 2025/26	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	20	10	CRSA Development	10				
Process development		Management	Chargeable	15	15	Process Development	15				
Work for Audit Manager		Management	Chargeable	50	30	Work for Audit Manager	30				
Planning, monitoring & reporting		Management	Chargeable	53	50	Planning, Monitoring & Reporting	50				
Review of financial rules etc.		Management	Chargeable	40	40	Review of Financial Rules etc.	40				
General advice and guidance		Management	Chargeable	20	20	General Advice & Guidance	20				
Total				268	235		235				

Total chargeable days

1,648 1,368

1,368

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	4	1	5		4	2			3	1	5	1 - overdue action, where an update is required
Children's Services	2	1	1		1	1			1	2		1 - overdue action, where an update is required 1 - overdue action, where evidence requested in order to close action
Corporate Governance	6	2	8		3	7			9	2	8	2 - overdue actions, where an update is required
Economic Development	9	2	21		7	3		13	16	6	17	2 - overdue actions, where evidence requested in order to close action 4 - overdue actions, where an update is required 13 - N/A - relates to Advisory Audits
Education & Lifelong Learning	7	5	34		6	4		29	10	30	9	9 - overdue actions, where an update is under review 21 - overdue actions, where an update is required 29 - N/A - relates to Advisory Audits
Education & Lifelong Learning - Schools	18	2	56	1	46	11			21	29	29	1 - overdue action, where update is under review 21 - overdue actions, where an update is required 2 - overdue actions, awaiting evidence in order to close action 5 - overdue actions, where action will be carried forward to follow-up audit
External and Grants												
Fundamental (Resources)												
People and Communities (Development and Regeneration)	1		1		1					1		1 - overdue action, where an update is required
Planning, Transport & Environment	3		5		5				2	2	3	1 - overdue action, where an update is required 1 - overdue action, where an update is under review
Resources	4		5		3	2			1	1	4	1 - overdue action, where an update is required
TOTALS	54	13	136	1	76	30	0	42	63	74	75	

Mae'r ddogfen hon ar gael yn Gymraeg, ac mewn ieithoedd a fformatau eraill ar gais.
This document is available in Welsh, and in other languages and formats on request.