



# Internal Audit Annual Report 2024/25

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Cardiff Council

## Mission Statement

To strengthen the Council's ability to create, protect, and sustain value by providing independent, risk-based, and objective assurance, advice, insight, and foresight.

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# 1. Introduction

## Background

- 1.1 The Internal Audit Team has an important role, as set out in the Global Internal Audit Standards (GIAS), and contained within its mission, to ‘strengthen the Council’s ability to create, protect, and sustain value by providing independent, risk-based, and objective assurance, advice, insight, and foresight.’
- 1.2 Management are responsible for the system of internal control and for setting policies and procedures to ensure that internal controls are robust and functioning correctly, to effectively address and mitigate risks to the delivery of objectives across the organisation. Internal Audit is an assurance and advisory function. It completes a range of work to provide an independent and objective opinion on the Council’s control environment (governance, risk management and control), and offers critical assurance, advice, insight and foresight to management.
- 1.3 During the year, the Governance and Audit Committee’s terms of reference required it to oversee internal audit arrangements and delivery. Quarterly performance reports have been provided to the Committee throughout the year, and this annual report is presented to the Committee for consideration and comment.
- 1.4 The audit team has maintained focus on the Council’s operating environment and providing assurance in the context of continued pressures and challenges, with attention given to delivering a sufficient breadth of assurance engagements from the Audit Plan. The Team has also continued to be available to provide advice and guidance on the design and implementation of effective controls, process changes and grant administration, to achieve compliance and control, and arrangements for the effective prevention and detection of fraud.
- 1.5 The demand for services remains notably high and, at a time of inflationary pressures, an ongoing cost-of-living crisis and continued constraints on public finances, the need for effective management of public finances and resources, and independent assurance remains vital.
- 1.6 The importance of getting the basics right, around internal controls and performance management, at a time of financial and demand pressures, has recently been underlined to managers across the Council. This echoes the messages of an Audit Wales [report](#) on the subject, that is fully supported by Internal Audit, and continues to be a key theme in Senior Management communications.

## Audit Standards

- 1.7 The Internal Audit Service operated in accordance with the [Public Sector Internal Audit Standards](#) (PSIAS) throughout the financial year 2024/25. Whilst these Standards applied throughout the period of this annual report, the PSIAS were replaced by the Global Internal Audit Standards (GIAS) in the UK Public Sector from 1 April 2025.
- 1.8 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](#)).
- 1.9 The Audit Manager prepared an internal gap analysis during quarter three, 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.
- 1.10 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. This is summarised within Section 5 of this report, through which there is a process of ongoing monitoring, periodic review, and 5-yearly external assessment, which is an ongoing requirement of the Audit Standards.
- 1.11 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.

## The Annual Reporting Process

- 1.12 This annual report gives an overview of audit performance during 2024/25, provides an opinion on the adequacy of the control environment in Cardiff Council, and reports the incidence of any significant control weaknesses.

1.13 The annual report includes:

- (a) The Audit Manager's opinion on the Council's control environment;
- (b) A summary of the work that supports the opinion; and
- (c) A statement on conformance with the PSIAS and the results of the Quality Assurance and Improvement Programme.

## Requirement for Internal Audit

1.14 The Council has a duty to maintain an adequate and effective system of internal audit of its accounting records and system of internal control. The Council also has a duty to prepare an Annual Governance Statement. The Audit Manager's opinion on the Council's control environment from this report is included within the Annual Governance Statement to provide independent assurance to the Council's stakeholders based on the Internal Audit's programme of work.

1.15 The Audit Manager (referred to as the Chief Audit Executive in the Standards) must provide an annual internal audit opinion and report, timed to support the Annual Governance Statement, and conclude on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control. In doing so, the Audit Manager undertakes an assessment of the adequacy of the controls in place to support the achievement of management and corporate objectives.

## Independence and Objectivity

1.16 The Internal Audit section reports to the Audit Manager and organisational independence is maintained, as the Audit Manager is not responsible for managing any functions beyond the Internal Audit and Investigation teams. The Corporate Director of Resources & Section 151 Officer is the Senior Manager overseeing the Internal Audit Function whilst the Audit Manager reports administratively to the Head of Finance and functionally to the Governance and Audit Committee for audit-related matters.

1.17 During July and August 2024, the Audit Manager had a period of absence and, at this time, the Head of Finance assumed direct responsibility for the audit service, reporting to the Corporate Director Resources (Section 151 Officer). This was discussed with the Chair of the Governance and Audit Committee at the time and subsequently reported to the wider Committee. During this time, care was taken to ensure that the Head of Finance was not involved in the review of any audit areas for which they had operational or

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

1.18 Internal Auditors have been required to undertake audits in line with the provision of the PSIAS and in accordance with the Codes of Ethics of any professional bodies of which they are members. The importance of independence is communicated to auditors and care is taken to ensure that all audit work is undertaken in an independent and objective manner.

1.19 Each year, all members of the Internal Audit section are required to complete a Staff Declaration Statement (and update it if circumstances change during the year). This identifies any potential conflict of interest that any member of the team may have, which is considered when assigning and undertaking audits. All declarations were appropriately taken into account in allocating and conducting work. There were no impairments to independence or objectivity in 2024/25.

## 2. Context and Approach

### Audit Plan 2024/25

2.1 The Audit Plan 2024/25 was approved by the Governance and Audit Committee on 26 March 2024, after consideration and agreement with the Council's Senior Management Team. The Plan provided the framework for audit work 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. Each year, the Plan takes into account business objectives and key systems, whilst being informed by risk, governance and assurance assessments.

2.2 During the year to date, the priorities and approach of the audit team were to deliver a combination of management support through advice and guidance in high-risk areas and to deliver targeted assurance engagements from the Audit Plan.

### Advisory Work

2.3 The Internal Audit Team provides insight and guidance on areas of control during process development / change and in wider areas where support as required, generally at the request of management. Notable advisory work in 2024/25 related to Brindley Road Stores, the Castle Canteen and a St. David's Hall Post Closure Review. In each of these areas of review there were known control issues, and detailed reports, advice and recommendations were provided to management to provide a pathway to implement the necessary improvements.

## Assurance Audit Plan

2.4 The Audit Plan is substantially comprised of assurance audit engagements which are designed to support a full annual audit opinion on the Council's control environment. The Plan is of sufficient size to enable decisions on the timing and prioritisation of audit engagements to be made as each year progresses. Each year, a proportion of the Audit Plan is targeted for delivery, and the target for 2024/25 was 70%.

2.5 Whilst set on an annual basis, the Audit Plan is adaptable and responsive and subject to ongoing risk assessment, prioritisation and review throughout the year to maximise assurance and management support. To further clarify the priority areas of audit focus this year, the Governance and Audit Committee was advised, in its meeting on 28 January 2025, that 37 audits were being prioritised for completion. The majority of these audits were completed by the year-end (2024/25), with a prioritised approach taken to ensure there was sufficient audit coverage in order to provide a full audit opinion on the Council's control environment.

## Developing the Audit Opinion

2.6 During the financial year, the Audit Plan and approach to delivery has been designed in order to target assurance on key risks and controls, and to provide an adequate body of assurance work to support a full annual opinion on the Council's control environment. This has included setting a prioritised approach to auditing fundamental systems and corporate governance and progressing a targeted spread of wider assurance work. In considering audit coverage and risk:

- Priority was given to substantial delivery of planned fundamental system audits and a sufficient review of corporate governance areas.
- At a directorate level, a spread of audits were completed, considering current levels of assurance and the importance of audit engagements to achieving a full annual opinion on the Council's control environment.

## 3. Opinion & Control Environment Review

### Opinion 2024/25

3.1 This annual opinion is prepared in accordance with both the Public Sector Internal Audit Standards (PSIAS), which were in operation until 31 March 2025, and the Global Internal Audit Standards (GIAS) in the UK Public Sector which came into effect from 1 April 2025. The opinion has been prepared by the Audit Manager (Chief Audit Executive for the purpose of both

Standards). During 2024/25, the audit service was operated in conformance with the PSIAS, but the reporting on the annual opinion meets the requirements of both Standards as follows:

- The Public Sector Internal Audit Standards (PSIAS) state that the 'Chief Audit Executive must deliver an annual internal audit opinion and report that can be used by the organisation to inform its governance statement.' This must be based upon an objective assessment of the framework of governance, risk management and control. It must also include an evaluation of the adequacy and effectiveness of controls in responding to risks within the governance, operations, and information systems.
- The Global Internal Audit Standards (GIAS) 11.3 (Communicating Results) requires that 'a Chief Audit Executive must prepare a conclusion at the level of the organisation about the effectiveness of governance, risk management and/or control'. In the UK public sector, the 'Chief Audit Executive must prepare such an overall conclusion at least annually in support of wider governance reporting, mindful of any specific sector obligations or processes. This overall conclusion must encompass governance, risk management and control' (Application Note - GIAS in the UK Public Sector).

3.2 In preparing and forming this opinion, a number of sources of information, assurance and insight have been taken into account, including:

- Assurance Audit Engagements – The risk-based annual audit plan has been delivered through an approach to maximise assurance and added value. The audit plan is responsive to risk and informed by audit information and existing assurances, information from Senior Management, monitoring of Council activity, strategy, risks, and wider assurance sources. For all audits, current risks, pressures and priorities continue to inform the audit scope and testing.
- Advisory Audit Engagements - The Internal Audit Team provides insight and guidance on areas of control during process development / change and in wider areas where support as required, generally at the request of management. Notable advisory work in 2024/25 related to Brindley Road Stores, the Castle Canteen and a St. David's Hall Post Closure Review. In each of these areas of review there were known control issues, and detailed reports, advice and recommendations were provided to management to provide a pathway to implement the necessary improvements. Whilst audit opinions are not formally provided on advisory audits, the operation of controls is properly examined and reflected on when providing the overall opinion on the Council's control environment.
- Discussion with Senior Managers – There have been quarterly relationship manager meetings with Directors or their representatives, regular Audit Manager attendance at Senior

Management Team meetings, and regular meetings with the Chief Executive and Corporate Director Resources (Section 151 Officer).

- Risk & Governance Reviews – Risk Registers and Senior Management Assurance Statements which underpin the Council's Annual Governance Statement are subject to audit review, and assurance audit engagements.

3.3 Based on the programme of audit work undertaken to assess the framework and application of governance, risk management and control, the annual opinion for 2024/25 is **effective with opportunity for improvement**. This opinion is based on the delivery of a sufficient Audit Plan, and with an acknowledgment of the significant pressure on Council resources in both demand and budgets, which has been managed through a resilient performance culture.

3.4 The audit opinion comprises assessments of governance, risk management and control, and includes an evaluation of the adequacy and effectiveness of controls in responding to risks within the governance, operations and information systems.

- The majority of planned fundamental system reviews have been completed.
- There has been sufficient coverage of planned corporate governance audit areas during the year, supported by a spread of directorate-level assurance audit engagements.
- Corporate risk management arrangements have been maintained during the year, and directorate risk management is considered across audits completed, for which it is considered that there is an appropriate level of risk management maturity in operation at directorate levels.

3.5 The control environment for core financial systems was sufficient, and the majority of audits overall (79%) were allocated an opinion of 'effective' or 'effective with opportunity for improvement'. Excluding audits undertaken in 2023/24 but finalised in 2024/25, ten audits have been given an audit opinion of 'insufficient with major improvement needed' recognising the need for attention to achieve sound controls. No audits carried out in 2024/25 were given an 'unsatisfactory' opinion.

3.6 The importance of getting the basics right, around internal controls and performance management, at a time of financial and demand pressures, has been a continued message to managers across the Council. This echoes the messages of the Auditor General for Wales in an Audit Wales report on the subject, which are fully supported by Internal Audit, and will continue to be key themes in Senior Management communications.

3.7 Audit assurance and support continues to target and follow up on high-risk areas. Focus is being given to finalising audits on a timely basis with audit clients and to the importance of the implementation of audit recommendations within the required timescales.

#### How the control environment is reviewed

3.8 Internal Audit uses a risk-based approach to audit planning, and the Council’s Corporate Risk Register was used to inform the annual audit plan for 2024/25, together with sources of assurance from both within and outside the Council to ensure that audit time and resources targeted the more significant areas. This risk-based approach to audit planning captures emerging risks and issues, and results in a comprehensive range of audits that are undertaken to support the overall opinion on the control environment.

3.9 For 2024/25, the audit assurance opinion definitions were used as outlined in the table when allocating an audit opinion. These assurance levels and definitions were based on those developed by the Institute of Internal Auditors (IIA).

Table 1- Audit Assurance Opinion - Definitions

Assurance level	Definition
Effective	<ul style="list-style-type: none"> <li>• The controls evaluated are adequate and appropriate</li> <li>• The control environment appears sound to provide reasonable assurance that all high level risks are adequately controlled</li> <li>• No findings noted (or a small number of low risk recommendations)</li> </ul>
Effective with opportunity for improvement	<ul style="list-style-type: none"> <li>• A few specific control weaknesses and/or opportunities for improvement were noted</li> <li>• Controls evaluated are otherwise adequate and appropriate to provide reasonable assurance that risks are adequately controlled</li> </ul>
Insufficient with major improvement needed	<ul style="list-style-type: none"> <li>• Some high level risks are not adequately controlled</li> <li>• Numerous specific control weaknesses were noted</li> <li>• Although immediate soundness and safety are not threatened, the control environment requires improvement as it does not provide reasonable assurance that all high level risks are adequately controlled</li> <li>• There may be a risk of exposure to fraud or security vulnerabilities</li> </ul>
Unsatisfactory	<ul style="list-style-type: none"> <li>• The control environment is not adequate and is below standard</li> <li>• The control environment is considered unsound</li> <li>• A lack of attention could lead to significant losses</li> </ul>

3.10 The table below sets out the Red / Amber / Green (RAG) ratings given for recommendations and information on the criteria applied when allocating the risk rating.

Table 2 - Red / Amber / Green (RAG) ratings - Criteria

Rating	Criteria
Red	<p>This is a high priority issue and immediate attention is required. This is a serious internal control or risk management issue that, if not mitigated, may (with a high degree of certainty) lead to:</p> <ul style="list-style-type: none"> <li>• Substantial losses, possibly in conjunction with other weaknesses in the control framework or the organisational entity or process being audited</li> <li>• Serious violation of Council strategies, policies or values</li> <li>• Serious reputational damage</li> <li>• Significant adverse or regulatory impact, such as loss of operating licenses or material fines</li> </ul> <p>Examples are:</p> <ul style="list-style-type: none"> <li>• A policy / procedure does not exist for significant Council processes</li> <li>• Preventative, detective and mitigating controls do not exist</li> <li>• Council reputation or financial status is at risk</li> <li>• Fraud or theft is detected</li> <li>• Council is not in compliance with laws and regulations</li> </ul>
Red / Amber	<p>This is a medium priority issue and timely management action is warranted. This is an internal control or risk management issue that could lead to:</p> <ul style="list-style-type: none"> <li>• Financial losses</li> <li>• Loss of controls within the organisational entity or process being audited</li> <li>• Reputation damage</li> <li>• Adverse regulatory impact, such as public sanctions or immaterial fines</li> </ul> <p>Examples are:</p> <ul style="list-style-type: none"> <li>• A policy exists but adherence is inconsistent</li> <li>• Preventative and detective controls do not exist, but mitigating controls do exist</li> <li>• The Council's compliance with laws and regulations requires additional evaluation and review</li> <li>• There is a possibility of inappropriate activity</li> </ul>
Amber / Green	<p>This is a low priority issue and routine management attention is warranted. This is an internal control or risk management issue, the solution to which may lead to improvement in the quality and / or efficiency of the organisational entity or process being audited.</p> <p>Examples are:</p> <ul style="list-style-type: none"> <li>• A policy exists, but was not adhered to on an exception basis</li> <li>• Preventative controls do not exist, but detective and mitigating controls exist</li> <li>• There is a remote possibility of inappropriate activity</li> </ul>
Green	Best practice

3.11 Audits continue to highlight system weaknesses in some areas and / or compliance issues which identify further opportunities to enhance control. The Council has, over a number of years, lost a considerable number of officers with experience and knowledge, resulting in process and role changes in order to absorb the impact. The pressure to change services due to constrained financial resources being available is bringing with it new challenges and risks that need to be managed.

3.12 The Internal Audit approach is informed by this risk, and an inherent prioritisation is given to providing assurance on core financial systems and areas of governance ahead of more localised service specific audits. The actual audits allocated are based on the application of a risk-based planning process, informed by wider sources of intelligence and assurance.

## 4. Summary of Work Performed

4.1 The work of Internal Audit completed in 2024/25, as defined in the PSIAS, encompasses the whole internal control system and is not limited to financial controls. It is defined as helping ‘... an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.’ The nature of audit services is outlined in the Audit Strategy and the Audit Charter. The Audit Plan documents the listing of planned audit engagements each year.

- The Audit Charter and the Audit Plan 2024/25 were approved by the Governance and Audit Committee on 26 March 2024, and at this time the Committee also considered the Audit Strategy.
- To further clarify the priority areas of audit focus this year, in its meeting on 28 January 2025, the Governance and Audit Committee was advised that 37 audits were being prioritised for completion. The majority of these audits were completed by the year- end (2024/25), with a prioritised approach taken to ensure there was sufficient audit coverage in order to provide a full audit opinion on the Council’s control environment.

4.2 A listing of the audit engagements delivered in 2024/25 is attached in **Appendix A**, whereby 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. Information on audits deferred is contained within Appendix A.

4.3 The audits completed in 2024/25, and the assurance levels given are shown in the table below:

Table 3 - Audits completed in 2024/25 and the assurance levels given

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				

4.4 Assurance audit engagements will generally result in an audit opinion, whereas audit work of a consultation or advisory nature will not typically assign an assurance rating. The listing of assurance and consultancy audit engagements completed is included in Appendix A.

4.5 It should be noted that in respect of Control-Risk Self-Assessment (CRSA) style audits, an audit opinion is not provided at the point of completion by the directorate. The audit opinion is provided once sufficient in-year testing has been completed which follows the original CRSA receipt, advice and guidance to management.

4.6 Details of all audits and audit opinions, together with other tasks performed and key performance indicators, are reported quarterly to the Chief Executive and Section 151 Officer and at each meeting of the Governance and Audit Committee.

4.7 The table below shows the audits completed in 2024/25 analysed over the different audit areas.

Table 4 - Audits completed in 2024/25 analysed over the different audit areas

Audit Area	Effective	Effective with opportunity for improvement	Insufficient (major improvement needed)	Unsatisfactory	No opinion given	TOTAL
Fundamental	3	3	1		2	9
Corporate Governance		6	3		2	11
Adults Services, Housing and Communities	1	3	1			5
Childrens Services		2	1	1		4
Economic Development		7	4		4	15
Education and Lifelong Learning	1	20	4		2	27
Governance and Legal Services		2				2
People and Communities	2	1				3
Planning, Transport and Environment		2				2
Resources	1	1				2
Grants / Accounts / External Bodies					5	5
<b>TOTALS</b>	<b>8</b>	<b>47</b>	<b>14</b>	<b>1</b>	<b>15</b>	<b>85</b>

- 4.8 It can be seen in Appendix A that a number of audits have been given an audit opinion of “insufficient with major improvement needed” recognising the need for attention to achieve sound controls. Four of the insufficient audits related to audits finalised in 2024/25, after being issued in draft in the prior year. One audit of Falconwood Children’s Home was finalised in 2024/25 with an “unsatisfactory” opinion, after being issued in draft in the prior year. All unsatisfactory audits are subject to a follow-up audit, and the follow-up audit of Falconwood Children’s Home in 2024/25 provided assurance on substantial improvements to the control environment, and an updated assurance rating of “effective with opportunity for improvement” was allocated. Audit assurance and support are targeted in the areas of highest risk.
- 4.9 It should be recognised that not all of the work undertaken by the Audit team results in an audit report or action plan. Work is undertaken in areas that provide assurance on risk management and internal control, including advice and guidance (both on current issues and on system development) and interpretation of Council Regulations. **Appendix B** provides a list of work areas where a standard audit output may not be the outcome.
- 4.10 A key element of the role of Internal Audit has continued to be working with clients where systems and processes are being redesigned and reconfigured as outlined in section 2 of this report. Here, the auditor’s role is to provide advice and guidance for management to support them to ensure there are effective arrangements for risks to be properly identified and mitigated and for the implementation of effective controls.

## Reports to the Governance and Audit Committee

- 4.11 An important role of the Governance and Audit Committee in 2024/25 has been to oversee the role and performance of the Council’s Internal Audit team. In addition, Internal Audit has been required to inform the Governance and Audit Committee about the adequacy of the Council’s governance and internal control systems. The table below summarises the information the Committee has received from Internal Audit during 2024/25.

Table 5 - Summary of the information the Committee has received from Internal Audit during 2024/25

Report	Purpose
Internal Audit update Reports	Quarterly summaries of the performance of Internal Audit, the audit work scheduled and completed, and the critical findings and trends were provided to the Governance and Audit Committee in 2024/25. This supports the Committee in its role to oversee the work and performance of audit, and the adequacy of council governance, risk management and internal control.
Global Internal Audit Standards in the UK Public Sector information	Throughout the year the Committee has received information on the new Standards to take effect from April 2025. The Committee received a briefing on the new Standards from the Audit Manager during January 2025 and were signposted to information and resources from CIPFA and the IIA. An internal gap analysis against the new Standards was outlined in a quarter three audit progress report, using a checklist produced for public sector compliance reviews, and it was reported to Committee that all actions were addressed by the end of quarter four.
Annual Audit Plan, Charter, Methodology and Strategy 2025/26.	The Committee considered the Audit Strategy and Methodology and approved the Annual Audit Plan 2024/25 and Charter in March 2025. These are considered and approved annually in March, which is prior to the forthcoming financial year.
Annual Reports 2023/24	Last year's Internal Audit Annual Report was provided to Governance and Audit Committee in July 2024, providing an overview of the work undertaken by Internal Audit and the Audit Manager's opinion on the Council's control environment for 2023/24. The Counter-Fraud Annual Report 2023/24 was provided to the Governance and Audit Committee for awareness and consideration in September 2024.

## 5. Quality Assurance and Improvement Programme

### Requirements and Assurance

5.1 Internal Audit is committed to working to the highest professional standards, and to delivering quality services that add value for Senior Management. The Audit Manager maintains a Quality Assurance and Improvement Programme (QAIP), which is designed to achieve high

professional performance operating in accordance with PSIAS and the Code of Ethics. The QAIP is summarised in **Appendix C** and included in the Internal Audit Charter.

5.2 The PSIAS provides the following outline of the QAIP:

‘A quality assurance and improvement programme is designed to enable an evaluation of the internal audit activity’s conformance with the Standards and an evaluation of whether internal auditors apply the Code of Ethics. The programme also assesses the efficiency and effectiveness of the internal audit activity and identifies opportunities for improvement.’

5.3 The QAIP must include both internal and external assessments. The requirements, and the review processes applied, are documented below.

Table 6 - Internal and external assessments, requirements and review processes

	Requirements	Process of Review and Conformance
EXTERNAL ASSESSMENTS	External Assessments conducted at least once every five years by a qualified, independent external assessor.	The latest 5-yearly external assessment was reported to the Governance and Audit Committee in March 2023. The assessment reported no partial or non-conformance.
INTERNAL ASSESSMENTS	Ongoing monitoring of the performance of the internal audit activity.	Each auditor has monthly monitoring, mid-audit, and quality assurance reviews, to ensure that all audits are complete, of a high professional standard, and delivered in conformance with professional Standards.  Performance information is reported and monitored on a balanced scorecard basis as outlined in Appendix C.  The Audit Manager considers and reports on performance information that makes up the QAIP in each Governance and Audit Committee Progress Report. Any non-conformance would be disclosed.  Throughout the year the Audit Manager has considered practice advisories and guidance in respect of delivering professional responsibilities and reporting from the IASAB, the IIA and CIPFA.

	Requirements	Process of Review and Conformance
INTERNAL ASSESSMENTS	Periodic self-assessments or assessments by other persons within the organisation with sufficient knowledge of internal audit practices.	<p>On an annual basis, the Audit Manager considers the QAIP performance for the year as a whole, reflecting on the ongoing assurance framework information and outputs, and through the following annual activities:</p> <ul style="list-style-type: none"> <li>• Completing a self-assessment against the Local Government Application Note</li> <li>• Reviewing performance against the CIPFA Statement on 'The role of the Head of Internal Audit'</li> <li>• Reviewing the annual Personal Reviews for all members of the Internal Audit Team.</li> </ul> <p><i>The Audit Manager is a qualified accountant and a chartered member of the Institute of Internal Auditors.</i></p>

5.4 Through application of the QAIP, assurance can be provided of ongoing conformance with the PSIAS and application of the Code of Ethics during 2024/25.

## Performance

5.5 An audit planning control database is maintained to effectively monitor work done in line with that planned. The database is used to allocate engagements, record work completed and to provide key performance information for management. Auditors are required to complete timesheets to record work undertaken, so management can continually assess productivity and progress against the Plan.

5.6 The performance for the year is reported to the Finance Management Team by the Audit Manager and discussed with the audit team. The quarterly results for 2024/25 are in the table below:

Table 7 - Performance against targets for 2024/25

Performance Indicator	2023/24 Outcome	2024/25 Target	Q1 Outcome	Q2 Outcome	Q3 Outcome	Q4 Outcome
The percentage of the Audit Plan completed	62%	70%	8%	16%	28%	57%
The average number of audit productive days per FTE	131	150	37	72	106	145
The average number of finalised audits per FTE	7.93	9	1.67	3.46	4.02	5.47
The percentage of draft audit outputs delivered within four weeks	96%	90%	100%	88%	90%	84%
The percentage of audit recommendations implemented within the agreed timescale	74%	80%	76%	66%	62%	63%

5.7 The percentage of the Audit Plan Completed (at 57%) and the average number of productive days per FTE (at 145) were lower than planned. The Team had reduced capacity over the year as the Audit Manager had a period of absence during July and August 2024, and in quarter four a team member had a planned medical procedure requiring a long-term absence from work. The plan is designed to be stretching but achievable and in order to have a more consistent profile of audits completed each quarter, associated objectives have been given to each auditor for the year ahead. It is also of note that the 2024/25 Audit Plan contained a greater number of audits (109) than the plan for the previous year (85), and 9 more audits were delivered in 2024/25 by comparison.

5.8 As a number of reports were issued in draft in quarter four, there was not sufficient time to finalise these reports before the year-end, which has impacted on number of finalised audits completed during the year.

5.9 In respect of the percentage of audit recommendations implemented within the agreed timescale, directorate performance remains below the target set. During the year, the Audit Manager attended Senior Management Team meetings to provide relevant analysis, to discuss performance, and to emphasise the importance of continued management attention in these areas.

5.10 One of the strengths of the recommendation tracker process is that higher risk ('red' and 'red/amber') recommendations are not closed down without evidence of satisfactory

completion and, accordingly, a proportion of recommendations are not recognised as completed until this information has been received.

5.11 The full recommendation tracker has been provided to the Governance and Audit Committee quarterly during 2024/25, and directors have been required to provide an account of their progress in addressing audit recommendations in their reports to Governance and Audit Committee on their respective control environments. The response to audits and recommendations will continue to be a prominent focus going forward.

## Benchmarking

5.12 The Council participates in audit benchmarking exercises with both Welsh local Authorities and Core UK Cities. There were no internal audit benchmarking exercises that took place during 2024/25. When the next benchmarking activities take place, these will be reported to the Governance and Audit Committee for information and consideration.

## Quality Assurance Review

5.13 Throughout the year, each audit has been subject to a quality assurance review by a senior member of the team to ensure the focus on key risks was retained throughout the audit engagement, that the objectives of the audit engagement have been met in full, and that the audit has been delivered in accordance with the PSIAS and the Code of Ethics. The process requires that any report with a draft assurance rating of “unsatisfactory” or “insufficient with major improvement needed”, or any with a significant finding is referred to the Audit Manager. The Audit Manager will review all reports with the above draft assurance ratings and will consult the Audit Management Team as appropriate on the audit opinion and priority recommendations for improvement.

5.14 Following the issue of a draft audit output, a meeting is arranged with the client manager for them to consider the audit findings, proposed recommended actions, the risk profile and the indicative response to be made by the service. This provides a degree of assurance that the final reported position is accurate and that any recommendations are understood.

## Post Audit Assessment & Customer Feedback

5.15 A ‘Post Audit Assessment’ is carried out as part of an ongoing commitment to quality, through a reflection on the performance of the auditor at the end of each audit. The Post Audit Assessment sets out the core competencies required whilst undertaking an audit and the

auditor for each assignment has to score their performance against each of these competencies. The assessment is useful in providing assurance that key competencies are evidenced throughout the audit process and as a means of identifying training needs. Analysing the assessments helps focus individual personal reviews and provides audit management with an overview of performance at the different auditor grades.

5.16 Following each audit, Client Managers are contacted and asked to complete a Quality Assurance Questionnaire, recognising the value placed on the feedback they provide. These questions cover four categories, and the results are used to determine areas for improvement.

5.17 During the year, 19 responses were received from the questionnaires issued. The results from the questionnaires are summarised in the table below:

Table 9 - Summary of Questionnaires

	Excellent	Good	Satisfactory	Poor	TOTAL
Communication	14	5	0	0	19
Auditor Advice	13	4	2	0	19
Report	11	6	2	0	19
Performance	15	3	1	0	19
TOTALS	53	18	5	0	76

5.18 It can be seen that the feedback from the audit questionnaires is positive with 100% satisfaction, which is encouraging as the nature and complexity of the assignments continues to change. The perception of the professionalism and objectivity of the Internal Audit team by audit clients continues to be high.

5.19 The questionnaires also ask Managers to indicate whether they consider that the audit process added value, and, other than one respondent, all other respondents thought that it did. “Added value” is defined for managers as whether the audit offered ways to enhance governance, risk management and control processes, and provided relevant assurance. 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. It can be seen that the majority of the audit clients felt that the audits undertaken were constructive and added value.

## Audit Recommendations

5.20 The extent to which audit recommendations are agreed by Senior Managers is used as a measure of the auditor's performance. At a high level, it suggests an understanding of the risks and controls within the area under review and the proposal of meaningful and effective changes.

5.21 The recommendations raised in audit reports are given a risk rating in line with the risk ratings in the Council's corporate risk strategy (red, red/amber, amber/green and green). The table below sets out the recommendations raised by the assurance level given, and the response:

Table 10 - Recommendations raised by the assurance level given

Risk Rating	2024/25 Recommendations			Recommendations	
	Made	Agreed	Being considered	Agreed & implemented in 2024/25	Implemented overall in 2024/25
Red	18	9	9	4	14
Red / Amber	187	67	120	49	115
Amber / Green	226	64	162	45	147
Green	29	13	16	10	29
<b>TOTAL</b>	<b>460</b>	<b>153</b>	<b>307</b>	<b>108</b>	<b>305</b>

5.22 Important as it is that audit recommendations are agreed by managers, change will only happen if the recommendations are implemented and so audit reports are monitored until all actions are closed. Of the 460 recommendations raised during the year, 108 had been implemented by the year-end.

5.23 The level of recommendations implemented on time (63%), is short of the 80% target, and emphasis continues to be made with senior officers of the importance of the timely delivery of audit recommendations. As audit recommendations are consistently agreed, it is considered that managers welcome insight on how governance or controls can be enhanced, for which there is commonly agreement with a proposed course of action.

5.24 The recommendations database on SharePoint is regularly analysed and details of all recommendations raised (and their status) are presented to each meeting of the Governance

and Audit Committee. As at the end of March 2025, a summary of the recommendations agreed and actioned is shown below:

Table 11 - Summary of Recommendations agreed and actioned

Area	Recommendations Completed	Implemented in agreed timeframe	Percentage Implemented in agreed time
Schools	63	42	67%
Non-schools	242	151	62%
TOTAL	305	193	63%

### Internal Audit Team Resources

5.25 At the financial year end, the Internal Audit team had 11 members of staff (8.96 FTE), overseen by the Audit Manager. A CIPFA Trainee is placed within the Audit Team and represents an addition to the substantive resource in the table below.

Table 12 - Internal Audit Team Resources

Post	Number	FTE
Audit Manager	1	0.70 <i>(0.3 Investigations)</i>
Group Auditor	1	0.73
Principal Auditor	2	1.61
Senior Auditor	2	2
Auditor	5	3.62
Audit Assistant	1	1.0
TOTAL	11	8.96

5.26 As outlined in the 'Performance' section of this report, there were long-term absences during the financial year, one of which has continued following the financial year end. The Group Auditor is working 27 hours per week on a flexible retirement until March 2026, and there is a process of knowledge transfer to senior members of the team.

5.27 The controllable expenditure budget for the section for 2024/25 is set out in the table below:

Table 13 – The controllable expenditure budget for the section for 2024/25

		Budget £(000)	Actual £(000)
Employees	Employees (overall cost)	652	635
	Audit Component Inc. 0.7 FTE Audit Manager cost	500	482
	Investigations Team Component Inc. 0.3 FTE Audit Manager cost	152	153
Other	Supplies and services	10	7
	Support Services / other contributions (Controllable)	48	46
<b>GROSS CONTROLLABLE EXPENDITURE</b>		<b>710</b>	<b>688</b>

### Continuing Professional Development

5.28 Internal Audit staff have a personal responsibility to maintain and develop their competencies, so that they have the necessary skills and knowledge to undertake audits to a high standard. The audit plan for 2024/25 included a budget of 41 days for training. Staff are encouraged to update their skills, through reading publications and attendance at relevant courses when budget restrictions allow, and regular internal training is provided. A training plan and associated resources have been developed for all auditors for the financial year ahead, aligned to the incoming Standards, and best practice information / auditing techniques.

5.29 There is a strong collective range of skills, experience and knowledge across the team. There are two qualified Accountants, one Chartered Internal Auditor, two Certified Internal Auditors, and many auditors are qualified Accounting Technicians. One member of the team is studying for ISACA's Certified Information Systems Auditor (CISA) qualification. A generally strong baseline of knowledge and skills are recognised across the audit team.

5.30 The provisions of the Council's Personal Review process are fully supported in the section, and are an integral component of the performance management process, as outlined in the section on the QAIP and information included in Appendix C.

## Experience and qualifications

5.31 Members of the section hold various qualifications appropriate to their work, with bodies including CIPFA, IIA and AAT. The majority of staff in the Internal Audit team have over 10 years' experience in audit.

## 6. Conclusion

6.1 The internal audit service has operated with reduced staff resources in 2024/25. However, the position has been carefully managed throughout the year, whereby the Audit Plan and approach to delivery have been designed in order to target assurance on key risks and controls, and to provide an adequate body of assurance work to support a full annual opinion on the Council's control environment. A prioritised approach was followed for substantial coverage audit coverage of fundamental systems, a sufficient review of corporate governance, and a targeted spread of wider assurance work across directorates. All decisions in respect of the Audit Plan have been made this year with appropriate attention to risk, professional standards and advisories from CIPFA, and the IIA.

6.2 Management is responsible for the system of internal control and for setting policies and procedures to ensure that internal controls are robust and functioning correctly. Internal Audit fully supports the importance communicated by the Chief Executive to management in getting the basics right in respect of internal controls and performance management, at a time of financial and demand pressures.

6.3 There is a need for continued attention to the response to audit reports and recommendations and performance has been reported to Senior Management Teams at regular intervals. There is continued evidence that clients value the audit service through the feedback received. Adverse audit findings and opinions are still limited to a small number of areas, but the team will remain vigilant moving into next year in testing the design and application of the governance and controls necessary to deliver a sound control environment.

6.4 The outcome of the external quality assessment, and the annual self-review by the Audit Manager, is that the audit service has operated in conformance with the PSIAS and is in a strong position in respect of the incoming GIAS in the UK Public Sector.

## 2024/25 Audit Delivery

## Audit Outputs Issued

## I. Effective / Effective with opportunity for improvement

Table 14 - i. Effective / Effective with Opportunity for Improvement

Opinion	Audit Area	Status of output (if not final)
Fundamental / High		
Effective	Performance Management – People and Communities	
	Main Accounting	
	Purchasing Payments & Processing - In-year Testing 23/24	
	Purchasing Payments & Processing - In-year Testing 24/25	Draft Issued
Effective With Opportunity For Improvement	HB / LHA/ CTRS	
	Climate Change Risk Management	
	Business Continuity	
	Cradle to Grave Audit	
	Treasury Management	Drafts Issued
	In-year Testing	
	Programmes and Projects	
	Declarations of Interest	
Medium		
Effective	FOLLOW UP - Central Transport Services	
	Community safety	
	Allocations, lettings and voids	Drafts Issued
	Llysfaen Primary	
Effective With Opportunity For	Members' Remuneration and Allowances	
	Land Charges	

Opinion	Audit Area	Status of output (if not final)
Improvement	Weighbridges	
	School Admissions	
	ALN	
	Cleaning Services	
	Falconwood Children's Home	
	Danescourt Primary	
	Ysgol Gyfun Gymraeg Plasmawr	
	Civil Parking Enforcement	
	Backup and Data Recovery	
	Cathays High School	
	Woodlands High School	
	Event management (Cardiff Council)	
	Direct Payments	
	Street Cleansing	
	Overtime in RNS	
	Building Support	
	Thornhill	
	Income Recovery	Drafts Issued
	Housing Development & Regeneration - Major Project Governance	
	Emergency Duty Team	
	Residential Care	
Children's Savings (Pocket Money)		
Governor Services		
Coryton Primary		

Opinion	Audit Area	Status of output (if not final)
	All Saints Primary School	
	Cardiff High School	
	Ysgol Hamadryad	
	Fairwater Primary School	
	Llanedeyrn Primary School	
	Tongwynlais Primary School	
	Ysgol Gyfun Gymraeg Plasmawr	
	Rumney Primary School	
	St Teilo's C.W. High School	
	Corpus Christi R.C. High School	
	Meadowbank School	
	Radyr Comprehensive	
	Highways Maintenance	

II. Insufficient with Major Improvement Needed / Unsatisfactory.

Table 15 - II. Insufficient with Major Improvement Needed / Unsatisfactory.

	Audit Area	Status of report (if not final)
Fundamental / High		
Insufficient With Major Improvement Needed	Cyber Security (Schools) – ICT Managed Technology	
	Purchasing Cards	
	Lamby Way Stores	Drafts Issued
	Below Tender Threshold Procurement Controls	
Medium		
Insufficient With Major Improvement Needed	Kitchener Primary School	
	Fairwater	
	Joint Equipment Store	
	Cabin Refuse Shop - Contract Management	
	Parks	
	Pentrebane Primary	
	Unregistered Placements	Drafts Issued
	Building Repairs and Maintenance	
	Cardiff Motocross	
	Llanishen High School	
Unsatisfactory	Falconwood Children's Home	

### III. Other Audits and Audits with No Opinion Provided

Table 16 - III. Other Audits and Audits with No Opinion Provided

Audit Area		Nature
Grants / Accounts / External Bodies		
Joint Committees	Glamorgan Archives	Statement of Accounts Reviews / Certification
2023/24	Prosiect Gwyrdd	
	Port Health	
Education Improvement Grant 2023/24		
Cardiff Further Education Trust Fund 2023/24		
No Opinion – Audit Engagements		
RPA Advisory		Advisory Reviews
St David's Hall Post Closure Review		
Castle Canteen Advisory Review		
Brindley Road Stores Advisory Review		
Schools' Education Technology Procurement		
Schools' Catering Controls		
Implementation of Weighbridge Software & Associated Controls		
National Fraud Initiative		Data Matching
CRSA - Purchases and Payments		CRSA
CRSA - Payroll and HR		

## Status of Other Audit Reports

### IV. Audits Planned for 2024/25 which were deferred until 2025/26, or cancelled

Table 17 - IV. Audits Planned for 2024/25 which were deferred until 2025/26, or cancelled

Audit	
Greenhill School	Fieldwork Ongoing
Gabalfa Primary School	
Ysgol Gyfun Gymraeg Bro Edern	
St. Patrick's Primary School	
Income and Debtors	Carried Forward to Audit Plan for 2025/26
Asset Management	
Council Tax	
IT Risk Management	
Framework Agreements	
Direct Award Contracts	
IT Business Continuity	
Network and Communications Management	
Invest to Save	
Education - SOP	
Delegation and Decision Making	
Gifts and Hospitality	
Health and Safety	
Safeguarding	
Pensions and Investments	
Budgeting and Forecasting	
Ardal Procurement Partnership	
Mental Health Day Services	
Home Care	
Homelessness - Temporary Accommodation	
Learning Disabilities Day Services	
Supported Living	
Childcare Placements	
Special Guardianship	
Statutory Compliance	
Materials Recycling Facility	

Audit	
Cardiff International White Water	
Allotment Management	
Schools VAT Assurance	
Music Service	
School Deficit Budgets / Financial Management	
Bereavement Services	
School Transport	
Time Recording	
Procurement	
Tagomago Warehouse	
Governance Arrangements	
Bilingual Cardiff	
Disabled Grants	
Schools Information Management	
City Deal 2023/24	

## Work Areas where a Standard Audit Output is not prepared

It is important to understand that much work undertaken within Audit will not have a standard action plan / report as an outcome. The following list is not exhaustive but shows some areas where audit time and resources have been spent during the year without necessarily producing an output.

Table 18 - Work Areas where a Standard Audit Output is not prepared

Work Area	Brief Details of Audit Involvement
Efficiency / Change and other project or process consultancy	Work providing advice and guidance to programmes, projects or initiatives. Senior Members of the Audit Team attend meetings and working groups to input to risk assessments and system developments, especially where financial processes are involved.
Procurement and Spend	Auditors are engaged on procurement matters, attending working groups and providing input on risk management and controls.
Grants / Account Certification	Independent certification of grant claims and accounts.
Ad hoc Requests	Enquiries and assignments.
Schools - General	There is ongoing and regular engagement, and support for schools. CRSA exercises are completed with all schools periodically in addition to targeted school audit reviews. A senior member of the audit team attends and contributes to 'schools causing concern' meetings.
Directorates - general	Advice, guidance and training is provided to directorates on topics such as procurement systems and rules, HR and Payroll systems and imprest accounts. Officers can also be active members of service review groups, implementation boards, etc.
Rules and Regulations	Advice and guidance and sharing of best practice in many areas. General work around governance.
External Clients	Audit of clients' risks, systems and procedures (as per Terms of Reference). Audit of Accounts. Provision of advice due to knowledge on risk management and controls.
Imprest (Petty Cash) Accounts	Advice, guidance, training and assisting in the reconciliation process.
Governance and Audit Committee	Advice, reporting and support – including induction training, work planning.

## Quality Assurance and Improvement Programme – Operational Approach

The QAIP is built around a performance management approach, which involves ‘setting expectations’, ‘reviewing performance’, and ‘reporting performance’ at individual auditor and team levels. The application of these control stages are summarised as follows.

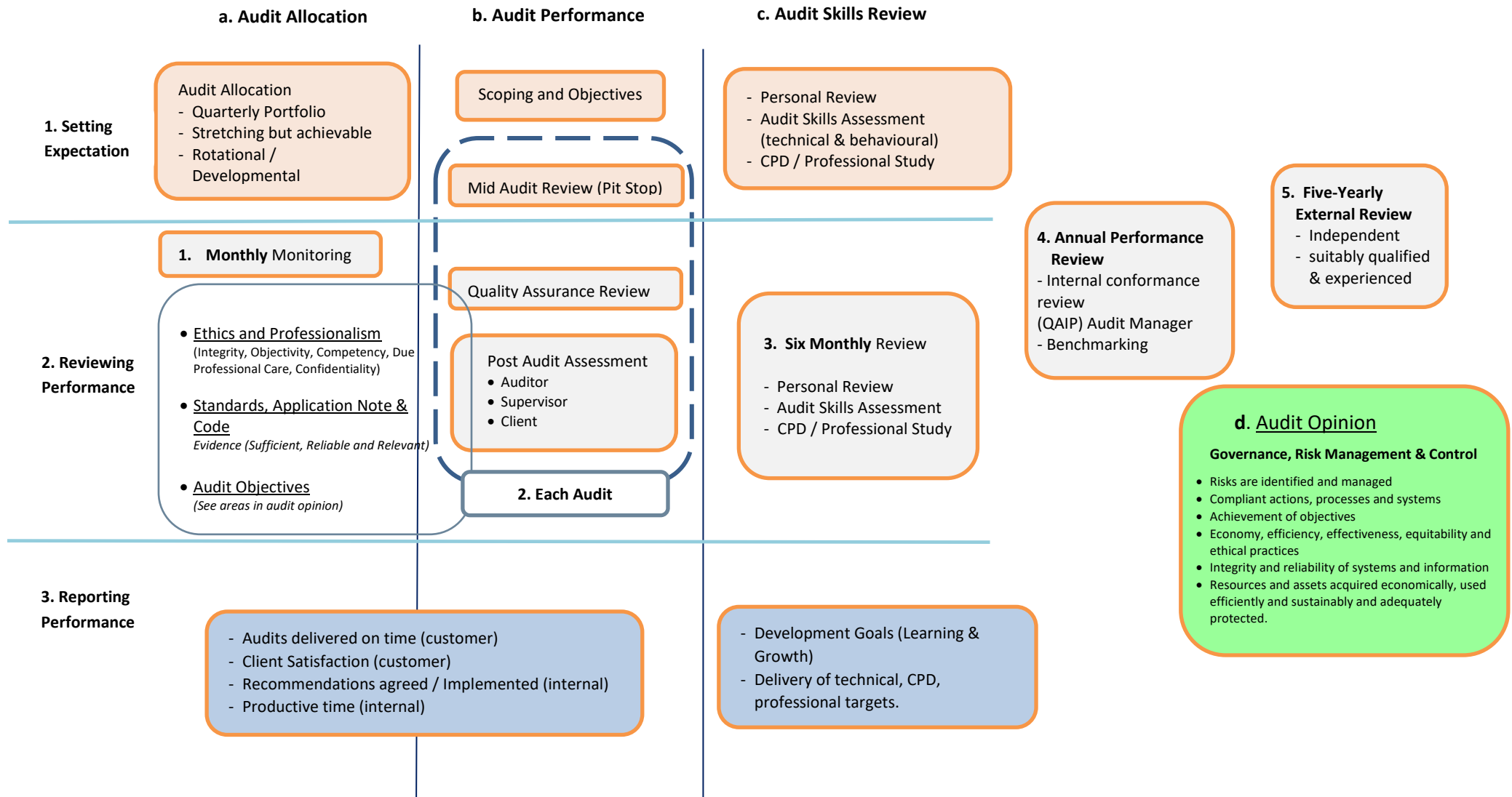
Table 19 - Quality Assurance and Improvement Programme – Operational Approach

1. Setting Expectations - With clear expectations in place, auditors can focus on delivery.
<ul style="list-style-type: none"> <li>✓ Audit Allocation - Each auditor has a quarterly allocation of work, which is stretching but achievable. Auditors are responsible for delivering their allocation effectively and on time.</li> <li>✓ Scoping and Objectives – Each auditor has clear and documented objectives for each audit engagement, that they are responsible for delivering.</li> <li>✓ Audit ‘Pit Stop’ - When half of the audit time is used, a senior team member completes a short and sharp review of progress against the audit objectives. This can either result in assurance that the audit is being delivered effectively, or it leads to expectations being re-set, with actions developed for the auditor to conclude a high quality audit engagement on time.</li> <li>✓ Personal Reviews – Each year delivery, training and development goals and objectives are established for each auditor, in recognition of the individual and collective skills needed to deliver the risk-based plan effectively in the current and medium term.</li> </ul>
2. Reviewing Performance - Expectations are revisited in quality assurance and control reviews.
<ul style="list-style-type: none"> <li>✓ Monitoring - Each auditor attends a monthly monitoring meeting, through which the delivery of their ‘Audit Allocation’ is reviewed, issues are identified and addressed.</li> <li>✓ <b>Quality Assurance Review</b> - Each audit is subject to a quality assurance review by a member of the audit management team, to ensure high quality delivery in accordance with the standards of Ethics and Professionalism, Standards, Application Note and Code of Practice. The review considers the quality of evidence to support the audit ‘Objectives’, and the delivery of actions resulting from the audit ‘Pit Stop’. Any learning points are recorded and feed into performance management processes.</li> <li>✓ Post Audit Assessment – Upon conclusion of each audit, the auditor, and a senior team member review the auditor’s performance against best practice technical and behavioural qualities. A client satisfaction survey is also used to identify the audit delivery and value from the client’s perspective. Any development needs are identified and progressed.</li> <li>✓ Six Monthly Personal Review – Progress is measured against the objectives and targets in each Auditor’s ‘Personal Review’, taking account of the findings and outcomes from the activities in the ‘Reviewing Performance’ control stage. It can lead to new objectives, targets and support.</li> </ul>
3. Reporting Performance - A range of performance measures are used for reporting and review.
<ul style="list-style-type: none"> <li>○ Core performance measures relate to the audits delivered on time, client satisfaction, recommendations agreed / implemented, productivity and the delivery of personal objectives.</li> <li>○ Performance information is regularly monitored by the Audit Manager and is considered by the Finance Management Team and the Governance and Audit Committee on a quarterly basis.</li> <li>○ On an annual basis, the Audit Manager reviews and reports on the application and findings of the performance management Framework that underpins the QAIP to the Governance and Audit Committee. An external assessment of conformance with the Standards, Application Note and Code of Practice is completed and reported at least every five years.</li> </ul>

# Quality Assurance and Improvement Programme – Operational Approach (Diagram)

'Output Focussed, Quality Controlled'

Figure 1 - Quality Assurance and Improvement Programme – Operational Approach (Diagram)



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.