Resources Directorate
Internal Audit Section

Internal Audit Progress Report
(as at 30 September 2023)

Prepared by: Chris Pyke, Audit Manager

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 April – 30 September 2023, and follows the updates provided in the last Committee meeting held on 11 July 2023. This report is structured to provide a summary account of the audit activities, resources, outcomes, and progress made against the Audit Plan 2023/24.

The Audit Plan 2023/24 was approved by Committee on 21 March 2023. 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. In line with the provisions of the Public Sector Internal Audit Standards (1100), 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 Continuing Professional Development

Auditors have completed their year-end personal reviews and formalised their objectives for 2023/24. Prior to discussing performance, auditors updated their skills assessment in application of the IIA Professional Competencies Framework.

The results of personal reviews and skills assessments informed the year-end Audit Manager's review against the Quality Assurance and Improvement Programme (Standard 1300), from

which a generally strong baseline of knowledge and skills were recognised across the audit team.

1.4   External Peer Assessment

On an annual basis the Audit Manager completes an internal review against the CIPFA Local Government Application Note, which breaks down the conformance requirements of the Public Sector Internal Audit Standards (PSIAS). In addition to internal reviews, the PSIAS requires that external assessments are conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organisation.

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

1.5   New Global Internal Audit Standards

The PSIAS are derived from International Standards for the Professional Practice of Internal Auditing (ISPPIA), established by the Institute of Internal Auditors (IIA). The IIA is reviewing all elements of the International Professional Practices Framework (IPPF) including the ISPPIA and will be implementing new replacement Standards.

- The intended timetable is for the new Standards, known as the Global Internal Audit Standards (GIAS), to be published in early 2024 and to take effect during 2025. The PSIAS will be aligned to the GIAS to apply to internal auditing of public sector bodies.

- Draft proposed Global Internal Audit Standards are available, and have been subject to a consultation exercise that concluded in May 2023. The Internal Audit Team in Cardiff responded to the consultation questions via the Core UK Cities and the Welsh Chief Auditor Local Authority Groups.

- The International Internal Audit Standards Board has completed its review of the consultations received. It has reported only low levels of disagreement with the new standards (ranging between 6 and 16 percent on various sections).

The draft Global Internal Audit Standards are organised into five domains as follows:

1. Purpose of Internal Auditing.
2. Ethics and Professionalism.
3. Governing the Internal Audit Function.
4. Managing the Internal Audit Function.
5. Performing Internal Audit Services

A detailed mapping has been produced to show the changes between the current and proposed new standards, and of particular relevance to the Governance and Audit Committee is the a short guidance that has been designed to share with the Board, as an introduction to assist its understanding of the Global Internal Audit Standards. Please note that the Governance and Audit Committee represents the 'Board' in Welsh Local Authorities. Of particular relevance to the Governance and Audit Committee is domain 3 of the draft Standards.

Further updates and briefings will be provided to Committee as the Standards are published, and when updates are made to the PSIAS to define public sector application.

2. Summary of Work Performed

2.1 Current Activities

During quarter two 2023/24, the priorities and approach of the audit team were to deliver a combination of management support through consultation and engagement in high-risk areas, 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, process changes and grant administration, to achieve compliance and control, and arrangements for the effective prevention and detection of fraud.

Following the planned conclusion of the Audit Plan for 2022/23, a number of assurance audit engagements have commenced from the Audit Plan 2023/24. This work continues to be undertaken predominantly on a desktop basis, although site visits are taking place for establishment audits, to observe the operation of physical controls or operating practices.

The table below shows a list of audits and their reporting status in the current year until 30 September 2023, whereby 20 new audit engagements have been completed to at least draft output stage and 22 audit engagements from the prior year have been finalised. A summary of the audit outputs and opinions in the year to date is shown below.

Figure 1. Audit outputs and opinions (at 30 September 2023)

Status	Number of completed audits	Opinion				
		Effective	Effective with opportunity for improvement	Insufficient with major improvement needed	Unsatisfactory	No opinion given
Draft	8	4	4	0	0	0
Final	34	7	18	3	1	5
TOTAL	42	11	22	3	1	5
	20	New Audit Engagements completed				
	22	Finalised Audit Engagements from 2022/23				

Since the last reporting period, it is pleasing to report that all draft audit outputs have been issued with opinions of 'effective' or 'effective with opportunity for improvement'.

Figure 2. 2023/24 Audit outputs and opinions (at 30 September 2023)

No.	Assurance Audit Engagement	Audit Opinion
1.	Performance Management – Governance and Legal Services	Effective
2.	Performance Management – Children's Services	
3.	Performance Management – Adults, Housing and Communities	
4.	Performance Management – People and Communities	
5.	Performance Management – Planning, Transport and Environment	
6.	Taxation	
7.	Performance Management – Resources	
8.	Electoral Services	
9.	Information Governance	
10.	Youth Offending Service	Effective with Opp' for improv't
11.	Performance Management – Education and Lifelong Learning	
12.	Trade Waste	
13.	Housing Rents	
14.	Pest Control	

No.	Assurance Audit Engagement	Audit Opinion
15.	Planning	
Audit Work with 'No Opinion'		
16.	Joint Committees - Prosiect Gwyrdd	Consultancy, certification, advice and guidance
17.	Joint Committees - Port Health Authority	
18.	Joint Committees - Glamorgan Archives	
19.	Cardiff Further Education Trust Fund 2021/22	
20.	Education Improvement Grant 2022/23	
Concluded Audits from the Prior Year		
21.	School Asset Management - Thematic (Albany)	Effective
22.	Welsh Government Covid Grants - Assurance	
23.	Performance Management – Economic Development	
24.	Resources - Health and Safety (cf. 2022/23	Effective with opportunity for improvement
25.	Harbour Authority	
26.	Cardiff Dogs Home	
27.	Health and safety - Education	
28.	City Deal 2021/22	
29.	Follow up - Cardiff West Community High School	
30.	Waste Management Enforcement	
31.	Skip Hire	
32.	Eastern High School	
33.	Ethics and Values	
34.	Pensions and Investments	
35.	Asset Management	
36.	Disposal of Land and Buildings	
37.	Complaints and compliments	
38.	Payroll & HR - In-year Testing 2022/23	
39.	Contract Variations	Insufficient with Major Improv't Needed
40.	Directorate PCI - DSS Compliance	
41.	School Asset Management - St Patricks Primary School	
42.	Central Transport Service	Unsatisfactory

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

Figure 3. Completed audits without an assurance opinion (at 30 September 2023)

Audit	Comments
Joint Committees - Prosiect Gwyrdd	Work to support completion of Statement of Accounts, 2022/23
Joint Committees - Port Health Authority	
Joint Committees - Glamorgan Archives	
Cardiff Further Education Trust Fund 2021/22	Vouching spend, accounts and applicable grant use
Education Improvement Grant 2022/23	

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

2.2   Resources

Further to Governance and Audit Committee being advised in July that two vacant Senior Auditor posts had been appointed to, the post holders each commenced during July. In July, Committee was also advised that two Auditor positions became available, arising from one member of the team being promoted to Senior Auditor, and another leaving the team for an opportunity within the Adult Services, Housing and Communities directorate. One of the available posts was subject to a trial for potential redeployment in accordance with HR processes, but after a short time during the trial the officer decided to seek an alternative opportunity in the Council.

Interviews for the two Auditor vacancies were held during July and it is pleasing to report that all posts were appointed to, with the new post holders commencing in October. One post holder was appointed on a full-time basis from Rent Smart Wales, and the other post was appointed to on a job share basis by an external applicant who has previously worked in the Internal Audit Team, and an officer from the Glamorgan Archives. The officer from the Glamorgan Archives will work in both roles at 0.5 FTE (full time equivalent), with mitigations in place to avoid any potential role conflicts.

Further to the update to Committee in July, whereby three CIPFA Trainee postholders were due to commence at the end of July, all three have started their study and placements as planned, with one placed within Internal Audit. CIPFA Trainees are placed across the Finance Section on a rotation basis, for which there will be resource in Internal Audit during over the 3 years of study for this cohort.

Since the appointment to all vacant posts, priority has been given to the development of new staff for their benefit, and for the longer-term benefit of the audit service overall. This was with the knowledge that providing detailed training and support would impact the capacity of the wider team as audit staff across the team have been involved.

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 478 chargeable days in the year to date, against a pro-rata plan of 748 days (the pro rata days are calculated as an even quarterly average of available days for the year as a whole and are therefore affected by vacancies held until staff appointments).

Time is available for audit development purposes, and one Auditor has funding in place to study the Certified Information Systems Auditor (CISA) Qualification with ISACA. To support their development and the delivery of the Audit Plan, it has been arranged for them to shadow and deliver the two ICT audits in the plan alongside a specialist auditor who has been commissioned under contract under the direction of the Audit Manager.

2.3   Annual plan

The Committee approved the Audit Plan 2023/24 in its meeting in March 2023 which 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.

Following conversations with senior management, it is proposed to add an assurance audit engagement to the current Audit Plan on 'building repairs and maintenance'. The scope of the audit, as summarised in Appendix B – Audit Plan, is to provide assurance on asset and financial management in the council and school non-domestic estate. The detailed objectives will be developed though audit planning and risk assessment processes. The anticipated time required to complete this audit would be 15 days and, accordingly, agreement from the Committee is requested for this audit to be added the existing Audit Plan.

Committee will note that the Audit Plan contains a provision for audit consultancy, and some of this time has been allocated to provide advice and guidance on the 'implementation of new

weighbridge software (and associated controls)'. This is further to an open recommendation relating to management developing or replacing the Gatehouse System, used to record weighbridge activity at the Council's Civic Amenity Sites, to address audit trail and reporting limitations.

For the information of the Committee, all audits that were at draft status at the end of 2022/23 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 2023/24.

Delivery of the Audit Plan 2023/24 is proportionately lower than the pro rata target as at the end of quarter two, for which the reasons primarily relate to vacant posts being held during quarter one, followed by appointments being made during quarter two for which training, and development have been prioritised as outlined in section 2.2. 'Resources'.

The aim is to improve slightly on the proportion of the Audit Plan delivered in quarter three, relative to the prior financial quarters, following the appointment of three new Auditors in October (2 FTEs) as the wider team support their training and development. Attention will then be given to ramping up the delivery of the audit plan in quarter four.

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

2.4   Critical Findings or Emerging Trends *(Q2 2023/24)*
During quarter two, it is positive to report that all audit opinions provided were either 'effective' or 'effective with opportunity for improvement'. As there were no impaired assurance opinions over the reporting period, the following paragraphs outline the findings from the audits that were categorised as high / fundamental system audits in the Audit Plan, that have been reported on at draft stage during the quarter.

An audit of Housing Rents provided an assurance rating of 'effective with opportunity for improvement'. The audit objectives covered assurance on the systems of governance and

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internal control in respect of rent setting, collection, recovery, and the associated recording and management of housing rents. Core processes around managing housing rent accounts were considered to be effective, with separate teams in place for the setting up of housing rent accounts, the monitoring of accounts, and debt enforcement and with appropriate ICT permissions in place. Rents had been set in accordance with the Welsh Governance guidelines and delegated authority, with write off undertaken, where required, in accordance with Council delegations.

Management have agreed the audit recommendations for improvement, which relate to arrears and debt control, following difficulties in rent account monitoring and arrear collection work, both in the current economic climate and in the context of staff resource gaps resulting from vacancies and sickness. Management have committed to developing a more targeted approach, and an escalation process for managing tenant arrears, to include monitoring the impact of reducing allocation of discretionary housing payments by Welsh Government on arrears, and whether further management processes may be required in this context. Whilst arrears data and graphs have continued to be prepared, a performance indicator for debt collection for current tenants will be reinstated, which was paused during the pandemic, and it has been agreed for this to be widened to also include former tenant arrears. A small number of wider procedural recommendations have also been agreed.

A draft audit report on Taxation has provided an assurance rating of 'effective'. The audit objectives covered assurance on the systems to support effective and compliant VAT administration and reporting, and those to maintain effective tax awareness amongst those responsible for initiating and processing transactions.

Governance systems were considered as effective, to enable the Council to bring its VAT liabilities to account and to recover tax as applicable. Policies and procedures were aligned to relevant legislation and guidance notes had been reviewed in detail by the Councils Tax Advisors. Detailed work instructions were in place for a comprehensive VAT return process as had been discussed with HMRC, which was further to wider independent advice. VAT returns were supported by detailed working papers and subject to senior officer checks before submitting. There were arrangements to log errors and issues for escalation and intended organisational learning and improvement, and an external tax specialist has been engaged to provide regular ongoing advice, with particular focus being given to the VAT implications of

planned schemes of work and projects. Training modules had been developed and were mandatory for relevant staff, and completion rates were high, at 95% in module 1 and 99% in module 2.

An audit of Information Governance provided an assurance rating of 'effective'. The audit objectives covered assurance on the effectiveness of policies and strategies for managing information across the Council, and the systems for records management, responding to information requests, information asset management and record of processing activity arrangements. General assurances have been provided in respect of the audit objectives, as there is a framework of clearly articulated policies containing good coverage of the areas expected within an information governance regime. A new Information Governance Framework is due to be launched to capture the Council's compliance to internal and external Information Governance requirements. There are robust controls for processing and responding to information requests in the central Information Request Service. It was also noted that the Data Protection Officer has a good understanding of the changes proposed in the Data Protection and Digital Information Bill, which the Council is prepared for, and is keeping track of the progression of the bill through legislative stages.

Information governance arrangements within the Council are considered to be mature. The biggest scope for improvement is in respect of digitalisation, at a time where the Council has recently received a report that it commissioned on options for the Digitisation of Archive Records, and it is proposed that management could consider this alongside wider options to support the strategic intentions of the Council's Digital Strategy to be digital by default. Some discrepancies and gaps in the Record of Processing Activity were reported to the Data Protection Officer at the conclusion of the audit, impacted by a glitch that had already been reported to the software provider to be addressed. Management have agreed to review the record with Information Governance Champions once the software matter is resolved.

The final thematic audit review of Directorate Performance Management has concluded. This followed on from:

1. Reviews of Directorate Recovery Planning, which considered how the organisation had adapted, and come through the pandemic. This work, which was delivered through a directorate self-assessment coordinated by Internal Audit, led to some

recommendations in terms of performance measures which fed into relevant Directorate Delivery Plans.

2. A corporate level audit of Performance Management, which gave assurance on the corporate framework for performance management which was considered sound.

The directorate-level audit of Performance Management, which related to the Resources Directorate, provided assurance that robust performance arrangements and systems are in place with effective directorate application of the corporate framework from which no recommendations have been raised.

An audit review has been completed of National Fraud Initiative matches which compared current staff on payroll to creditor data. The purpose of this review was for assurance on cases where Council funds were paid to accounts linked to officers of the Council. No fraud or errors were identified. Where employees had not declared an interest or secondary employment, following discussions with relevant managers, advice was given for this to be addressed. No audit opinion is provided on data matching work of this nature, but. no actual conflicts of interest were noted, and the majority of matches were generated from the matching of non-trade creditor data.

2.5 Value for Money findings *(Q2 2023/24)*
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.

A draft report has been issued during the financial quarter on value for money in the use of Council vehicles. The audit involved a review of the processes in place for vehicle procurement, allocation, oversight, monitoring and control. The report has provided a draft audit opinion of 'effective, with opportunity for improvement' and has raised a small number of recommendations.

There were general controls in place within in the areas subject to review, but there are opportunities for enhancement in terms of the accessibility and use of available management information for greater assurance on a council-wide basis as summarised below.

- Guidance was considered to be required to support Directorate managers to effectively access the system information available to manage and monitor their fleet of vehicles

using the Quartix system. This guidance should facilitate management assurance on vehicle utilisation, driving style and out of hours usage. Once made available, this will be advocated for routine management monitoring.

- A number of vehicle trackers were identified as not being recorded on Quartix (the vehicle tracking system) and there is a recommendation to ensure that Quartix data is complete as far as possible for current fleet.
- A Tranman (fleet management software) Customer Portal is recommended for use to provide Directorates with further details in respect of vehicle and job costs, to enabling more effective monitoring, supplemented with a further breakdown of charges on the recharge spreadsheet for directorates relating to their vehicles.

Further to the above, whilst it was established that there were underlying procurement principles being applied, whereby the majority of vehicles would be procured by way of a leasing arrangement, with any decisions to purchase supported by a process of options appraisals to demonstrate a best value approach, there was no formal procurement strategy in place. It is proposed that a corporate strategy is developed for this purpose.

3. Audit Performance and Added Value

3.1 Added Value

Relationship Manager meetings have continued to be held on a quarterly basis with Directors and their representatives during 2023/24. Particular focus has been given to understanding the priorities and risks within each management team, and the changes to systems or processes planned or underway, in order to direct audit advice and inform the planning of audit engagements.

Feedback from audit clients has been generally positive with 90% satisfaction and 90% of clients scoring all areas of their audit as good or excellent. Details were provided in the July Committee of the reasons why one audit did not receive satisfactory feedback from the audit client. All other clients reported that their audits added value.

In the audit outputs issued to date (as at 30 September 2023), there have been 57 recommendations made, of which 24 have been agreed through a finalised report. All other recommendations are being considered by audit clients through draft audit outputs. These are summarised below:

Figure 4. Recommendations raised and agreed.

Rating	Recommendations made	Recommendations agreed	Recommendations being considered
Red	0	0	0
Red / amber	16	6	10
Amber / green	38	18	20
Green	3	0	3
TOTAL	57	24	33

3.2   Performance

As outlined in section 2.1 ('Current Activities'), the priorities and approach of the audit team in the year to date were to deliver a combination of management support through consultation and engagement in high-risk areas, and to commence the delivery of assurance engagements from the Audit Plan 2023/24.

The primary reasons why the audit service is operating at a lower capacity during the quarter are outlined in 2.2 ('Resources'). 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, for which the primary reasons for slippage arise from vacant posts at the beginning of the year, followed by the prioritisation given to development new staff following their appointment, for their benefit, and for the longer-term benefit of the audit service overall. This was with the knowledge that providing detailed training and support would impact the capacity of the team.

A number of audits have been finalised from last financial year, as is shown in figure 2, and this has contributed to positive number of finalised audits per auditor. Attention continues to be given to the timely conclusion of draft audit reports.

All draft reports have been issued within four weeks of concluding audit fieldwork in the year to date, and attention will be given to sustaining high 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. The target of 80% for 2023/24, represents

an ongoing expectation of the high delivery of agreed management actions, and an expected improvement of directorate performance from 2022/23. Performance has fallen against this measure in quarter two, and importance of delivering on this target continues to be emphasised with the Senior Management Team.

Figure 5. Performance against targets for 2023/24 (to date)

Performance Indicator	2022/23 Outcome	2023/24 Target	Q1 Outcome	Q2 Outcome
The percentage of the Audit Plan completed	52%	70%	12%	24%
The average number of audit productive days per FTE	144	150	28.48	54.21
The average number of finalised audits per FTE	6.64	8	3.07	4.35
The percentage of draft audit outputs delivered within four weeks	91%	90%	100%	100%
The percentage of audit recommendations implemented within the agreed timescale	67%	80%	80%	71%

3.3   Benchmarking

The Council participates in audit benchmarking exercises with both Welsh local Authorities and Core UK Cities. A benchmarking exercise has been completed with the Welsh Local Authority group in respect of 2022/23, but not with the Core UK Cities at the current time.

Analysis and information are provided below for the Committee to consider in respect of the Welsh local Authority benchmarking completed. Half of the 22 local authorities in Wales participated, although fewer of the larger and more comparable local authorities to Cardiff responded. Details are provided in the following table, and it is noted that:

- 36% of local authorities reported having a dedicated counter-fraud resource. There is a small dedicated Corporate Investigation Team in Cardiff.
- Whilst all audit work will be of a different scale and scope, Cardiff completed a slightly lower number of audit engagements and assurance reports that the average of respondents. Committee will be aware that there were a number of vacant posts held during the last financial year meaning the proportion of work completed was lower than planned.

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- Cardiff had a higher average cost per chargeable day than the average. A number of factors affect chargeability which contributes to the cost per chargeable day. In Cardiff, non-chargeable time includes professional training and development, management duties, Trade Union, and Employee Network responsibilities. A clerical member of the Team also provides valuable support, much of which is non-chargeable, due to the nature of this work.

- Whilst client feedback received over the period was positive, it is noted that Cardiff received a proportionately lower number of responses than the group average. The Audit Manager is making enquiries with peers on the different approaches being taken which could be used to improve the proportion of feedback responses received.

Figure 6. Welsh Local Authority benchmarking 2022/23

Measures	Cardiff	Welsh Chief Auditors Group Average
COUNTER FRAUD		
Dedicated anti-fraud team / officer / resource	Yes	36% answered yes
AUDIT PLAN		
No. of assurance reports (i.e., excluding advisory and grant work)	46	52
No. of overall audit engagements	55	58
PRODUCTIVITY		
The percentage of chargeable time (to planned)	87%	90%
COSTS		
Staff costs per directly chargeable day	£402	£299
CUSTOMERS		
The percentage of client surveys returned	50%	77%
The percentage of returned client surveys rated "satisfied" or better	100%	100%

3.4   Audit Plan Delivery

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

As outlined in section 2.1 – Current Activities, twenty audit engagements had been completed as at the end of quarter two 2023/24. The current position for the full Audit Plan 2023/24 is shown in **Appendix B** – Audit Plan.

3.5   Recommendations

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

Figure 7. Revised recommendation implementation dates and status

Directorate / Audit Category	Number of recommendations with revised dates	Actions now implemented	Actions still open
Fundamental	18	17	1
Corporate	32	21	11
External and grants	12	12	0
Adult Services, Housing & Communities	34	34	0
Children's Services	26	20	6
Economic Development	52	44	8
Education and Lifelong Learning	84	51	33
Planning Transport and Environment	54	40	14
People and Communities	4	4	0
Resources	79	56	23
Governance and Legal Services	10	10	0
Waste Management	35	32	3
	440	341	99
Schools	212	177	35
TOTAL	652	518	134

NB - It should be noted that the table above represents the position as at 30 September 2023, whereas the recommendation tracker appendices show the detailed position against each recommendation at the closest possible date to each Committee meeting.

3.6   Internal Audit Assurance Update – Adult Services, Housing and Communities

The Director of Adult Services, Housing and Communities has provided the Committee with an update on the completion of Internal Audit recommendations following attendance at Committee in March. The update was circulated to Committee in November and is included within **Appendix D** for completeness.

4. Conclusion

4.1 Summary

During quarter two 2023/24, the priorities and approach of the audit team were to deliver a combination of management support through consultation and engagement in high-risk areas, and to progress delivery of assurance engagements from the Audit Plan. It is positive to report that in the year to date, all audit opinions provided were either 'effective' or 'effective with opportunity for improvement'.

It is positive to report that vacant posts have been recruited to, and since appointment, priority has been given to the development of new staff for their benefit, and for the longer-term benefit of the audit service overall. This was with the knowledge that providing detailed training and support would impact the capacity of the wider team as audit staff across the team have been involved.

There will be a focus on increasing the coverage of the Audit Plan in the remainder of the year and 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 2023/24.

At the mid-year stage, there has been some reflection on the Audit Plan and in-year changes are proposed for Committee consideration. Performance information continues to be reviewed at team levels and as part of benchmarking arrangements, for which ongoing consideration is given.

Report Status (as at 30 September 2023)

Audit Opinion	Audit Area	High Risk Recommendations		Status (If not Final)
		Proposed	Agreed	
Fundamental / High				
Effective	Purchasing Payments and Processing - In-year Testing 2022/23 (c. 2022/23)			Drafts
	Performance Management – People and Communities			Issued
	Information Governance			
	Performance Management – Resources			
	Taxation			
	School Asset Management - Thematic (Albany) (cf. 2022/23)			
	Welsh Government Covid Grants - Assurance (2021/22) (cf. 2022/23)			
	Performance Management – Economic Development (cf. 2022/23)			
	Performance Management – Adults, Housing & Communities			
	Performance Management – Governance and Legal Services			
	Performance Management – Children's Services			
	Performance Management – Planning, Transport and Environment			
Effective with opportunity for improvement	Whistleblowing Processes (cf. 2022/23)			Drafts
	Income and Debtors (cf. 2022/23)			Issued
	Partnership / Arms-length Assurance (cf. 2022/23)			
	Housing Rents			
	Resources - Health and Safety (cf. 2022/23)			
	Ethics and Values (cf. 2022/23)			
	Pensions and Investments (cf. 2022/23)			
	Asset Management (cf. 2022/23)			
	Health and safety – Education (cf. 2022/23)			
	Complaints and compliments (cf. 2022/23)			
	Payroll & HR - In-year Testing 2022/23 (c. 2022/23)			
	Performance Management – Education & Lifelong Learning			
Insufficient with major improvement needed	Contract Variations (cf. 2022/23)	1	1	
	Directorate PCI - DSS Compliance (cf. 2022/23)	1	1	
	School Asset Management - St Patricks Primary School (cf. 2022/23)	1	1	

Audit Opinion	Audit Area	High Risk Recommendations		Status (If not Final)
		Proposed	Agreed	
	Medium			
Effective	Ysgol Bro Edern (cf. 2022/23)			Drafts
	Electoral Services			Issued
Effective with opportunity for improvement	Schools with Surplus Balances – Thematic (cf. 2022/23)			Drafts
	Catering in Opted out schools (cf. 2022/23)			Issued
	Alarm Receiving Centre (cf. 2022/23)			
	Commercial Waste			
	Pest Control			
	Planning			
	Harbour Authority (cf. 2022/23)			
	Cardiff Dogs Home (cf. 2022/23)			
	Follow up - Cardiff West Community High School (cf. 2022/23)			
	Waste Management Enforcement (cf. 2022/23)			
	Skip Hire (cf. 2022/23)			
	Eastern High School (cf. 2022/23)			
	Catering in opted out schools - Mary Immaculate (cf. 2022/23)			
	Catering in opted out schools – Cardiff HS (cf. 2022/23)			
	Catering in opted out schools - Whitchurch HS (cf. 2022/23)			
	Disposal of Land and Buildings (cf. 2022/23)			
	Catering in opted out schools - Greenhill School (cf. 2022/23)			
	Youth Offending Service			
Unsatisfactory	Central Transport Service (cf. 2022/23)	2	2	
	Grants / Accounts / External Bodies			
Effective with Opp' for Improvement	City Deal 2021/22 (cf. 2022.23)			
No assurance opinion given	Joint Committees - Prosiect Gwyrdd	Statement of Accounts Reviews / Certification / Support		
	Joint Committees - Port Health Authority			
	Joint Committees - Glamorgan Archives			
	Education Improvement Grant 2022/23	Vouching spend, accounts and applicable grant use		
	Cardiff Further Education Trust Fund 2021/22			

Draft Audit Plan 2023/24

Draft Audit Plan 2023/24

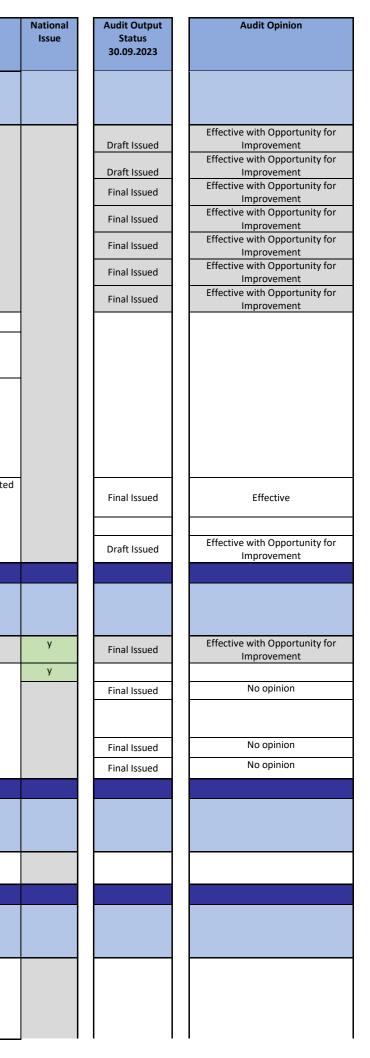| Audit Category	Risk	Engagement Type	CIPFA Classification	Original audit plan 2022/23	Original Audit Plan 2023/24	Assignment	Days	Audit Scope	National Issue	Audit Output Status 30.09.2023	Audit Opinion
Fundamental Audits - S151 Assurance											
Purchasing Payments and Processing	High	Assurance	Chargeable	50	50	In-year Testing 2022/23 (c. 2022/23)	0	Purchases and Payments are compliant, authorised, accurate and timely		Draft Issued	Effective
						CRSA	5	Purchases and Payments are compliant, authorised, accurate and timely			
						In-year Testing	25				
						Purchasing Cards	20				
Payroll & HR				50	50	In-year Testing 2022/23 (c. 2022/23)	0	As below		Final Issued	Effective with Opportunity for Improvement
						CRSA	5	Recruitment processes are transparent and robust, leave processes are well governed, only bona fide,			
						In-year Testing	25	authorised and accurate payments are made, with effective prevention, detection and recovery of errors			
						Time Recording	20				
Income and Debtors				0	0	Income and Debtors (cf. 2022/23)	0	Operation of appropriate arrangements to record, monitor and recover sundry debts.		Draft Issued	Effective with Opportunity for Improvement
				3	20	Income and Debtors	20	Operation of appropriate arrangements to record, monitor and recover sundry debts.			
NNDR				0	20	NNDR	20	Business rate collection and control is working effectively and efficiently			
Treasury Management				0	20	Treasury Management	20	Effective treasury management strategy, governance, risk management and monitoring framework			
Main Accounting				0	20	Main Accounting	20	The main accounting system and processes are well controlled and operating effectively			
Asset Management				0	20	Asset Management	20	Effective recording, monitoring, management and control of physical assets			
Housing Rents				0	10	Housing Rents	10	Effective control processes are in place for managing and recovering housing rents		Draft Issued	Effective with Opportunity for Improvement
Pensions and Investments				0	0	Pensions and Investments (cf. 2022/23)	0	Effective compliance and control		Final Issued	Effective with Opportunity for Improvement
Asset Management				*0*	*0*	Asset Management (cf. 2022/23)		Effective recording, monitoring, management and control of physical assets		Final Issued	Effective with Opportunity for Improvement
Council Tax				*20*	*0*						
HB / LHA/ CTRS				*20*	*0*						
Total				*143*	*210*		*210*				
Corporate Audit				**Original audit plan 2022/23**	**Original audit plan 2023/24**	**Assignment**	**Days**				
Risk Management	High	Assurance	Chargeable	15	15	Climate Change Risk Management	15	Risk management arrangements are effective and operated consistently			
Contract Audit				40	40	Contract Variations (cf. 2022/23)	0	Effective contract compliance, control and delivery of objectives		Final Issued	Insufficient with Major Improvement Needed
						Cradle to Grave Audit	20	Effective contract compliance, control and delivery of objectives			
						Framework Agreements	20				
Taxation				20	20	Taxation	20	Effective compliance and control.		Draft Issued	Effective
Procurement				20	20	Procurement	20	Effective and compliance commissioning and procurement compliance and control arrangements			
Mileage & subsistence				15	15	Mileage & Subsistence	15	Accurate claiming and authorisation for reasonable expenditure.			
Fleet Management				0	20	Fleet Management	20	Effective governance, risk management and control			
ICT Audit				30	30	Directorate PCI - DSS Compliance (cf. 2022/23)	0	Effective co-ordination, risk management and control		Final Issued	Insufficient with Major Improvement Needed
						Backup and Data Recovery	15	Effective governance, risk management and control			
						Cyber Security (Schools) – ICT Managed Technology	15	Effective governance, risk management and control			

Audit Category	Risk	Engagement Type	CIPFA Classification	Original audit plan 2022/23	Original Audit Plan 2023/24	Assignment	Days	Audit Scope	National Issue	Audit Output Status 30.09.2023	Audit Opinion
Corporate Audit				**Original audit plan 2022/23**	**Original audit plan 2023/24**	**Assignment**	**Days**				
National Fraud Initiative		Participation		10	10	National Fraud Initiative	10	Data matching counter-fraud exercise			
Value for Money studies		Assurance		30	30	Value for money in use of Council Vehicles	15	Assurance on value for money in use of Council vehicles			
						Value for money in use of Overtime	15	Value for money in use of overtime			
Stores				10	10	Lamby Way Stores	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			
Governance Arrangements				20	20	Governance Arrangements TBC	20	Audit of the application of good corporate governance arrangements			
Programmes and Projects				20	20	Programmes and Projects	20	Effective, clear and consistent project governance arrangements.			
System Development		TBC		30	30	Provision for System Development	30	Consultation or assurance services, as relevant.			
Wellbeing of Future Generations		Assurance		0	20	Wellbeing of Future Generations	20	Effective application of Wellbeing of Future Generations requirements.			
Business Continuity				0	20	Business Continuity	20	Effective business recovery and incident management systems.			
Information governance				0	20	Information Governance	20	Effective mechanisms and systems operated in accordance with the data protection act 2018		Draft Issued	Effective
Delegation and decision making				20	20	Delegation and decision making	20	Effective application of delegated authority and decision making			
Ethics and values				20	0	Ethics and Values (cf. 2022/23)	0	Policy and process alignment to principles of best practice ethics and values		Final Issued	Effective with Opportunity for Improvement
Ethics and values - Whistleblowing Processes				0	0	Whistleblowing Processes (cf. 2022/23)	0	Whistleblowing processes are compliant and effective		Draft Issued	Effective with Opportunity for Improvement
Welsh Government Covid Grants				20	0	Welsh Government Covid Grants - Assurance (cf. 2022/23)	0	Sample check of effective compliance and control in administering WG Grants	y	Final Issued	Effective
Complaints and Compliments				20	0	Complaints and Compliments (cf. 2022/23)	0	Effective arrangements and systems in place for handling complaints & compliments		Final Issued	Effective with Opportunity for Improvement
Partnership / Arms-length Assurance				20	0	Partnership / Arms-length Assurance (cf. 2022/23)	0	Effective governance, risk management and control arrangements		Draft Issued	Effective with Opportunity for Improvement
Health and safety				*5*	*0*						
Safeguarding				*4*	*0*						
Welsh Government Covid Grants - Assurance				*20*	*0*						
Total				*409*	*380*		**380**				
Service Specific Audit				**Original audit plan 2022/23**	**Original audit plan 2023/24**	**Assignment**	**Days**				
Service / Process Consultancy	High	Consultancy	Chargeable	40	30	Provision for Service / Process Consultancy	30	Consultancy support across the Council, as appropriate			
Resources	High	Assurance		60	40	Resources - Health and Safety (cf. 2021/22)	0	Directorate health and safety compliance and risk management.		Final Issued	Effective with Opportunity for Improvement
						Performance Management	15	Performance management arrangements are effective, and operated consistently.		Draft Issued	Effective
	Medium					Central Transport Service (cf. 2022/23)	0	Delivery of service objectives with effective compliance and control		Final Issued	Unsatisfactory
						Alarm Receiving Centre (cf. 2022/23)	0			Draft Issued	Effective with Opportunity for Improvement
						FOLLOW UP - Central Transport Service	10	Delivery of service objectives with effective compliance and control			
						Insurance	15				
Governance and Legal Services	High	Assurance		45	40	Performance Management	10	Performance management arrangements are effective, and operated consistently.		Draft Issued	Effective
	Medium					Electoral Services	20	Delivery of service objectives with effective compliance and control		Draft Issued	Effective
						Land Charges	10				
People and Communities	High	Assurance		40	30	Performance Management	15	Performance management arrangements are effective, and operated consistently.		Draft Issued	Effective
	Medium					Community Safety	15	Assurance on compliance with statutory requirements			

Audit Category	Risk	Engagement Type	CIPFA Classification	Original audit plan 2022/23	Original Audit Plan 2023/24	Assignment	Days	Audit Scope	National Issue	Audit Output Status 30.09.2023	Audit Opinion
Service Specific Audit				**Original audit plan 2022/23**	**Original audit plan 2023/24**	**Assignment**	**Days**				
Adults, Housing & Communities	High	Assurance		154	125	Performance Management	15	Performance management arrangements are effective, and operated consistently.		Final Issued	Effective
	Medium					Hubs	10	Assurance on payroll, asset management, information governance, payment and income systems			
						Mental Health Day Services	15	Delivery of service objectives with effective compliance and control			
						Residential Care	15				
						Emergency Duty Team	15				
						Allocations, lettings and voids	20				
						Home Care	15				
						Direct Payments - Children's and Adults	20				
Childrens' Services	High	Assurance		40	40	Performance Management	15	Performance management arrangements are effective, and operated consistently.		Draft Issued	Effective
	Medium					Youth Offending Service	15	Delivery of service objectives with effective compliance and control		Draft Issued	Effective with Opportunity for Improvement
						Falconwood Children's Home	10				
Economic Development	High	Assurance		100	35	Statutory Compliance	8	Assurance on statutory compliance systems and controls			
						Building Repairs and Maintenance	15	Assurance on asset and financial management in the council and school non-domestic estate			
						Performance Management (cf. 2022.23)	0	Delivery of service objectives with effective compliance and control		Final Issued	Effective
	Medium					Harbour Authority (cf. 2022.23)	0			Final Issued	Effective with Opportunity for Improvement
						Disposal of Land and Buildings (cf. 2022/23)	0			Final Issued	Effective with Opportunity for Improvement
						Cardiff Dogs Home (cf. 2022/23)	0			Final Issued	Effective with Opportunity for Improvement
						Event Management (Cardiff Castle)	7	Delivery of service objectives with effective compliance and control			
						Pest Control	5			Draft Issued	Effective with Opportunity for Improvement
						Commercial Waste	5			Draft Issued	Effective with Opportunity for Improvement
						Facilities Management	10				
Economic Development (Waste Management)				67	30	Waste Management Enforcement (cf. 2022.23)	0			Final Issued	Effective with Opportunity for Improvement
						Skip Hire (cf. 2022.23)	0			Final Issued	Effective with Opportunity for Improvement
						Waste Management Overtime	15				
						Street Cleansing	15				
Education and Lifelong Learning	High	Assurance		182	150	School Asset Management - Albany Primary School (cf. 2022.23)	0	Schools asset management compliance and control.		Final Issued	Effective
						School Asset Management - St Patricks Primary School (cf. 2022.23)	0	Schools asset management compliance and control.		Final Issued	Insufficient with Major Improvement Needed
						Health and Safety (cf. 2022.23)	0	Directorate health and safety compliance and risk management.		Final Issued	Effective with Opportunity for Improvement
						Performance Management	15	Performance management arrangements are effective, and operated consistently.		Draft Issued	Effective with Opportunity for Improvement
	Medium					Ysgol Bro Edern (cf. 2022/23)	0	Audit of systems of governance and internal control within individual school		Draft Issued	Effective
						Eastern High School (cf. 2022/23)	0	Audit of systems of governance and internal control within individual school		Final Issued	Effective with Opportunity for Improvement

Audit Category	Risk	Engagement Type	CIPFA Classification	Original audit plan 2022/23	Original Audit Plan 2023/24	Assignment	Days	Audit Scope	National Issue	Audit Output Status 30.09.2023	Audit Opinion
Service Specific Audit				**Original audit plan 2022/23**	**Original audit plan 2023/24**	**Assignment**	**Days**				
						Schools with Surplus Balances - Thematic (cf. 2022/23)	0	Effective compliance and control		Draft Issued	Effective with Opportunity for Improvement
						Catering in Opted out schools (cf. 2022/23) - Corporate Report	0			Draft Issued	Effective with Opportunity for Improvement
						Catering in opted out schools - Mary Immaculate (cf. 2022/23)	0			Final Issued	Effective with Opportunity for Improvement
						Catering in opted out schools – Cardiff HS (cf. 2022/23)	0			Final Issued	Effective with Opportunity for Improvement
						Catering in opted out schools - Whitchurch HS (cf. 2022/23)	0			Final Issued	Effective with Opportunity for Improvement
						Catering in opted out schools - Greenhill School (cf. 2022/23)	0			Final Issued	Effective with Opportunity for Improvement
						FOLLOW UP - Cardiff West Community High School (cf. 2022/23)	0			Final Issued	Effective with Opportunity for Improvement
						School Admissions	15	Effective and well governed arrangements for school admissions			
						Secondary school audits * 4	30	Audits of systems of governance and internal control within individual schools			
						Primary school audits * 3	15				
						Schools VAT Assurance	15	Effective compliance and control			
						Cashless catering in secondary schools	15				
						Governor Services	15				
						Schools Information Management	20				
		Consultancy				Youth Service	10				
Planning, Transportation and Environment	High	Assurance		55	45	Performance Management	15	Performance management arrangements are effective, and operated consistently.		Final Issued	Effective
	Medium					Highways Maintenance	15				
						Planning	15			Draft Issued	Effective with Opportunity for Improvement
Total				**783**	**565**		**580**				
External				**Original audit plan 2022/23**	**Original audit plan 2023/24**	**Assignment**	**Days**				
External clients	High	Assurance	Chargeable	25	35	City Deal 2021/22 (cf. 2022.23)	0	Scope as per rolling SLA	y	Final Issued	Effective with Opportunity for Improvement
						City Deal 2022/23	10	Scope as per rolling SLA	y		
						Cardiff Further Education Trust Fund 2021/22	0			Final Issued	No opinion
	Low	Certification				Cardiff Further Education Trust Fund 2022/23 - tbc	2	Grant certification / statement of accounts work			
						Norwegian Church Preservation Trust 2022/23 - tbc	2				
						Joint Committees	6			Final Issued	No opinion
						Education Improvement Grant 2022/23 - tbc	15			Final Issued	No opinion
Total				**25**	**35**		**35**				
Contingencies				**Original audit plan 2022/23**	**Original audit plan 2023/24**	**Assignment**	**Days**				
General Audit	TBC	TBC	Chargeable	10	70	General Audit (provision for carried forward audits / other work)	55	General Audit (provision for carried forward audits / other work)			
Total				**10**	**70**		**55**				
Management				**Original audit plan 2022/23**	**Original audit plan 2023/24**	**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	15	20	Assurance mapping	20				
CRSA development		Management	Chargeable	10	10	CRSA development	10				

Audit Category	Risk	Engagement Type	CIPFA Classification	Original audit plan 2022/23	Original Audit Plan 2023/24	Assignment	Days	Audit Scope	National Issue	Audit Output Status 30.09.2023	Audit Opinion
Process development		Management	Chargeable	15	15	Process development	15				
Work for Audit Manager		Management	Chargeable	15	30	Work for Audit Manager	30				
Planning, monitoring & reporting		Management	Chargeable	30	30	Planning, monitoring & reporting	30				
Review of financial rules etc.		Management	Chargeable	40	60	Review of financial rules etc.	60				
General advice and guidance		Management	Chargeable	10	20	General advice and guidance	20				
Total				*185*	**235**		**235**				

| Total chargeable days | | | | 1,555 | 1,495 | | 1,495 | | | | |

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

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

Directorate / Area	No. of Audits	No. of Red Recs	No. of Red/ Amber Recs	'open recommendations' - by audit assurance rating					'open recommendation' by status			
				No. of Recs Effective	No. of Recs Effective with Opportunity for Improvement	No. of Recs Insufficient with major improvement needed	No. of Recs Unsatisfactory	No. of Recs N/A	No. of Recs with Amended Action Date	No. of Recs where action date has passed	Current target date not yet due	
Economic Development	5	2	4		3	3			6	1	5	1 - overdue action where an update has been requested.
Education & Lifelong Learning - Schools	17	0	36		35	1			24	27	9	5 - overdue actions, where an update is under review by Audit. 13 - overdue actions, where Audit is liaising with the school. 3 - overdue actions, where an update has been requested. 5 - overdue actions, where an update has not been received. 1 - overdue action, where action will be carried forward to follow-up audit.
Education & Lifelong Learning	7	3	10		5	6		2	12	4	9	3 - overdue actions, where evidence is under review by Audit, with view to close action. 1 - overdue action, where further information/evidence requested, in order to close action. 2 - N/A actions related to instance where Directorate was sampled as part of a wider corporate report, and an opinion was not provided at a directorate level.
Corporate Governance (Resources)	2		2		2				1	1	1	1 - overdue action for which an update has not been received.
External and Grants (Resources)	1		2		2				0	1	1	1 - overdue action for which a further audit is commencing and will review the status.
Fundamental (Resources)	1		1		1				0	1	0	1 - overdue action for which an update has not been received.
Other Assurance (Resources)	1		2			2			2	2	0	2 - overdue actions for which an update has not been received.
Resources	5	3	17		3	6	11		15	8	12	7 - overdue actions where an update has been requested. 1 - overdue action where evidence is under review by Audit, with view to close action.
Governance & Legal Services												
Planning, Transport & Environment	8		12		8	2		2	12	5	7	2 - overdue actions for which an update has been requested 2 - overdue actions where a meeting is due 15.11.23 1 - overdue action for which an update has not been received 2 - N/A actions related to instance where Directorate was sampled as part of a wider corporate report, and an opinion was not provided at a directorate level.
People and Communities												
Children's Services	4	2	3			4		1	5	0	5	1 - N/A action related to instance where Directorate was sampled as part of a wider corporate report, and an opinion was not provided at a directorate level.
Adults Social Services, Communities & Housing	1		2		2				0	0	2	
Social Services - General												
TOTALS	52	10	91	0	61	24	11	5	77	50	51	

Update on Adults, Housing and Communities Internal Audit Assurance

Background
In March 2023, the Adults, Housing and Communities directorate presented an update to the Governance and Audit Committee on its control environment, which included the effectiveness of internal assurance controls and the monitoring of implementation of agreed actions.

Issues
At the time of the update the directorate had 9 audits with open recommendations with 18 outstanding actions (2 red, 9 red/amber, 6 amber green and 1 green).

The Adults, Housing and Communities directorate faced unprecedented challenges during the pandemic and also experienced a post pandemic surge in demand and problems recruiting and retraining staff, both for internal services and also for commissioned services and partners. This had impacted on services and led to some delays in the actioning of audit recommendations.

Current Position
The table below shows the current position as at October 2023. The audits marked in green are those that have been completed since the Governance and Audit Committee meeting took place on 21st March 2023.

Current Position

Audit	Report Status	Assurance Rating	Total Actions	Completed Actions as at March 2023	Completed Actions March to October 2023	Implementation Status
2023/24						
Housing Rents	Final	Effective with opportunity for improvement	6	0	1	1 action completed, 1 due December 2023 and 4 due February 2024.
Performance Management	Final	Effective	0	0	0	
2022/23						
Housing Benefit -Local Housing Allowance -Council Tax Reduction Scheme	Final	Effective	3	1	2	All actions complete
2021/22						
Joint Equipment Service	Final	Insufficient with major improvement needed	8	6	2	All actions completed
2020/21						
Income and Debtors - People and Communities	Final	Effective with opportunity for improvement	6	5	1	All actions completed
Income & Debtors - Social Services	Final	Effective with opportunity for improvement	3	2	1	All actions completed
Older – Longstanding Recommendations						
Social Services - Health and Safety	Final	Effective with opportunity for improvement	5	4	1	All actions completed
Domiciliary Care	Final	Insufficient with major improvement needed	8	3	5	All actions completed
Deprivation of Liberty Safeguards	Final	Insufficient with major improvement needed	3	1	2	All actions completed
Direct Payments Support Service	Final	Insufficient with major improvement needed	6	4	2	All actions completed
Learning Disabilities	Final	Effective with opportunity for improvement	2	0	2	All actions completed

The only open recommendations relate to an audit that was finalised in October 2023, and all other recommendations have been implemented.

On 3 November 2023, the Committee was issued with a spreadsheet containing the 18 recommendations reported in March which have been subsequently closed.

This document is available in Welsh / Mae'r ddogfen hon ar gael yn Gymraeg