

## Internal Audit Progress Report

(as at 31 December 2023)

|   |                                      |
|---|--------------------------------------|
| <a href="#">Introduction</a>                      | 2                                    |
| Background  | 2                                    |
| Independence and Objectivity                      | 2                                    |
| Continuing Professional Development               | 2                                    |
| Conformance with Audit Standards                  | 3                                    |
| New Internal Audit Standards                      | 3                                    |
| <a href="#">Summary of Work Performed</a>         | 3                                    |
| Current Activities                                | 3                                    |
| Resources   | 6                                    |
| Annual Plan                                       | 7                                    |
| Critical Findings or Emerging Trends (Q3 2023/24) | 9                                    |
| Value for Money Findings (Q3 2023/24)             | 12                                   |
| <a href="#">Audit Performance and Added Value</a> | 12                                   |
| Added Value                                       | 12                                   |
| Performance                                       | 13                                   |
| Audit Plan Delivery                               | 14                                   |
| Recommendations                                   | 15                                   |
| <a href="#">Conclusion</a>                        | 15                                   |
| <a href="#">Appendix A</a>                        | Report Status as at 31 December 2023 |
| <a href="#">Appendix B</a>                        | Audit Plan                           |
| <a href="#">Appendix C</a>                        | Recommendations Summary              |

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# Internal Audit Progress Report

## 1. Introduction

### 1.1 Background

The Internal Audit Progress Report sets out performance in relation to the Internal Audit Plan. It summarises the work performed, the priority recommendations raised, the critical findings, emerging trends, and relevant value for money findings.

This progress report covers the period from 1 April – 31 December 2023, and follows the updates provided in the last Committee meeting held on 28 November 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 Conformance with Audit Standards

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 (ISPPA), established by the Institute of Internal Auditors (IIA). Further to the update to Committee in November 2023, and the resources and details provided at that point, the IIA has reviewed all elements of the International Professional Practices Framework (IPPF) including the ISPPA and has published the new [Standards](#). Further updates and briefings will be provided to Committee when updates are made to the PSIAS to define public sector application.

# 2. Summary of Work Performed

## 2.1 Current Activities

During quarter three 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 December 2023, whereby 29 new audit engagements have been completed to at least draft output stage and 24 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 31 December 2023)

| Status | Number of completed audits | Opinion                                  |  |  |                |                  |
|--------|----------------------------|--|--|--|----------------|------------------|
|        |                            | Effective                                | Effective with opportunity for improvement | Insufficient with major improvement needed | Unsatisfactory | No opinion given |
| Draft  | 8                          | 3  | 3  | 2  | 0              | 0                |
| Final  | 45                         | 11                                       | 21   | 3  | 1              | 9                |
| TOTAL  | 53                         | 14                                       | 24   | 5  | 1              | 9                |
|        | 29                         | New Audit Engagements completed          |  |  |                |                  |
|        | 24                         | Finalised Audit Engagements from 2022/23 |  |  |                |                  |

Figure 2. 2023/24 Audit outputs and opinions (at 31 December 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. | Insurance  |                                  |
| 11. | Youth Offending Service                                      | Effective with Opp’ for Improv’t |
| 12. | Performance Management – Education and Lifelong Learning     |                                  |
| 13. | Trade Waste  |                                  |
| 14. | Housing Rents  |                                  |
| 15. | Pest Control   |                                  |

| No.                                  | Assurance Audit Engagement                        | Audit Opinion  |
|--------------------------------------|---|--|
| 16.                                  | Planning  |  |
| 17.                                  | Value for money in use of Council Vehicles        |  |
| 18.                                  | Facilities Management / Building Support          |  |
| 19.                                  | Purchasing Cards                                  | Insufficient,<br>Major<br>Improv't<br>Needed             |
| 20.                                  | Cyber Security (Schools) – ICT Managed Technology |  |
| Audit Work with 'No Opinion'         |   |  |
| 21.                                  | Joint Committees - Prosiect Gwyrdd                | Consultancy,<br>Certification,<br>Advice<br>and Guidance |
| 22.                                  | Joint Committees - Port Health Authority          |  |
| 23.                                  | Joint Committees - Glamorgan Archives             |  |
| 24.                                  | Cardiff Further Education Trust Fund 2021/22      |  |
| 25.                                  | Education Improvement Grant 2022/23               |  |
| 26.                                  | Weighbridge software and Associated Controls      |  |
| 27.                                  | Purchasing and Payments CRSA                      | Control-Risk   |
| 28.                                  | Payroll and HR CRSA                               | Self-Assessment  |
| 29.                                  | National Fraud Initiative                         | Data matching  |
| Concluded Audits from the Prior Year |   |  |
| 30.                                  | School Asset Management - Thematic (Albany)       | Effective  |
| 31.                                  | Welsh Government Covid Grants – Assurance         |  |
| 32.                                  | Performance Management – Economic Development     |  |
| 33.                                  | Ysgol Bro Edern                                   |  |
| 34.                                  | Resources - Health and Safety (cf. 2022/23)       | Effective with<br>opportunity for<br>improvement         |
| 35.                                  | Harbour Authority                                 |  |
| 36.                                  | Cardiff Dogs Home                                 |  |
| 37.                                  | Health and safety - Education                     |  |
| 38.                                  | City Deal 2021/22                                 |  |
| 39.                                  | Follow up - Cardiff West Community High School    |  |
| 40.                                  | Waste Management Enforcement                      |  |
| 41.                                  | Skip Hire   |  |
| 42.                                  | Eastern High School                               |  |
| 43.                                  | Ethics and Values                                 |  |
| 44.                                  | Pensions and Investments                          |  |
| 45.                                  | Asset Management                                  |  |
| 46.                                  | Disposal of Land and Buildings                    |  |

| No. | Assurance Audit Engagement                            | Audit Opinion                           |
|-----|---|---|
| 47. | Complaints and compliments                            |   |
| 48. | Payroll & HR - In-year Testing 2022/23                |   |
| 49. | Whistleblowing Processes                              |   |
| 50. | Contract Variations                                   | Insufficient with Major Improv't Needed |
| 51. | Directorate PCI - DSS Compliance                      |   |
| 52. | School Asset Management - St Patrick's Primary School |   |
| 53. | 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 31 December 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          |  |
| Weighbridge software and Associated Controls | Consultancy  |
| Purchasing and Payments CRSA                 | Control-Risk   |
| Payroll and HR CRSA                          | Self-Assessment  |
| National Fraud Initiative                    | Data matching  |

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

## 2.2 Resources

Through previous progress reports, Committee has been advised of vacant posts held earlier in the year, for which two FTE appointments were made at senior auditor level in July, and two FTE auditor posts were appointed to in October. Committee has also been advised that three CIPFA Trainee postholders commenced in July, with one placed within Internal Audit during the current financial year.

Since their appointments, 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.

All new staff have been supporting the delivery of audit fieldwork and the delivery of the Audit Plan will ramp up during quarter four, with posts now appointed to and with new staff having received initial training and development. Further details are provided in section 2.3 – Audit Plan.

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 767 chargeable days in the year to date, against a pro-rata plan of 1,122 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. Staff training and development following appointment is also non-chargeable).

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.

Through engagement with senior officers within the Education Directorate, a request was made to add two advisory audits to this year's Audit Plan, on 'schools education technology procurement' and 'school catering controls'. The request has been made by the Operational Manager who has taken on responsibility for these areas after the recent retirement of the Head of Services to Schools and asked for an audit review of the controls in place. These reviews have been agreed by the Audit Manager in accordance with his delegation to approve audit engagements of no more than 10 planned audit days without seeking approval from the Governance and Audit Committee.

Delivery of the Audit Plan 2023/24 is proportionately lower than the pro rata target as at the end of quarter three, 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'.

At the current stage in the financial year, the Audit Plan has been reviewed and prioritised to support a full audit annual audit opinion, through completing sufficient testing of fundamental systems, ensuring sufficient coverage in respect of planned corporate governance audits areas and an appropriate spread of service level audit work.

The audits being targeted for completion to draft reporting stage in the remainder of the year are contained within the table below. Completion of these audits would achieve a proportion of the Audit Plan completed at 69% for the year overall (against a target at the start of the year of 70%). The level of completion of the Audit Plan by 31 March 2023 will be affected by audit and client staff availability, as well as the complexity of issues that may arise during the audit fieldwork; however, any of the following audits that are not completed to draft report stage by the financial year end will be prioritised for completion in quarter 1 2024/25.

Figure 4. Targeted audits for completion during quarter 4

| Assignment  | Area of Plan            |
|---|-------------------------|
| In-year Testing - Purchasing Payments and Processing<br>In-year Testing - Payroll & HR<br>Main Accounting<br>NNDR<br>Treasury Management  | Fundamental Systems     |
| Backup and Data Recovery<br>Cradle to Grave Audit<br>Business Continuity  | Corporate Audits        |
| FOLLOW UP - Central Transport Service<br>Event Management (Cardiff Castle)<br>Community Safety<br>Emergency Duty Team<br>Climate Change Risk Management<br>Building Repairs and Maintenance<br>Falconwood Children's Home<br>Direct Payments - Children's and Adults<br>Hubs<br>Street Cleansing<br>Waste Management Overtime | Service Specific Audits |



| Assignment  | Area of Plan                               |
|---|--|
| Cathays High school<br>Woodlands High school<br>Thornhill Primary<br>Fairwater Primary<br>Kitchener Primary<br>Ysgol Gyfun Gymraeg Plasmawr<br>Bishop of Llandaff High school | Schools Audits                             |
| Cardiff Further Education Trust Fund 2022/23<br>City Deal 2022/23   | Grant / Certification<br>/ External Audits |
| Schools Education Technology Procurement<br>School Catering Controls  | Advisory Audits                            |

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.

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

#### 2.4 Critical Findings or Emerging Trends (Q3 2023/24)

During quarter three, two draft reports have been issued with audit opinions of 'insufficient with major improvement needed'. Management consideration and discussions will follow before the reports are finalised, at which time the assurance ratings and recommendations will be confirmed. Further details are provided on these audits below, together with details of an advisory review completed on the weighbridge software and associated controls.

An audit of Cyber Security in Schools focused on the arrangements within the Council for the direction and oversight of cyber security across the 128 schools within its boundary. The review considered the strategy that the Council implemented for managing funds provided by the Welsh Government programme for improving the use of digital technology for teaching and learning in schools and the impacts on the maturity of the Authority's cyber security posture. The report has provided an opinion of insufficient with major improvement needed and raises a small number of core governance and system-based recommendations which are designed to provide the basis of a framework for cyber security management and assurance across schools. These recommendations

serve as practical building blocks upon which cyber security maturity and assurance can be developed and enhanced.

Arrangements for managing cyber security in schools demonstrate positive aspects, including alignment with the Welsh Government's Education Digital Standards, procurement of devices through a central catalogue maintained by the Government, and well-secured device deployment. However, it was considered that there was a need for clear ownership and defined roles, and responsibilities for cyber security in schools across key stakeholders including the Council's Education Directorate, central ICT, Governing Bodies and schools. These are considered as essential to protect schools from cyber-attacks which could disrupt the education of learners, cause financial loss through data breaches and reputational damage to the Council and its schools. The audit identified several areas for improvement, including:

- Integrating cyber security into education technology investment strategies
- Enhancing third-party security assurance
- Establishing a structured governance framework with appropriate reporting and assurance
- Developing training, policies, and minimum cyber security standards for schools to comply with.

School Governors should have a critical role in supporting and overseeing the management of cyber security risk in educational settings regardless of whether they are using school IT systems themselves. Hwb have published high level guidelines for school governors with regards to the themes and the questions they should be asking schools, and this information has been signposted in the report to support training and awareness.

An audit of Purchasing Cards reviewed cardholder policies, procedures, controls and oversight, for which an opinion of insufficient with major improvement needed has been provided. It is considered that the general framework for procurement cards is sufficient, but systems were not being appropriately followed based on the sample and testing completed. The pertinent findings from the audit are outlined below.

From the sample selected, there were examples of purchases made which should have been made through other routes, such as business travel, car rental and foreign currency, and a split transaction was also noted to avoid exceeding a card transaction limit. There were a number of cases where cards were not being solely used by the assigned card user listed, but by at least one member of a wider team, which is not allowed in the terms of use. There were also instances where cards had not been cancelled or reassigned when officers were on maternity leave. More generally

transactions were not being consistently reviewed, coded and reconciled by the end of each month, for effective and timely monitoring and oversight, and it is felt that consideration should be given to the seniority of officers who can approve transactions. Relevant managers are being made aware of the matters identified through the audit relating to their areas of responsibility, and recommendations have been made for management and corporate oversight and assurance arrangements to be strengthened.

In November, the Committee was advised that an advisory audit review was being arranged to review the weighbridge software and associated controls, following the procurement of a new system. The audit has been completed and, whilst some control improvements are noted since previous audit reviews, the new system purchased did not have some core reporting functionality for which further details are provided below. There has been a positive and prompt response to the matters raised during the audit, and it is essential that the system and management controls are now fully addressed.

The Weighbridge software system records weighbridge activity (waste movements) at Lamby Way and Bessemer Close, and there were several pressures for the recent system upgrade, notably that the existing software was being unsupported.

The service has implemented improvements since previous audit reviews, notably:

- An independent officer has been introduced to visually check and record the contents of all vehicles before entering the weighbridge. The materials recorded are being checked independently to the materials entered by the weighbridge operator.
- The weighbridge operator does not have the ability to amend tickets which record the weight and category of materials after transactions have completed. Any amendments at this stage are now limited to the Weighbridge Supervisor and Weighbridge Data Manager.

Not all required software functionality was available at the point of implementation, and this has affected monitoring and review processes within the service:

- A report on manual entries, which should only be required for operational reasons on an exception basis, has recently been made available. Any use of this functionality requires close monitoring and understanding, which the report will now facilitate.
- The system has not been able to report on amended tickets (materials and weight). At the point of reporting this remains as a priority development request for the software provider. In the meantime, management have agreed for weekly sample checks of tickets processed,

through which identified ticket amendments would be reviewed. However, it is recognised that this is a core report that is needed for management monitoring and oversight.

A small number of wider audit comments have been provided to management on the weighbridge, and there are ongoing and regular discussion on system development and controls with audit and senior officers within waste management, who are in regular engagement with the provider. This will continue until the required system reports are available and in use, and it is intended to include a follow up assurance audit on the weighbridge in the Audit Plan 2024/25.

#### 2.5 Value for Money findings (Q3 2023/24)

An audit of value for money in use of Council vehicles has been recently completed and the findings were contained within the progress report to Governance and Audit Committee in November 2023. The vast majority of audits undertaken by the Internal Audit Team have objectives which cover value for money assurances, from which a general satisfactory level of assurance can be provided for the reporting period. However, within the audits of a lower assurance opinion, there were control gaps which need to be addressed to provide assurance that the objectives of these services are being run with proper attention to a combination of economy, efficiency, and effectiveness.

### 3 Audit Performance and Added Value

#### 3.1 Added Value

Relationship Manager meetings have continued to be held on a quarterly basis with Directors and their representatives during 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 93% satisfaction and 88% 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 31 December 2023), there have been 93 recommendations made, of which 50 have been agreed through a finalised report. All other recommendations are being considered by audit clients through draft audit outputs. These are summarised below:

Figure 5. Recommendations raised and agreed.

| Rating        | Recommendations made | Recommendations agreed | Recommendations being considered |
|---------------|----------------------|------------------------|----------------------------------|
| Red           | 2                    | 0                      | 2                                |
| Red / amber   | 27                   | 12                     | 15                               |
| Amber / green | 54                   | 34                     | 20                               |
| Green         | 10                   | 4                      | 6                                |
| TOTAL         | 93                   | 50                     | 43                               |

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 was 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.

The average number of audit productive days has been notably affected by the training requirements of the new Members of the Team following their appointment. Following their initial training, the performance against this measure should proportionately improve during quarter four.

A number of audits have been finalised from last financial year, as is shown in figure 2, and attention is being given to the timely conclusion of draft audit reports.

Only one draft report has not been issued in draft within four weeks in the year to date, which was in respect of the audit of 'Cyber Security within Schools'. This delay in reporting was intentional, in order to engage with both the Director of Education and the Chief Digital Officer on the audit findings and the proposed way forward before the report was formally issued.

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 against this measure has marginally improved in quarter three, after falling in quarter two. The importance of delivering on this target continues to be emphasised with the Senior Management Team.

Figure 6. Performance against targets for 2023/24 (to date)

| Performance Indicator   | 2022/23 Outcome | 2023/24 Target | Q1 Outcome | Q2 Outcome | Q3 Outcome |
|---|-----------------|----------------|------------|------------|------------|
| The percentage of the Audit Plan completed                                      | 52%             | 70%            | 12%        | 24%        | 34%        |
| The average number of audit productive days per FTE                             | 144             | 150            | 28.48      | 54.21      | 86.99      |
| The average number of finalised audits per FTE                                  | 6.64            | 8              | 3.07       | 4.35       | 5.75       |
| The percentage of draft audit outputs delivered within four weeks               | 91%             | 90%            | 100%       | 100%       | 96.55%     |
| The percentage of audit recommendations implemented within the agreed timescale | 67%             | 80%            | 80%        | 71%        | 73%        |

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-nine new audit engagements had been completed as at the end of quarter three 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                           | 19   | 17                      | 2                  |
| Corporate                             | 32   | 21                      | 11                 |
| External and grants                   | 12   | 12                      |                    |
| Adult Services, Housing & Communities | 37   | 37                      |                    |
| Children's Services                   | 26   | 19                      | 7                  |
| Economic Development                  | 48   | 45                      | 3                  |
| Education and Lifelong Learning       | 93   | 64                      | 29                 |
| Planning Transport and Environment    | 54   | 41                      | 13                 |
| People and Communities                | 1  | 1                       |                    |
| Resources                             | 80   | 56                      | 24                 |
| Governance and Legal Services         | 10   | 10                      |                    |
| Waste Management                      | 39   | 36                      | 3                  |
|                                       | 451  | 359                     | 92                 |
| Schools                               | 228  | 185                     | 43                 |
| <b>TOTAL</b>                          | <b>679</b>                                   | <b>544</b>              | <b>135</b>         |

**NB** - It should be noted that the table above represents the position as at 31 December 2023, whereas the recommendation tracker appendices show the detailed position against each recommendation at the closest possible date to each Committee meeting.

## 4. Conclusion

### 4.1 Summary

During quarter three 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.

Following the appointment to 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.

At the current stage in the financial year, the Audit Plan has been reviewed and prioritised to support a full audit annual audit opinion, through completing sufficient testing of fundamental systems, ensuring sufficient coverage in respect of planned corporate governance audits areas and an appropriate spread of service level audit work.

The audits being targeted for completion to draft reporting stage in the remainder of the year have been set out in this report. The level of completion of the Audit Plan by 31 March 2023 will be affected by audit and client staff availability, as well as the complexity of issues that may arise during the audit fieldwork; however, any of the targeted audits that are not completed to draft report stage by the financial year end will be prioritised for completion in quarter 1 2024/25.



## Report Status (as at 31 December 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                |
|  | Performance Management – Resources  |                           |        |                       |
|  | Insurance   |                           |        |                       |
|  | 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              |                           |        |                       |
|  |   | Information Governance    |        |                       |
|  | Taxation  |                           |        |                       |
| Effective with opportunity for improvement | Income and Debtors (cf. 2022/23)  |                           |        | Drafts                |
|  | Partnership / Arms-length Assurance (cf. 2022/23)                         |                           |        | Issued                |
|  | Value for money in use of Council Vehicles                                |                           |        |                       |
|  | 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                    |                           |        |                       |
|  | Whistleblowing Processes (cf. 2022/23)                                    |                           |        |                       |
|  | Housing Rents   |                           |        |                       |

| Audit Opinion                              | Audit Area   | High Risk Recommendations |        | Status (If not Final) |
|--|--|---------------------------|--------|-----------------------|
|  |  | Proposed                  | Agreed |                       |
| 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      |                       |
|  | Purchasing Cards   | 1                         |        |                       |
|  | Cyber Security (Schools) – ICT Managed Technology                  | 1                         |        |                       |
| Medium                                     |  |                           |        |                       |
| Effective                                  | Electoral Services   |                           |        | Drafts Issued         |
|  | Ysgol Bro Edern (cf. 2022/23)                                      |                           |        |                       |
| Effective with opportunity for improvement | Schools with Surplus Balances – Thematic (cf. 2022/23)             |                           |        | Drafts Issued         |
|  | Catering in Opted out schools (cf. 2022/23)                        |                           |        |                       |
|  | Alarm Receiving Centre (cf. 2022/23)                               |                           |        |                       |
|  | Commercial Waste   |                           |        |                       |
|  | Planning   |                           |        |                       |
|  | Facilities Management / Building Support                           |                           |        |                       |
|  | 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  |                           |        |                       |
|  | Pest Control   |                           |        |                       |
| Unsatisfactory                             | Central Transport Service (cf. 2022/23)                            | 2                         | 2      |                       |

| Audit Opinion                       | Audit Area                                   | High Risk Recommendations  |        | Status (If not Final) |
|-------------------------------------|--|--|--------|-----------------------|
|                                     |  | Proposed   | Agreed |                       |
| 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<br><br>Control-Risk<br><br>Self-Assessment<br><br>Data matching<br><br>Consultancy |        |                       |
|                                     | Cardiff Further Education Trust Fund 2021/22 |  |        |                       |
|                                     | Purchasing and Payments CRSA                 |  |        |                       |
|                                     | Payroll and HR CRSA                          |  |        |                       |
|                                     | National Fraud Initiative                    |  |        |                       |
|                                     | Weighbridge software and Associated Controls |  |        |                       |

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 31.12.2023 | Audit Opinion  |  |
|--|---|-----------------|---|------------------------------------|--|--|--------------|---|----------------|--------------------------------|--|--|
| <b>Fundamental Audits - S151 Assurance</b> |   |                 |   |                                    |  |  |              |   |                |                                |  |  |
| 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   |                | Final Issued                   | No opinion   |  |
|  |   |                 |   |                                    |  | In-year Testing                                | 25           |   |                |                                |  |  |
|  |   |                 |   |                                    |  | Purchasing Cards                               | 20           |   |                |                                |  |  |
| Payroll & HR                               |   |                 |   | 50                                 | 50   | In-year Testing 2022/23 (c. 2022/23)           | 0            | As below  |                |                                | Draft Issued   | Insufficient with Major Improvement Needed |
|  |   |                 |   |                                    |  | CRSA   | 5            | Recruitment processes are transparent and robust, leave processes are well governed, only bona fide, authorised and accurate payments are made, with effective prevention, detection and recovery of errors |                | Final Issued                   | Effective with Opportunity for Improvement   |  |
|  |   |                 |   |                                    |  | In-year Testing                                | 25           |   |                |                                |  |  |
|  |   |                 |   |                                    |  | 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)                    | 0                                  | 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  |  |              |   |                |                                |  |  |
| <b>Total</b>                               |   |                 |   | <b>143</b>                         | <b>210</b>   |  | <b>210</b>   |   |                |                                |  |  |
| <b>Corporate Audit</b>                     |   |                 |   | <b>Original audit plan 2022/23</b> | <b>Original audit plan 2023/24</b>   | <b>Assignment</b>                              | <b>Days</b>  |   |                |                                |  |  |
| 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 |                                    |  |  | Draft Issued | Insufficient with Major Improvement Needed  |                |                                |  |  |
| National Fraud Initiative                  | 10  | 10              | National Fraud Initiative                         | 10                                 | Data matching counter-fraud exercise   |  | Final Issued | No opinion  |                |                                |  |  |

| 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 31.12.2023             | Audit Opinion                              |
|--|--------|---|----------------------------|-----------------------------|-----------------------------|---|--|--|---|--|--|
| 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                                    |   | Draft Issued                               | Effective with Opportunity for Improvement |
|  |        |   |                            |                             |                             | 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                                       |   | Final 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                           |   |  |  |   |  |  |
| <b>Total</b>                                 |        |   |                            | <b>409</b>                  | <b>380</b>                  |   | <b>380</b>   |  |   |  |  |
| 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                                     |   | Work Completed                             | No opinion                                 |
| Resources                                    | High   | Assurance                               | Chargeable                 | 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  |  |  | Draft Issued  | Effective                                  |  |
| Governance and Legal Services                | High   | Assurance                               | Chargeable                 | 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  |   |  |  |
| Adults, Housing & Communities                | High   | Assurance                               |                            | Chargeable                  | 154                         | 125   | Performance Management   | 15   | Performance management arrangements are effective, and operated consistently. |  | Final Issued                               |
|  | 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                       |   |  |  |

| 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 31.12.2023 | Audit Opinion                              |
|---|--------|-----------------|----------------------|-----------------------------|-----------------------------|--|------|---|----------------|--------------------------------|--|
|   |        |                 |                      |                             |                             | 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                                    |                |                                |  |
|   | Medium |                 |                      |                             |                             | 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                                  |
|   |        |                 |                      |                             |                             | 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 (Building Support)                           | 10   |   |                | Draft Issued                   | Effective with Opportunity for Improvement |
| 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                                  |
|   | Medium |                 |                      |                             |                             | 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 |
|   |        |                 |                      |                             |                             | Ysgol Bro Eder (cf. 2022/23)                                       | 0    | Audit of systems of governance and internal control within individual school              |                | Final 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 |
|   |        |                 |                      |                             |                             | 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     |                 |                      |                             |                             |  |      |   |                |                                |  |

| 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 31.12.2023 | Audit Opinion                              |
|--|--------|-----------------|----------------------|------------------------------------|------------------------------------|---|--------------|---|----------------|--------------------------------|--|
|  |        | Consultancy     |                      |                                    |                                    | Governor Services   | 15           |   |                |                                |  |
|  |        |                 |                      |                                    |                                    | Schools Information Management                                    | 20           |   |                |                                |  |
|  |        |                 |                      |                                    |                                    | 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           |   |                |                                |  |
| <b>Total</b>                                       |        |                 |                      | <b>783</b>                         | <b>565</b>                         |   | <b>580</b>   |   |                |                                |  |
| <b>External</b>                                    |        |                 |                      | <b>Original audit plan 2022/23</b> | <b>Original audit plan 2023/24</b> | <b>Assignment</b>   | <b>Days</b>  |   |                |                                |  |
| 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              |                                |  |
|  | Low    | Certification   |                      |                                    |                                    | Cardiff Further Education Trust Fund 2021/22                      | 0            | Grant certification / statement of accounts work                              |                | Final Issued                   | No opinion                                 |
|  |        |                 |                      |                                    |                                    | Cardiff Further Education Trust Fund 2022/23 - tbc                | 2            |   |                |                                |  |
|  |        |                 |                      |                                    |                                    | Norwegian Church Preservation Trust 2022/23 - tbc                 | 2            |   |                |                                |  |
|  |        |                 |                      |                                    |                                    | Joint Committees  | 6            |   |                |                                |  |
|  |        |                 |                      |                                    |                                    | Education Improvement Grant 2022/23 - tbc                         | 15           |   |                |                                |  |
| <b>Total</b>                                       |        |                 |                      | <b>25</b>                          | <b>35</b>                          |   | <b>35</b>    |   |                |                                |  |
| <b>Contingencies</b>                               |        |                 |                      | <b>Original audit plan 2022/23</b> | <b>Original audit plan 2023/24</b> | <b>Assignment</b>   | <b>Days</b>  |   |                |                                |  |
| 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)             |                |                                |  |
| <b>Total</b>                                       |        |                 |                      | <b>10</b>                          | <b>70</b>                          |   | <b>55</b>    |   |                |                                |  |
| <b>Management</b>                                  |        |                 |                      | <b>Original audit plan 2022/23</b> | <b>Original audit plan 2023/24</b> | <b>Assignment</b>   | <b>Days</b>  |   |                |                                |  |
| 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           |   |                |                                |  |
| 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           |   |                |                                |  |
| <b>Total</b>                                       |        |                 |                      | <b>185</b>                         | <b>235</b>                         |   | <b>235</b>   |   |                |                                |  |
| <b>Total chargeable days</b>                       |        |                 |                      | <b>1,555</b>                       | <b>1,495</b>                       |   | <b>1,495</b> |   |                |                                |  |

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

| Directorate / Area                                 | 'open recommendations' - by audit assurance rating |                 |                        |                       |  |  |                            | 'open recommendation' by status |                                      |  |                                 |  |
|--|--|-----------------|------------------------|-----------------------|--|--|----------------------------|---------------------------------|--------------------------------------|--|---------------------------------|--|
|  | No. of Audits                                      | No. of Red Recs | No. of Red/ Amber Recs | No. of Recs Effective | No. of Recs Effective with Opportunity for Improvement | No. of Recs Insufficient with major improvement needed | No. of Recs Unsatisfactory | No. of Recs N/A                 | No. of Recs with Amended Action Date | No. of Recs where action date has passed | Current target date not yet due |  |
| Adults Social Services, Communities & Housing      | 1  |                 | 2                      |                       | 2  |  |                            |                                 |                                      |  | 2                               |  |
| Children's Services                                | 4  | 2               | 3                      |                       |  | 4  |                            | 1                               | 5                                    |  | 5                               | <i>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</i>  |
| Corporate Governance (Resources)                   | 3  |                 | 3                      |                       | 3  |  |                            |                                 | 1                                    | 1  | 2                               | <i>1 - overdue action, where an update has been requested</i>  |
| Corporate Governance (Governance & Legal Services) | 1  |                 | 2                      |                       | 2  |  |                            |                                 |                                      |  | 2                               |  |
| Economic Development                               | 5  | 2               | 6                      |                       | 5  | 3  |                            |                                 | 5                                    | 2  | 6                               | <i>1 - overdue action, where an update is pending<br/>1 - overdue action, where an update has been requested</i>   |
| Education & Lifelong Learning                      | 7  | 2               | 10                     |                       | 7  | 5  |                            |                                 | 11                                   |  | 12                              |  |
| Education & Lifelong Learning - Schools            | 15   |                 | 27                     |                       | 26   | 1  |                            |                                 | 24                                   | 19                                       | 8                               | <i>6 - overdue actions, where Audit is liaising with the school<br/>7 - overdue actions, where an update has been requested<br/>2 - overdue actions, where evidence has been requested<br/>4 - overdue action, where action will be carried forward to follow-up audit</i> |
| External and Grants (Resources)                    |  |                 |                        |                       |  |  |                            |                                 |                                      |  |                                 |  |
| Fundamental (Resources)                            | 1  |                 | 1                      |                       | 1  |  |                            |                                 | 1                                    |  | 1                               |  |
| Other Assurance (Resources)                        | 1  |                 | 2                      |                       |  | 2  |                            |                                 | 2                                    |  | 2                               |  |
| People and Communities                             |  |                 |                        |                       |  |  |                            |                                 |                                      |  |                                 |  |
| Planning, Transport & Environment                  | 8  |                 | 11                     |                       | 7  | 2  |                            | 2                               | 11                                   | 1  | 10                              | <i>1 - overdue action, where an update has been requested<br/>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.</i>   |
| Resources  | 4  | 3               | 15                     |                       | 2  | 6  | 10                         |                                 | 16                                   | 6  | 12                              | <i>4 - overdue actions, where an update has been requested<br/>2 - overdue actions where evidence has been requested</i>   |
| Social Services - General                          |  |                 |                        |                       |  |  |                            |                                 |                                      |  |                                 |  |
| <b>TOTALS</b>                                      | <b>50</b>  | <b>9</b>        | <b>82</b>              | <b>0</b>              | <b>55</b>  | <b>23</b>  | <b>10</b>                  | <b>3</b>                        | <b>76</b>                            | <b>29</b>                                | <b>62</b>                       |  |

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