Meeting of:	**Governance and Audit Committee**
Date of Meeting:	**Monday 17 June 2024**
Relevant Scrutiny Committee:	Corporate Performance and Resources
Report Title:	Annual Internal Audit Report 2023-24
Purpose of Report:	To provide the Head of Internal Audit's Annual Opinion on the Council's control environment in relation to governance, risk management and internal control and to inform the Governance and Audit Committee of the work and performance of Internal Audit for the Financial Year.
Report Owner:	Head of the Regional Internal Audit Service
Responsible Officer:	Head of the Regional Internal Audit Service
Elected Member and Officer Consultation:	No Elected Members have been consulted. Legal Services and Head of Finance.
Policy Framework:	The proposals in this report are in accordance with the policy framework and budget.

Executive Summary:

- This report provides the Head of Internal Audit's Annual Opinion on the Council's control environment in relation to governance, risk management and internal control. It also informs the Governance and Audit Committee of the work and performance of Internal Audit for the Financial Year 2023-24. This information is provided to comply with the Public Sector Internal Audit Standards.

- **Appendix A** contains the Annual Internal Audit Report 2023-24 which details Internal Audit's performance, opinions and recommendations made during the year which assist in forming the Head of Internal Audit's Annual Opinion on the Council's overall control environment.

- From the work undertaken during the financial year 2023-24 and considering other sources of assurance, the Head of Internal Audit's annual opinion on the adequacy and effectiveness of the Council's framework of governance, risk management and control for 2023-24 is of **Reasonable Assurance**.

- Those audits that provided an audit opinion during the year are listed in **Annex 1**, the detailed position against the audit plan is at **Annex 2, Annex 3** is the recommendation monitoring position statement and **Annex 4** is the questionnaire issued after the completion of each audit.

Recommendation

1. The Governance and Audit Committee is requested to consider and note the Annual Internal Audit Report for the 2023-24 financial year including the Head of Internal Audit's Annual Opinion on the adequacy and effectiveness of the Council's framework of governance, risk management and internal control.

Reasons for Recommendation

1. To keep the Governance and Audit Committee informed and to note the Head of Internal Audit's Annual Opinion on the overall control environment at the Council.

1. Background

1.1   The Public Sector Internal Audit Standards require the Head of Internal Audit to provide an Annual Report to support the Annual Governance Statement. The report should:

- Include an opinion on the adequacy and effectiveness of the Council's framework governance, risk management and internal control;
- Present a summary of the audit work undertaken;
- Draw attention to any issues that may impact on the level of assurance provided;
- Provide a summary of the performance for the service;
- Comment on conformance with the Public Sector Internal Audit Standards.

1.2   In accordance with the Public Sector Internal Audit Standards, the Head of Internal Audit is responsible for developing a risk-based annual audit plan which takes into account the Council's risk management framework. Within the Standards there is also a requirement for the Head of Internal Audit to review and adjust the plan, as necessary, in response to changes in the Council's business, risks, operations, programmes, systems, controls and resources. The Head of Internal Audit must also ensure that Internal Audit resources are appropriate, sufficient and effectively deployed to achieve the approved plan.

1.3   The Internal Audit Plan for 2023-24 was submitted to the Governance and Audit Committee for consideration and approval on 12th June 2023. The approved plan was flexible to be able to respond to changing circumstances and events that may occur during the year. The assurance gained from the audit work undertaken during the year assists the Head of Internal Audit in providing an overall annual opinion.

2. Key Issues for Consideration

2.1   The Annual Internal Audit Report is at **Appendix A** which summaries the reviews undertaken during 2023-24, the recommendations made and any control issues identified. A total of 56 reviews were completed with an audit opinion and a total of 311 recommendations made (26 high, 137 medium and 148 low). A breakdown

is included at **Annex 1** of this appendix. The annual report also discusses the performance of the internal audit service during the year and highlights individual staff development and training that has taken place.

2.2   Progress against the 2023-24 Risk Based Plan is attached at **Annex 2**. This details the status of each planned review. It should be noted that some reviews listed have no audit opinion, for example advice and guidance and Governance and Audit Committee reporting. This is because the audit work carried out in respect of these items was planned but the nature of the work does not lead to testing and the formation of an audit opinion.

2.3   **Annex 2** illustrates the status of the 87 audit assignments included in the audit plan for 2023/24. This includes 16 audit reviews that have no audit opinion. The majority of these 16 are routine internal audit work, for example advice and guidance, external audit liaison, fraud and irregularity work, audit planning and recommendation monitoring. Of the remaining 71 audit assignments, 56 were concluded during 2023/24 with an audit opinion. 7 audits were not started during the year and have been included in the 2024-25 audit plan whilst 2 were not undertaken during the year and based on risk assessments will not be included in the 2024/25 plan. 6 audits were ongoing and have been carried forward.

2.4   Based on the testing of the effectiveness of the internal control environment an audit opinion of *Substantial Assurance* has been given to 11 audit reviews (19.5%) and an opinion of *Reasonable* to 35 audit reviews (62.5%). The remaining 10 audit reviews (18%) have been given an audit opinion of *Limited*, that is only limited assurance can be placed on the current systems of internal control. Recommendations have been made for improvements and a follow up audit will be undertaken to ensure controls have been improved to mitigate the risks identified. Table 1 below illustrates the number of opinion / assurance audits completed in 2022/23 and 2023/24.

Table 1 – Number of Audit Opinion Reviews Completed

Opinion / Assurance	2022-23	2023-24
Substantial	8	11
Reasonable	24	35
Limited	8	10
No Assurance	1	0
Total	**41**	**56**

2.5   To ensure that appropriate action is taken on agreed management action plans, High and Medium recommendations are routinely followed up to assess the implementation progress. **Annex 3** provides a summary of the status of all High and Medium audit recommendations made.

2.6   Taking into account the results of the internal audit reviews completed during 2023-24, the recommendations made and considering other sources of assurance, such as Head Teacher and Chair of Governor Assurance Statements, the Head of

Internal Audit's annual opinion on the adequacy and effectiveness of the Council's framework of governance, risk management and internal control for 2023-24 is of:

"**Reasonable Assurance**".

2.7   No significant cross-cutting control issues have been identified that would impact on the Council's overall control environment and the weaknesses identified are service specific.

In providing this annual audit opinion, it should be noted that assurance can never be absolute. The most that internal audit can provide is a reasonable assurance that there are no major weaknesses in risk management, governance and control processes. The matters raised in this report are only those which came to our attention during our internal audit work in the financial year 2023-24 and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

3. How do proposals evidence the Five Ways of Working and contribute to our Well-being Objectives?

3.1   The well-being goals identified in the Wellbeing and Future Generations Act were considered in the preparation of this report. It is considered that there will be no significant or unacceptable impacts upon the achievement of well-being goals/objectives as a result of this report.

4. Climate Change and Nature Implications

4.1   None as a consequence of this report

5. Resources and Legal Considerations

Financial

5.1   There are no resource implications as a direct consequence of this report, but effective audit planning and monitoring are key contributors in ensuring that the Council's assets and interests are properly accounted for and safeguarded.

Employment

5.2   None as a direct consequence of this report.

Legal (Including Equalities)

5.3   The provision of an adequate and effective Internal Audit function is a legal requirement under the Accounts and Audit (Wales) Regulations 2014 as

amended from time to time. There are no equalities implications as a direct consequence of this report.

6. Background Papers

None

ANNUAL INTERNAL AUDIT REPORT

2023/2024

Andrew Wathan, CPFA

Head of Regional Internal Audit Service
May 2024

REGIONAL INTERNAL AUDIT SERVICE /
GWASANAETH ARCHWILIO MEWNOL RHANBARTHOL

Annual Internal Audit Report 2023/24

Section 1 – Introduction

1.1 The Public Sector Internal Audit Standards (PSIAS) requires the Head of Internal Audit to deliver an annual internal audit opinion and report which can be used by the organisation to inform its governance statement. The annual internal audit opinion must conclude on the overall adequacy and effectiveness of the Council's framework of governance, risk management and control.

1.2 The 2023/24 Internal Audit Plan outlined the assignments to be carried out to enable the Head of Internal Audit to form an annual opinion of the Council's overall control environment including, governance, risk management and internal control.

1.3 The plan was flexible to respond to changing circumstances and events that may have occurred during the year such as pressures on services, the ability to access staff and evidence or requests to respond to new issues that may emerge.

1.4 The Internal Audit Service is delivered through the expanded shared service that came into existence on 1st April 2019. The service is hosted by the Vale of Glamorgan Council and provides internal audit services to the Vale, Bridgend, Merthyr Tydfil & Rhondda Cynon Taf Councils.

1.5 The service reported to the four Governance & Audit Committees and is overseen at a strategic level by the Board which consists of the Chief Finance Officers of the four Councils.

1.6 During the year Auditors have had the flexibility to work from home or the office and have undertaken site visits as appropriate for each audit.

1.7 The initial partnership agreement was signed for three years and extended for two years. The arrangement is underpinned by a detailed legal agreement between the four Councils which sets out a range of obligations (the core service is the same for each Council but there are differences in what is provided outside of the core service). At the five-year anniversary, April 2024, the original partners needed to sign a new partnership agreement. Positive feedback was received in relation to audit service delivery from all four partner S151 Officers and senior management teams however, Rhondda Cynon Taf (RCT) have given notice that they do not wish to continue with the shared service partnership arrangement with effect from April 2024. Therefore a 3 Partner Model will be adopted during 2024/25.

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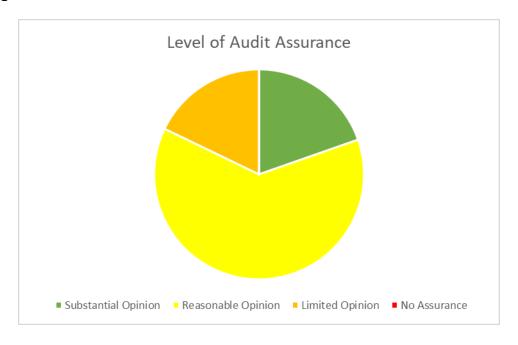
Section 2 – Summary of Reviews Undertaken 2023/24

2.1   On completion of the audit reviews an audit opinion is formed providing assurance for management and those charged with governance on how well the internal controls and governance arrangements of the system, establishment or area of review are operating.

2.2   Based upon the findings and recommendations made, an overall conclusion as to the level of assurance that can be provided is given as follows:

Table 1 - Audit Assurance Category Code	
Substantial	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
Reasonable	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Limited	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
No Assurance	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

Table 2 – Audit Opinion Given to Completed Audit Reviews 2023/24

Opinion	Follow Ups	Financial Systems	Other Audit Reviews	Schools & Education	Grant Verification	Total	%
Substantial	0	3	6	0	2	11	19.5
Reasonable	4	5	19	4	3	35	62.5
Limited	0	1	9	0	0	10	18.0
No Assurance	0	0	0	0	0	0	0
Total	**4**	**9**	**34**	**4**	**5**	**56**	**100**

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Figure 1

Level of Audit Assurance

■ Substantial Opinion   ■ Reasonable Opinion   ■ Limited Opinion   ■ No Assurance

2.3   Table 2 illustrates that a total of 56 reviews have been given an audit opinion. A list of these audits is at **Annex 1**. A comparison of opinions issued in the previous year is shown at Table 3 below:

Table 3: Comparison of Audit Opinions

	2022/23		2023/24	
Opinion	**Total**	**%**	**Total**	**%**
Substantial	8	19.5%	11	19.5%
Reasonable	24	58.5%	35	62.5%
Limited	8	19.5%	10	18.0%
No Assurance	1	2.5%	0	0
Total	**41**	**100%**	**56**	**100%**

2.4   A summary of the key control issues identified within the 10 **Limited Assurance** opinion audits are in Section 3 of the report.

2.5   The final position against the 2023/24 approved audit plan is attached at **Annex 2**. This details the status of each planned review, the audit opinion and the number of any high, medium or low recommendations made to improve the control environment. It should be noted that 16 audit reviews listed have no audit opinion. The majority of these are routine internal audit work, for example advice and guidance, external audit liaison, fraud and irregularity work, audit planning and recommendation monitoring. This work is planned but the nature of the audit work carried out in respect of these items does not lead to testing and the formation of an

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audit opinion. Fact finding pieces of work were also undertaken whereby no opinion is given.

2.6 **Annex 2** illustrates the status of the 87 audit assignments included in the audit plan, 56 of which were opinion related. A summary of the status of the planned audits is illustrated in Table 4 below.

Table 4 – Status of Planned Audits 2023/24

Status of Audits Assignments	Number	Percentage (%)
Complete with audit opinion	51	
Draft with audit opinion	5	
Audit ongoing and carried forward	6	
Audit not started and included 2024/25 Plan	7	
Not undertaken or carried forward	2	
Sub Total	**71**	**79%**
Complete with no audit opinion	16	
Total	**87**	**83%**

2.7 The 7 planned audits which had not started during 2023/24 will be included in the 2024/25 audit plan, however following a risk assessment, 2 audits included in the 2023/24 plan will not be undertaken in 2024/25.

2.8 It is therefore considered that the level of Internal Audit coverage was sufficient for the Head of Audit to be able to give an annual overall opinion.

Section 3 – Limited Reports - Control Issues

3.1 Table 2 illustrates that 10 audit reviews identified control issues which meant that only *Limited Assurance* could be provided. These are detailed below:

3.2 **Payment Card Industries – Data Security Standards (PCI-DSS)**

As a PCI-DSS level 3 merchant, the Council needs to complete an annual Self-Assessment Questionnaire for compliance purposes. It was identified that this and the accompanying Attestation of Compliance for PCI-DSS had not been completed. Whilst the Council implemented the Pay360 upgrade in C1V and Exchequer Services in April 2023 and compliance was gained, there are other areas throughout the Council that still need to be addressed to ensure full compliance. In addition, the Council should request quarterly external network vulnerability scans from the Pay 360 provider.

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3.3 Appointee & Deputy Services

Appointee and Deputy services are provided for people who are unable to manage their own benefits or finances due to a lack of capacity. The audit found that there were no policies and procedures in place for the management of these accounts and as a result it was unclear who the decision maker was or should be. In addition, there were several open, deceased client, appointee accounts of significant value and these should be closed with the balances returned to the legal owners.

3.4 Libraries & Digital Equipment

The key issues identified during this audit were :
- Computers used for book searching can also be used to search for sensitive material.
- Very few devices within the Council's libraries had any form of security lock and no risk assessment had been undertaken to establish whether further security is required.
- Library staff are not completing inventories and were not able to demonstrate that there is an annual physical check carried out as required by the Council's Financial Procedure Rules.
- Social media passwords were found on display where members of the public could see them and the Council is making payments for additional opening hours library self-service Open+ that is not currently in use.

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3.5 Officers Code of Conduct

The key issues identified during this audit were:
- The Code of Conduct Protocol has not been reviewed since implementation in January 2016 and has exceeded its review date of January 2020 by over 3 years.
- The Code of Conduct Protocol and required declarations are not formally acknowledged within new starter information and/or induction.
- There is no process in place to raise awareness of the Code of Conduct Protocol and to remind employees at regular intervals during their employment.
- Declaration forms are not being recorded, retained and submitted in line with Code of Conduct Protocol and there is no threshold for declaration of gifts and hospitality offered to employees.

3.6 Adult Placements (Shared Lives)

This service is run under a partnership agreement between the Vale of Glamorgan Council and Bridgend County Borough Council with the Vale a lead. The Adult Placement (Shared Lives) Service Board, consisting of nominated officers from both authorities, are responsible for the governance hence the audit report has been issued to both Councils. The key issues identified during this audit were:

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- The audit found a lack of formal procedures in place in relation to administrative processes
- Minimal signed agreements for both the approved hosts and the service users were on file, and these are required by Regulations.
- Inconsistent Project Worker methods of monitoring cases were identified and insufficient procedures were in place to support individuals to safely manage their finances in line with Regulations.
- In addition, approved hosts have not been provided with the appropriate training.

3.7 **Leisure Centres - Contract & Performance Monitoring**

The key issues identified during this audit were:
- Performance monitoring does not take place in line with contractual requirements.
- Quarterly contractor meetings and formal annual reviews have either not taken place or are not documented in line with contract requirements.
- There is a lack of contingency measures in place to ensure processes are resilient for business continuity purposes.
- Three leisure centres have not had condition surveys undertaken since 2017.

3.8 **Debtors**

The key issues identified during this audit were:
- The total debts outstanding at the end of each financial year have significantly increased year on year.
- Communication records are not being retained in an orderly, easily accessible, central location limiting shared knowledge for debt holding departments and risking a potential loss of data.
- There are no business continuity plans in place to mitigate against unplanned business disruptions such as staff absences.
- Communication of financial positions with departments, access to the recorded debt information and actions taken is limited.
- Knowledge and access to the senior operations of the Income Management Team is heavily reliant on a single individual leading to a significant risk of a single point of failure.
- The Academy Debt Management system has known limitations with payments received that are in excess of £100k and there is a significant, unallocated, payments received balance.
- There are limited and unreliable records of the letters issued to debt holders, potentially obstructing court action.

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3.9   **Residential Homes – Food Costs & Stock Control**

The key issues identified during this audit were:
- There are no specific policies or guidance in place for ordering food
- No standard ordering practice is in place across care homes, order book orders do not have any financial values attached until invoices are received and no authorisation limits are in place.
- Multiple retrospective orders are attached to previous authorised orders.
- Incomplete audit trail of stock checks taking place, no wastage or staff meals are recorded

3.10   **Corporate Safeguarding - Governance, Training and DBS Awareness**

The key issues identified during the audit included:
- The Council's Corporate Safeguarding Policy in not up-to-date and does not reflect the latest Welsh Government guidance.
- Sample testing identified that Council records in respect of Disclosure & Barring Service (DBS) checks were not always complete, accurate or up to date.
- No clear audit trail is maintained to evidence how the Council's Corporate Safeguarding Group monitor and report their progress against the work plan items and actions.
- Dashboards provided illustrated up to 23% of staff within Directorates have not completed the Council's mandatory safeguarding training.
- No corporate record is maintained for mandatory safeguarding training delivered in person in respect of staff members with no computer access.
- There is a lack of scrutiny and challenge at the Council's Corporate Safeguarding Group.

3.11   Follow up audits are undertaken on previous *Limited Assurance* reports to ensure that improvements have been made to mitigate the risks previously identified. Table 2 above states that 4 follow up audits were undertaken during 2023/24. It is pleasing to note that all 4 follow up audits demonstrated improvements and a *Reasonable Assurance* audit opinion was provided to all. These were:

- Ysgol Y Deri & St Cyres Building Compliance
- Corporate Building Compliance
- Llantwit Major Comprehensive School
- Romilly Primary School

Section 4 – Recommendations 2023/24

4.1   Recommendations are made at the conclusion of an audit review if it is felt that improvements should be made to mitigate risk. Recommendations are included in a management action plan and following each audit report recipients are asked to complete the action plan showing whether they agree with the recommendations

made and how they plan to implement them. The classification of each recommendation made assists management in focusing their attention on priority actions, these ratings being High, Medium and Low.

Recommendation Categorisation	
Risk may be viewed as the chance, or probability, of one or more of the organisation's objectives not being met. It refers both to unwanted outcomes which might arise, and to the potential failure to realise desired results. The criticality of each recommendation is as follows:	
High Priority	Action that is considered imperative to ensure that the organisation is not exposed to high risks.
Medium Priority	Action that is considered necessary to avoid exposure to significant risks.
Low Priority	Action that is considered desirable and should result in enhanced control.

4.2   Management are asked to provide feedback on the status of each recommendation once the target date for implementation has expired. The implementation of these recommendations is monitored using MK Insight internal audit software to ensure improvements are being made and the monitoring is regularly report to Senior Officers via Senior Leadership Team and to Governance and Audit Committee.

Table 5 – Analysis of Recommendations Made During 2023/24

Recommendations	Follow Ups	Financial Systems	Other Audit Reviews	Schools	Grant Verification	Total	%
High	1	3	12	10	0	**26**	**8%**
Medium	15	21	84	13	4	**137**	**44%**
Low	18	24	79	24	3	**148**	**48%**
Total	**34**	**48**	**175**	**47**	**7**	**311**	**100%**

4.3   Table 5 illustrates that a total of 311 recommendations have been made to improve the control environment of the areas reviewed during 2023/24. Management has given written assurance that these will be implemented or have accepted the identified risk if the recommendation has not been accepted.

4.4   **Annex 3** provides a summary of the status of the high and medium internal audit recommendations made. This includes recommendations made in relation to audits completed in 2021/22 and 2022/23 which are yet to be implemented. The monitoring of recommendations is undertaken regularly by Auditors and any undue delays or issues are highlighted to Senior Management and ultimately the Governance and Audit Committee.

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Section 5 – Counter Fraud Work

5.1   A separate Annual Corporate Fraud Report will be presented to the Governance and Audit Committee which will outline in more detail the counter fraud work undertaken during 2023/24.

5.2   Any potential fraud referrals are reviewed by Internal Audit in conjunction with the Council's Corporate Fraud Officer to determine the most appropriate approach. One matter was reviewed by Internal Audit during 2023/24 which related to a fraudulent change in supplier bank details. This review is included within **Annex 2** as areas for improvement within the Council's processes were identified and recommendations were made to improve the controls and mitigate the identified risks within existing systems.

5.3   The National Fraud Initiative is also included in the audit plan. Internal Audit facilitates the upload of data and works with the Council's Corporate Fraud Officer to provide advice to officers reviewing the data matches. A biennial exercise commenced when data was extracted from the various Council systems and submitted for matching in October 2022. The matches were returned in January 2023 and work is still ongoing to review the data matches to identify if there any fraud or error has occurred. A new exercise will commence in October 2024.

Section 6 – Key Performance Measures – Client Satisfaction Questionnaires

6.1   The Internal Audit Service uses MK Insight (Internal Audit software) to enable clients to feedback with comments on the work undertaken by internal auditors. The client satisfaction questionnaires provide managers with the opportunity to feedback on the performance, professionalism and conduct of the auditor as well as the audit process in general. The questions are contained in **Annex 4**

6.2   The return rate was 46% (71% in 2022/23); this is an area that needs to be improved. A review of the process undertaken where surveys have not been returned will take place as well as a review of the questionnaires themselves to make sure they are easy to complete and submit.

6.3   The returned surveys however have confirmed satisfaction with the audit approach, the service provided and the conduct of the Auditors. It is pleasing that the average rate of satisfaction is 95% (94% in 2022/23). In addition to the above questions, the client also has an opportunity to make comments within the Client Satisfaction Questionnaire. Set out below are examples of comments received during the period. Most of the feedback received was positive and all comments received are considered.

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> **Very helpful in highlighting some improvement actions for us.**
>
> **The audit findings were clearly explained to me following the completion of the fieldwork and prior to the issue of the draft report**

> **Provides an opportunity to reflect and enables us to put measures in place.**
>
> **Very helpful, thorough and accommodating**

Section 7 – Key Performance Measures – Staff Training

7.1   Investment in the development of staff continues as it is recognised that with the increasing challenges and complexity facing local government and other public sector services, the need for well trained, motivated, and versatile audit staff has never been higher.

7.2   In terms of professional training, our two Graduate Auditors have each successfully completed 4 Chartered Institute of Public Finance & Accountancy (CIPFA) exams attaining the CIPFA Certificate in Management and Financial Accounting. Their study will continue over the next 2 years and will result in them becoming fully qualified CIPFA Accountants. Another member of staff is working towards the Chartered Institute of Internal Auditors, Certified Internal Auditor qualification, whilst a further 5 members of the team have indicated they wish to commence professional training during 2024/25.

7.3   Staff are encouraged to complete on-line courses to develop their skills and networking opportunities. Listed below illustrate the range of training courses that staff have completed during 2023/24: -
- Information Security
- Phishing Training
- Data Protection
- Equalities
- Climate Change
- Ethics
- Challenging Conversations
- Delivering Effective Feedback
- Fraud Awareness
- How to use data effectively
- Stress Awareness

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7.4 In addition, those staff who hold professional qualification continue to meet their continuing professional development (CPD) requirements.

Section 8 – Key Performance Measures – Benchmarking

8.1 The Regional Internal Audit Service (RIAS) participates annually in the Welsh Chief Auditors Group (WCAG) benchmarking exercise. The key performance measures for the Service are illustrated in Table 6. It should be noted that 13 of the 22 Councils returned their performance figures for 2022/23 representing a return rate of 59%.

Table 6 – Performance Data

Performance Indicator	RIAS Performance VOG 2023/24	RIAS Performance VOG 2022/23	WCAG Average Performance 2022/23
% of Planned Audits Completed	83%	79 %	75%
% of recommendations accepted versus made	100%	99%	98%
% of clients responses at least satisfied	95%	94%	98%

8.2 The RIAS set quarterly targets to monitor the delivery of the approved audit plan to assist in ensuring sufficient audit coverage has been given to the Council to provide an overall opinion at the end of 2023/24. The year-end target set was 80% and Table 6 illustrates that this was exceeded as 83% of the audit plan was completed. A total of 87 assignments were planned during the year of which 72 were completed. Of these, 56 audits were completed with an audit opinion. The nature of the remaining 16 audits did not lead to testing and the formation of an audit opinion, although in some instances recommendations were made.

8.3 Table 6 and **Annex 3** illustrate that 100% of the 163 high and medium recommendations made during 2023/24 were accepted by managers. The implementation of these is regularly monitored by Internal Audit staff and reported to Governance and Audit Committee and the Senior Leadership Team.

8.4 Table 6 also illustrates that 95% of clients who responded to the questionnaire were at least satisfied with the work undertaken by Internal Audit. This level has improved slightly from last year.

8.5 The PI's illustrate that the performance of the Regional Internal Audit Service within the Council is still comparable to the Welsh average.

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Section 9 – Public Sector Internal Audit Standards

9.1 The Public Sector Internal Audit Standards (PSIAS) encompass the following mandatory elements:
- Definition of Internal Auditing;
- Code of Ethics
- International Standards for the Professional Practice of Internal Auditing.

9.2 The Standards aim to promote further improvement in the professionalism, quality, and effectiveness of Internal Audit Services across the public sector. The Standards require that each public sector Internal Audit Service has in place robust arrangements for quality assurance and requires that Internal Audit be the subject of an external assessment at least once every 5 years by a qualified, independent reviewer from outside of the organisation.

9.3 The two possible approaches to external assessments outlined in the standard include either a full external assessment or an internal self-assessment which is validated by an external reviewer.

9.4. Members of the Welsh Chief Auditor Group (WCAG) elected to adopt the self-assessment approach, with another member of the WCAG undertaking the validation, a peer review assessment. At the time this was agreed with the Section 151 Officers and the former Audit Committees of the regional service.

9.5 The Internal Audit Service undertook as self-assessment against the standards during 2022/23 and a few areas of improvement were identified. This self-assessment and the supporting documentation were provided to the external assessor, the Acting Chief Internal Auditor at Newport City Council, to inform an external assessment undertaken in accordance with the Standards.

9.6 The outcome of the external assessment was that the Regional Internal Audit Service is fully conforming to the Standards with no partial conformance or non-conformance areas. There were two areas for consideration which would further enhance conformance with the PSIAS, although these were not a significant concern. The result of the external assessment was presented to Governance & Audit Committee in September 2023.

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Section 10 – Regional Internal Audit Service Progress

10.1   The expanded shared service came into existence on 1st April 2019, it is hosted by the Vale of Glamorgan Council and provides internal audit services to the Vale, Bridgend, Merthyr Tydfil & Rhondda Cynon Taf Councils. Rhondda Cynon Taf (RCT) have given notice that they do not wish to continue with the shared service partnership arrangement with effect from April 2024. Therefore a 3 Partner Model will be adopted during 2024/25.

10.2   The vision for the service is to be the provider of Internal Audit Services of choice to the public sector in South Wales and be a centre of excellence for public sector internal auditing and to be a service that is regarded as:

✓ Professional
✓ Approachable
✓ Flexible
✓ Independent but internal to the organisation – a critical friend

10.3   During 2023/24, the recruitment process continued with the successful recruitment of 1 Auditor to a fill vacant post. This is a positive development, particularly when many services are struggling to recruit staff. The Graduate Auditors are being supported to become professionally qualified which will assist in succession planning.

10.4   Audit work has been conducted using various digital solutions and audit staff and auditees all have adjusted well to this way of working. It is likely that the audit service will largely continue to be delivered remotely with an element of office based and face to face working as required.

10.5   The audit software solution continues to be used. Ongoing development will continue to ensure maximum use of the improved functionality and reporting tools.

10.6   The longer-term success of the Regional Internal Audit Service includes plans to develop a commercial approach and analysing the potential public sector market. Limited progress has been made on this aspect as the foundations referred to above need to be embedded before progressing this.

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Section 11 - Opinion Statement 2023/24

This statement of opinion is underpinned by:

Internal Control Framework
The control environment comprises the Council's policies, procedures and operational systems and processes in place to:
- Establish and monitor the achievement of the Council's objectives;
- Facilitate policy and decision making;
- Ensure the economical, effective and efficient use of resources;
- Ensure compliance with established policies, procedures, laws and regulations;
- Safeguard the council's assets and interests from losses of all kinds, including those arising from fraud, irregularity or corruption.

During the year, core financial and administrative systems were reviewed by Internal Audit either through specific reviews (e.g. Revenues and Benefits) or generally in the reviews undertaken in respect of directorate systems and processes.

In providing my annual audit opinion, it should be noted that assurance can never be absolute. The most that internal audit can provide is a reasonable assurance that there are no major weaknesses in risk management, governance and control processes. The matters raised in this report are only those which came to our attention during our internal audit work in the financial year 2023/24 and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

In arriving at my opinion, the following matters have been taken into account:

> - The results of all internal audits undertaken during the year ended 31st March 2024
> - The results of follow-up reviews of action taken to address audit recommendations;
> - Whether or not any significant recommendations have not been accepted by management and the consequent risks;
> - The effects of any material changes in the Council's objectives and activities.
> - Other sources of assurance

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Risk Management

Effective Risk Management forms a key aspect of assurance and governance. The Corporate Risk Management Policy is aligned with Directorate Plans and the Council's performance management framework.

Key risks are distilled in the Corporate Risk Assessment which is regularly reviewed and challenged by senior management. Detailed reports are also provided quarterly to the Governance & Audit Committee. A Corporate Risk Management audit was undertaken during 2023/24 and a substantial assurance opinion provided. Risk management is also considered as part of every audit.

It is not possible to eliminate all risk of failure to meet the targets in the Council's policies, aims and objectives and cannot therefore provide absolute assurance of effectiveness, but one of **Reasonable Assurance** is given**.**

Governance Arrangements

Good Governance will facilitate effective management that can deliver long term success and performance of an organisation.

Governance arrangements are considered as part of every audit where applicable.

Whilst some governance issues were identified within the school audits, no other significant issues were identified from a governance perspective therefore an opinion of **Reasonable Assurance** is given.

Internal Control

I have based my opinion on internal control using the work undertaken by internal audit during the year.

A total of 56 reviews culminating in an overall opinion have been completed, 46 (82%) of which have been closed with either a *Substantial* or *Reasonable Assurance* opinion level. 10 reviews (18%) were given a *Limited Assurance* opinion which identified significant weaknesses in the overall control environment, and these have been summarised in Section 3 above.

Therefore, an opinion of **Reasonable Assurance** can be given on internal control.

Annual Internal Audit Report 2023/24

Head of Internal Audit Opinion Statement 2023/24

From the work undertaken during the financial year 2023/24 and taking into account other sources of assurance, such as Head Teacher and Chair of Governor Assurance Statements, the Head of Internal Audit's annual opinion on the adequacy and effectiveness of the Council's framework of governance, risk management and control for 2023/24 is:

"Reasonable Assurance"

The opinion states that, based on the work completed by the Regional Internal Audit Shared Service for the financial year, no significant cross-cutting control issues have been identified that would impact on the Council's overall control environment. The weaknesses that have been identified are service specific.

Many Council staff are continuing to work remotely, and systems & processes have had to be adjusted to cater for the new ways of working. Similarly, Internal Audit has worked remotely, conducting audits and obtaining evidence digitally. Each audit has considered the potential impact of remote working to ensure adequate controls and governance arrangements remained in place.

The recommendations made to improve governance, risk management and control have been accepted and are at various stages of implementation.

Andrew Wathan CPFA
Head of Regional Internal Audit Service
May 2024

Audits Completed with an Audit Opinion & Recommendations 2023/24

Audit	Opinion			Recommendations		
	Substantial	Reasonable	Limited	High	Medium	Low
Ysgol Y Deri & St Cyres Building Compliance Follow Up		√		1	1	2
Corporate Building Compliance Follow Up		√		0	2	2
Corporate Safeguarding			√	1	4	2
Corporate Risk Management	√			0	0	0
Bus Services Support Grant 2022/23		√		0	1	0
Illegal Money Lending Grant 2022/23	√			0	0	1
Regional Consortia School Improvement Grant 2022/23		√		0	1	0
Housing Support Grant 2022-23		√		0	1	2
Enable Grant 2022/23	√			0	1	0
Data Security Policies Review		√		0	1	4
Mobile Devices		√		0	3	4
Welsh Language Standards		√		0	5	3
Corporate Complaints and Compliments		√		0	3	6
Regulatory Body Recommendation Tracking	√			0	0	0
Security & Access to Council Buildings		√		1	5	1
SRS Joint Service		√		0	1	6
SRS Joint Service - Food Hygiene		√		0	2	2
Recycling & Waste Management		√		1	4	4
School Transport		√		1	4	0
Leisure Centres - Contract & Performance			√	0	6	1
Cleaning Services		√		0	3	2
Housing Rents		√		0	1	3
Temporary Housing Solutions		√		0	1	1
Car Park Income			√	2	2	3
Stanwell School		√		1	4	4
Llantwit Major Comprehensive School Follow Up		√		0	5	5
St Cyres School		√		0	7	11
Colcot Primary School		√		1	6	8
Romilly Primary Follow Up		√		0	7	9
Oracle Fusion Roll Out		√		0	4	2
School CRSA		√		0	0	1
Libraries & Digital Equipment			√	1	4	0
Housing Benefits Overpayments & Recovery		√		0	3	0
Bottomline Payments		√		0	1	1
Debtors			√	0	7	6
Banking Arrangements	√			0	0	4
Treasury Management	√			0	0	2
Oracle Fusion		√		1	1	4
Financial Management Code	√			0	0	1
PCI – DSS (Payment Card Industries – Data Security Standards)			√	0	3	0
Payroll		√		1	4	4
Scheme of Delegations		√		0	1	2
Officer Code of Conduct			√	0	7	1
File Systems & Folder Access		√		0	1	0
Content Manager (TRIM)	√			0	1	1
Disposal of Electronic Media & Devices		√		0	2	2
Property Services		√		0	0	4
Shared Prosperity Funding		√		0	2	1
Project Management Unit	√			0	0	2
Regional Adoption Service	√			0	0	2
Appointee and Deputy Services			√	2	1	1
Residential & Non Residential Financial Assessments		√		1	1	3
Adult Placement (Shared Lives)			√	2	7	7
Residential Homes Stock Control			√	0	3	5
Pool Car Use & Mileage		√		0	2	5
Compliance with PSIAS	√			0	0	1
Totals	**11**	**35**	**10**	**26**	**137**	**148**

Vale of Glamorgan Council - Progress Against the Audit Plan 2023/24

Ref	Directorate	Area	Audit Scope / Risk	Status	Opinion			Recommendations		
					Substantial	Reasonable	Limited	High	Medium	Low
	Cross Cutting	Follow up Reports	To provide assurance that service areas where limited assurance opinions were provided are followed up in a timely manner							
1			Ysgol Y Deri & St Cyres Building Compliance Follow Up	complete		√		1	1	2
2			Corporate Building Compliance Follow Up	complete		√		0	2	2
3			Tender Evaluation & Award Building Services Follow Up	carried forward						
4	Cross Cutting	Annual Governance Statement	The completion of the Council's Annual Governance Statement, submission to Governance and Audit Committee and included with the Draft Statement of Accounts 2022/23 (including the Governance Assurance Statements from Corporate Officers and Senior Management).	complete						
5	Cross Cutting	Corporate Safeguarding	To undertake an assessment of the Council's overall operating model for safeguarding including governance and training.	draft issued			√	1	4	2
6	Cross Cutting	Corporate Risk Management	A review of a sample of corporate risks to identify if they are being appropriately managed and progress is being reported accurately.	complete	√			0	0	0
	Cross Cutting	Grant Certification Work	Under the conditions of the specific grant determination, the Head of Audit must certify that the conditions of the grant have been complied with.							
7			Bus Services Support Grant 2022/23	complete		√		0	1	0
8			Illegal Money Lending Grant 2022/23	complete	√			0	0	1
9			Regional Consortia School Improvement Grant 2022/23	complete		√		0	1	0
10			Housing Support Grant 2022-23	complete		√		0	1	2
11			Enable Grant 2022/23	complete	√			0	1	0
12	Cross Cutting	Project & Programme Governance	To review the structure and governance arrangements of the various Boards operating within the Council	to be undertaken 2024/25						
	Cross Cutting	Information Governance	To provide assurance that identified strategic actions within the Information Governance baseline assessment are being effectively managed and are being delivered to plan .							
13			Data Security Policies Review	draft issued		√		0	1	4
14	Cross Cutting	Mobile Devices	To review the management of mobile devices from an assurance perspective, including reference to the MS365 Telephony project and the move to hybrid working	complete		√		0	3	4
15	Cross Cutting	Speak Out	To provide assurance that the speak out process is robust and effective in respect of the recording, allocation, completion and reporting of referrals and that any Whistleblowing referrals received are reported correctly.	not undertaken						
16	Cross Cutting	Fees & Charges	To review the process Council wide to include bookings, payments in advance, use of online payment facilities and the ability to take payments electronically whether online or in person.	carried forward						
17	Cross Cutting	Welsh Language Standards	To provide assurance that the Council is compliant to the Welsh Language Standards	complete		√		0	5	3
18	Cross Cutting	Corporate Complaints and Compliments	To provide assurance that the policy and procedures are being adhered to, performance is monitored and reported data is accurate	complete		√		0	3	6
19	Cross Cutting	Regulatory Body Recommendation Tracking	To undertake a walkthrough test to provide assurance that recommendations made are accurately recorded and addressed.	complete	√			0	0	0
20	Cross Cutting	Security & Access to Council Buildings	To undertake a review of the Council's arrangements for the security and access to Council buildings and provide assurance that robust controls are in place	complete		√		1	5	1
21	Cross Cutting	Single Adaptation Team (Independent Living Adaptations)	To review the processes in place within this newly created team having particular regard to the means testing process	to be undertaken 2024/25						
22	Environment & Housing	SRS Joint Service	To provide assurance to the Shared Regulatory Service Board on the systems and processes in place in respect of the overall control environment including governance, risk management and internal control for the 2022-23 Financial Year.	complete		√		0	1	6

Ref	Directorate	Area	Audit Scope / Risk	Status	Opinion			Recommendations		
					Substantial	Reasonable	Limited	High	Medium	Low
23	Environment & Housing	SRS Joint Service - Income	To provide assurance that the processes in place to collect income within the SRS service are effective and efficient	to be undertaken 2024/25						
24	Environment & Housing	SRS Joint Service - Food Hygiene	To provide assurance that processes and procedures are in place and effectively being implemented to ensure that at least the minimum Food Safety Authority standards are being met.	complete		√		0	2	2
25	Environment & Housing	Recycling & Waste Management	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in respect of Recycling and Waste Management.	complete		√		1	4	4
26	Environment & Housing	School Transport	To provide assurance that procurement and contract monitoring is in adherence to Council policies and procedures to ensure the delivery of the agreed service within the agreed contract price.	complete		√		1	4	0
27	Environment & Housing	Leisure Centres - Contract & Performance	Review the performance measures in place and verify the data and calculations used and examine the scrutiny and challenge that is provided having regard to the Audit Wales work around the Sustainable Development Principle.	complete			√	0	6	1
28	Environment & Housing	Cleaning Services	Provide assurance that the services provided are in compliance with service level agreements in place	complete		√		0	3	2
29	Environment & Housing	Housing Rents	To provide assurance on the control environment of the rent setting and collection processes	complete		√		0	1	3
30	Environment & Housing	Temporary Housing Solutions	Examine compliance with this statutory duty, review process for availability, processing and prioritising cases to provide assurance that systems are efficient and effective.	complete		√		0	1	1
31	Environment & Housing	Car Park Income	To provide assurance that all income is being effectively collected and accounted for	complete			√	2	2	3
	Learning & Skills	Schools	To undertake a number of school based reviews as well as cross cutting thematic reviews in accordance with the Internal Audit risk based assessment.							
32			Stanwell School Capital Project	complete				8	0	0
33			Stanwell School	complete		√		1	4	4
34			Llantwit Major Comprehensive School Follow Up	complete		√		0	5	5
35			St Cyres School	complete		√		0	7	11
36			Colcot Primary School	complete		√		1	6	8
37			Romilly Primary Follow Up	complete		√		0	7	9
38			Oracle Fusion Roll Out	complete		√		0	4	2
39	Learning & Skills	School CRSA	To undertake the annual controlled risk self – assessment for schools. The aim of the process is to enable Head Teachers to review their internal controls and to	complete		√		0	0	1
40	Learning & Skills	Libraries & Digital Equipment	To provide assurance that appropriate controls are in place in respect of digital equipment	complete			√	1	4	0
41	Learning & Skills	School Cyber Security	Undertake testing to ensure that staff are aware or requirements to protect devices, services and networks and the information on them from theft or damage via electronic means and staff are aware of what to do if there is a concern or breach. Ensure this information is monitored and reported consistently across the Council	carried forward						
42	Corporate Resources	Local Authority Trading Company	To provide assurances on the governance and operation of the Council's LATC.	to be undertaken 2024/25						
	Corporate Resources	Material Systems – Key Financial Systems	A rolling programme of audits is adopted for material systems whereby the work programme for each year may differ.							
43			Housing Benefits Overpayments & Recovery	complete		√		0	3	0
44			Bottomline Payments	complete		√		0	1	1
45			Debtors	complete			√	0	7	6
46			Banking Arrangements	complete	√			0	0	4
47			Treasury Management	complete	√			0	0	2
48	Corporate Resources	Oracle Fusion	To ensure that changes made to processes as the result of the implementation of the new cloud based system are effective and efficient	complete		√		1	1	4

Ref	Directorate	Area	Audit Scope / Risk	Status	Opinion			Recommendations		
					Substantial	Reasonable	Limited	High	Medium	Low
49	Corporate Resources	Financial Management Code	To provide assurance that the information presented is accurate	complete	√			0	0	1
50	Corporate Resources	Capital Accounting & Asset Register	To undertake a review of the Capital Accounting & Asset Register and provide assurance to Management of the controls in place	to be undertaken 2024/25						
51	Corporate Resources	Budget Savings	To identify and review the systems in place to monitor the high level of savings identified	to be undertaken 2024/25						
52	Corporate Resources	PCI – DSS (Payment Card Industries – Data Security Standards)	To review the procedures and processes in operation relating to PCI - DSS to determine if the previously identified areas of weakness have been fully rectified and that the control environment is robust.	complete			√	0	3	0
53	Corporate Resources	Payroll	To provide assurance that the processes are in place in the new Oracle Fusion solution are operating effectively and efficiently.	complete		√		1	4	4
54	Corporate Resources	Scheme of Delegations	To provide assurance that the scheme of delegation is complied with having particular regard to contract approval, orders and expenditure and write offs.	draft issued		√		0	1	2
55	Corporate Resources	Officer Code of Conduct	Review the processes in place and provide assurance that Officers are complying to the Council's Code of Conduct	complete			√	0	7	1
	Corporate Resources	ICT Audits	ICT systems reviews will be undertaken across Directorates ICT systems to ensure robust controls are evident and operating effectively.							
56			File Systems & Folder Access	complete		√		0	1	0
57			Content Manager (TRIM)	complete	√			0	1	1
58			Disposal of Electronic Media & Devices	complete		√		0	2	2
59	Corporate Resources	Corporate Procurement	Review documentation and guidance relating to procurement in order to provide assurance that information is up-to-date, well aligned to the Council's Contract Procedure Rules and provides suitable direction to officers of the Council	carried forward						
60	Corporate Resources	Property Services	To review the process and procedures in place in respect of commercial and consultancy Services provided	complete		√		0	0	4
61	Place	Shared Prosperity Funding	Review the process in place for receiving funding, funding and expenditure approval etc. to provide assurance that the systems are robust and efficient.	complete		√		0	2	1
62	Place	Project Management Unit	To undertake a review of the governance and decision making around Major Projects. Particular emphasis will be placed on compliance to the Council's Rules and Regulations and Project Management Methodology associated with high risk contracts.	complete	√			0	0	2
63	Place	Filming Income	To provide assurance that there is a standard approach across the Council in respect of fees charged, waivers of fees being granted where beneficial and appropriate and staff time is charged correctly.	to be undertaken 2024/25						
64	Social Services	Regional Adoption Service	A compliance review to complete the Annual Accounting Statement	complete	√			0	0	2
65	Social Services	Appointee and Deputy Services	To ensure that the systems and controls surrounding the management of Appointeeship and Deputyships accounts are robust and that they are operated in line with regulations/guidance/policy in order to protect the individual and Council.	complete			√	2	1	1
66	Social Services	Section 117	To seek assurance that processes are adhered to and people are supported with after care following Mental health involvement.	carried forward						
67	Social Services	Family Information Service	To provide assurance that the Childcare Offer for Wales scheme has been correctly administered and identify any lessons to be learnt	not undertaken						
68	Social Services	Residential & Non Residential Financial Assessments	in relation to third party/top up payments for care placements to ensure consistency and application.	complete		√		1	1	3
69	Social Services	Regional Emergency Duty Team	To review the governance arrangements in place to ensure the Council is correctly represented in regard to the Regional Emergency Duty Team	carried forward						
70	Social Services	Adult Placement (Shared Lives)	To provide assurance to both Authorities (Vale and BCBC) and the Adult Placement (Shared Lives) Service Board that systems and processes have operated effectively in respect of governance, administration process and financial payments	complete			√	2	7	7

Ref	Directorate	Area	Audit Scope / Risk	Status	Opinion			Recommendations		
					Substantial	Reasonable	Limited	High	Medium	Low
	Internal Audit	Emerging Risks / unplanned	To enable Audit Services to flexibly respond to provide assurance activity as required.							
71			Residential Homes Stock Control	complete			√	0	3	5
72			Pool Car Use & Mileage	draft issued		√		0	2	5
73	Internal Audit	Compliance with PSIAS	Review compliance with the Public Sector Internal Audit Standards.	draft issued	√			0	0	1
74	Internal Audit	Governance & Audit Committee / Member and SLT Reporting	This allocation covers Member reporting procedures, mainly to the Governance & Audit Committee, plan formulation and monitoring, and regular reporting to, and meeting with, the Section 151 Officer, SLT and the RIAS Board.							
75	Internal Audit	Compliance – expenses / mileage claims	Review of expenses / mileage claims submitted which are over three months old. Ongoing throughout the year.							
76	Internal Audit	Waiver Requests	To challenge the use of exemptions to both Contract and Finance Procedure Rules via the waiver procedure. Challenge provided throughout the year.							
77	Internal Audit	Meetings, Advice & Guidance	To allow auditors to facilitate the provision of risk and control advice which is regularly requested by officers within the authority.							
78	Internal Audit	Data Analytics	Data Analytics is proving to be a useful internal audit tool as councils become more reliant on electronic data, as data analytics enables a vast amount of data to be analysed when selecting testing samples							
79	Internal Audit	External Audit Liaison	To ensure that a "managed audit" approach is followed in relation to the provision of internal and external audit services.							
80	Internal Audit	Recommendation Monitoring	Monitoring the implementation of Internal Audit recommendations in consultation with the service areas which have received these recommendations.							
81	Internal Audit	Annual Opinion Report	To prepare and issue the Head of Audit's Annual Opinion Report 2022/23 and start preparation for 2023/24 report.							
82	Internal Audit	Audit Planning	To prepare and monitor the annual risk based audit plan for 2023/24 and commence preparation for 2024/25 plan							
83	Internal Audit	Audit Charter / Manual	To review and update the documents as required							
84	Internal Audit	Closure of reports - 2022/23	To finalise all draft reports outstanding at the end of 2022-23.							
85	Cross Cutting	Fraud / Error / Irregularity	National Fraud Initiative - Collection of data and analysis of matches for the NFI exercise, acting as first point of contact and providing advice and guidance to key contact officers.							
	Cross Cutting	Fraud / Error / Irregularity	Irregularity Investigations - Reactive work where suspected irregularity has been detected.							
86			Fraudulent Change in Supplier Bank Details	complete				1	1	0
87	Cross Cutting	Fraud / Error / Irregularity	Anti-Fraud & Corruption – Proactive - Proactive counter-fraud work that includes targeted testing of processes with inherent risk of fraud.							
			OVERALL TOTALS		11	35	10	26	137	148

Annex 3

Internal Audit - Recommendation Monitoring Report

Audit Name	Directorate	Audit Opinion	Final Report Date	Number Made High	Medium	Total	Not Agreed	Implemented High	Medium	Total	Overdue High	Medium	Total	Future Target Date Total
2021/22														
Corporate Safeguarding	Cross Cutting	REASONABLE	10/08/2021	0	2	2	0	0	1	1	0	0	0	1
				0	**2**	**2**	**0**	**0**	**1**	**1**	**0**	**0**	**0**	**1**
2022/23														
NFI - Residents Parking Permits	Cross Cutting	REASONABLE	06/03/2023	0	1	1	0	0	0	0	0	0	0	1
Vehicles Fuel Management	Environment & Housing	REASONABLE	20/04/2023	0	5	5	0	0	4	4	0	0	0	1
Ysgol Y Deri & St Cyres Building Compliance	Learning & Skills	LIMITED	20/04/2023	5	2	7	0	4	2	6	0	0	0	1
Risk Management	Cross Cutting	SUBSTANTIAL	03/05/2023	0	1	1	0	0	0	0	0	0	0	1
Attendance & Sickness Recording	Corporate Resources	LIMITED	23/05/2023	1	4	5	0	1	2	3	0	0	0	2
Civil Enforcement	Environment & Housing	LIMITED	30/05/2023	3	3	6	0	3	2	5	0	0	0	1
School Unofficial Funds	Learning & Skills	REASONABLE	30/05/2023	0	7	7	0	0	6	6	0	0	0	1
Governance and Performance Review : Local Authority Trading Company (LATC)	Learning & Skills	LIMITED	20/06/2023	0	8	8	0	0	4	4	0	0	0	4
				9	**31**	**40**	**0**	**8**	**20**	**28**	**0**	**0**	**0**	**12**
2023/24														
Housing Rents	Environment & Housing	REASONABLE	12/06/2023	0	1	1	0	0	1	1	0	0	0	0
Appointeeships & Deputyships	Social Services	LIMITED	03/07/2023	2	1	3	0	1	1	2	0	0	0	1
SRS Joint Service - Governance & Financial Controls	Environment & Housing	REASONABLE	05/07/2023	0	1	1	0	0	1	1	0	0	0	0
File Systems & Folder Access	Corporate Resources	REASONABLE	26/07/2023	0	1	1	0	0	1	1	0	0	0	0
Housing Benefit Overpayments & Recovery	Corporate Resources	REASONABLE	14/08/2023	0	3	3	0	0	2	2	0	0	0	1
Oracle Fusion - Expenses Module	Corporate Resources	REASONABLE	18/08/2023	1	1	2	0	0	1	1	0	0	0	1
Bus Services Support Grant 22/23	Cross Cutting	REASONABLE	23/08/2023	0	1	1	0	0	1	1	0	0	0	0
Bottomline PTX Grant Payments	Corporate Resources	REASONABLE	24/08/2023	0	1	1	0	0	1	1	0	0	0	0
Fraudulent Change in Bank Details	Corporate Resources	N/A	08/09/2023	1	1	2	0	1	1	2	0	0	0	0
RCSIG Grant Verification 22/23	Learning & Skills	REASONABLE	12/09/2023	0	1	1	0	0	1	1	0	0	0	0
HSG Grant 2022-23 Certification	Cross Cutting	REASONABLE	14/09/2023	0	1	1	0	0	1	1	0	0	0	0
PCI-DSS Follow Up	Cross Cutting	LIMITED	21/09/2023	0	3	3	0	0	0	0	0	0	0	3
Enable Grant 2022-23 Certification	Cross Cutting	SUBSTANTIAL	23/10/2023	0	1	1	0	0	0	0	0	0	0	1
Content Manager (TRIM)	Corporate Resources	SUBSTANTIAL	26/10/2023	0	1	1	0	0	1	1	0	0	0	0
Stanwell School	Learning & Skills	REASONABLE	26/10/2023	1	4	5	0	1	4	5	0	0	0	0
Adult Placement (Shared Lives) Service	Social Services	LIMITED	06/11/2023	2	7	9	0	1	5	6	0	0	0	3
Libraries & Digital Equipment	Learning & Skills	LIMITED	09/11/2023	1	4	5	0	1	1	2	0	0	0	3
SRS Joint Service - Food Hygiene	Environment & Housing	REASONABLE	13/11/2023	0	2	2	0	0	2	2	0	0	0	0
Officer Code of Conduct	Corporate Resources	LIMITED	14/11/2023	0	7	7	0	0	4	4	0	0	0	3
Stanwell School Capital Project	Learning & Skills	N/A	17/11/2023	8	0	8	0	8	0	8	0	0	0	0
Corporate Complaints & Compliments	Cross Cutting	REASONABLE	11/12/2023	0	3	3	0	0	1	1	0	0	0	2
Debtors	Corporate Resources	LIMITED	14/12/2023	0	7	7	0	0	1	1	0	0	0	6
Leisure Centres – Contract & Performance Monitoring	Environment & Housing	LIMITED	15/12/2023	0	6	6	0	0	3	3	0	0	0	3
Mobile Devices	Cross Cutting	REASONABLE	18/12/2023	0	3	3	0	0	2	2	0	0	0	1
Welsh Language Standards	Cross Cutting	REASONABLE	20/12/2023	0	5	5	0	0	0	0	0	0	0	5
Recycling & Waste Management	Environment & Housing	REASONABLE	04/01/2024	1	4	5	0	1	0	1	0	0	0	4
Residential & Non Residential Financial Assessments	Social Services	REASONABLE	05/01/2024	1	1	2	0	0	0	0	0	0	0	2
Colcot Primary School	Learning & Skills	REASONABLE	22/01/2024	1	6	7	0	1	6	7	0	0	0	0
St Cyres School	Learning & Skills	REASONABLE	23/01/2024	0	7	7	0	0	3	3	0	0	0	4
Llantwit Major Comp Follow Up	Learning & Skills	REASONABLE	30/01/2024	0	5	5	0	0	3	3	0	0	0	2
Disposal of Electronic Media & Devices	Corporate Resources	REASONABLE	06/02/2024	0	2	2	0	0	0	0	0	0	0	2
Security & Access to Council Buildings	Cross Cutting	REASONABLE	06/02/2024	1	5	6	0	1	0	1	0	0	0	5
Shared Prosperity Fund	Place	REASONABLE	16/02/2024	0	2	2	0	0	2	2	0	0	0	0
Residential Homes - Food Costs & Stock Control	Internal Audit	LIMITED	20/02/2024	0	3	3	0	0	0	0	0	0	0	3
Cleaning Services	Environment & Housing	REASONABLE	19/03/2024	0	3	3	0	0	0	0	0	0	0	3
Oracle Fusion School Roll Out	Learning & Skills	REASONABLE	04/04/2024	0	4	4	0	0	0	0	0	0	0	4
Temporary Housing Solutions	Environment & Housing	REASONABLE	04/04/2024	0	1	1	0	0	0	0	0	0	0	1
School Transport	Environment & Housing	REASONABLE	09/04/2024	1	4	5	0	0	0	0	0	0	0	5
Ysgol Y Deri & St Cyres Building Compliance Follow Up	Cross Cutting	REASONABLE	23/04/2024	1	1	2	0	0	0	0	0	0	0	2
Romilly Primary School Follow Up	Learning & Skills	REASONABLE	29/04/2024	0	7	7	0	0	6	6	0	0	0	1
Payroll	Corporate Resources	REASONABLE	01/05/2024	1	4	5	0	0	1	1	0	0	0	4
Car Park Income	Environment & Housing	LIMITED	10/05/2024	2	2	4	0	0	0	0	0	0	0	4
Corporate Building Compliance Follow Up	Environment & Housing	REASONABLE	20/05/2024	0	2	2	0	0	0	0	0	0	0	2
Corporate Safeguarding	Cross Cutting	LIMITED	N/A	1	4	5	0	0	0	0	0	0	0	5
Data Security Policies Review	Corporate Resources	REASONABLE	N/A	0	1	1	0	0	0	0	0	0	0	1
Scheme of Delegations	Corporate Resources	REASONABLE	N/A	0	1	1	0	0	0	0	0	0	0	1
Pool Car Use & Mileage	Environment & Housing	REASONABLE	N/A	0	2	2	0	0	0	0	0	0	0	2
				26	**137**	**163**	**0**	**16**	**57**	**73**	**0**	**0**	**0**	**90**

REGIONAL INTERNAL AUDIT SERVICE – CLIENT SATISFACTION QUESTIONNAIRE

No	Question
Audit Planning	
1	Were you satisfied with the notice given prior to the commencement of the Audit?
2	Were you adequately consulted with in respect of the nature, scope and objectives of the Audit?
Audit Fieldwork	
3	Was the audit fieldwork undertaken in a timely manner, with minimum disruption to service delivery?
4	Was a summary of the audit findings adequately explained to you following completion of the audit fieldwork and prior to the issue of the draft report?
Audit Report	
5	Did you find the recommendations within the report fair and accurate?
6	Were you adequately consulted and given sufficient opportunity to comment on the Draft Report?
7	Do you feel the recommendations within your report will be of value to you as a Manager?
8	Were you happy that the format of the Report was clear, concise and easy to read?
9	How do you rate the timeliness of the issue of the Final Report?
Conduct of the Auditor	
10	Were the auditor(s) generally helpful throughout the audit and offer appropriate assistance and/or advice (if applicable)?
11	How do you assess the Auditor(s) in terms of professionalism, helpfulness and politeness?
Overall	
12	How would you rate the usefulness of the audit?