

Meeting of:	<b>Governance and Audit Committee</b>
Date of Meeting:	<b>Monday, 23 June 2025</b>
Relevant Scrutiny Committee:	Resources Scrutiny Committee
Report Title:	Annual Internal Audit Report 2024-25
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.
<p>Executive Summary:</p> <ul style="list-style-type: none"> <li>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 2024-25. This information is provided to comply with the Public Sector Internal Audit Standards.</li> <li>85% of the 2024-25 Internal Audit Plan was achieved against a target of 80%.</li> <li>94% of assurance opinions were either <i>Substantial</i> or <i>Reasonable</i>.</li> <li>There were only 3 Limited Assurance opinions.</li> <li><b>Appendix A</b> contains the Annual Internal Audit Report 2024-25 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.</li> <li>From the work undertaken during the financial year 2024-25 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 2024-25 is of <b>Reasonable Assurance</b>.</li> </ul>	

- 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 2024-25 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.

## **Reason 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 2024-25 was submitted to the Governance and Audit Committee for consideration and approval on 17th June 2024. 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 2024-25, the recommendations made and any control issues identified. A total of 53 reviews were completed with an audit opinion and a total of 232 recommendations made (11 high, 106 medium and 115 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 2024-25 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** 85% of the 2024-25 Internal Audit Plan was achieved against a target of 80%.
- 2.4** **Annex 2** illustrates the status of the 81 audit assignments included in the audit plan for 2024-25. This includes 16 audit reviews that 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. Of the remaining 65 audit assignments, 53 were concluded during 2024-25 with an audit opinion. 6 audits were not started during the year and have been included in the 2025-26 audit plan whilst 1 was not undertaken during the year and based on risk assessments and will not be included in the 2025-26 plan. 5 audits were ongoing and have been carried forward.
- 2.5** Based on the testing of the effectiveness of the internal control environment an audit opinion of *Substantial Assurance* has been given to 17 audit reviews (32%) and an opinion of *Reasonable* to 33 audit reviews (62%). The remaining 3 audit reviews (6%) have been given an audit opinion of *Limited*, that is only limited assurance can be placed on the current systems of internal control. There were no 'No Assurance' opinions. Recommendations have been made for improvements and a follow up audit for *Limited* opinions 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 since 2022-23.

Table 1 – Number of Audit Opinion Reviews Completed

Opinion / Assurance	2022-23	2023-24	2024-25
Substantial	8	11	17
Reasonable	24	35	33
Limited	8	10	3
No Assurance	1	0	0
<b>Total</b>	<b>41</b>	<b>56</b>	<b>53</b>

- 2.6** 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.
- 2.7** 50% of client satisfaction questionnaires were returned following the finalisation of the audit reports which contained positive comments about the process; the Internal Audit team achieved an overall satisfaction rate of 96%.
- 2.8** Taking into account the results of the internal audit reviews completed during 2024-25, 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 2024-25 is of:
- "Reasonable Assurance".**
- 2.9** 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.
- 2.10** 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 2024-25 and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.
- 2.11** The Head of Internal Audit's Annual Report 2024-25 has been prepared in accordance with the Public Sector Internal Audit Standards. From April 2025, The Global Internal Audit Standards will replace the Public Sector Internal Audit Standards. These will be a combination of the Global Internal Audit Standards (GIAS) and CIPFA's Application Note, Global Internal Audit Standards in the UK Public Sector which the Internal Audit team will need to comply with.

### **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.

## **5. Resources and Legal Considerations**

### **Financial**

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

### **Employment**

**5.1** None.

### **Legal (Including Equalities)**

**5.2** 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

**2024-25**

**Andrew Wathan, CPFA**

**Head of Regional Internal Audit Service  
May 2025**

**REGIONAL INTERNAL AUDIT SERVICE /  
GWASANAETH ARCHWILIO MEWNOL RHANBARTHOL**



## Annual Internal Audit Report 2024-25

**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 2024/25 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 have emerged.
- 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 currently provides internal audit services to Bridgend, Merthyr Tydfil & the Vale Unitary Councils.
- 1.5 The service reported to the three Governance & Audit Committees and is overseen at a strategic level by the Board which consists of the Chief Finance Officers of the three 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 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, three of the original partners renewed the partnership agreement. Positive feedback was received in relation to audit service delivery from all partner S151 Officers and senior management teams however, RCT decided to leave the partnership; a 3 Partner Model has therefore been in operation from April 2024 and has worked well.

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**Section 2 – Summary of Reviews Undertaken 2024/25**

- 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:

<b>Table 1 - Audit Assurance Category Code</b>	
<b>Substantial</b>	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.
<b>Reasonable</b>	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.
<b>Limited</b>	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.
<b>No Assurance</b>	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 2024/25**

<b>Opinion</b>	<b>Follow Ups</b>	<b>Financial Systems</b>	<b>Other Audit Reviews</b>	<b>Schools</b>	<b>Grant Verification</b>	<b>Total</b>	<b>%</b>
Substantial	1	2	10		4	17	32%
Reasonable	9	3	15	5	1	33	62%
Limited	2		1			3	6%
No Assurance						0	0%
<b>Total</b>	<b>12</b>	<b>5</b>	<b>26</b>	<b>5</b>	<b>5</b>	<b>53</b>	<b>100%</b>

## Annual Internal Audit Report 2024-25

**Figure 1 – Level of Audit Assurance**

- 2.3 Table 2 illustrates that a total of 53 reviews have been given an audit opinion and 94% of these audit opinions are *Substantial* or *Reasonable Assurance*, a positive outcome. 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		2024/25	
Opinion	Total	%	Total	%	Total	%
Substantial	8	19.5%	11	19.5%	17	32%
Reasonable	24	58.5%	35	62.5%	33	62%
Limited	8	19.5%	10	18.0%	3	6%
No Assurance	1	2.5%	0	0	0	0
<b>Total</b>	<b>41</b>	<b>100%</b>	<b>56</b>	<b>100%</b>	<b>53</b>	<b>100%</b>

- 2.4 A summary of the key control issues identified within the 3 **Limited Assurance** opinion audits are in Section 3 of the report.
- 2.5 The final position against the 2024/25 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 audit opinion. Fact finding pieces of work were also undertaken whereby no opinion is given.

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- 2.6 **Annex 2** illustrates the status of the 81 audit assignments included in the audit plan, 65 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 2024/25**

Status of Audits Assignments	Number	Percentage (%)
Complete with audit opinion	50	77%
Draft with audit opinion	3	5%
Audit in progress and carried forward	5	-
Audit not started; considered for 2025/26 Plan	6	-
Not undertaken or carried forward	1	-
<b>Sub Total</b>	<b>65</b>	<b>82%</b>
Complete with no audit opinion	16	
<b>Total</b>	<b>81</b>	<b>85%</b>

- 2.7 The 6 planned audits which had not started during 2024/25 have been considered for inclusion in the 2025/26 audit plan.
- 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 3 audit reviews identified control issues which meant that only *Limited Assurance* could be provided. These are detailed below:
- 3.2 **Tender Evaluation & Award Follow Up - Building Services (Project & Planned Team Services)**

This was a follow up of a previous *Limited Assurance* audit. Whilst some improvements had been made, within this team there were still areas of improvement identified. The key issues were that compliance to the Council's Procurement Code of Practice and Contract Procedure Rules could not always be demonstrated so recommendations have been made and accepted to enhance the controls and mitigate the identified risks. As this was the second *Limited Assurance* opinion report, the relevant Chief Officer attended the Governance and Audit Committee meeting on 21<sup>st</sup> October 2024 to provide an update on the actions being taken in response to the recommendations.

- 3.3 **ICT Business Continuity Follow Up**

This was also a follow up of a previous *Limited Assurance* audit. Whilst some improvements had been made there were still areas of improvement identified. Details of these are exempt under paragraph 14 of Schedule 12A of the Local Government Act 1972 and were therefore included under a part 2 report taken to

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the Governance and Audit Committee on 24<sup>th</sup> March 2025. All recommendations have been accepted, and discussions are ongoing with Senior Management to ensure that the 5 recommendations are implemented as soon as is possible.

### 3.4 Office Equipment Inventory

The key issues identified during the audit were as follows:

- mandatory guidance documents are outdated and there is a lack of easily identifiable information and prompts regarding officers' responsibilities.
- there is a significant lack of awareness and adherence to the Council's Financial Procedural Rules regarding inventory maintenance.
- centrally held records of ICT equipment have limited management oversight, stock verification checks are inconsistent, and no details of checks are being recorded
- surplus equipment is not securely stored.

3.5 Follow up audits are undertaken to provide assurance that improvements have been made following a previous *Limited Assurance* audit opinion report. Table 2 states that 12 follow up audits were undertaken during 2024/25. It is pleasing to note that 10 of these follow up audits demonstrated improvements; 9 were given a *Reasonable Assurance* audit opinion and 1 *Substantial Assurance*. These were:

- Tender Evaluation & Award Follow Up - Building Services (Development & Investment Team)
- Insurance Follow Up
- Adult Placements (Shared Lives) Follow Up
- Appointee & Deputyship Follow Up
- Car Park Income Follow Up
- Civil Enforcement Follow Up
- Libraries & Digital Equipment Follow Up
- Residential Homes - Food Stock Control Follow Up
- Leisure Centres Contract & Performance Follow Up
- Attendance & Sickness Recording Follow Up

Two follow up audits were given another *Limited Assurance* audit opinion as control weaknesses were still identified. These have been detailed above and a further follow up audit will be undertaken. These were:

- Tender Evaluation & Award Follow Up - Building Services (Project & Planned Team Services)
- ICT Business Continuity Follow Up

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## Section 4 – Recommendations 2024/25

- 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:	
<b>High Priority</b>	Action that is considered imperative to ensure that the organisation is not exposed to high risks.
<b>Medium Priority</b>	Action that is considered necessary to avoid exposure to significant risks.
<b>Low Priority</b>	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 reported to Senior Officers via Senior Leadership Team and to Governance and Audit Committee.

**Table 5 – Analysis of Recommendations Made During 2024/25**

Recommendations	Follow Ups	Financial Systems	Other Audit Reviews	Schools	Grant Verification	Total	%
High	6	1	3	0	1	11	5%
Medium	24	16	46	20	0	106	46%
Low	19	16	53	24	3	115	49%
<b>Total</b>	<b>49</b>	<b>33</b>	<b>102</b>	<b>44</b>	<b>4</b>	<b>232</b>	<b>100%</b>

- 4.3 Table 5 illustrates that a total of 232 recommendations have been made to improve the control environment of the areas reviewed during 2024/25. Management has

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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 2022/23 and 2023/24 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.

### 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 2024/25.
- 5.2 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 2024. The matches were returned in January 2025 and work is ongoing to review the data matches to identify if there any fraud or error has occurred.

### 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 50% (46% in 2023/24); this is an area that can always 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 96% (95% in 2023/24). 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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**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 Chartered Institute of Public Finance & Accountancy (CIPFA) exams attaining the CIPFA Certificate in Management and Financial Accounting. Their study will continue over the next year and will result in them becoming fully qualified CIPFA Accountants. Another four members of staff are working towards the Chartered Institute of Internal Auditors, Certified Internal Auditor qualification.

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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 2024/25:

- Data Protection
- Safeguarding – Children and Adults
- Fraud Awareness
- AI and Cyber skills
- Ethics
- Challenging Conversations
- Delivering Effective Feedback
- Project Management
- Welsh Language
- Oracle Fusion
- Writing Smarter

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) is a member of the Welsh Chief Auditors Group (WCAG) and its benchmarking exercise. When the figures become available they will be shared with the Governance and Audit Committee.

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 2024/25. The year-end target set was 80% and Table 4 illustrates that this was exceeded as 85% of the audit plan was completed. A total of 81 assignments were planned during the year of which 69 were completed. Of these, 53 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.

## **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

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- 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.

## Section 10 - Global Internal Audit Standards

- 10.1 A presentation on the new Standards was provided to Members of the Governance & Audit Committee.
- 10.2 From 1 April 2025 internal audit teams in the public sector in the UK will be working to new internal audit standards. These will be a combination of the Global Internal Audit Standards (GIAS) and CIPFA's Application Note, Global Internal Audit Standards in the UK Public Sector. The consultation on the Application Note closed at the end of October; the final version has recently been published.

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- 10.3 The Global Internal Audit Standards will replace the Public Sector Internal Audit Standards, all reference to which within Internal Audit documentation will need to be updated, in particular, the Internal Audit Charter. Much of the day-to-day practice of undertaking audit engagements will not change, the team will need to make sure those engagements fulfil the new standards. Reports, plans and charters will need to be updated to reflect the standards.
- 10.4 As the Internal Audit team currently fully conforms with the Public Sector Internal Audit Standards (PSIAS) it should have most of the practices it needs. There are some additional requirements, and CIPFA's Application Note should help with those. But time will still be needed to make the transition and build familiarity during 2025/26.
- 10.5 There are a number of changes, the key ones are:
- a 'mandate' for internal audit; in local government, internal audit's primary mandate comes from statutory regulations
  - an internal audit strategy
  - professional courage and professional scepticism
  - Internal Audit plans support the achievement of organisation's objectives
- 10.6 The Standards have 5 Domains, 15 Principles and 52 Standards:  
The five domains are:
- Purpose
  - Ethics & professionalism
  - Governing
  - Managing
  - Reporting
- 10.7 The Principles and Standards sit within each Domain

## Section 11 – Regional Internal Audit Service Progress

- 11.1 The expanded shared service came into existence on 1<sup>st</sup> April 2019, it is hosted by the Vale of Glamorgan Council and provides internal audit services to Bridgend, Merthyr Tydfil & the Vale Councils. The service has successfully operated as a 3 Partner Model from 1<sup>st</sup> April 2024.
- 11.2 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:

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

- 11.3 During 2024/25, the team was supported by an agency auditor for a few months. The Graduate Auditors are being supported to become professionally qualified which will assist in succession planning.
- 11.4 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.
- 11.5 The audit software solution continues to be used. Ongoing development will continue to ensure maximum use of the improved functionality and reporting tools.
- 11.6 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.

## Annual Internal Audit Report 2024/25

**Section 11 - Opinion Statement 2024/25**

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 2024/25 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 31<sup>st</sup> March 2025
- 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

## Annual Internal Audit Report 2024/25

**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 **Substantial 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 53 reviews culminating in an overall opinion have been completed, 50 (94%) of which have been closed with either a *Substantial* or *Reasonable Assurance* opinion level (Section 2). 3 reviews (6%) 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 2024/25

**Head of Internal Audit Opinion Statement 2024/25**

From the work undertaken during the financial year 2024/25 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 2024/25 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 these 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 2025

**Audits Completed with an Audit Opinion 2024/25**

Audit	Opinion			Recommendations		
	Substantial	Reasonable	Limited	High	Medium	Low
Tender Evaluation & Award Follow Up - Building Services (Development & Investment Team)		√			2	
Tender Evaluation & Award Follow Up - Building Services (Project & Planned Team Services)			√	2	4	1
Insurance Follow Up		√		1	1	1
ICT Business Continuity Follow Up			√	3	2	0
Adult Placements (Shared Lives) Follow Up		√		0	3	3
Appointeeship & Deputysip Follow Up		√		0	1	0
Car Park Income follow Up		√		0	3	1
Civil Enforcement Follow Up		√		0	2	4
Libraries & Digital Equipment Follow Up		√		0	2	2
Residential Homes - Food Stock Control Follow Up	√			0	0	4
Leisure Centres Contract & Performance Follow Up		√		0	1	2
Attendance & Sickness Recording Follow Up		√		0	3	1
Corporate Risk Management	√			0	0	0
Bus Services Support Grant 2023-24		√		1	0	1
Regional Consortia School Improvement Grant 2023-24	√			0	0	0
Illegal Money Lending Grant 2023-24	√			0	0	0
Enable Grant 2023-24	√			0	0	0
Housing Support Grant 2023-24	√			0	0	2
Governance of Officer-led Strategic Boards		√		0	2	3
Information Governance		√		0	2	1
Reshaping	√			0	1	0
Office Equipment Inventory			√	1	4	2
Contract Management		√		0	3	1
Fees & Charges		√		0	2	0
Revenues		√		1	6	5
Business Rates		√		0	7	1
Capital Accounting & Asset Register	√			0	0	3
Budget Savings	√			0	0	2
Value Added Tax (VAT)		√		0	3	5
Tascomi System	√			0	1	2
Logging & Monitoring	√			0	0	2
Corporate Procurement		√		0	1	2
Corporate Contracts		√		0	3	3
Community Asset transfers	√			0	1	1
Health & Safety Arrangements	√			0	0	1
SRS Joint Service - Governance & Financial Controls		√		0	2	6
SRS Joint Service - Income		√		1	5	2
NEC System - Governance & Delivery		√		0	3	3
Garage Services		√		0	4	3
Housing Tenancy Verification		√		0	1	4
Hoarding, Skips & Scaffolding		√		0	3	1
St David's Primary School		√		0	7	7
Gladstone Primary School		√		0	3	8
Rhws Primary School		√		0	7	7
School CRSA		√		0	0	2
Cyber Security - Schools		√		0	3	0
Filming Income		√		0	4	4
Independent Living Adaptation Grants (inc DFG follow Up)	√			0	1	3
Regional Adoption Service	√			0	0	4
Flying Start	√			0	1	2
Section 117		√		1	2	2
Emergency Duty Team		√				
Compliance with PSIAS - Self Assessment	√			0	0	1
<b>OVERALL TOTALS</b>	<b>17</b>	<b>33</b>	<b>3</b>	<b>11</b>	<b>106</b>	<b>115</b>

**INTERNAL AUDIT PLAN - 2024/25**

Directorate	Area	Audit Objective	Status	Opinion			Recommendations		
				Substantial	Reasonable	Limited	High	Medium	Low
Cross Cutting	Follow up Limited Assurance Reports	To provide assurance that service areas where limited assurance opinions were provided are followed up in a timely manner							
		Tender Evaluation & Award Follow Up - Building Services (Development & Investment Team)	final issued		√			2	
		Tender Evaluation & Award Follow Up - Building Services (Project & Planned Team Services)	final issued			√	2	4	1
		Insurance Follow Up	final issued		√		1	1	1
		ICT Business Continuity Follow Up	final issued			√	3	2	0
		Adult Placements (Shared Lives) Follow Up	final issued		√		0	3	3
		Appointee & Deputyship Follow Up	final issued		√		0	1	0
		Car Park Income follow Up	final issued		√		0	3	1
		Civil Enforcement Follow Up	final issued		√		0	2	4
		Libraries & Digital Equipment Follow Up	draft issued		√		0	2	2
		Residential Homes - Food Stock Control Follow Up	final issued	√			0	0	4
		Leisure Centres Contract & Performance Follow Up	draft issued		√		0	1	2
		Attendance & Sickness Recording Follow Up	final issued		√		0	3	1
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 2023/24 (including the Governance Assurance Statements from Corporate Officers and Senior Management).	final issued						
Cross Cutting	Safeguarding	This review will follow up the previous safeguarding audit in respect of governance and training	ongoing - C/F						
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.	final issued	√			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.							
		Bus Services Support Grant 2023-24	final issued		√		1	0	1
		Regional Consortia School Improvement Grant 2023-24	final issued	√			0	0	0
		Illegal Money Lending Grant 2023-24	final issued	√			0	0	0
		Enable Grant 2023-24	final issued	√			0	0	0
		Housing Support Grant 2023-24	final issued	√			0	0	2
Cross Cutting	Governance of Officer-led Strategic Boards	To review the structure and governance arrangements of the various Officer led Boards operating within the Council	final issued		√		0	2	3
Cross Cutting	Information Governance	The purpose of the audit is to provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in respect of Information Governance - ADM, Profiling & AI.	final issued		√		0	2	1
Cross Cutting	Reshaping	To provide assurance that arrangements being put in place will deliver what is required in terms of savings and development of the organisation	final issued	√			0	1	0
Cross Cutting	Office Equipment Inventory	To provide assurance that desirable Council assets are recorded and that a clear audit trail exists for any movement eg) working from home, office moves, leavers ETC.	final issued			√	1	4	2
Cross Cutting	Contract Management	To provide assurance that sufficient processes are in place to effectively monitor contracts throughout their life	final issued		√		0	3	1
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.	final issued		√		0	2	0
Corporate Resources	Local Authority Trading Company	To provide assurances on the governance and operation of the Catering Company.	to be considered 2025/26						
	Key Financial Systems	A rolling programme of audits is adopted for material systems whereby the work programme for each year will differ.							
		Revenues	final issued		√		1	6	5
		Business Rates	final issued		√		0	7	1
		Capital Expenditure - NEC system	ongoing - C/F						
		Creditors	ongoing - C/F						
Corporate Resources	Financial Management Code	To provide assurance that the information presented is accurate	to be considered 2025/26						

Directorate	Area	Audit Objective	Status	Opinion			Recommendations		
				Substantial	Reasonable	Limited	High	Medium	Low
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	final issued	√			0	0	3
Corporate Resources	Budget Savings	To identify and review the systems in place to monitor the high level of savings identified and to record any emerging pressures	final issued	√			0	0	2
Corporate Resources	Value Added Tax (VAT)	To provide assurance that VAT processes and procedures are in place to ensure that is correctly accounted for as per legislative requirements	final issued		√		0	3	5
Corporate Resources	ICT Audits	ICT systems reviews will be undertaken across Directorates ICT systems to ensure robust controls are evident and operating effectively.							
		Tascomi System	final issued	√			0	1	2
		Identity and Access Corporate Network	ongoing - C/F						
		Logging & Monitoring	final issued	√			0	0	2
Corporate Resources	Oracle Fusion	To provide assurance that the new processes are secure, effective and efficient	to be considered 2025/26						
Corporate Resources	Corporate Procurement	Review current documentation and guidance to provide assurance ensure that they are up-to-date, well aligned to the Council's Contract Procedure Rules and provides suitable direction to officers of the Council.	final issued		√		0	1	2
Corporate Resources	Corporate Contracts	To undertake a review of the corporate contracts in place across the Council including the central recording and monitoring processes. This review will also aim to identify how awareness of corporate contracts is promoted, identify the number of non corporate contracts in place and establish whether these are appropriate (based on a selected sample)	draft issued		√		0	3	3
Corporate Resources	Community Asset transfers	To provide assurance that controls in place in respect of the governance, risk and financial management of these transfers are effective	final issued	√			0	1	1
Corporate Resources	Communications & Social Networking	To review Council social media accounts to ensure compliance with any relevant legislation and internal policies	ongoing - C/F						
Corporate Resources	Hybrid Council Meetings	To provide assurance that hybrid Council meetings are compliant, effective and efficient including stability of the solution	to be considered 2025/26						
Corporate Resources	Safer Recruitment	To provide assurances that safer recruitment is operating effectively across the council by ensuring that policies and procedures are in place and that, DBS, reference checks or risk assessments are in place prior to employment commencement.	to be considered 2025/26						
Corporate Resources	Health & Safety Arrangements	To review the arrangements in place (corporate and schools) for undertaking health and safety visits and provide assurance that visits are undertaken on a timely basis, a central record is maintained and key risks are identified / information appropriately communicated	final issued	√			0	0	1
Environment & Housing	SRS Joint Service - Governance & Financial Controls	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 2023-24 Financial Year.	final issued		√		0	2	6
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	final issued		√		1	5	2
Environment & Housing	NEC System - Governance & Delivery	To provide assurance on governance and decision making around the current status of the NEC System project, with particular consideration to be made to lessons learnt from Phase 1 and the arrangements put in place going forward	final issued		√		0	3	3
Environment & Housing	Garage Services	To review the current systems in place and verify the control environment in regards MOT's including Council vehicles, taxis and public MOT's.	final issued		√		0	4	3
Environment & Housing	Housing Tenancy Verification	To evaluate the systems and processes in place to ensure that the Council housing stock is being used effectively and that properties are not being occupied by those who do not have a right to do so	final issued		√		0	1	4
Environment & Housing	Hoarding, Skips & Scaffolding	To provide assurance that effective controls are in place in respect of the issuing of permits and the collection of income	final issued		√		0	3	1
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.							
		St David's Primary School	final issued		√		0	7	7
		Gladstone Primary School	final issued		√		0	3	8
		Rhws Primary School	final issued		√		0	7	7
Learning & Skills	School CRSA	To undertake the annual controlled risk self – assessment for schools. The aim of the process is to enable Head Teachers and Chair of Governors to review their internal controls and to ensure that they undertake and comply	final issued		√		0	0	2
Learning & Skills	Additional Learning Needs (ALN)	To provide assurance that robust arrangements are in place to monitor and evaluate additional learning needs services, with specific reference to the implementation of the reduced timetable policy	remove						

Directorate	Area	Audit Objective	Status	Opinion			Recommendations		
				Substantial	Reasonable	Limited	High	Medium	Low
Learning & Skills	Cyber Security - Schools	Undertake testing to ensure that school staff are aware of requirements to protect devices, services and networks and the information on them	final issued		√		0	3	0
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.	final issued		√		0	4	4
Place	Independent Living Adaptation Grants (inc DFG follow Up)	To review the processes in place in respect of Disabled Facilities Grants (DFG) & Discretionary Adaptation Grants (DAG) applications and payments, having regard to the means testing process	final issued	√			0	1	3
Social Services	Regional Adoption Service	A compliance review to complete the Annual Accounting Statement	final issued	√			0	0	4
Social Services	Foster Carer Payments	To provide assurance that payments are accurate, supported by adequate assessments, authorised appropriately, and comply with formal agreements and these are subject to regular review and re-assessment.	to be considered 2025/26						
Social Services	Flying Start	To provide assurance that the financial systems and controls are effective, efficient and comply to the Council's policies and procedures	final issued	√			0	1	2
Social Services	Section 117	To seek assurance that processes are adhered to and people are supported with after care following Mental health involvement.	final issued		√		1	2	2
Social Services	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	final issued		√				
Internal Audit	Compliance with PSIAS - Self Assessment	Review compliance with the Public Sector Internal Audit Standards.	final issued	√			0	0	1
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.							
Internal Audit	Compliance – expenses / mileage claims	Review of expenses / mileage claims submitted which are over three months old. Ongoing throughout the year.							
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.							
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.							
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							
Internal Audit	Audit Wales Liaison	To maintain professional relationship in line with good practice and the PSIAS							
Internal Audit	Recommendation Monitoring	Monitoring the implementation of Internal Audit recommendations in consultation with service areas which have received these recommendations.							
Internal Audit	Annual Opinion Report	To prepare and issue the Head of Audit's Annual Opinion Report 2023/24 and start preparation for 2024/25 report.							
Internal Audit	Audit Planning	To prepare and monitor the annual risk based audit plan for 2024/25 and commence preparation for 2025/26 plan							
Internal Audit	Audit Charter / Manual	To review and update the documents as required							
Internal Audit	Closure of reports - 2023/24	To finalise all draft reports outstanding at the end of 2023-24.							
Internal Audit	Emerging Risks / unplanned	To enable Audit Services to flexibly respond to provide assurance activity as required.							
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.							
Cross Cutting	Fraud / Error / Irregularity	Anti-Fraud & Corruption – Proactive - Proactive counter-fraud work that includes targeted testing of processes with inherent risk of fraud.							
	<b>OVERALL TOTALS</b>			<b>17</b>	<b>33</b>	<b>3</b>	<b>11</b>	<b>106</b>	<b>115</b>

## Vale of Glamorgan Council - Recommendation Monitoring

Audit Name	Directorate	Audit Opinion	Final Report Date	Number Made			Not Agreed	Implemented			Overdue			Future Target Date
				High	Medium	Total		High	Medium	Total	High	Medium	Total	Total
<b>2022-23</b>														
Governance and Performance Review : Local Authority Trading C	Cross Cutting	LIMITED	20-06-23	0	8	8	0	0	6	6	0	0	0	2
<b>Total</b>				<b>0</b>	<b>8</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>
<b>2023-24</b>														
PCI-DSS Follow Up	Cross Cutting	LIMITED	21-09-23	0	3	3	0	0	1	1	0	0	0	2
Officer Code of Conduct	Corporate Resources	LIMITED	14-11-23	0	7	7	0	0	5	5	0	2	2	0
Corporate Complaints & Compliments	Cross Cutting	REASONABLE	11-12-23	0	3	3	0	0	2	2	0	0	0	1
Debtors	Corporate Resources	LIMITED	14-12-23	0	7	7	0	0	6	6	0	0	0	1
Welsh Language Standards	Cross Cutting	REASONABLE	20-12-23	0	5	5	0	0	4	4	0	0	0	1
Ysgol Y Deri & St Cyres Building Compliance Follow Up	Cross Cutting	REASONABLE	23-04-24	1	1	2	0	0	0	0	0	0	0	2
Payroll	Corporate Resources	REASONABLE	01-05-24	1	4	5	0	0	4	4	0	0	0	1
Information Governance - Data Security Policies	Cross Cutting	REASONABLE	07-06-24	0	1	1	0	0	0	0	0	0	0	1
<b>Total</b>				<b>2</b>	<b>31</b>	<b>33</b>	<b>0</b>	<b>0</b>	<b>22</b>	<b>22</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>9</b>
<b>2024-25</b>														
St David's Primary School	Learning & Skills	REASONABLE	23-07-24	0	7	7	0	0	7	7	0	0	0	0
Corporate Procurement - Policy & Guidance	Corporate Resources	REASONABLE	25-07-24	0	1	1	0	0	1	1	0	0	0	0
Bus Services Support Grant 2023-24	Cross Cutting	REASONABLE	12-08-24	1	0	1	0	1	0	1	0	0	0	0
SRS - Governance & Financial Controls	Environment & Housing	REASONABLE	20-08-24	0	2	2	0	0	2	2	0	0	0	0
Tender Evaluation & Award, Building Services Follow-up	Cross Cutting	LIMITED	23-08-24	2	6	8	0	2	6	8	0	0	0	0
Section 117	Social Services	REASONABLE	03-09-24	1	2	3	0	0	2	2	0	0	0	1
Contract Management	Cross Cutting	REASONABLE	05-09-24	0	3	3	0	0	3	3	0	0	0	0
Independent Living Adaptation Grants	Place	SUBSTANTIAL	24-09-24	0	1	1	0	0	1	1	0	0	0	0
Community Asset Transfers	Environment & Housing	SUBSTANTIAL	09-10-24	0	1	1	0	0	1	1	0	0	0	0
Hoarding, Skips & Scaffolding	Environment & Housing	REASONABLE	16-10-24	0	3	3	0	0	3	3	0	0	0	0
Garage Services	Environment & Housing	REASONABLE	17-10-24	0	4	4	0	0	1	1	0	0	0	3
Fees & Charges	Cross Cutting	REASONABLE	06-11-24	0	2	2	0	0	0	0	0	0	0	2
Insurance Follow-up	Cross Cutting	REASONABLE	08-11-24	1	1	2	0	1	1	2	0	0	0	0
Housing Tenancy Verification	Environment & Housing	REASONABLE	05-12-24	0	1	1	0	0	0	0	0	0	0	1
Governance of Officer-led Strategic Boards	Cross Cutting	REASONABLE	11-12-24	0	2	2	0	0	0	0	0	0	0	2
Cyber Security in Schools	Corporate Resources	REASONABLE	09-01-25	0	3	3	0	0	0	0	0	0	0	3
Gladstone School	Learning & Skills	REASONABLE	16-01-25	0	3	3	0	0	3	3	0	0	0	0
ICT Business Continuity Follow Up	Cross Cutting	LIMITED	20-01-25	3	2	5	0	0	0	0	0	0	0	5
Filming Income	Place	REASONABLE	22-01-25	0	4	4	0	0	0	0	0	0	0	4
Flying Start	Social Services	SUBSTANTIAL	07-02-25	0	1	1	0	0	0	0	0	0	0	1
Office Equipment Inventory	Cross Cutting	LIMITED	19-02-25	1	4	5	0	0	0	0	0	0	0	5
Rhws Primary School	Learning & Skills	REASONABLE	21-02-25	0	7	7	0	0	0	0	0	0	0	7
Adult Placements (Shared Lives) Follow Up	Social Services	REASONABLE	26-02-25	0	3	3	0	0	0	0	0	0	0	3
Tascomi (SRS IT System)	Corporate Resources	SUBSTANTIAL	03-03-25	0	1	1	0	0	0	0	0	0	0	1
Value Added Tax (VAT)	Corporate Resources	REASONABLE	18-03-25	0	3	3	0	0	0	0	0	0	0	3
Information Governance - ADM, Profiling & AI	Cross Cutting	REASONABLE	21-03-25	0	2	2	0	0	0	0	0	0	0	2
Appointeeship & Deputyship Follow Up	Cross Cutting	REASONABLE	01-04-25	0	1	1	0	0	1	1	0	0	0	0
Revenues	Corporate Resources	REASONABLE	10-04-25	1	6	7	0	1	1	2	0	0	0	5
Civil Enforcement Follow-up	Cross Cutting	REASONABLE	14-04-25	0	2	2	0	0	0	0	0	0	0	2
NEC System - Project Governance & Delivery	Corporate Resources	REASONABLE	29-04-25	0	3	3	0	0	0	0	0	0	0	3
Business Rates	Corporate Resources	REASONABLE	12-05-25	0	7	7	0	0	0	0	0	0	0	7
Car Park Income Follow Up	Cross Cutting	REASONABLE	13-05-25	0	3	3	0	0	0	0	0	0	0	3
SRS Income	Environment & Housing	REASONABLE	20-05-25	1	5	6	0	0	0	0	0	0	0	6
Attendance & Sickness Recording – Follow Up	Corporate Resources	REASONABLE	21-05-25	0	3	3	0	0	0	0	0	0	0	3
Reshaping	Corporate Resources	SUBSTANTIAL	23-05-25	0	1	1	0	0	0	0	0	0	0	1
Corporate Contracts	Cross Cutting	REASONABLE	N/A	0	3	3	0	0	0	0	0	0	0	3
Leisure Centres Contract & Performance Follow Up	Environment & Housing	REASONABLE	N/A	0	1	1	0	0	0	0	0	0	0	1
Libraries & Digital Equipment Follow Up	Learning & Skills	REASONABLE	N/A	0	2	2	0	0	0	0	0	0	0	2
<b>Total</b>				<b>11</b>	<b>106</b>	<b>117</b>	<b>0</b>	<b>5</b>	<b>33</b>	<b>38</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>79</b>

## REGIONAL INTERNAL AUDIT SERVICE – CLIENT SATISFACTION QUESTIONNAIRE

No	Question
<b>Audit Planning</b>	
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?
<b>Audit Fieldwork</b>	
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?
<b>Audit Report</b>	
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?
<b>Conduct of the Auditor</b>	
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?
<b>Overall</b>	
12	How would you rate the usefulness of the audit?