



Neuadd y Sir  
Caerdydd,  
CF10 4UW  
Ffôn: (029) 2087 2088  
www.caerdydd.gov.uk  
County Hall  
Cardiff,  
CF10 4UW  
Tel: (029) 2087 2087  
www.cardiff.gov.uk

My Ref: AC.21.1

Date: 27<sup>th</sup> January 2021

Neil Hanratty  
Director of Economic Development  
Cardiff Council  
County Hall  
Cardiff  
CF10 4UW

Dear Neil Hanratty,

## Re: Internal Audit Recommendations

At its meeting yesterday, the Audit Committee has noted that there are certain high / medium risk Internal Audit recommendations outstanding within your directorate for which the agreed implementation date has passed.

We receive all Internal Audit recommendations, management responses, and agreed target dates in each Committee meeting until the point that the recommendations are confirmed as completed. We also take the opportunity to consider the status in delivering audit recommendations when we meet with you, and other directors, to discuss the control environment in each directorate.

In delivering our responsibility to monitor the progress in addressing risk-related issues reported to the Committee, as a Committee, we would appreciate an account for any 'red' and 'red/amber' recommendations for which the action date has passed in respect of Economic Development and Waste Management audits.

I kindly request:

- A brief explanation of the circumstances which have led to a delay in implementing the agreed actions, or providing evidence of this, for each particular audit, and;
- A commitment and timeframe for the delivery of these recommendations, drawing attention to any additional capacity or oversight mechanism you may apply.

If there are any particular recommendations for which circumstances have changed, and the original agreed action may require review, please draw these to my attention and make arrangements to discuss the position with the Audit Manager.

---

**ATEBWCH I / PLEASE REPLY TO: C/O Internal Audit, Audit Manager, Room 345, County Hall, Cardiff, CF10 4UW**  
Tel: (029) 2087 3455 email: [cpyke@cardiff.gov.uk](mailto:cpyke@cardiff.gov.uk)

**GWEITHIO DROS GAERDYDD, GWEITHIO DROSOCH CHI**  
Mae'r Gyngor yn croesawu gohebiaeth yn Gymraeg, Saesneg neu'n ddwyieithog. Byddwn yn cyfathrebu â chi yn ôl eich dewis, dim ond i chi roi gwybod i ni pa un sydd well genym. Ni fydd gohebu yn Gymraeg yn arwain at oedi.

**WORKING FOR CARDIFF, WORKING FOR YOU**

The Council welcomes correspondence in Welsh, English or bilingually. We will ensure that we communicate with you in the language of your choice, as long as you let us know which you prefer. Corresponding in Welsh will not lead to delay.





Neuadd y Sir  
Caerdydd,  
CF10 4UW  
Ffôn: (029) 2087 2088  
www.caerdydd.gov.uk  
County Hall  
Cardiff,  
CF10 4UW  
Tel: (029) 2087 2087  
www.cardiff.gov.uk

Yours Sincerely

Hugh Thomas  
Chairperson, Audit Committee  
Cardiff Council

cc Chris Lee, Corporate Director Resources  
Ian Allwood, Head of Finance  
Chris Pyke, Audit Manager  
Audit Committee Members

---

**ATEBWCH I / PLEASE REPLY TO: C/O Internal Audit, Audit Manager, Room 345, County Hall, Cardiff, CF10 4UW**  
Tel: (029) 2087 3455 email: [cpyke@cardiff.gov.uk](mailto:cpyke@cardiff.gov.uk)

**GWEITHIO DROS GAERDYDD, GWEITHIO DROSOCH CHI**

Mae'r Cyngr yn croesawu gohebiaeth yn Gymraeg, Saesneg neu'n ddwyieithog. Byddwn yn cyfathrebu â chi yn ôl eich dewis, dim ond i chi roi gwybod i ni pa un sydd well gennych. Ni fydd gohebu yn Gymraeg yn arwain at oedi.

**WORKING FOR CARDIFF, WORKING FOR YOU**

The Council welcomes correspondence in Welsh, English or bilingually. We will ensure that we communicate with you in the language of your choice, as long as you let us know which you prefer. Corresponding in Welsh will not lead to delay.

