

Report Title:	SWAP Internal Audit Progress Report Q3 2023/24
Contains Confidential or Exempt Information	No - Part I
Cabinet Member:	Cllr Jones, Deputy Leader and Cabinet for Finance
Meeting and Date:	Audit and Governance Committee - 22 February 2024
Responsible Officer(s):	Elizabeth Griffiths, Executive Director of Resources Andrew Vallance, Deputy Director of Finance Lisa Fryer, Assistant Director, SWAP
Wards affected:	All

## REPORT SUMMARY

This progress report allows monitoring against the 2023/4 internal audit plan agreed by this Committee at the February 2022 meeting. This report is the third progress report on the internal audit plan.

The internal audit plan is a risk based plan consistent with the Council's goals and objectives.

### 1. DETAILS OF RECOMMENDATION(S)

**RECOMMENDATION: That the Audit and Governance Committee:**

- i) **Notes the Internal Audit Progress Report attached as Appendix B.**

### 2. REASON(S) FOR RECOMMENDATION(S) AND OPTIONS CONSIDERED

#### Options

**Table 1: Options arising from this report**

Option	Comments
To agree the Internal Audit Progress Report <b>This is the recommended option</b>	This is the preferred option for the reasons set out in the report

#### KEY IMPLICATIONS

- 2.1 The progress report allows the Committee to oversee the delivery of the audit plan and highlights areas where improvements in governance, risk or internal controls is recommended.

### **3. FINANCIAL DETAILS / VALUE FOR MONEY**

3.1 There are no direct financial implications arising from this report.

### **4. LEGAL IMPLICATIONS**

4.1 None.

### **5. RISK MANAGEMENT**

5.1 The internal audit plan is a risk based plan reflective of the Council's strategic risks.

### **6. POTENTIAL IMPACTS**

6.1 Equalities. An Equality Impact Assessment is available as Appendix A. A screening assessment has been completed which indicates the proposal does not have any equality impacts.

6.2 Climate change/sustainability. There are no impacts as a consequence of this decision.

6.3 Data Protection/GDPR. No personal data has been processed.

### **7. CONSULTATION**

See section 11

### **8. TIMETABLE FOR IMPLEMENTATION**

By 31 March 2024.

### **9. APPENDICES**

9.1 This report is supported by 2 appendices:

- Appendix A – Equality Impact Assessment
- Appendix B - Internal Audit Progress Report Q3

### **10. BACKGROUND DOCUMENTS**

10.1 None.

## 11. CONSULTATION

Name of consultee	Post held	Date sent	Date returned
<i>Mandatory: Statutory Officer (or deputy)</i>			
Elizabeth Griffiths	Executive Director of Resources & S151 Officer	06/02/24	
Elaine Browne	Deputy Director of Law & Governance & Monitoring Officer	06/02/24	12/02/24
<i>Deputies:</i>			
Andrew Vallance	Deputy Director of Finance & Deputy S151 Officer	06/02/24	13/02/24
Jane Cryer	Principal Lawyer & Deputy Monitoring Officer		
Helena Stevenson	Principal Lawyer & Deputy Monitoring Officer		
<i>Mandatory: Assistant Director HR – to advise if report has potential staffing or workforce implications</i>			
Nikki Craig	Assistant Director of HR, Corporate Projects and IT		
<i>Other consultees:</i>			
<i>Directors (where relevant)</i>			
Stephen Evans	Chief Executive	06/02/24	
Andrew Durrant	Executive Director of Place	06/02/24	
Kevin McDaniel	Executive Director of Adult Social Care & Health	06/02/24	
Lin Ferguson	Executive Director of Children's Services & Education	06/02/24	

Confirmation relevant Cabinet Member(s) consulted	Cabinet Member for Finance	Yes
---	----------------------------	-----

## REPORT HISTORY

Decision type:	Urgency item?	To follow item?
Audit and Governance Committee for information	No	No

Report Author:  Lisa Fryer, Assistant Director, SWAP <a href="mailto:Lisa.fryer@swapaudit.co.uk">Lisa.fryer@swapaudit.co.uk</a>
--

# Appendix A - Equality Impact Assessment

For support in completing this EQIA, please consult the EQIA Guidance Document or contact [equality@rbwm.gov.uk](mailto:equality@rbwm.gov.uk)

## 1. Background Information

Title of policy/strategy/plan:	<u>Internal Audit Progress Report Q3</u>
Service area:	<u>Internal Audit</u>
Directorate:	<u>Resources</u>

### **Provide a brief explanation of the proposal:**

- What are its intended outcomes?
- Who will deliver it?
- Is it a new proposal or a change to an existing one?

To inform members of progress

SWAP

No

## 2. Relevance Check

### **Is this proposal likely to directly impact people, communities or RBWM employees?**

- If No, please explain why not, including how you've considered equality issues.
- Will this proposal need a EQIA at a later stage? (for example, for a forthcoming action plan)

No – internal audit progress report

No

If 'No', proceed to 'Sign off'. If unsure, please contact [equality@rbwm.gov.uk](mailto:equality@rbwm.gov.uk)

### 3. Evidence Gathering and Stakeholder Engagement

<b>Who will be affected by this proposal?</b>
---

For example, users of a particular service, residents of a geographical area, staff

<b>Among those affected by the proposal, are protected characteristics</b> (age, sex, disability, race, religion, sexual orientation, gender reassignment, pregnancy/maternity, marriage/civil partnership) <b>disproportionately represented?</b>
--

For example, compared to the general population do a higher proportion have disabilities?

<b>What engagement/consultation has been undertaken or planned?</b>
---

- How has/will equality considerations be taken into account?
- Where known, what were the outcomes of this engagement?

<b>What sources of data and evidence have been used in this assessment?</b>
---

Please consult the Equalities Evidence Grid for relevant data. Examples of other possible sources of information are in the Guidance document.

## 4. Equality Analysis

Please detail, **using supporting evidence**:

- How the protected characteristics below might influence the needs and experiences of individuals, in relation to this proposal.
- How these characteristics might affect the impact of this proposal.

Tick positive/negative impact as appropriate. If there is no impact, or a neutral impact, state 'Not Applicable'

More information on each protected characteristic is provided in the Guidance document.

	Details and supporting evidence	Potential positive impact	Potential negative impact
Age			
Disability			
Sex			
Race, ethnicity and religion			
Sexual orientation and gender reassignment			
Pregnancy and maternity			
Marriage and civil partnership			
Armed forces community			
Socio-economic considerations e.g. low income, poverty			
Children in care/Care leavers			

## 5. Impact Assessment and Monitoring

*If you have not identified any disproportionate impacts and the questions below are not applicable, leave them blank and proceed to Sign Off.*

**What measures have been taken to ensure that groups with protected characteristics are able to benefit from this change, or are not disadvantaged by it?**

For example, adjustments needed to accommodate the needs of a particular group

**Where a potential negative impact cannot be avoided, what measures have been put in place to mitigate or minimise this?**

- For planned future actions, provide the name of the responsible individual and the target date for implementation.

**How will the equality impacts identified here be monitored and reviewed in the future?**

See guidance document for examples of appropriate stages to review an EQIA.

## 6. Sign Off

<b>Completed by:</b> Lisa Fryer	<b>Date:</b> 6/02/23
<b>Approved by:</b> Andrew Vallance	<b>Date:</b> 6/02/23

If this version of the EQIA has been reviewed and/or updated:

<b>Reviewed by:</b>	<b>Date:</b>
---------------------	--------------

# Royal Borough of Windsor and Maidenhead






## Report of Internal Audit Activity

### Progress Report- January 2024



# Internal Audit – January 2023/24 ‘At a Glance’

## The Headlines

	<p><b>23/24 Reviews completed in the period</b></p> <ul style="list-style-type: none"> <li>• Three audits finalised</li> <li>• One grant certified</li> <li>• Thirteen reviews in progress</li> </ul>
	<p><b>Progress to date</b></p> <p>On track to deliver plan:</p> <ul style="list-style-type: none"> <li>• Half of the plan has been completed</li> </ul>
	<p><b>Follow-ups in the period</b></p> <p>Two follow-up audits completed.</p>
	<p><b>Plan Changes in the period</b></p> <ul style="list-style-type: none"> <li>• Five audits deferred to 24/25, three replaced with other audit work</li> <li>• Three follow-ups deferred to 24/25</li> </ul>
	<p><b>Range of innovations and enhancements made to our internal audit process throughout the year</b></p> <p>Benchmarking exercise carried out to compare RBWM lease approval process at other authorities in the SWAP partnership.</p>

## Internal Audit Assurance Opinions 2023/24

	Jan	YTD
Substantial	1	1
Reasonable	1	4
Limited	1	5
No Assurance	0	0
<b>Total</b>	<b>3</b>	<b>10</b>

## Plan Delivery 2023/24

	Number	%
Completed	23	49%
In Progress	13	28%
Not Started	5	11%
Deferred (no replacement)	6	13%
<b>Total</b>	<b>47</b>	

# Summary

As part of our rolling plan reports, we will detail progress against the approved plan and any updates in scope and coverage.

We will also provide details of any significant risks that we have identified in our work, along with the progress of mitigating significant risks previously identified through audit activity.

The contacts at SWAP in connection with this report are:

**Lisa Fryer**

Assistant Director

[lisa.fryer@swapaudit.co.uk](mailto:lisa.fryer@swapaudit.co.uk)

**David Hill**

Chief Executive

[david.hill@swapaudit.co.uk](mailto:david.hill@swapaudit.co.uk)



## Summary

### Introduction

This 2023/24 progress report allows monitoring against the plan agreed by this Committee in February 2023. The plan remains necessarily flexible and some changes have taken place. The schedule provided at **Appendix D** details progress made to date and new work agreed.

Each completed assignment includes its respective “assurance opinion” rating together with the number and relative ranking of recommendations that have been raised with management. In such cases, the Committee can take assurance that improvement actions have been agreed with management to address these. The assurance opinion ratings have been determined in accordance with the Internal Audit “Audit Framework Definitions” as detailed at **Appendix A** of this document.

To assist the Committee in its important monitoring and scrutiny role, in those cases where weaknesses have been identified in service/function reviews that are considered to represent significant service risks, a summary of the key audit findings that have resulted in them receiving a ‘limited Assurance Opinion’ is given as part of this report in **Appendix B**.

A follow-up review is performed in respect of all limited assurance opinion audits. This is important to provide evidence that recommendations have been implemented to reduce areas of risk identified. The results of follow-up reviews performed in the period can be found in **Appendix C**.

In circumstances where findings have been identified which are considered to represent significant corporate risks to the Council, due to their importance, these issues are separately summarised. No significant corporate risks were reported in the period.

# Internal Audit Progress Update

**Our audit plan coverage assessment is designed to provide an indication of whether we have provided sufficient, independent assurance to monitor the organisation’s risk profile effectively.**

**For those areas where no audit coverage is planned, assurance should be sought from other sources to provide a holistic picture of assurance against key risks.**







## SWAP audit plan coverage across strategic risks

The internal audit plan agreed is based on our risk based approach to help ensure that resources are focused where internal audit can offer the most value and insight. A key source of information is the Council’s strategic risk register.

The table that follows on the next page is a summary of how our completed audits and work in progress to date provide assurance in relation to these strategic risks. As the year builds and more work is completed, coverage across the key risk areas will increase. ‘Adequate’ coverage reflects delivery of planned assurance levels.

### Key

	Good coverage complete
	Adequate coverage complete
	Coverage In progress
	No coverage to date

## Internal Audit Progress Update

Continued:

**Our audit plan coverage assessment is designed to provide an indication of whether we have provided sufficient, independent assurance to monitor the organisation's risk profile effectively.**

**For those areas where no audit coverage is planned, assurance should be sought from other sources to provide a holistic picture of assurance against key risks.**

Strategic Risk	Coverage
Impact of winter flu/other pathogens	
Climate change – decarbonization to net zero	(Climate change governance covered in 22/23)
Adults and children's safeguarding	Children's safeguarding, Adults Assessments and Care Plans
Best value not delivered from contractors and council owned companies	Contract register advisory review, grounds maintenance contract management.
IT Infrastructure failure, cyber-crime, technological change	User access and account management, on premises hosting, software asset management
Workforce stability	
Demand changes arising from cost of living crisis	Children's early intervention, Disabled Facilities Grant process
Increased mental health demands	Children's mental health and SEND – joint commissioning with health
Uncertainty around major schemes and Commercial Projects.	Property Leases
Effectiveness of the financial strategy	Adult debt management, corporate debt management follow-up, treasury management, schools financial management, maximising parking income, S106 follow-up
Fraud and Corruption leads to loss of council resources	NFI oversight, Council Tax investigations
Legislation not responded to effectively leads to external intervention	Tree Safety, Health & Safety Premises Management

## Summary

### Continued:

**Given a risk based approach is followed, it is important to demonstrate that agreed actions are implemented to reduce risks reported.**

### Action Plan Monitoring

It is important that the agreed action is taken to reduce the risks reported within our limited assurance audits. To provide assurance that agreed action is taken, follow-up reviews are scheduled for all limited assurance audits. Implementation of action agreed is also regularly monitored. Those audits with high corporate risks are also reported to Cabinet as part of the quarterly assurance report.

Year	Name of Audit	Priority 1 Actions	Latest Timescale	Audit Follow-up Status
22/23	Corporate Debt Management	2	31/03/2024	Final. 4 of 11 actions complete
22/23	Fleet Safety Compliance	2	31/03/2024	Final. 5 of 6 actions in progress
22/23	Risk Management	3	30/06/2023	Draft
22/23	Delegated Decision Making	2	31/12/2023	Final. 6/10 actions complete. Checking remaining actions
22/23	Adults Direct Payments	4	31/12/2023	Deferred 24/25
22/23	Homelessness Strategy	2	30/06/2024	Scheduled 24/25
22/23	Records Management	4	31/03/2024	Scheduled Q4
22/23	Economic Resilience	1	31/12/2023	Scheduled Q1 24/25
22/23	Business Continuity Planning*	4	31/01/2024	Deferred 24/25
22/23	Contract Management*	6	31/03/2024	Deferred 24/25
22/23	S106 Agreements*	3	30/09/2023	In progress
22/23	AfC Governance and Oversight	1	29/02/2024	Scheduled Q1 24/25
22/23	Cash and Bank Reconciliation	2	31/01/2024	Final. 2/5 actions complete. Checking remaining actions
23/24	Premises Health & Safety*	2	31/03/2024	Scheduled 24/25
23/24	Property Leases	1	31/12/2023	Scheduled 24/25
23/24	Adults needs assessments & support plans	2	31/03/2024	Scheduled 24/25
23/24	Childrens Early Intervention	1	31/12/2023	Scheduled 24/25

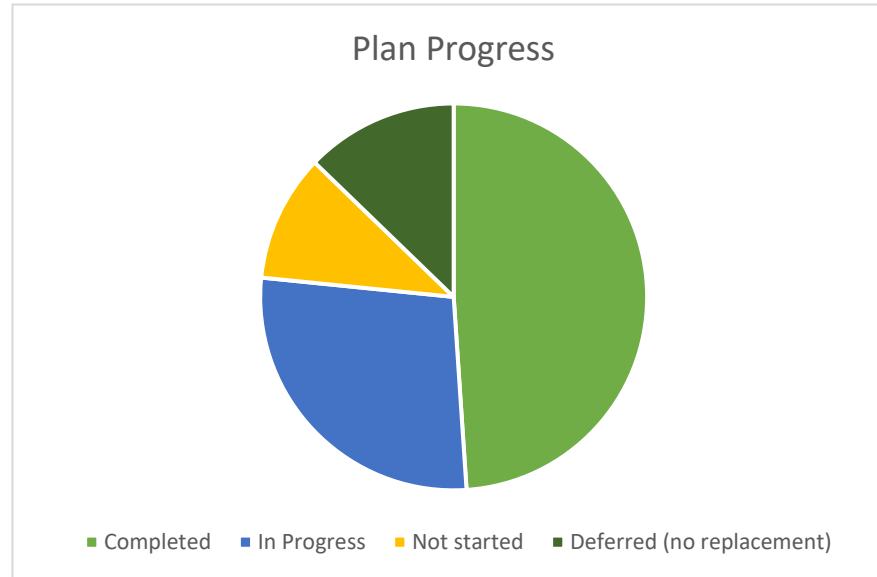
\* High corporate risk

# Internal Audit Progress Update

Adequate audit coverage is needed to support the annual opinion.



## Progress Year to Date



Progress is reasonable with half of the audit plan complete and a further 30% of the plan is in progress. In terms of audits deferred there has been an increase in these since our last progress report largely due to resource pressures, as the Council focused on financial planning during quarter three. The breakdown at Appendix D shows that the majority of audit work has been replaced during the year by other reviews. There has been some slippage in the scheduling of follow-up work over the period.

Assurance Definitions	
<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.
<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>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>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.

Definition of Corporate Risks	
Risks	Reporting Implications
High	Issues that we consider need to be brought to the attention of both senior management and the Audit Committee.
Medium	Issues which should be addressed by management in their areas of responsibility.
Low	Issues of a minor nature or best practice where some improvement can be made.

Categorisation of Recommendations	
In addition to the corporate risk assessment it is important that management know how important the recommendation is to their service. Each recommendation has been given a priority rating at service level with the following definitions:	
Priority 1	Findings that are fundamental to the integrity of the service’s business processes and require the immediate attention of management.
Priority 2	Important findings that need to be resolved by management.
Priority 3	Finding that requires attention.



**Housing Rents System – Final Report – December 2023**

**Audit Objective**

To review the effectiveness of the Accommodation Rents Accounting System in enabling the council to manage its temporary accommodation rent accounts.

Assurance Opinion	Number of Actions	
	Priority	Number
<p>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.</p>	Priority 1	0
	Priority 2	8
	Priority 3	3
	Total	11

Risk Reviewed	Assessment
Financial losses to the council, through failing to collect income due.	Medium

Key Findings	
	When a tenant leaves temporary accommodation owing rent, the service does not initiate enforcement or legal action to recover the debt owed, neither does it consider whether it should be written off.
	When a tenant leaves temporary accommodation, and their rent account is closed with a credit balance, no investigations are undertaken to determine the reason for the credit balance and to take appropriate action.
	The Temporary Accommodation Income Management Procedures do not include the type of enforcement or legal action that can, or should be, taken against the tenant in relation to the debt owing at eviction. They also do not include reference to the use of ARA, or reflect the current staffing structure and job titles within Housing Services.
	The Temporary Accommodation Officers effectively provide the day-to-day management of the rent accounts, including those that have fallen into arrears. File notes are added to record all actions taken to recover the arrears, until the tenant leaves temporary accommodation.

Audit Scope
The audit included a review of the processes in place for income collection, debt recovery, payment plans and write offs, and how the ARA system has affected these processes. We also reviewed the reconciliation processes between Agresso and ARA and the interface between ARA and the Housing Benefits system.
We also undertook some analysis on data extracted from ARA and from the Housing Options system to identify the demographic of those rent accounts in arrears. The outcomes have been reported separately to management.

Summary and Next Steps
Prior to the ARA module being introduced in June 2022, a management decision was made to write off all existing arrears owed, and to start afresh under the new module. As of 7 <sup>th</sup> November 2023, there were 78 closed rent accounts with a total credit balance of £23,699.72 and 171 closed rent accounts with a total debit balance of £108,383.94.
The immediate next steps are that the service needs to decide when it should initiate the recovery of debts through enforcement or legal action, as well as the processes to follow for accounts in credit. It also needs to agree its write off processes. Once these are decided, they need to be incorporated into or linked within the written Temporary Accommodation Income Management Procedures. The updated procedures should then be shared with all relevant staff.



**Corporate Debt Management Follow Up – Final Report – January 2024**



**Follow Up Audit Objective**

To provide assurance that the agreed actions to mitigate against risk exposure, identified within the 2022/2023 Corporate Debt Management audit review, have been implemented.

Follow Up Progress Summary				
Priority	Complete	In Progress	Not Started	Summary
Priority 1	0	2	0	2
Priority 2	1	1	2	4
Priority 3	3	0	2	5
<b>Total</b>	<b>4</b>	<b>3</b>	<b>4</b>	<b>11</b>

**Follow Up Assessment**

We completed the original audit on Corporate Debt Management in January 2023, which received a limited assurance opinion.

Through this follow up audit review, we have found that four of the 11 actions from the previous audit review have been completed. We have been provided with a progress update and revised implementation dates for the seven actions which remain outstanding.

We will continue to monitor the outstanding actions for implementation, through our action tracking processes.

**Key Findings**



Revised guidance and processes to ensure services retain all originating documentation, and allow unpaid debts to be pursued effectively, have yet to be established. In addition to this, new processes have yet to be introduced for requesting and monitoring the suppression of invoices.



The number of duplicate debtor accounts and those with credit balances have reduced since the original audit review; however, reviewing these requires significant time and resource. The Business Support Officer continues to assess these, and take the necessary action.



Process notes for setting up and deleting debtor accounts have been established and shared with all relevant staff. This is to help reduce the number of duplicate debtor accounts. In addition to this, process maps have been created to support the Debt Recovery Policy. Financial information is now included within the Quarterly Assurance Report, presented to the Corporate Overview and Scrutiny Committee. Additional information on sundry debt is also provided in the monthly budget monitoring reports to Cabinet.

**Follow Up Scope**

We have performed testing in relation to the high priority findings (priority 1 and 2) in the previous audit review, and evidence has been obtained to support the implementation of the action taken. The responsible manager has provided a self-assessment on the priority 3 findings.

Appendix A provides the detail on the action taken since the original audit review.

## Fleet Safety Compliance Checks Follow Up – Final Report – December 2023



### Follow Up Audit Objective

To provide assurance that the agreed actions to mitigate against risk exposure, identified within the 2022/2023 Fleet Safety Compliance Checks audit review, have been implemented.

### Follow Up Progress Summary

Priority	Complete	In Progress	Not Started	Summary
Priority 1	0	1	1	2
Priority 2	0	2	0	2
Priority 3	0	2	0	2
<b>Total</b>	<b>0</b>	<b>5</b>	<b>1</b>	<b>6</b>

### Follow Up Assessment

The original audit on Fleet Safety Compliance Checks was completed in July 2022 and received a limited assurance opinion.

This follow up audit review has found that none of the six actions from the previous audit review have been completed in full, although some progress has been made with five of these. Revised implementation dates have been provided for all these actions.

We will continue to monitor the full implementation of these actions through our outstanding action tracking process.

### Key Findings



Following our previous audit review, the council instructed the Association for Public Service Excellence (APSE) to carry out a review of its fleet processes. APSE made recommendations on how the fleet should be managed, along with providing the council with some formal process and policy documents. These policy documents now need to be formally drafted, agreed and adopted by the council. In addition, a resource needs to be identified to take responsibility for the management of the council's vehicles; both owned and leased.

### Follow Up Scope

We sought a progress update on all the actions agreed in the previous audit review, and evidence has been obtained to support the implementation of any action taken in relation to the high priority findings (priority 1 and 2).

Appendix A provides the detail on the action taken since the original audit review.

# Summary of Audit Work

# Appendix D

Audit Type	Audit Area	Status	Opinion	No of Rec	1 =	↔	3 =
					Major		Medium
					Recommendation		
	1	2	3				
<b>Complete</b>							
Grant	LEP Core Growth	Final	Certified				
Grant	Local Transport Capital Funding Grant	Final	Certified				
Grant	Bus Service Operator Grant (BSOG)	Final	Certified				
Grant	Disabled Facilities Grant (DFG)	Final	Certified				
Governance	Health and Safety Premises risks	Final	Limited	9	2	7	
Governance	Governance of Property Leases	Final	Limited	5	1	4	
Financial	Pension Fund – Risk Management	Final	Reasonable	7		2	5
Financial	Payroll	Final	Reasonable	3		1	2
Financial	Treasury Management	Final	Reasonable	6		1	5
Operational	Children’s – Strategic Review of Early Intervention	Final	Limited	4	1	3	
Operational	<b>NEW</b> Adults – Assessments and Care Plans	Final	Limited	3	2		1
Follow-up	Delegated Decision Making	Final	N/A	Good progress made – will continue to monitor through action tracking			
Operational	<b>NEW</b> Housing Rents	Final	Limited	11	0	8	3
Operational	Children’s Short-break Care	Final	Reasonable				
ICT	User access and account management	Final	Substantial				
Follow-up	Fleet Safety Compliance Checks	Final	N/A	Some progress made – will continue to monitor through action tracking			

Audit Type	Audit Area	Status	Opinion	No of Rec	1 =	↔	3 =
					Major		Medium
					Recommendation		
	1	2	3				
Follow-up	Corporate Debt Management	Final	N/A	Four of the 11 actions implemented – will continue to monitor through action tracking			
Grant	Initial Teacher Training (ITT) Bursary	Final	Certified				
<b>Reporting</b>							
Operational	Safety of Tree Stock	Draft					
Follow-up	Risk Management	Draft					
Governance	Information Management – Data Transparency	Draft					
Advisory	Contract Register	Draft					
Financial	Schools Financial Management – SFVS Assurance work	Drafting					
<b>In progress</b>							
Governance	Emergency Planning	In progress					
Operational	Grounds Maintenance Contract Management (Tivoli)	In progress					
ICT	On premises hosting	In progress					
Operational	Maximising Parking Income	In progress					
Follow-up	Infrastructure Section 106	In progress					
Operational	<b>NEW</b> Disabled Facilities Grant Process	In progress					
Operational	Childrens Safeguarding Arrangements	In progress					

Audit Type	Audit Area	Status	Opinion	No of Rec	1 =	↔	3 =
					Major		Medium
					Recommendation		
	1	2	3				
Advisory	<b>NEW</b> NHS Social Care Investigation	Ongoing					
Grant	Supporting Families Grant - quarterly	Ongoing					
Advisory	Council tax referrals - investigations	Ongoing					
Advisory	Action plan tracking and reporting	Ongoing					
Advisory	National Fraud Initiative (NFI)	Ongoing					
Advisory	General Fraud Advice	Ongoing					
<b>Waiting to Start</b>							
Financial	Adults Debt Management	Waiting to start			Initial meeting booked		
ICT	Software asset management	Waiting to start			Agreed to proceed		
Follow-up	Adults Financial Assessments	Waiting to start			Initial meeting booked		
Follow-up	Records Management	Waiting to start					
Operational	<b>NEW</b> Children’s Mental health & SEND – joint commissioning with health	Waiting to start					
<b>Deferred</b>							
Operational	Temporary Accommodation	Deferred	Deferred until 24/25. Request to replace with Disabled Facilities Grant Process				
Operational	Strategic Commissioning SEND	Deferred	Deferred – 1. replaced with Children’s to Adult’s services transition which was then deferred. 2. replaced with NHS social care investigation				

Audit Type	Audit Area	Status	Opinion	No of Rec	1 =	↔	3 =
					Major		Medium
					Recommendation		
					1	2	3
Grants	LEP – Peer Networks	Deferred	Certification not required in 23/24				
Governance	Optalis – Governance and Oversight	Deferred	Deferred until 24/25 1. Replaced with adults – Performance and Statutory Return reporting 2. replaced with adults assessments and care plans				
Operational	Adults – Mental Health Services	Deferred	Deferred until 24/25 and replaced with children’s joint mental health and SEND commissioning				
Financial	Council Tax	Deferred	Deferred until 24/25 and replaced with housing rental income				
Financial	Management of the Revenue Budget	Deferred					
Governance	Healthy Organisation Review	Deferred					
Follow-up	Adults Direct Payments	Deferred					
Follow-up	Fraud Baseline Assessment of Maturity in Relation to Fraud	Deferred					
Follow-up	Contract Management	Deferred					