

In partnership with



Appendix A

Herefordshire Council

Report of Internal Audit Activity

Internal Audit ■ Risk ■ Special Investigations ■ Consultancy

Unrestricted

Internal Audit Plan Progress 2022/23

Contents

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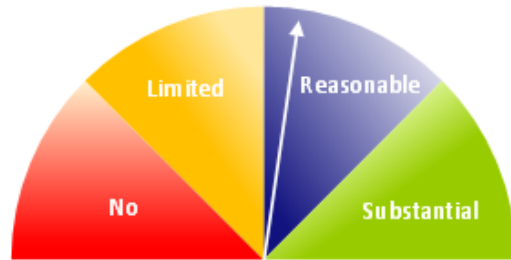
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Internal Audit Plan Progress 2022/23

Rolling Opinion



There is generally a 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.






Corporate Risks

No corporate risks identified to date.

High Priority Findings

No high priority findings to date.

The Headlines for audits completed to date for 2022/23

	5 audits complete, 3 at report stage. Includes assurance and advisory reviews.
	Thematic Findings <ul style="list-style-type: none"> No thematic findings identified to date.
	Advisory work this quarter has identified a review of S106 processes would be beneficial to ensure that the right level of openness, transparency and scrutiny is in place when decisions involving significant changes to section 106 agreements are made. Although no controls failed or were circumvented the review has demonstrated that the framework requires improvement.
	Early assurance and interim assurance work identifies the extent of control weaknesses, allows for action to be taken immediately, with further audit work scheduled to ensure control frameworks are implemented. Specifically, this early assurance work has highlighted concerns regarding the control framework relating to authorisation outside of the financial management system.
	Continued development of the Fraud Risk Assessment and in particular the risk assessment matrix to allow for a more measurable and objective assessment. Work has commenced to streamline and make efficiencies to the grant assurance process. SWAP has commenced work with the Corporate Grants Team to identify how this could work.

Internal Audit Assurance Opinions

Substantial	0
Reasonable	3
Limited	0
No Assurance	0
Other	2

Internal Audit Agreed Actions

Priority 1	0
Priority 2	0
Priority 3	1
Total	0

Internal Audit Plan Progress 2022/23

Our audit activity is split between:

- Operational Audit
- School Themes
- Governance Audit
- Key Control Audit
- IT Audit
- Grants
- Other Reviews



Role of Internal Audit

The Internal Audit service for Herefordshire Council is provided by SWAP Internal Audit Services (SWAP). SWAP is a Local Authority controlled Company. SWAP has adopted and works to the Standards of the Chartered Institute of Internal Auditors, further guided by interpretation provided by the Public Sector Internal Audit Standards (PSIAS), and the CIPFA Local Government Application Note. The Partnership is also guided by the Internal Audit Charter approved by the Audit and Governance Committee at its meeting on 12th of April 2022.

Internal Audit provides an independent and objective opinion on the Authority's control environment by evaluating its effectiveness. Primarily the work includes:

- Operational Audit Reviews
- Cross Cutting Governance Audits
- Annual Review of Key Financial System Controls
- IT Audits
- Grant Assurance Work
- Other Special or Unplanned Review

Outturn to Date – 2021/22



Internal Audit Work Programme 2021/22

The schedule provided at Appendix C contains a list of completed audits and audits at report stage, a list of audits in progress and the pipeline of audits for the next 12 to 18 months.

The pipeline of audits i.e., a rolling programme will provide the committee with a sufficient, strategic view of potential future audits.

As a result of this, you, the committee will see Internal Audit starting to remove the references to financial years, and even quarters which allows us hypothetically to deliver the annual audit opinion as at the 31st of March. It moves away from that concept of 'one audit in, one out', and instead allows the internal audit function to audit the risks as they arise i.e., move up the pipeline of audits. Planning meetings will continue with key stakeholders across the Council and the pipeline document will be updated and reported on accordingly to this committee.

Internal Audit Plan Progress 2022/23

Outturn to Date – 2021/22



Internal Audit Work Programme 2021/22

It is important that Members are aware of the status of all audits and that this information helps them place reliance on the work of Internal Audit and its ability to complete the plan as agreed. Each completed assignment includes its respective “assurance opinion” rating together with the number and relative ranking of agreed actions that have been raised with management.

The assurance opinion ratings have been determined in accordance with the Internal Audit “Audit Framework Definitions” as detailed in Appendix B 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 findings (priority 1 or 2), a copy of the one-page report will be given as part of this report. 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.

Audits Completed

This is the progress report as of the 24th of June 2022. Five audits have been completed and three audits are at report stage. Of the five audits completed two are advisory pieces of work completed at the request of the Chief Finance Officer and three relate to grant assurance work.

The audits completed since my last update are outlined below with their assurance rating and audit objective:

Internal Audit Plan Progress 2022/23

Audit	Assurance	Audit Objective
Property Flood Resilience Support Scheme (Bellwin/ Resilience Management) Quarter 1	Reasonable Assurance	To provide assurance that Herefordshire Council has complied with DEFRA Property Flood Resilience Recovery Support Scheme (2020) Local Authority Guidance April 2020, in the authorisation of owner's expenditure on their property.
S106 Holmer Road - Special Review	Advisory	SWAP Internal Audit Services was commissioned by the Chief Finance Officer to complete a special review in relation to concerns raised by the Chief Executive regarding how the decision was made that there is no legal basis for the council to request the payment of part of the section 106 Transport Contribution assigned to the Holmer West Link.
Local Authority Community Testing Funding Grant Determination 2020/21: January, February, March	Reasonable Assurance	To provide assurance that the conditions of the Local Authority Community Testing Funding Grant Determination 2020/21: Nos 31/6054, 31/6097, and 31/6147 are adhered to and that all expenditure claimed is eligible within the scheme.
Payment Authorisation outside of Financial Management System	Advisory	The Interim Head of Corporate Finance (Deputy 151 Officer) requested that SWAP Internal Audit Services verify the controls in place within service areas, for requests received for payment approval outside of the financial management system (Business World).
Protect and Vaccinate Grant Determination 2021/2022 No 31/5912	Reasonable Assurance	The objective of the audit is to provide assurance that the terms of the Protect & Vaccinate Grant Determination (2021/22) (No.31/5912) have been adhered to.

Summary of significant High corporate risks



Significant Corporate Risks 2021/22

We provide a definition of the three Risk Levels for Corporate risk applied within audit reports. For those audits which have reached report stage through the year, I will report risks we have assessed as 'High'.

In this update there are no final reports included with 'High' corporate risks.

SWAP Performance - Summary of Limited Opinions

These are actions that we have identified as being high priority and that we believe should be brought to the attention of the Audit and Governance Committee.



Summary of Limited Assurances and Significant Service Findings (Priority 1 and 2) 2021/22

To date no limited assurances have been identified and no priority 2 actions have been agreed.

Although not a limited assurance nor was a priority 1 or 2 action agreed we would like to draw your attention to the two advisory pieces of work that were completed at the request of the Chief Finance Officer as follows:

S106 Holmer Road - Special Review

SWAP Internal Audit Services was commissioned by the Chief Finance Officer to complete a special review in relation to concerns raised by the Chief Executive regarding how the decision was made that there is no legal basis for the council to request the payment of part of the section 106 Transport Contribution assigned to the Holmer West Link.

The decision to amend the section 106 transport contribution assigned to the Holmer West Link of the Western Relief Road was a significant decision in that the Developer was to provide £1,110,025. Whilst the decision was made under delegated authority following the Councils decision to stop the Western Relief Road and therefore there was no legal basis for the council to request the payment there are some processes that the Council may wish to consider and review to ensure the right level of openness, transparency and scrutiny is in place when decisions involving significant changes to section 106 agreements are made:

SWAP Internal Audit Services have suggested that the council review the processes to ensure that the right level of openness, transparency and scrutiny is in place when decisions involving significant changes to section 106 agreements are made. A priority 3 action has been agreed with the relevant officers to address this.

Payment Authorisation outside of Financial Management System

The review confirmed that controls regarding the authorisation of payments outside of the financial management system require improvements. SWAP Internal Audit Services liaised with a number of service areas to identify current controls in place and the improvements required.

Further work is required by the Council and the Chief Finance Officer has initiated a task group to address the issues raised. A further audit is scheduled in the pipeline to provide assurance the controls have been implemented and the risk to the Council reduced.

Internal Audit Plan Progress 2022/23

Follow Up audits are completed where the auditor could only provide limited assurance.



Follow Up Audits

Follow Up audits are completed where the Auditor could only provide limited assurance. The follow-up audit is to provide assurance to the Director, Senior Management and the Audit and Governance Committee that the key risks have been mitigated to an acceptable level. Evidence is obtained to demonstrate implementation and progress made in relation to all 2020/21 priority 1 and 2 recommendations. For the priority 3 recommendations progress reported is based on self-assessment by relevant officers.

Where a key control audit received Reasonable or Substantial assurance, the key control is included in the plan to follow up on all recommendations to provide assurance that action has been taken to address the recommendations. For key control follow up audits evidence is obtained to demonstrate implementation and progress for all recommendations.

To date no follow up work has been completed.

**Added Value
Extra feature(s) of an item of interest (product, service, person etc.) that go beyond the standard expectations and provide something more while adding little or nothing to its cost.**



Added Value

Primarily, Internal Audit is an assurance function and will remain as such. However, as we complete our audit reviews and through our governance audit programmes across SWAP, we seek to bring information and best practice to managers to help support their systems of risk management and control.

The SWAP definition of “added value” is “it refers to extra feature(s) of an item of interest (product, service, person etc.) that go beyond the standard expectations and provide something "more" while adding little or nothing to its cost”.

The following cross comparison reports have been shared across the Partnership:

- Finance/HR Systems Comparisons Report

Internal Audit Plan Progress 2022/23

SWAP Performance - Summary of Audit Opinions

At the conclusion of audit assignment work each review is awarded a "Control Assurance Definition";

- Substantial
- Reasonable
- Limited
- No

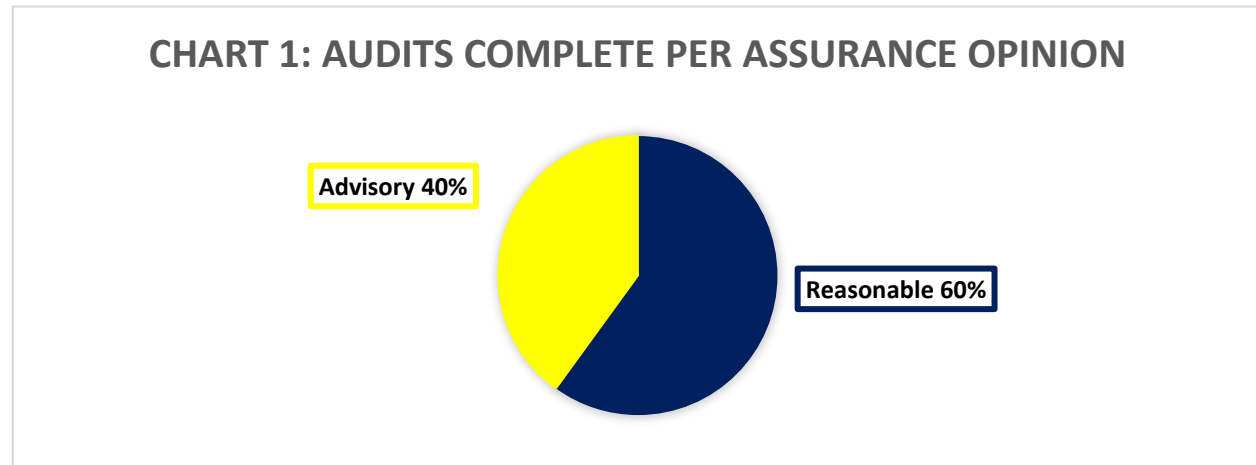
We also undertake Advisory / Non-Opinion work on a consultancy basis where we have been asked to look at a specific area of potential concern.

Where we follow up on a previous adverse audit opinion the opinion is stated as follow up.



Summary of Audit Opinion 2022/23

A total of five audits have been finalised. The opinions offered are summarised below in Chart 1.



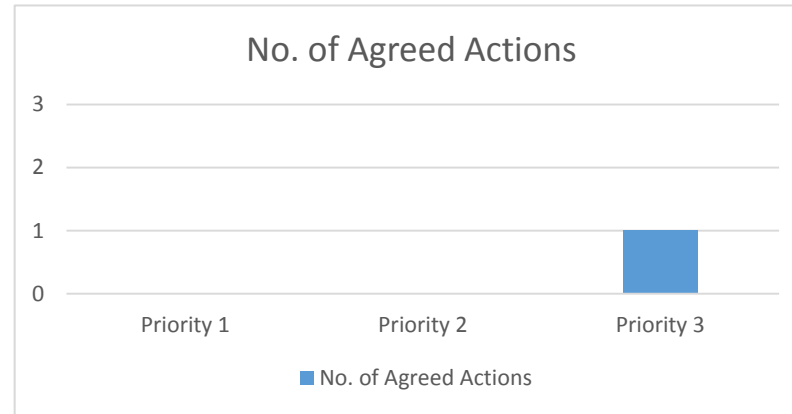
Internal Audit Plan Progress 2022/23

Summary of Agreed Audit Actions by Priority

We rank the agreed actions on a scale of 1 to 3, with 3 being medium or administrative concerns to 1 being areas of fundamental concern requiring immediate corrective action.



Summary of Agreed Actions by priority per update for 2022/23



Internal Audit Coverage of Corporate Risks



Internal Audit Coverage of Corporate Risks

Based on the corporate risks in the corporate risk register presented to committee in April 2022 we have assessed internal audit coverage of these risks. This includes audits completed in 2020/21, 2021/22 and the current financial year (2022/23) and also future planned audits. Please note as future audits are not scoped yet there is potential for coverage to increase or decrease.

The assessment of none, some, and good is based on the number of audits in these areas and the scope of the audits. This gives the committee assurance that internal audit is aligned to the corporate risks although we would not expect all audits to align to all corporate risks.

Table below shows the corporate risk and the internal audit coverage:

Corporate Risk	Audit Coverage	Future Audit Coverage
CRR.60	None	Some
CRR.61	Good	None
CRR.63	Good	Some
CRR.64	None	Some
CRR.66	None	Some
CRR.67	None	None
CRR.68	None	None
CRR.69	Good	Some

Internal Audit Coverage of Corporate Risks



Internal Audit Coverage of Corporate Risks

Corporate Risks as presented to Audit and Governance Committee April 2022

CRR.60	Development of Sufficiency strategy to support best value model. IF: the sufficiency strategy is not effective in a timely manner in order to meet outcomes for C&YP. THEN: high costs demands in order to meet service need will continue within the budget
CRR.61	CRR.61 - Market workforce economy. IF: the current limited capacity within the social care workforce continues. THEN: there will be a significant impact on availability of services - this is currently affecting the Domiciliary care sector in particular and qualified nurse and management and other roles amongst care homes
CRR.63	Hereford City Centre Transport Package. IF the balance of land payments and costs for the BP garage and associated interests (Arrow Plant & Lincoln Properties) is higher than the allocated budget. THEN this could result in the land budget being exceeded which would further reduce the budget available for the remaining scheme elements. If this further education was too significant then it may not be possible to meet the objectives of the business case without further capital funding. This increase would arise from both an increase in value of the claim and also possible costs associated with the matter being referred to the upper land tribunal.
CRER.64	Inability to recruitment and retain social care staff and other key roles within the service. IF: Unable to retain and recruit social care staff and other key roles. THEN: Retention and recruitment to critical key roles of experienced staff will not be achieved
CRR.66	Ofsted inspection. IF: There is an adverse Ofsted inspection outcome. THEN: This will have an impact on staffing and the progress on improvement
CRR.67	Ash Dieback (Chalara). IF: An action plan is not adopted to deal with the onset of Ash Die Back within the County boundaries. THEN: the authority faces significant unplanned financial burden linked to removal of a significant percentage of tree stock and an increased liability linked to personal injury and third party damage claims.
CRR.68	Waste Collection Vehicles - lead time for supply of new vehicles. IF: Supply chain issues continue. THEN: there is a risk that we will not be able to secure the required new waste collection vehicles in time for the mobilisation of the new waste collection service in Nov 23.
CRR.69	CRR.69 - Hereford City Centre Improvement (HCCI) Programme. IF Delivery of HCCI is not delivered to programme. THEN this could increase revenue pressure on Public Realm

Internal Audit Plan Progress 2022/23

Conclusion



Conclusion

Five audits have been completed to date. Three audits are at reporting stage, and we have 10 audits in progress (scoping stages).

For the five audits completed: three were reasonable assurance work and two were advisory pieces of work. No priority 1 or 2 findings have been agreed to date and there are no significant corporate risks identified.

At the close of each audit review a Customer Satisfaction Questionnaire is sent out to the Service Manager or nominated officer. The aim of the questionnaires is to gauge satisfaction against timeliness, quality, and professionalism. A score of 95% would reflect the fact that the client agreed that the review was delivered to a good standard of quality i.e., agreed with the statement in the questionnaire and satisfied with the audit process and report. For 2022/23 the feedback score is 100%.

Internal Audit Framework Definitions

At the conclusion of audit assignment work each review is awarded a “Control Assurance Definition”;

- Substantial
- Reasonable
- Limited
- No
- Advisory



Audit Framework Definitions

Control Assurance Definitions

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

Advisory Report – In addition, to our opinion-based work we will provide consultancy services. The advice offered by Internal Audit in its consultancy role may include risk analysis and evaluation, developing potential solutions to problems and providing controls assurance. Consultancy services from Internal Audit offer management the added benefit of being delivered by people with a good understanding of the overall risk, control and governance concerns and priorities of the organisation.

Internal Audit Framework Definitions

Recommendations are prioritised from 1 to 3 on how important they are to the service/area audited. These are not necessarily how important they are to the organisation at a corporate level.



Audit Framework Definitions

Risk	Reporting Implications
	In addition to the corporate risk assessment, it is important that management know how important the recommendation is to their service. There should be a clear distinction between how we evaluate the risks identified for the service but scored at a corporate level and the priority assigned to the recommendation. 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.

Each audit covers key risks. For each audit a risk assessment is undertaken whereby with management risks for the review are assessed at the Corporate inherent level (the risk of exposure with no controls in place) and then once the audit is complete the Auditors assessment of the risk exposure at corporate level after the control environment has been tested. All assessments are made against the risk appetite agreed by the SWAP Management Board.

Definitions of Risk

Risk	Reporting Implications
	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.

2022/23 Pipeline of Audits

Audits Complete/Report Stage								
Audit	Directorate	Corporate Risk / Reason for inclusion in Plan / Brief outline of scope.	Status	Opinion	No of Rec	Recommendation 1 = Major 3 = Medium		
						1	2	3
Property Flood Resilience Support Scheme (Bellwin/ Resilience Management) - Quarter 1	Economy and Place	Grant Certification (Quarterly Review with End of Scheme Report).	Complete	Reasonable	0	0	0	0
S106 Holmer Road - Special Review	Economy and Place	Additional request from the CFO	Complete	Advisory	1	0	0	1
Local Authority Community Testing Funding Grant Determination 2020/21: January, February, March	Corporate Centre	Grant Certification	Complete	Reasonable	0	0	0	0
Payment Authorisation outside of Financial Management System	Corporate	Additional Request of S151 Officer (further assurance work to be completed in future)	Complete	Advisory	0	0	0	0
Protect and Vaccinate Grant Determination 2021/2022 No 31/5912	Adults and Communities	Grant Certification	Complete	Reasonable	0	0	0	0
Court of Protection – Special Review	Adults and Communities	Additional request from the CFO	Draft Report					
Homelessness Prevention Grant (HPG) GRANT DETERMINATION (2021/22) [No. 31/5546] & [No. 31/5863]	Adults and Communities	Grant Certification	Draft Report					
Supporting Families – Quarter 1	Children and Families	Grant Certification (Monthly Review with Quarterly Report)	Draft Report					

Audits In Progress								
Audit	Directorate	Corporate Risk / Reason for inclusion in Plan / Brief outline of scope.	Status	Opinion	No of Rec	Recommendation		
						1 = Major	2	3 = Medium
						1	2	3
Local Authority Test and Trace Support Payment Scheme Funding Grant Determination 2020/21: No:31/5789 - October, November, and December	Corporate Centre	Grant Certification	In Progress					
Local Authority Test and Trace Support Payment Scheme Funding Grant Determination 2020/21: No:31/5789 (January, February, March)	Corporate Centre	Grant Certification	In Progress					
Direct Payments	Adults and Communities	To provide assurance that the Council has processes and procedures in place to appropriately deal with potential fraud or mis use of direct payment funds via direct payment cards and that supporting processes and procedures are in place across adult social care teams to assist in identifying and dealing with fraud.	In Progress					
Payroll Follow Up	Corporate Centre	To provide assurance agreed actions have been implemented.	In Progress					
Green Homes Grant	Corporate Centre	Audit report issued 2021/22. Evidence and documentation not available at that time to allow internal audit sign off therefore further work required.	In Progress					
Incident Management Review	Corporate (ICT)	Identified as an area for further work via the Cyber Security Framework audit.	In Progress					
Infection Control and Testing	Adults and Communities	Assurance that the grant monies have been spent correctly and achieved desired outcomes (note: not grant certification work).	In Progress					
Data Quality/Data Management	Corporate Centre	Response from CLT to thematic issue raised in Internal Audit Progress Reports 2021/22.	Scoping					
Public Health Grant – Review of processes	Corporate	Request of Chief Finance Officer to provide assurance that funding has been spent and achieved intended objectives/outcomes.	Scoping					
Local Transport Block Funding	Economy and Place	Grant Certification	Scoping					

2022/23 Pipeline of Audits

Pipeline Audits								
Audit	Directorate	Corporate Risk / Reason for inclusion in Plan / Brief outline of scope.	Status	Opinion	No of Rec	Recommendation 1 = Major 3 = Medium		
						1	2	3
Leavers Process	Corporate Centre (ICT)	Provide assurance control framework operating effectively between service areas, HR and IT. Ensuring Councils assets are accounted for.	Not Started					
Local Authority Covid 19 Test and Trace Contain Outbreak Management Fund Grant Determination 2021/22: No 31/5518	Corporate	Grant Certification	Not Started					
Schools Thematic Audit	Children and Families	Themed assurance audit to provide assurance to the Council regarding school's preparedness for the latest white paper.	Not Started					
Condition Funding Grant Determination (2021): No 31/5501	Children and Families	Grant Certification	Not Started					
Disabled Facilities Grant Capital	Adults and Communities	Grant Certification	Not Started					
Property Flood Resilience Support Scheme (Bellwin/ Resilience Management) Quarter 2	Economy and Place	Grant Certification (Quarterly Review with End of Scheme Report).	Not Started					
Supporting Families – Quarter 2	Children and Families	Grant Certification (Monthly Review with Quarterly Report)	Not Started					
Supporting Families – Quarter 3	Children and Families	Grant Certification (Monthly Review with Quarterly Report)	Not Started					
Supporting Families – Quarter 4	Children and Families	Grant Certification (Monthly Review with Quarterly Report)	Not Started					
Careleavers 16+	Children and Families	Assurance that control frameworks, processes and procedures are in place for the Council to complete its statutory duties.	Not Started					
Homes for Ukraine	Adults and Communities	Assurance payments being made are appropriate and in line with outlined processes. Appropriate monitoring processes are in place once payments made.	Not Started					

2022/23 Pipeline of Audits

Pipeline Audits								
Audit	Directorate	Corporate Risk / Reason for inclusion in Plan / Brief outline of scope.	Status	Opinion	No of Rec	Recommendation 1 = Major 3 = Medium		
						1	2	3
Bus Subsidy Grant	Economy and Place	Grant Certification	Not Started					
Baseline Assessment for the Maturity of Fraud – Follow Up	Corporate	Follow up of baseline assessment to demonstrate progress in fraud maturity.	Not Started					
Fraud Risk Assessment	Corporate	Ongoing advisory work to update and maintain the Fraud Risk Assessment	Advisory					
Accounts Payable	Corporate	Key Financial Controls – Full Audit	Not Started					
Accounts Receivable	Corporate	Key Financial Controls – Full Audit	Not Started					
Council Tax	Corporate	Key Financial Controls – Full Audit	Not Started					
National Non-Domestic Rates	Corporate	Key Financial Controls – Full Audit	Not Started					
Housing and Council Tax Benefit	Corporate	Key Financial Controls – Full Audit	Not Started					
Main Accounting Follow Up	Corporate	Follow up audit to provide assurance previously agreed actions have been implemented.	Not Started					
Treasury Management	Corporate	Follow up audit to provide assurance previously agreed actions have been implemented. CIPFA published the revised 2021 Treasury Management Code and Prudential Code on 20th December 2021 – assurance that the Council are compliant with required changes.	Not Started					
Capital Accounting Follow Up	Corporate	Follow up audit to provide assurance previously agreed actions have been implemented.	Not Started					
Capital Programme/ Capital Projects	Corporate	Provide assurance that the newly implemented corporate processes are embedded and functioning effectively addressing previous control weaknesses.	Not Started					
ICT Governance Framework Review	Corporate (ICT)	To support the future direction of the ICT Service by providing a focussed and targeted ICT audit plan, SWAP propose to undertake an outline ICT Risk and Governance advisory review of the Council's ICT Service's strategy, infrastructure, estate, and projects.	Not Started					

2022/23 Pipeline of Audits

Pipeline Audits								
Audit	Directorate	Corporate Risk / Reason for inclusion in Plan / Brief outline of scope.	Status	Opinion	No of Rec	Recommendation 1 = Major 3 = Medium		
						1	2	3
Quality Assurance and Supervision Practices	Children's and Families	Assurance that quality assurance and supervision process are in place following the Councils high court judgement.	Not Started					
Provider Portal Implementation	Adults and Communities	Provide assurance that previous actions agreed as part of the Provider Payments and Client have been actioned and that the new provider portal is operating and embedded to improve the control framework.	Not Started					
Disaster Recovery Follow Up	Corporate (ICT)	Provide assurance previously agreed actions in the limited assurance report have been completed.	Not Started					
Education Health Care Plans Follow Up	Children's and Families	Provide assurance previously agreed actions in the limited assurance report have been completed.	Not Started					
Pool Cars Follow Up	Corporate	Provide assurance previously agreed actions in the limited assurance report have been completed. Data analysis of usage to be completed if data allows.	Not Started					
Green Homes Grant Phase 2	Economy and Place	Grant Certification	Not Started					
Payment authorisations outside of the Financial Management System	Corporate	Following on from the advisory work completed at the beginning of the year assurance that implemented control frameworks are operating effectively.	Not Started					
Petty Cash & Procurement Cards	Corporate	Identified as an area for potential further work from the Fraud Risk Assessment. Chief Finance Officer would like assurance that the appropriate checks and balances are in place for Petty Cash and Procurement Cards. To include follow up of previously agreed actions in these areas.	Not Started					

2022/23 Pipeline of Audits

Pipeline Audits								
Audit	Directorate	Corporate Risk / Reason for inclusion in Plan / Brief outline of scope.	Status	Opinion	No of Rec	Recommendation 1 = Major 3 = Medium		
						1	2	3
Public Realm Contract	Economy and Place	Provide assurance regarding historic changes to the public realm contract and work carried outside of the annual plan in preparation for the contract ending. To include a follow up of the Contract Management BBLP, Commissioning and Value for Money (BBLP) agreed actions.	Not Started					
Enterprize Zone - reflection/Lessons Learnt	Economy and Place	Assurance that the Council achieved what it set out to achieve and lessons learnt for future work (model farm).	Not Started					
Building Maintenance and Cleaning Agreement Follow Up	Corporate	Provide assurance previously agreed actions in the limited assurance report have been completed.	Not Started					
Staff Car Parking Business Passes – Follow Up	Economy and Place	Provide assurance previously agreed actions in the limited assurance report have been completed.	Not Started					
S106 Follow Up	Economy and Place	Provide assurance previously agreed actions in the limited assurance report have been completed.	Not Started					