

## Appendix A

# Herefordshire Council

## Report on Internal Audit Activity

Quarter 3 2022


Publication Date: 12<sup>th</sup> January 2023

**Internal Audit ■ Risk ■ Special Investigations ■ Consultancy**






## Internal Audit Progress Report Quarter 3 2022/23

As part of our update reports, we will provide an ongoing opinion to support our end of year annual opinion. Internal Audit provides an independent and objective opinion on the Authority's control environment by evaluating its effectiveness.

### Rolling Opinion

	<p>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.</p>	Action Priority	Description	Actions
		Priority 1	Fundamental	0
		Priority 2	Important	7
		Priority 3	Requires Attention	15

### The Headlines for audits completed to date for 2022/23

	28 audits complete, 2 at draft report stage and 15 in progress at the end of Quarter 3 The coverage and delivery of internal audit work is on track to deliver an annual opinion.
	The planning pipeline outlines the intended planned work programme until the end of Quarter 3. Engagement continues with Senior Management to ensure audit work is focused on Council priorities. The rolling pipeline of audits will provide the Committee with a sufficient, strategic view of potential future audits. This will be reviewed before the 2023/24 financial year.
	There was continuing internal audit activity on advisory projects, special investigations, and grant certifications in Quarter 3. However, assurance work will ramp up over the second half of the year with 78% of assignments providing an assurance opinion.
	There were no high corporate risks identified in the quarter. However, the Committee's attention is drawn to a "limited assurance" piece of work on the Public Health Grant Process. Members should receive updates and be assured by the Service that the issues have been remediated.
	SWAP produces a monthly round up of key risks, issues, controls, and innovations within the internal audit sector. This document is sent to key stakeholders in the Council to spread a wider understanding of the challenges facing Council's and Internal Audit.

### Assurance Opinions as @ Q3

Substantial	2
Reasonable	14
Limited	3
No Assurance	0
Special/ Advisory	9

### Progress/ Activity as @ Q3

Complete	28
Draft	2
In progress	15
Total	45

# Internal Audit Progress Report Quarter 3 2022/23

Primarily the work programme 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

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.

## Internal Audit Work Programme and Coverage

Based on the corporate risks presented to Committee in April 2022, we have assessed internal audit coverage. 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.

Risk Ref.	Audit Coverage	Future Coverage	Risk Narrative
CRR.60	None	Some	Development of Sufficiency strategy to support best value model. IF: the sufficiency strategy is not effective in a timely manner to meet outcomes for C&YP. THEN: high costs demands in order to meet service need will continue within the budget
CRR.61	Good	None	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	Good	Some	Hereford City Centre Transport Package. IF the balance of land payments and costs for [REDACTED] and associated interests ([REDACTED]) 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 eduction 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	None	Some	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	None	Some	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	None	None	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.

## Internal Audit Plan Progress 2022/23

The pipeline of audits is shown in Annex B

Risk Ref.	Audit Coverage	Future Coverage	Risk Narrative
CRR.68	None	None	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	Good	Some	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

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

- Substantial
- Reasonable
- Limited
- No

The schedule provided in Annex B contains a list of those audits completed, in draft, and in progress.



### Internal Audit Progress and Outcomes

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 deliver an annual opinion. 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 “Audit Framework Definitions” as detailed in Annex A of this document.

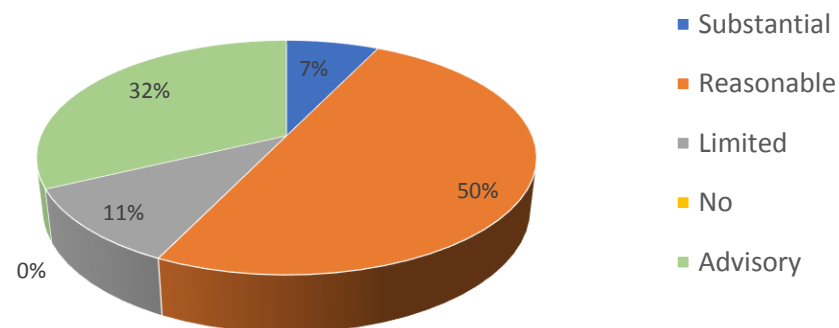
Twenty-eight audits have been completed and two audits are at draft report stage by the end of Quarter 3. A further 15 assignments are in progress and will conclude in Quarter 4. These are shown in more detail in Annex B.

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. The feedback score for the previous 12 months is 100%.

## Internal Audit Plan Progress 2022/23

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

Split of Audit Opinions as at Q3 2022/3



There are no significant corporate risks that should be brought to the Committees attention for Quarter 3.



### Significant Corporate Risks 2022/23

No priority 1 findings to date and there are no significant corporate risks identified.

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



# Internal Audit Plan Progress 2022/23

These are areas that we have identified as being significant control issues that should be brought to the attention of the Audit and Governance Committee.



## Audits with significant concern

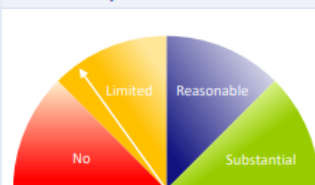
### Public Health Grant Process: Final Report – November 2022



#### Audit Objective

To provide assurance to officers and members that the Herefordshire Council's governance and budget monitoring arrangements relating to the Public Health grant funding and associated processes are operating effectively and efficiently.

#### Assurance Opinion



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.

#### Number of Actions

Priority	Number
Priority 1	0
Priority 2	5
Priority 3	5
Total	10

#### Risks Reviewed

1. Governance arrangements are not providing sufficient transparency and accountability to ensure that the Public Health ring fenced grants are spent in accordance with the grant conditions. This could result in challenge, reputational damage, and the non-achievement of strategic wellbeing objectives.

Medium

#### Key Findings



There are five Priority 2 findings. These include but are not limited to:

- The Council's Health & Wellbeing Strategy has not been updated since 2017.
- The monitoring process for use of Public Health funds and any re-badged or reserve funding re-invested is not formalised.
- There is no formal reporting mechanism or process, such as an internal Public Health Board in place to discuss and scrutinise how Service Directors are spending the grant monies received. It was also noted there are no KPIs for those re-badged monies that have been re-allocated from reserves. Furthermore, reporting dashboard has not been utilised over recent times.
- Although there are robust contract management and performance monitoring arrangements for those Public Health Services commissioned and contracted out, there is no oversight from Public Health or any other Services for several Services that are delivered and managed internally.
- At the time of testing, there was a substantial underspend against the Public Health reserves of £2.41M for the year ending 31<sup>st</sup> March 2022.



There are five Priority 3 findings. These include but are not limited to:

- No specific deadlines having been set for Local Authorities to submit the Year-End Statement of Assurance which requires management level sign-off.
- There was no evidence provided of service plans documenting and demonstrating how re-badged or re-invested reserve funding is being used to meet Public Health outcomes or is compliant with the grant terms & conditions.
- The allocation of reserves/re-badged monies being considered more of 'an accounting adjustment' rather than being driven by the Public Health Directorate.

#### Audit Scope

The scope included:

1. Determining whether all agreed management actions from the 2019/20 Public Health Contract Follow Up Review have been implemented and are embedded working practices.
2. A review of Public Health Grant Funding received during 2021/22, to include an assessment as to whether the budgeted funding has been maximised and used in accordance with the Council's Public Health initiatives and/or funding terms & conditions.
3. A review of the Public Health underspends and reserves to determine if the funds have been appropriately profiled for spending against the objectives of the Council's Health & Wellbeing Strategy, the County Plan and the CCG/ICS Strategies.
4. A review of the overall budget monitoring and associated governance processes applied to the use of Public Health funding by the Council.
5. Whether performance information and management reports are produced, circulated to the appropriate officers, analysed and acted upon to help inform the decision-making process.

## Internal Audit Plan Progress 2022/23

### Continued

#### Public Health Grant Process: Final Report – November 2022

- The current Public Health Team structure dated June 2022 does not lend itself to effectively monitor current or future delivery outcomes. The current structure may lead to business continuity and resilience related issues.
- Due to historic working processes, the allocation of the investment monies is not always shared or made available across all Service areas. This may affect the oversight and monitoring arrangements of how the grant is used.

In partnership with



#### Background / Other Information

The results from the review confirmed that several outstanding actions have not been progressed or implemented by Senior Management from the 2019/20 Public Health Contracts follow up review some three years later. It was agreed that previous outstanding actions would be superseded with actions for the 2022/23 review.

The lack of progress of outstanding actions is in part due to the Council's Public Health responses, and resources being prioritised to focus on the Covid-19 Pandemic but also due to personnel changes within Senior Management. As a result, there remain several key control environment and governance issues that require further action from Senior Management.

The recently appointed Director of Public Health has been aware of some of these historic findings and is committed to reviewing and re-designing processes where appropriate. This will help to ensure the governance arrangements regarding the allocation and use of Public Health grant funding across the Council are robust, transparent and maximise the likelihood of successful outcomes for the Council. As part of the review, the Director of Public Health has shared initial plans to implement some actions already using his previous experience, along with collating best practice from other Councils gained from attendance of regional and national meetings. The results of this audit will help to inform Senior Management of further actions that are required.

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



#### Follow Up Audits

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. The table below shows the follow up position:

Audit Name	Status	Outcome
Payroll	Complete	Actions remediated - No significant Risks
Baseline Maturity Assessment of Fraud	Complete	Significant Progress - No Significant Risk
Pool Cars, Building Maintenance and Cleaning, Disaster Recovery, Education Healthcare, Staff Parking and Section 106	In Progress	Results expected in Q4 22/23

## Internal Audit Plan Progress 2022/23

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.

SWAP produce monthly “Round-up” newsletters that are sent to key stakeholders in the Council. The newsletters identify key areas of risk, control, and innovation in the Internal Audit Sector.

### Contact Information

SWAP is an internal audit partnership covering 28 organisations. Herefordshire Council is a part-owner of SWAP, and we provide the internal audit service to the Council.

The contacts at SWAP in connection with this report are:

#### Ian Halstead

Assistant Director

[ian.halstead@swapaudit.co.uk](mailto:ian.halstead@swapaudit.co.uk)

#### Janine Davies

Principal Auditor

[janine.davies@swapaudit.co.uk](mailto:janine.davies@swapaudit.co.uk)

For further details see: [www.swapaudit.co.uk](http://www.swapaudit.co.uk)



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

- Substantial
- Reasonable
- Limited
- No

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.

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

### 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.

Actions	Reporting Implications
	In addition to the corporate risk assessment, it is important that management know how important the issue 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 action 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.

## Internal Audit Plan Progress 2022/23

Table of Audits by Status									
Date on Pipeline	Audit	Directorate	Corporate Risk / Reason for inclusion in Plan / Brief outline of scope	Status	Opinion	No of Recs	Agreed Actions P1= Fundamental P2= Important P3 = Useful		
							1	2	3
21/22	School Governance- Thematic Review	Children's & Young People	Review the effectiveness of governance arrangements in schools	Complete	Advisory	0	0	0	0
Q3 22/23	Whistleblowing - Complaint	Children's & Young People	Initial review of allegation requested by Director: Resources & Assurance, in order to establish whether there is possible fraudulent activity, and hence the requirement for a fraud investigation.	Complete	Advisory	0	0	0	0
Q2 22/23	Payment Authorisation outside of Financial Management System	Resources & Assurance	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).	Complete	Advisory	0	0	0	0
21/22	Fraud Risk Assessment	Resources & Assurance	Ongoing advisory work to update and maintain the Fraud Risk Assessment	Complete	Advisory	0	0	0	0
For 22/23	Baseline Assessment for the Maturity of Fraud – 2 <sup>nd</sup> Phase	Resources & Assurance	Follow up of baseline assessment to demonstrate progress in fraud maturity.	Complete	Advisory	0	0	0	0
For 22/23	Technology Framework Review	Corporate (ICT)	Identified as an area for further work via the Cyber Security Framework audit.	Complete	Advisory	0	0	0	0
Q1 22/23	Homelessness Prevention Grant (HPG) (2021/22) [No. 31/5546] & [No. 31/5863]	Community Wellbeing	To ensure that grant funding spend has been accordance with the grant terms and conditions.	Complete	Limited	0	0	0	0

## Internal Audit Plan Progress 2022/23

Pipeline Date	Audit	Directorate	Corporate Risk / Reason for inclusion in Plan / Brief outline of scope	Status	Opinion	No. of Recs	P1	P2	P3
For 22/23	Public Health Grant Process	Public Health	Request of Chief Finance Officer to provide assurance that funding has been spent and achieved intended objectives/outcomes.	Complete	Limited	10	0	5	5
Q2 22/23	Drug Treatment: Universal Grant Funding (31/5494)	Public Health	SWAP was informed on 26/8/22 that this grant funding required CIA sign off. Funding of £220,000 had been provided by PHE.	Complete	Limited	0	0	0	0
Q1 21/22	Local Authority Community Testing Funding Grant Determination 2020/21: January, February, March	Resources & 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.	Complete	Reasonable	0	0	0	0
21/22	Protect and Vaccinate Grant Determination 2021/2022 No 31/5912	Community Wellbeing	To provide assurance that the terms of the Protect & Vaccinate Grant Determination (2021/22) (No.31/5912) have been adhered to.	Complete	Reasonable	0	0	0	0
Q1 21/22	Local Authority Test and Trace Support Payment Scheme Funding Grant 2020/21: No:31/5789 (January, February, March)	Resources & Assurance	To provide assurance that the conditions of the Local Authority Community Testing Funding Grant are applied	Complete	Reasonable	0	0	0	0
21/22	Local Authority Covid 19 Test and Trace Contain Outbreak Management Fund Grant 2021/22: No 31/5518	Public Health	To provide assurance that the conditions of the Local Authority Community Testing Funding Grant are applied	Complete	Reasonable	0	0	0	0
For 22/23	Local Transport Capital Block Funding (Integrated Transport and Highway Maintenance Blocks) Specific Grant (2021/22); and Pothole Fund Specific Grant (2021/22): No.31/5506	Economy & Environment	To ensure that grant funding spend for 2021/22 has been accordance with the grant terms and conditions.	Complete	Reasonable	0	0	0	0
For 22/23	Supporting Families – Quarter 2	Children's & Young People	Grant Certification (Monthly Review with Quarterly Report)	Complete	Reasonable	0	0	0	0

## Internal Audit Plan Progress 2022/23

Pipeline Date	Audit	Directorate	Corporate Risk / Reason for inclusion in Plan / Brief outline of scope	Status	Opinion	No. of Recs	P1	P2	P3
Q2 21/22	Green Homes Grant Phase 2	Economy & Environment	Section 31 Grant Certification requiring C.I.A. sign off	Complete	Reasonable	0	0	0	0
For 22/23	Disabled Facilities Grant	Community Welbeing	Section 31 Grant Certification requiring C.I.A. sign off	Complete	Reasonable	0	0	0	0
21/22	Direct Payments	Community Welbeing	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.	Complete	Reasonable	6	0	0	6
21/22	Infection Control and Testing	Community Welbeing	Assurance that the grant monies have been spent correctly and achieved desired outcomes (note: not grant certification work).	Complete	Reasonable	4	0	1	3
Q3 22/23)	Supporting Families – Quarter 3	Children's & Young People	Grant Certification (Monthly Review with Quarterly Report)	Complete	Reasonable	0	0	0	0
Q1 22/23)	Supporting Families – Quarter 1 22/23	Children's & Young People	Grant Certification (Monthly Review with Quarterly Report)	Complete	Reasonable	0	0	0	0
Q1 20/21	Local Authority Test and Trace Support Payment Scheme Funding Grant Determination 2020/21: No:31/5789 - October, November, and December	Resources & Assurance	To provide assurance that the conditions of the Local Authority Support Payment Grant are applied	Complete	Reasonable	0	0	0	0
21/22	Payroll Follow Up	Resources & Assurance	To provide assurance agreed actions have been implemented.	Complete	Reasonable	1	0	1	0
21/22	Property Flood Resilience Support Scheme (Bellwin/ Resilience Management) - Quarter 1	Economy & Environment	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.	Complete	Substantial	0	0	0	0
21/22	Property Flood Resilience Support Scheme (Bellwin/ Resilience Management) Quarter 2	Economy & Environment	Grant Certification (Quarterly Review with End of Scheme Report).	Complete	Substantial	0	0	0	0

## Internal Audit Plan Progress 2022/23

Pipeline Date	Audit	Directorate	Corporate Risk / Reason for inclusion in Plan / Brief outline of scope	Status	Opinion	No. of Actions	P1	P2	P3
For 22/23	S106 Holmer Road - Special Review	Economy & Environment	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.	Complete	Special Investigation	1	0	0	1
21/22	Court of Protection – Special Review Phase 1	Community Wellbeing	Restricted Disclosure - Authorised by S151 officer. Will be reported to Committee when appropriate.	Complete	Special Investigation	n/a	n/a	n/a	n/a
21/22	Court of Protection- Additional Work Phase 2	Community Wellbeing	Restricted-Additional request for work from the CFO. Will be reported to Committee when Appropriate.	Complete	Special Investigation	n/a	n/a	n/a	n/a
Q2 22/23	Registration Service	Law & Governance	Financial and procedural review of registration of Births, Deaths, and Marriages	Draft					
21/22	Leavers Process	Corporate (ICT)	Provide assurance control framework operating effectively between service areas, HR and IT. Ensuring Councils assets are protected.	Draft					
Q2 22/23	Grant Administration – Working Group	Corporate	Support grant administration and control arrangements to be more efficient and effective.	In Progress	Advisory	0	0	0	0
Q3 22/23	Supporting Families - DLUHC / HC Consultation Process	Children's & Young People	Meetings with the DLUHC National Lead for Supporting Families, with regard to the updated SF Programme that has just been introduced. Involvement had been requested by SF Team & DLUHC, to ensure adequate audit coverage of the programme, and to discuss amount of audit coverage required for 23/24 to provide assurance as to compliance with programme t&cs.	In Progress	Advisory	0	0	0	0
22/23	Payment authorisations outside of the Financial Management System - Advisory	Resources & Assurance	Following on from the advisory work completed at the beginning of the year assurance that implemented control frameworks are operating effectively.	In Progress	Advisory				
Q2 21/22	Green Homes Grant – Phase 1	Economy & Environment	To ensure that grant funding spend has been in accordance with the grant terms and conditions. This grant is with Legal and a further inspection regime is being undertaken.	In Progress					

## Internal Audit Plan Progress 2022/23

Pipeline Date	Audit	Directorate	Corporate Risk / Reason for inclusion in Plan / Brief outline of scope	Status	Opinion	No. of Actions	P1	P2	P3
Q1 22/23	Data Quality/Data Management	Corporate	Response from CLT to thematic issue raised in Internal Audit Progress Reports 2021/22.	In Progress					
Q2 22/23	Housing Solutions Team Financial Processes	Community Wellbeing	New area following concerns raised during grant certification process about admin and financial processes	In Progress					
22/23	Court of Protection- Special Investigation -Phase 3	Community Wellbeing	Restricted-Additional request for work from the CFO. Will be reported to Committee when Appropriate.	In Progress					
Q4 21/22 FOR 22/23	NNDR	Resources & Assurance	Key Financial Controls. Liability and Billing including discounts and exemptions.	In Progress					
Q3 22/23	Disabled Facilities Grant Process	Community Wellbeing	Required to provide assurance around the processes for administration of the Disabled Facilities Grant.	In Progress					
Q4 21/22 FOR 22/23	Accounts Payable	Resources & Assurance	Key Financial Controls – Full Audit	In progress					
Q4 21/22 FOR 22/23	Treasury Management	Resources & Assurance	Key Financial Controls - Full Audit	In progress					
Q3 21/22 (req'd for Jan 23)	Adult Weight Management Services Grant	Public Health	This grant requires Chief Internal Auditor sign off by the end of January 2023. Notified December '22.	In progress					
For 22/23	Enterprise Zone - reflection/Lessons Learnt	Economy & Environment	Assurance that the Council achieved what it set out to achieve and lessons learnt for future work (Model Farm).	In progress					
Q4 21/22 (req'd. for Q4 22/23)	Pool Cars Follow Up	Economy & Environment	Provide assurance previously agreed actions in the limited assurance report have been completed. Data analysis of usage to be completed if data allows.	In progress					



## Internal Audit Plan Progress 2022/23

Pipeline Date	Audit	Directorate	Corporate Risk / Reason for inclusion in Plan / Brief outline of scope	Status	Opinion	No. of Actions	P1	P2	P3
For 22/23	Building Maintenance and Cleaning Agreement Follow Up	Economy & Environment	Provide assurance previously agreed actions in the limited assurance report have been completed.	In progress					
For 22/23	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 proposes to undertake an outline ICT Risk and Governance advisory review of the Council's ICT Service's strategy, infrastructure, estate, and projects.	Planned (Q4)					
Q3 22/23 for Q4	DBID	Economy & Environment	To ascertain the extent to which the Council's governance processes were applied prior to sign-off of the business case, whether HC had followed the regulations and guidance that cover BIDs and had acted with due diligence. This is effectively a 'lessons learned' piece of work.	Planned (Q4)					
Q4 21/22 FOR 22/23	Main Accounting System	Resources & Assurance	Key Financial Controls	Planned (Q4)					
For 22/23	Review of Contract Management Audits (BBLP Contract) and Management Oversight	Economy & Environment	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.	Planned (Q4)					
Q4 21/22 (req'd. for Q4 22/23)	Supporting Families – Quarter 4	Children's & Young People	Grant Certification (Monthly Review with Quarterly Report)	Planned (Q4)					
For 22/23	Disaster Recovery Follow Up	Corporate (ICT)	Provide assurance previously agreed actions in the limited assurance report have been completed.	Planned (Q4)					
For 22/23	Education Health Care Plan Follow Up	Children's & Young People	Provide assurance previously agreed actions in the limited assurance report have been completed.	Planned (Q4)					
For 22/23	Staff Car Parking Business Passes – Follow Up	Economy & Environment	Provide assurance previously agreed actions in the limited assurance report have been completed.	Planned (Q4)					

## Internal Audit Plan Progress 2022/23

Pipeline Date	Audit	Directorate	Corporate Risk / Reason for inclusion in Plan / Brief outline of scope	Status	Opinion	No. of Actions	P1	P2	P3
Q4 21/22 FOR 22/23	S106 Follow Up	Economy & Environment	Provide assurance previously agreed actions in the limited assurance report have been completed.	Planned (Q4)					
Q3 21/22 (req'd for Jan.'23)	Grants – Certification Position Statement	Corporate	Agreed with A&G Cttee in Oct.'22, in response to the Committee's concerns regarding the amount of audit time spent on grants. The review is designed to highlight those areas where lower levels of assurance could be accepted.	Planned (Q4)					
Q3 22/23	Grants Certification - Risk Based Approach	Corporate	Stage 2 of the process will present and new approach to Internal Audit's certification of Grants that will be more efficient but still ensuring a proportionate control framework is in place.	Planned (Q4)					
Q3 22/23	Risk Management	Resources & Assurance	Discussed with Chair & Deputy Chair of A&G Cttee. Concerns around the lack of info. on the Risk Registers, particularly around the mitigation of risks and lack of movement on risk rating. Need to consider HC's risk appetite.	Pipeline					
Q3 22/23	Whistleblowing	Corporate	Discussed with Chair & Deputy Chair of A&G Cttee. Review requested, as this is an area that has not been reviewed recently. Required, to establish whether the policy, and the way in which cases are addressed leads to staff/stakeholders feeling able to submit a whistleblowing allegation without fear of any subsequent negative impact on themselves.	Pipeline					
For 22/23	Capital Programme/ Capital Projects	Resources & Assurance	Provide assurance that the newly implemented corporate processes are embedded and functioning effectively addressing previous control weaknesses.	Pipeline					
For 22/23	Quality Assurance and Supervision Practices	Children's & Young People	Assurance that quality assurance and supervision process are in place following the Councils high court judgement.	Pipeline					
Q4 21/22 FOR 22/23	Accounts Receivable	Resources & Assurance	Key Financial Controls – Full Audit	Pipeline					

## Internal Audit Plan Progress 2022/23

Pipeline Date	Audit	Directorate	Corporate Risk / Reason for inclusion in Plan / Brief outline of scope	Status	Opinion	No. of Actions	P1	P2	P3
21/22	Condition Funding Grant Determination (2021): No 31/5501	Children's & Young People	Grant Certification	Pipeline					
Q1 22/23	Provider Portal Implementation	Community Wellbeing	Provide assurance that previous actions agreed as part of the Provider Payments and Client have been actioned and that the new provider portal for payments of domiciliary care packages is operating and embedded to improve the control framework. This provider portal replaces the Ezitracker system that was in operation up until a few years ago.	Pipeline					