

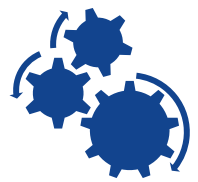


ISLE *of*  
WIGHT  
COUNCIL

**Isle of Wight Council  
Annual Audit Report  
2022/23**



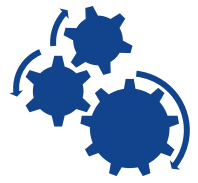
**Elizabeth Goodwin, Chief Internal Auditor**



# Contents

<b>3</b>	Background
<b>5</b>	Annual Opinion for 2022/23
<b>6</b>	Comparative 2021/22 & 2022/23 Audit Assurance Levels
<b>7</b>	2022/23 Audit Assurance by Directorate
<b>8</b>	Key Areas of Concern
<b>10</b>	Comparative 2021/22 & 2022/23 Exception Risk Rankings
<b>11</b>	2022/23 Follow Up Analysis
<b>12</b>	2022/23 Full Audits
<b>14</b>	2022/23 Follow-up Audits
<b>15</b>	2022/23 Grant Audits
<b>16</b>	Counter Fraud & Audit Unplanned Reactive Work
<b>17</b>	Quality Assurance
<b>19</b>	Public Sector Internal Audit Standards





## Background

### Public Sector Internal Audit Standards

- 1.1** On 1<sup>st</sup> April 2013 the *Public Sector Internal Audit Standards (PSIAS, the Standards)* were formally adopted in respect of local government across the United Kingdom. The *PSIAS* apply to all internal audit providers, whether inhouse, shared services or outsourced. The *PSIAS* were revised from 1<sup>st</sup> April 2016, to incorporate the *Mission of Internal Audit and Core Principles for the Professional Practice of internal Auditing*.
- 1.2** The *Accounts and Audit Regulations 2015 Section 5*, define the requirement for an internal audit function within local government, stating that:

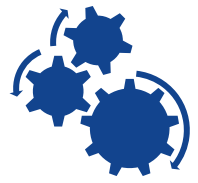
*A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance*

- 1.3** The responsibility for maintaining an adequate and effective system of internal audit within Isle of Wight Council lies with the Director of Finance (Section 151 Officer).
- 1.4** The Chief Internal Auditor is responsible for effectively managing the internal audit activity, in accordance with the definition of internal auditing, the *Code of Ethics* and the *Standards*.
- 1.5** In accordance with the *PSIAS* the definition of internal auditing is:

*Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes*

- 1.6** In addition the Chief Internal Auditor will provide an Annual Internal Audit Opinion, based on an objective assessment of the Authority's framework of governance, risk management and control.
- 1.7** The Annual Internal Audit Opinion must incorporate:
- The Opinion;
  - A summary of the work that supports the Opinion; and
  - A statement on conformance with *PSIAS* and the results of the quality assurance and improvement programme.
- 1.8** An annual self-assessment is carried out, as part of *PSIAS*. The assessment for 2022/23 confirmed that the Isle of Wight Council Internal Audit Service is compliant with requirements. For 2022/23 an External Assessment (required every five years) confirmed this assessment.

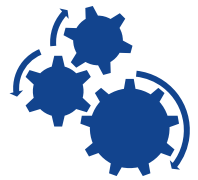




## Statement of Organisational Independence

- 1.9** The Internal Audit Section has no operational responsibilities for any financial systems, including system development and installation.
- 1.10** The Chief Internal Auditor is free from interference, although has due regard for the Authority's key objectives and risks and consults with Members and Officers charged with governance, when setting the priorities of the annual audit plan, for example, in determining the scope and objectives of work to be carried out and in performing the work and communicating the results of each audit assignment. There must be and is no compromise on the ability of Internal Audit to provide an independent assurance on the control framework.
- 1.11** The Internal Audit Section has free and unfettered access to the Section 151 Officer, Chief Executive, Monitoring Officer the Leader of the Council, and the Chair of the Audit and Governance Committee.





## Annual Opinion for 2022/23

- 2.1 With effect from the 1<sup>st</sup> April 2019 and in partnership with Portsmouth City Council an in-house team to provide audit service was established. The team currently consists of an Audit Manager and one Senior Auditor. The service is provided by a combination of the in-house provision and colleagues from Portsmouth City Council overseen by a shared Chief Internal Auditor employed by Portsmouth City Council.
- 2.2 Over the course of 2022/23 Internal Audit has completed 61 reviews out of a revised 61 review plan. These include a combination of full audits, follow up reviews and grant verification.

No audit has resulted in a 'no assurance' opinion and only three areas have been rated as 'limited assurance'. In addition, implementation of agreed actions, as evidenced in follow up reviews, continues the trend of prior years, with the majority of actions closed in a timely manner. The overall position of the 70 exceptions followed up through 2022/23 shows that 59% have been closed or are no longer applicable, with 41% pending, in progress or implemented, not effective. This represents a deterioration from 2021/22, when 67% of the actions followed up were closed/no longer applicable and 33% were pending or in progress.

The types of issues identified through 2022/23 are generally consistent with those identified during 2021/22, for example governance, management reporting, and general compliance are common themes, although all show an improvement from the previous year. There is some evidence of an emerging increased level of fraud and an erosion in the effectiveness of the control environment, potentially linked to organisational change, reduced capacity and cost of living pressures. The ongoing impact of these areas will need to be carefully monitored by management.

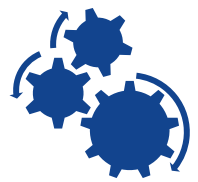
The overall annual opinion remains at 'reasonable assurance'.

- 2.3 Four audit opinion levels are in place, and these are: no assurance, limited assurance, reasonable assurance and full assurance. Where there are mainly medium or low risk exceptions the annual audit opinion would be reasonable or full assurance. As a result of the findings identified the audit opinion for 2022/23 is **Reasonable Assurance**.

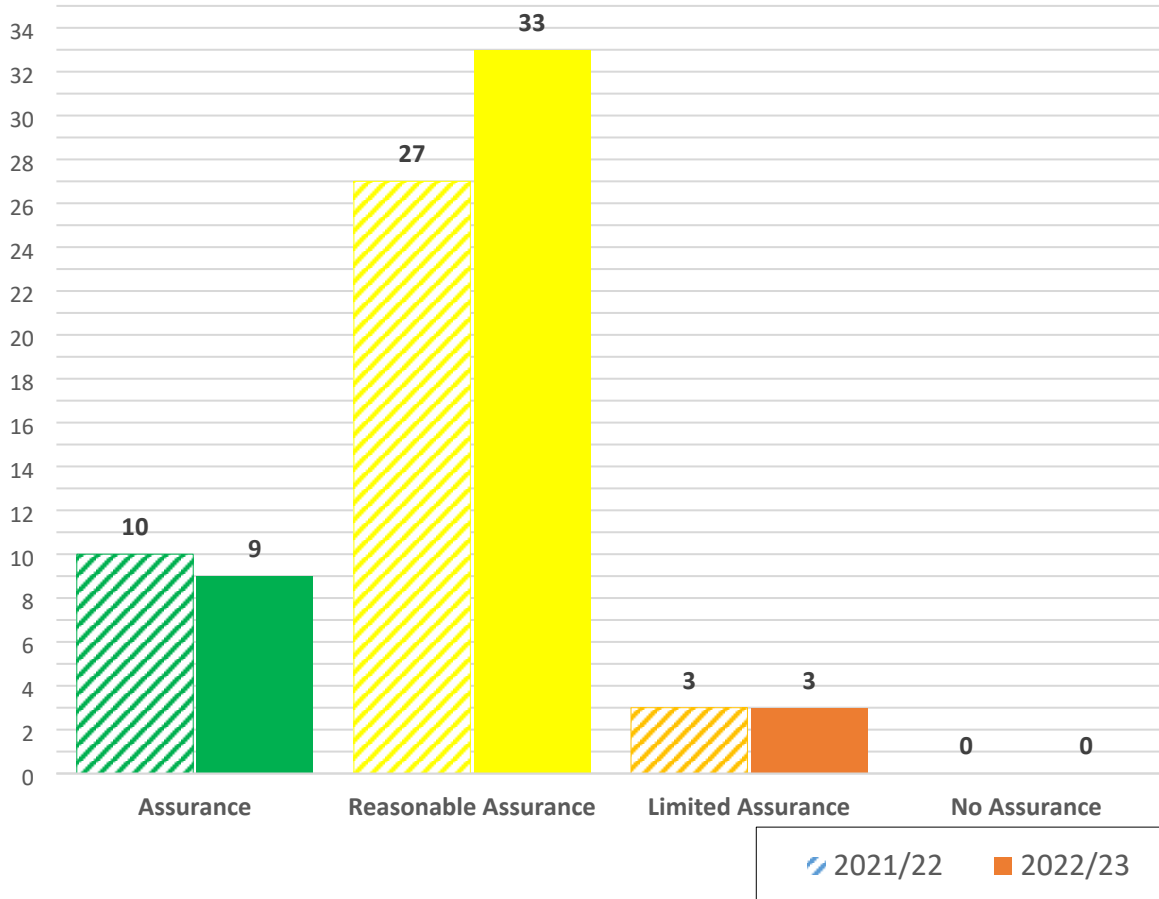


- 2.4 Any significant corporate weaknesses and agreed actions will be reflected in the Annual Governance Statement. The impact of the Internal Audit work for 2022/23 may affect that year's work for External Audit. It may also inform their work for 2023/24 and where they consider there are weaknesses in control that could materially affect the accounts, they may need to carry out further work to gain the necessary audit assurance required for a true and fair view of the financial position and compliance with professional codes of practice.





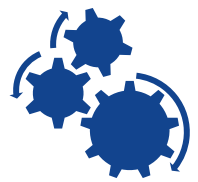
## Comparative 2021/22 & 2022/23 Audit Assurance Levels



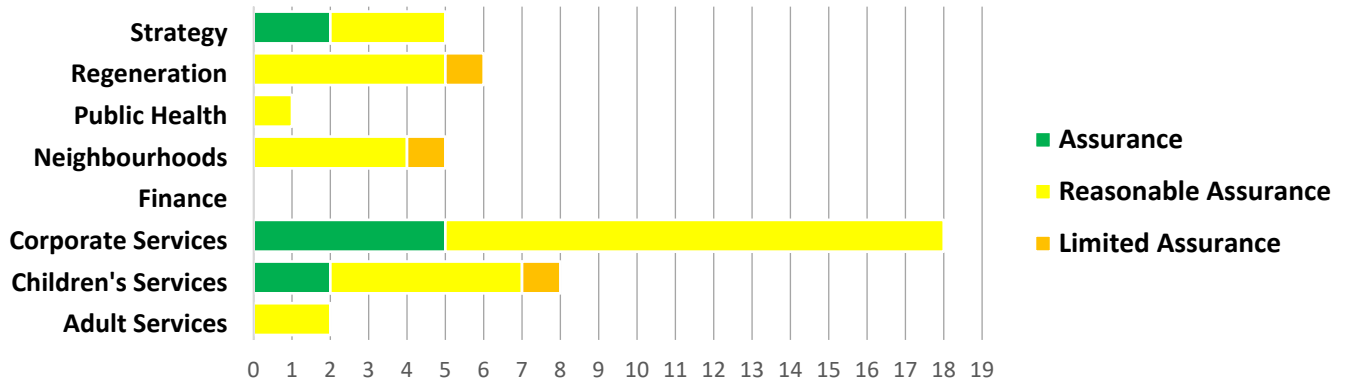
	2021/22	2022/23
<b>Assurance</b>	10	9
<b>Reasonable Assurance</b>	27	33
<b>Limited Assurance</b>	3	3
<b>No Assurance</b>	0	0
<b>TOTAL</b>	40*	45*

\*\* As per 2021/22 grant verification reviews (14 reviews) are excluded from the figures above. Two reviews during 2022/23 were not given an overall assurance rating; see full list of audits later in this report for detail.





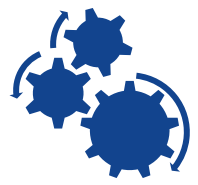
## 2022/23 Audit Assurance by Directorate



	Assurance	Reasonable Assurance	Limited Assurance	No Assurance	TOTAL
Adult Services	0	2	0	0	2*
Children's Services	2	5	1	0	7
Corporate Services	5	13	0	0	18*
Finance	0	0	0	0	0
Neighbourhoods	0	4	1	0	5
Public Health	0	1	0	0	1
Regeneration	0	5	1	0	6
Strategy	2	3	0	0	5
<b>TOTAL</b>	<b>9</b>	<b>33</b>	<b>3</b>	<b>0</b>	<b>45*</b>

*\*As per the 2021/22 Annual Report grant verification reviews (14 reviews) are excluded from the figures above. Two reviews during 2022/23 were not given an overall assurance rating; see full list of audits later in this report for detail.*





## Key Areas of Concern

**5.1** During 2022/23 no reviews have resulted in **no assurance** reports; high risk exceptions, from audits rated limited assurance, are summarised below:

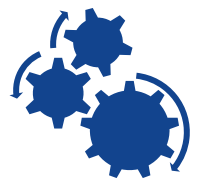
1. **St Mary's School** A range of issues were identified at St Mary's, most importantly poorly documented and inconsistently applied processes associated with income and expenditure. Issues were also identified regarding inventory control, business continuity, and how starter/leavers are managed. While these are specific to St Mary's, similar although less significant issues have also been identified at some other schools reviewed during 2022/23.
  
2. **Asbestos Framework** For context this was the follow-up to the full audit on the Asbestos Framework, also rated limited assurance, in 2021/22. From a 'design' perspective most issues identified in 2021/22 have been addressed. However, in all areas these are at an early stage of being implemented, although a clear plan of action has been agreed. Issues still exist regarding surveys (related to let buildings), Property Liaison Office (PLO) support/training and oversight, specifically providing accurate and timely information/assurance to senior staff.
  
3. **Environmental Health - Food Safety Standards** Issues identified relate to Food Standard Authority (FSA) requirements. There is no evidence of formal approval of service plans by members or of formal periodic reporting of activity to members, both FSA expectations. The Council is also not fully meeting requirements regarding the frequency of inspecting food establishments on the Island. The FSA has confirmed that the service maintains a clear and robust approach to its unrated premises that identifies areas of higher risk so they may be prioritised. The FSA is aware that resource in the service is limited but they were assured that the service has a comprehensive service plan in place to distribute these resources effectively.

**5.2** In addition to the areas highlighted above a number of audit reports, while rated reasonable assurance overall, contained findings individually rated high risk. The majority of findings were discrete to areas reviewed. However, one report, covering **Key Financial Controls** across a range of Council establishments/teams, identified issues of wider applicability. Issues identified relate to gaps in receipting, inventory, control and general oversight/record keeping. Investigations carried out, in addition to the core Internal Audit Plan, have identified a trend of increasing levels of currently low levels of loss/theft within Council establishments, this mirrors patterns nationally. In combination these may show that there is an increased opportunity for fraud or theft which in some instances is being exploited.

The work summarised above identifies that the Council's general control framework is being



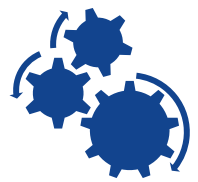




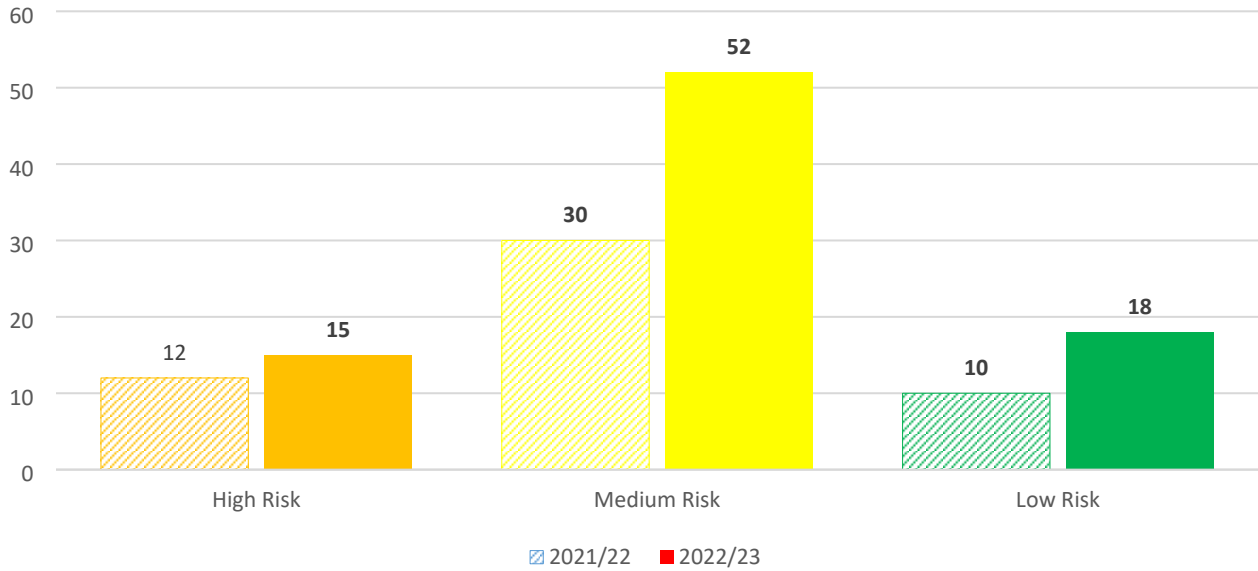
tested. This also needs to be seen of the wider context of significant and ongoing organisational change, potentially staff taking on new areas where they have limited experience and the current economic climate, including cost of living pressures impacting staff, contractors and residents. These areas will need to be carefully monitored during 2023/24.

- 5.3** During 2022/23 Internal Audit carried out follow-up reviews on all areas where medium or higher risk findings were raised during 2021/22. To ensure all actions are fully implemented, Internal Audit will continue the approach established in prior years, with second follow-ups carried out where poor completion rates are identified at initial follow-up during 2023/24.





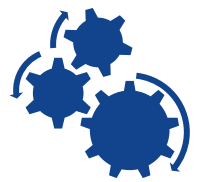
## Comparative 2021/22 & 2022/23 Exception Risk Rankings



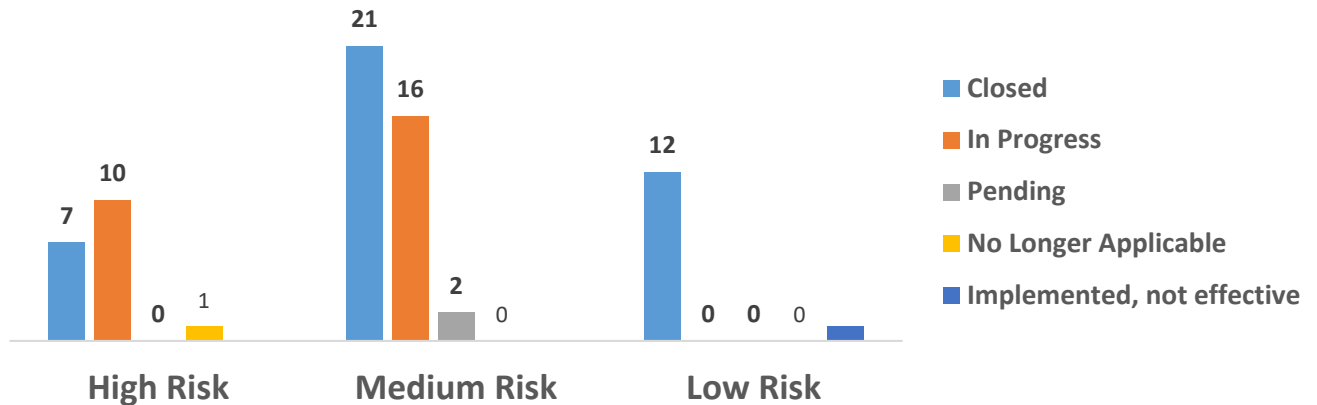
	2021/22	2022/23
<b>Critical Risk</b>	0	0
<b>High Risk</b>	12	15
<b>Medium Risk</b>	30	52
<b>Low Risk</b>	10	18
<b>TOTAL</b>	52	85*

*\* Five additional audits were carried out in 2022/23, compared to 2021/22. When accounted for the number of findings raised per audit shows a slight increase only.*





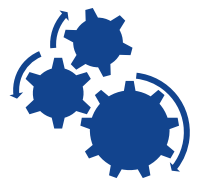
## 2022/23 Follow Up Analysis



	Closed	In Progress	Pending	No Longer Applicable	Implemented, not effective	TOTAL
<b>Critical Risk</b>	0	0	0	0	0	0
<b>High Risk</b>	7	10	0	1	0	18
<b>Medium Risk</b>	21	16	2	0	0	39
<b>Low Risk</b>	12	0	0	0	1	13
<b>TOTAL</b>	40	26	2	1	1	70

The Internal Audit Service follows up all audits where medium or higher risk findings were raised. These audits are followed up in the next financial year to allow for agreed actions to be sufficiently implemented. Any critical risk exceptions are followed up within 3 months due to the potential severity of the risks identified. The overall position of the 70 exceptions followed up through 2022/23 shows that 59% have been closed or are no longer applicable, with 41% pending, in progress or implemented, not effective. This represents a slight deterioration from 2021/22, when 67% of the actions followed up were closed/no longer applicable and 33% were pending or in progress.

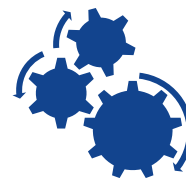




## 2022/23 Full Audit Summary

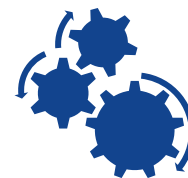
Audit	Directorate	Status	Assurance Level	Comments
Hospital Team/Discharge Process	Adult Services	Final	Reasonable	
Ukrainian Accommodation Support	Adult Services	Final	Reasonable	
Financial Governance	Adult Services	Final	N/A	Consultancy review; assurance assessment not included.
Oakfield School	Children's Services	Final	Reasonable	
Brighstone School	Children's Services	Final	Reasonable	
St Mary's School	Children's Services	Final	Limited	
Children with Disability (to include Transition children's to adults)	Children's Services	Final	Reasonable	Combined full and follow-up review.
School Financial Management Standard (SFVS)	Children's Services	Final	Reasonable	
Accounts Receivable (AR)	Corporate Services	Final	Reasonable	
Council Tax and NNDR	Corporate Services	Final	Reasonable	
Duplicate Payments	Corporate Services	Final	N/A	Analytic review; assurance assessment not included.
Housing Benefits	Corporate Services	Final	Reasonable	
IT Assets (including mobile phones)	Corporate Services	Final	Reasonable	
Blue Badges	Corporate Services	Final	Assurance	
Software Development	Corporate Services	Final	Reasonable	
Food Safety (Regulatory Compliance)	Neighbourhoods	Final	Limited	
Bereavement	Neighbourhoods	Final	Reasonable	
Disabled Facility Process	Neighbourhoods	Final	Reasonable	
Public Health Outcomes	Public Health	Final	Reasonable	
Disposal of Assets (Non Operational)	Regeneration	Final	Reasonable	





Audit	Directorate	Status	Assurance Level	Comments
<b>Planning and Enforcement</b>	Regeneration	Final	Reasonable	
<b>Advocacy Contract (Adults)</b>	Strategy & Corporate	Final	Assurance	
<b>Gouldings Project</b>	Strategy & Corporate	Final	Reasonable	
<b>Annual Governance Statement (AGS)</b>	Strategy & Corporate	Final	Reasonable	
<b>Key Financial Controls</b>	Strategy & Corporate	Final	Reasonable	

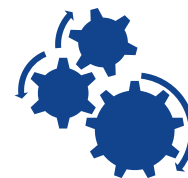




## 2022/23 Follow-up Audit Summary

Audit	Directorate	Status	Assurance Level	Comments
Edge of Care (Barnardo's Contract)	Children's Services	Final	Assurance	
Early Years	Children's Services	Final	Reasonable	
Broadlea School	Children's Services	Final	Assurance	
Payroll	Corporate Services	Final	Reasonable	
Technology Forge (IT System)	Corporate Services	Final	Reasonable	
Fleet/Hire Cars	Corporate Services	Final	Reasonable	
Insurance	Corporate Services	Final	Reasonable	
Modern Slavery	Corporate Services	Final	Assurance	
Freedom of Information (FOI)/Subject Access Requests (SARs)	Corporate Services	Final	Reasonable	
Agency (temporary staff, across Council)	Corporate Services	Final	Reasonable	
Pension Administration	Corporate Services	Final	Reasonable	
Workforce Development (including Wellbeing)	Corporate Services	Final	Assurance	
IT Follow-Up	Corporate Services	Final	Assurance	
Accounts Payable (AP)	Corporate Services	Final	Assurance	
Bank and Cash	Corporate Services	Final	Reasonable	
CCTV	Neighbourhoods	Final	Reasonable	
HMOs	Neighbourhoods	Final	Reasonable	
Section 106	Regeneration	Final	Reasonable	
Asbestos Framework	Regeneration	Final	Limited	
Asset Management	Regeneration	Final	Reasonable	
School Landlord Responsibility	Regeneration	Final	Reasonable	
Risk Management	Strategy & Corporate	Final	Assurance	

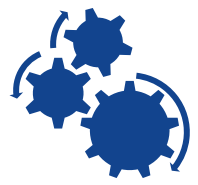




## 2022/23 Grant Audit Summary

Audit	Directorate	Status	Assurance Level	Comments
Weights Management Service Grant	Adult Services	Final	Assurance	
School Condition Funding	Children's Services	Final	Assurance	
Troubled Families (Children's)	Children's Services	Final	Assurance	Not formally reported to Audit Committee; assurance work carried out throughout year.
Test and Trace £500	Corporate Services	Final	Assurance	
Omicron Business Grant	Corporate Services	Final	Assurance	
UNESCO and Interreg	Finance	Final	Assurance	
UNESCO Interreg Grant On the Spot	Finance	Final	Assurance	
Disabled Facilities	Neighbourhoods	Final	Assurance	
Local Transport Capital Funding	Neighbourhoods	Final	Assurance	
Bus Subsidy	Neighbourhoods	Final	Assurance	
Contain Outbreak Management Fund (COMF)	Public Health	Final	Assurance	
Universal Drug Treatment	Public Health	Final	Assurance	
Creative Biosphere Grant	Regeneration	Final	Assurance	
Biodiversity Net Gain Grant 31-6499	Regeneration	Final	Assurance	





## Counter Fraud & Audit Unplanned Reactive Work

**11.1** During the 2022/23 there has been an increase in general fraud/theft, locally and nationally. This is likely to have been influenced by both internal and external factors, for example the pandemic, different ways of working, organisational change, reduced capacity and the general economic climate.

The investigations performed over the year are as follows:

- 18 fraud cases opened and investigated and 5 open cases, relating to passported benefits and single person Council Tax discounts.
- 4 theft cases investigated as part of audit reviews.
- 4 Adult social Care, personal budgets cases ongoing.

In addition to the above Internal Audit supported:

- Six joint working cases with the Department of Work and Pensions (DWP), two of which are ongoing.
- Work leading to four warning letters being issued, for misuse of Blue Badges.
- Two ongoing investigations, regarding potential misuse of Blue Badges.

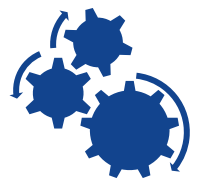
Counter Fraud and Audit are also responsible for the management and administration of the Authority's participation in the National Fraud Initiative (NFI), which is a mandatory scheme in which multiple data sets are uploaded and analysed. The results are then presented back to the Council for investigation. NFI does not run in financial years but spans a period of 18 months, therefore the data included in this report relates to results the Isle of Wight Council received in 2023/24. As of June 2023, the Isle of Wight Council had received 3,925 'matches' for investigation. Responsibility for investigating the referrals is split across multiple teams; to date, the Council has investigated and closed 1,738 matches.

### Money Laundering

**11.6** Counter Fraud are responsible for the monitoring and investigation of any suspected money laundering cases presented to the council. The Isle of Wight's policy outlines that any cash payment received over £10,000 will be investigated. During 2022/23 no instances met this criterion, during 2022/23. This is likely to be due to low levels of cash handling.







## Quality Assurance

**12.1** As part of the *Public Sector Internal Audit Standards* the Chief Internal Auditor is required to maintain a quality assurance and improvement programme (QA&IP) that covers all aspects of the internal audit activity. This QA&IP must include both internal and external assessments, which are detailed below.

In addition to this, quality and improvement requirements are assessed by means of:

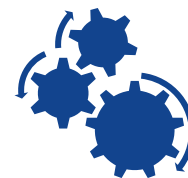
- Sign off by the Chief Internal Auditor or Deputy of all key stages of an audit, for example the scope of work and level of testing to be performed, the conclusion of the work and opinion formed followed by a review of the draft and final reports.
- Weekly or bi-weekly one to ones with all members of staff, within Internal Audit and colleagues who undertake Counter Fraud activities.
- Annual performance reviews of all staff, including the identification and provision of training. The majority of training needs are provided by a combination of external professional studies, supporting by in-house provisions and mentoring.
- All staff above Auditor level are required to undertake professional training or have achieved an education level of degree or above. For those that have completed professional studies as part of their professional body membership, must complete the required Continuous Professional Development.
- An annual skills gap analysis across the team, (this includes the wider team) to determine specific potential shortages or gaps. Areas requiring improvement for this year's assessments are noted below, Skills Gap Analysis Results (12.2).
- All staff complete an annual declaration of interests including a nil return, to avoid any impingement on independence or conflict of interest.
- Feedback has been received during 2022/23 from key stakeholders, all feedback supported the quality assurance assessment reflecting that the service provided complies with *PSIAS* criteria.

### Skills Gap Analysis for 2022/23

**12.2**           **Essential Areas:** where greater coverage of skills is needed moving forward:

- *Auditing, Specialist IT Auditing skills:* these are limited within the overall service (Partnership) with only two officers currently qualified. To address this shortfall, professional training will continue for a third officer and use will also be made of resources employed elsewhere under the various partnerships and shared service arrangements.
- *Counter Fraud skills:* whilst there are three officers qualified in Counter Fraud (CF) and investigative practice these resources are limited. These resources are employed within the wider partnership, not directly by the Isle of Wight Council. There has been a

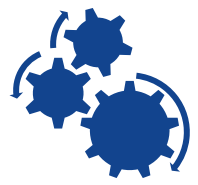




significant increase in investigating across the partnership for counter fraud work, including grant related fraud prevention and assessment work, which has placed this area of the service under pressure.

- *Qualified Accountants:* the final area to note is in relation to the level of qualified auditors, specifically 'accountancy qualified'. Following the retirement of three officers (during 2022) within the partnership a gap emerged representing a shortfall in this area. One implication is the ability to verify certain grant work, where the accounting qualification is restricted. An additional member of staff is now newly qualified, however discussions will continue to be held with the s151 officer to review the arrangements moving forward relating to both the accountancy qualifications and counter fraud skills.





## Public Sector Internal Audit Standards

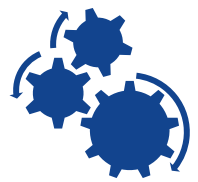
- 13.1** Under the *Public Sector Internal Audit Standards (PSIAS, the Standards) Standard 1310* requires that, as part of the quality assurance and improvement programme internal and external assessments (of conformance with the *PSIAS*) must be undertaken. *Standard 1311* allows for periodic self-assessments, which for Portsmouth City Council (the lead authority for the Internal Audit Partnership) has been carried out each year since the standards were introduced. The results of the self-assessments have been communicated annual alongside the annual audit opinion to this committee.
- 13.2** *Standard 1312* requires that an external assessment must be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organisation. The Standards state that a qualified assessor demonstrates competence in two areas; the professional practice of internal auditing and the external assessment process. Competence can be demonstrated through a mixture of experience and theoretical learning. An independent assessor means not having an actual or perceived conflict of interest and not being part of, or under the control of, the organisation to which the internal audit activity belongs.

During 2022/23 an External Quality Assessment (EQA) was carried out of the Internal Audit Service (including arrangements in place in the Island), to comply with the Public Sector Internal Audit Standards (PSIAS) identified above. The EQA assessed the Service against key PSIAS standards, confirming:

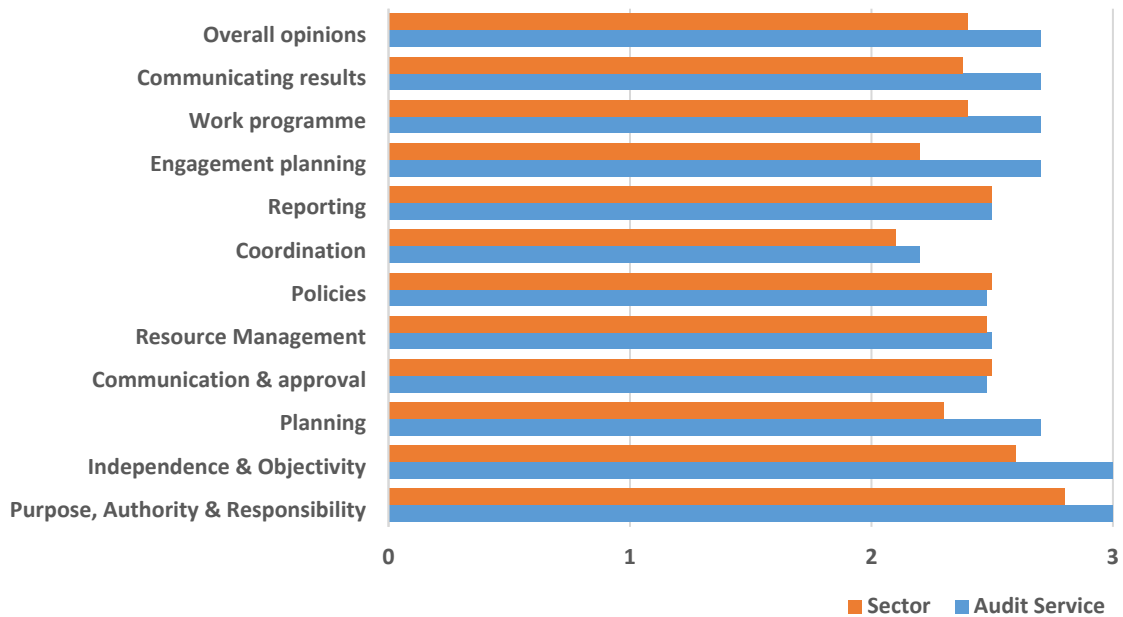
- Appropriate strategic documentation and policies are in place.
- The Service is correctly managed and resourced (skill set).
- Audits are carried out, from scoping to finalisation, in line with good practice.

Overall Internal Audit achieved the highest rating possible, with no substantive issues identified with either the constitution or operation of the Service.





The assessment was grouped under 12 high level headings. An indicative assessment, against the wider local government sector, is provided below (Developing: 1, Established: 2, Excelling: 3):

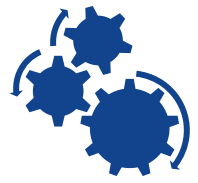


As above Internal Audit is rated as ‘established/ excelling’, for all 12 areas of the assessment.

While no substantive gaps were identified against the PSIAS, a number of recommendations were made to enable the Service ‘to better reflect the application of the PSIAS’ and its proposed direction, which is currently out for consultation. These are summarised below:

- *Audit Universe*: increase alignment of auditable units with the Council's risk management process.
  - This is currently performed at a strategic level with each auditable area aligned to the corporate risks. Operational risks are discussed with Directors and individual service managers; however, amendments have been made to the Audit Planning Memorandum (APM) to explicitly reflect this.
- *Governance*: formalise mapping of Internal Audit activity, to the Council’s Code of Governance/Annual Governance Statement.
  - Amendments have been made to the Internal Audit Charter to capture this.
- *Assurance Mapping*: enhance capture of wider sources of assurance in the planning of individual audit reviews.
  - Where applicable this is already reflected in the APM, i.e., that the scope excludes areas already covered either by IA or other relevant parties. Also see comment below under Annual Report.
- *Engagement Planning*: increase alignment of audit scopes, with the Council's operational risks.
  - See action taken under Audit Universe.





- *Grading of Recommendations*: align finding ratings with the Council's risk assessment framework.
  - These are discussed with relevant officers at the close of the audit and are presented as a narrative or risk and consequence, consideration to adopting scoring system will be explored in discussion with the s151 officer.
- *Annual Report*: more fully capture wider sources of assurance.
  - The annual audit opinion has been expanded to adequately reflect the sources of assurance consider when forming the overall opinion.
  - Internal Audit is progressing all of the enhancements summarised above. Implementation will commence during 2023/24, scheduled to be fully implemented by the of the 2023/24 financial year.

**13.2** The Code of Ethics (CoE) expected of internal auditors is embedded in the Public Sector Internal Audit Standards, covering four areas, Integrity, Objectivity, Confidentiality and Competency. The steps taken by Internal Audit to ensure compliance with the CoE are set out in the Internal Audit Charter, as part of the Quality Assurance and Improvement Programme (QAIP).

For 2022/23 the Chief Internal Auditor assesses Internal Audit as fully compliant with the CoE, as detailed below:

- Integrity is ensured through the recruitment process, with any issues addressed through disciplinary processes; no issues have materialised during 2022/23.
- Individual auditors update their register of interests annually. This is used to inform resourcing for individual audits, to confirm that these are carried out objectively.
- The Internal Audit Manual and supporting processes/systems ensure that client information is treated in line with Council data protection requirements, maintaining confidentiality.
- A workforce plan is maintained by the Chief Internal Auditor at the team level, with a combination of recruitment and training used to address any gaps. For individual audits only auditors with the requisite competency are used, for the area under review.

