



ISLE *of*  
WIGHT  
COUNCIL

## Internal Audit Progress Report 01 July 2023

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## 1. Introduction

Internal Audit is a statutory function for all local authorities. The Isle of Wight Council's Internal Audit service has an in-house team and a shared Chief Internal Auditor with Portsmouth City Council (PCC). The in-house audit team is supported by audit and counter fraud staff from PCC under a collaborative working arrangement.

The requirement for an Internal Audit function in local government is detailed within the Accounts and Audit Regulations 2015 as to:

*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*

The standards for 'proper practices' are laid down in the Public Sector Internal Audit Standards [the Standards – updated 2017].

## 2. Purpose of report

The purpose of this report is to update the Audit Committee on the progress of the 2022/23 Audit Plan as of 01 July 2023 and to highlight any significant risk exposure and control issues, including fraud and governance risks.



### 3. Assurance Levels

Internal Audit reviews culminate in an opinion on the assurance that can be placed on the effectiveness of the framework of risk management, control and governance designed to support the achievement of management objectives for the area under review.

Assurance Level	Description / Examples
<b>Assurance</b>	<i>No issues or minor improvements noted within the audit but based on the testing conducted, assurance can be placed that the activity is of low risk to the Authority</i>
<b>Reasonable Assurance</b>	<i>Control weaknesses or risks were identified but overall the activities do not pose significant risks to the Authority</i>
<b>Limited Assurance</b>	<i>Control weaknesses or risks were identified which pose a more significant risk to the Authority</i>
<b>No Assurance</b>	<i>Major individual issues identified or collectively a number of issues raised which could significantly impact the overall objectives of the activity that was subject to the Audit</i>

*Audits rated No Assurance are reported in their entirety to Audit Committee along with Director's comments*



## 4. Exception Risk Ranking

The following table outline the exceptions raised in audit reports, reported in priority order and are broadly equivalent to those previously used.

Priority Level	Description
<b>Low Risk (Improvement)</b>	<i>Very low risk exceptions or recommendations that are classed as improvements that are intended to help the service fine tune its control framework or improve service effectiveness and efficiency. An example of an improvement recommendation would be making changes to a filing system to improve the quality of the management trail.</i>
<b>Medium Risk</b>	<i>These are control weaknesses that may expose the system function or process to a key risk but the likelihood of the risk occurring is low.</i>
<b>High Risk</b>	<i>Action needs to be taken to address significant control weaknesses but over a reasonable timeframe rather than immediately. These issues are not 'show stopping' but are still important to ensure that controls can be relied upon for the effective performance of the service or function. If not addressed, they can, over time, become critical. An example of an important exception would be the introduction of controls to detect and prevent fraud.</i>
<b>Critical Risk</b>	<i>Control weakness that could have a significant impact upon not only the system function or process objectives but also the achievement of the Council's objectives in relation to: The efficient and effective use of resources, The safeguarding of assets, The preparation of reliable financial and operational information, Compliance with laws and regulations and corrective action needs to be taken immediately.</i>

*Any critical exceptions found will be reported in their entirety to the Audit Committee along with Director's comments*



## 5. Follow-up Action Categorisation

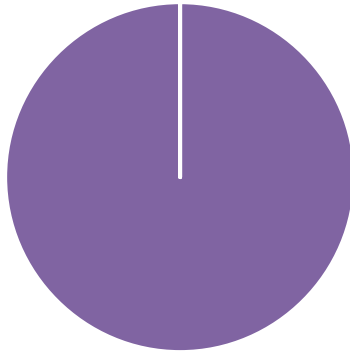
The following table outlines the follow up categories used to describe the outcome of follow up testing completed.

Follow Up Categories	Description
Open	<i>No action has been taken on agreed action.</i>
Pending	<i>Actions cannot be taken at the current time but steps have been taken to prepare.</i>
In Progress	<i>Progress has been made on the agreed action however they have not been completed.</i>
Implemented but not Effective	<i>Agreed action implemented but not effective in mitigating the risk.</i>
Closed: Verified	<i>Agreed action implemented and risk mitigated, verified by follow up testing.</i>
Closed: Not Verified	<i>Client has stated action has been completed but unable to verify via testing.</i>
Closed: Management Accepts Risk	<i>Management have accepted the risk highlighted from the exception.</i>
Closed: No Longer Applicable	<i>Risk exposure no longer applicable.</i>



## 6. Audit Plan Progress

### Status Overall



Final, 100%

Status (including follow-ups)	Audits
Pending	0
Fieldwork	0
Draft	0
Final	61
<b>TOTAL</b>	<b>61</b>

There were 53 reviews set out in the Audit Plan for 2022/23. There have been a number of changes to the originally proposed plan, primarily related to additional grants requiring certification by Internal Audit and consequent reductions in planned audit activity elsewhere. The current number of planned audits (full, follow-up and grant certification) is 61 more detail is provided in section eight of this report.

In addition to core assurance Internal Audit is providing further, ongoing support to the Council, by utilising IDEA software to highlight potential duplicate invoices.

All reviews currently included in the 2022/23 programme of work are included in summary information on this page. Detail regarding changes to the Audit Plan (not previously reported) is provided in the '**Audit Status**' section, later in this report.

This level of coverage represents an increase from the coverage provided prior to the partnership with Portsmouth City Council (PCC) and is appropriate for the size and range of responsibilities held by the Isle of Wight Council.



## 7. Audits in Period

Summaries for reports rated 'limited assurance' are provided below.

St Mary's School				Overall Assurance Level
<b>Exceptions Raised</b>				
<b>Critical</b>	<b>High</b>	<b>Medium</b>	<b>Low</b>	<b>Limited Assurance</b>
0	3	4	1	

Assurance Level by Scope Area	
Achievement of strategic objectives	Assurance
Compliance with Policies, Laws & Regulations	Limited Assurance
Safeguarding of Assets	Limited Assurance
Effectiveness and Efficiency of Operations	Limited Assurance
Reliability and Integrity of Data	Reasonable Assurance

High risk issues were identified regarding data security, income and expenditure record keeping.

Data security issues relate to the school's main server. This is physically in a poor state, in an unlocked cupboard in a public area and does not have a front cover, with the internal components (including disk drives) easily accessible. No environmental controls, for example cooling/backup power are in place and the site manager was observed using a prior employee's details to login.

Income controls are inconsistent. Pupil debts are not managed in line with the school's documented policy, with 20% of sampled school meal debts being over the £20 threshold identified in the Policy. There are also a range of issues with letting and minibus income management. For example, the absence of hire agreements and inconsistencies between invoices and paying in books.

Expenditure record keeping is in need of an update. There are a large number of unreconciled items, dating back to 2009 and, due to invoice dates not being recorded, it was not possible to confirm that these had been paid in a timely manner.

Medium risk issues were also identified, regarding inventory controls (e.g., no annual checks since 2015), business continuity (e.g., incorrect information in the Business Continuity Plan), estate management (e.g., the lack of action plans, to manage issues identified through inspections) and the School's Single Central Record (e.g., the lack of documented processes for starters and leavers). One low risk issue was identified, regarding the lack of reconciliation between the vehicle logbook and fuel purchases/invoices.



**Environmental Health - Food Safety Standards**

**Exceptions Raised**

Critical	High	Medium	Low
0	2	0	0

**Overall Assurance Level**

Limited Assurance
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**Assurance Level by Scope Area**

Achievement of strategic objectives	Limited Assurance
Compliance with Policies, Laws & Regulations	Limited Assurance
Safeguarding of Assets	NAT
Effectiveness and Efficiency of Operations	Limited Assurance
Reliability and Integrity of Data	Limited Assurance

High risk issues were raised regarding governance/oversight and Food Standard Authority (FSA) requirements.

The FSA require councils to gain approval from members for Food Safety Service plans, to ensure transparency and accountability. While there has been recent consultation with the Cabinet there is no evidence of plans being formally approved or periodic reporting of service performance against other Environmental Health statutory functions to members.

The FSA published a revised Food Law Code of Practice in 2017 specifying the responsibilities of Local Authorities in relation to Food Safety standards. This specifies the intervals at which the Council should be inspecting premises, based on their assessed risk rating, from six month to three yearly intervals. While the Council is complying with requirements for high-risk premises it is not complying with requirements for other categories. For context there are 247 unrated premises on the Island, which have never been inspected.

The Authority has been in communication with the FSA concerning the backlog to ensure transparency and the FSA have 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 appreciated 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.





Summaries for reports rated 'reasonable assurance' or better are provided below.

**Ukrainian Accommodation Support**

Exceptions Raised				Overall Assurance Level
Critical	High	Medium	Low	Reasonable Assurance
0	0	1	1	

**Assurance Level by Scope Area**

Achievement of strategic objectives	Assurance
Compliance with Policies, Laws & Regulations	Reasonable Assurance
Safeguarding of Assets	Reasonable Assurance
Effectiveness and Efficiency of Operations	Assurance
Reliability and Integrity of Data	NAT

The main issues identified relate to potential overreliance on a single member of staff, to maintain records, some duplication/overlap of records and a need to carry out follow-up visits consistently. A more minor issue was identified, regarding the need to update the Service Level Agreement (SLA), to reflect recent changes to government funding tariffs.

**Disabled Facility Process**

Exceptions Raised				Overall Assurance Level
Critical	High	Medium	Low	Reasonable Assurance
0	1	2	0	

**Assurance Level by Scope Area**

Achievement of strategic objectives	NAT
Compliance with Policies, Laws & Regulations	Reasonable Assurance
Safeguarding of Assets	Reasonable Assurance
Effectiveness and Efficiency of Operations	NAT
Reliability and Integrity of Data	NAT

The most significant issue identified (high risk) is the allocation of spend outside of the Disabled Facilities Grant (DFG) and associated oversight. This audit also identified that no progress has been made addressing issues highlighted in prior reviews. Specifically, the need to update documentation, publish information regarding the DFG on the Council's website and comply with Council procurement rules, regarding the use of a single supplier for specialist toilets.



**Disposal of Assets (Non-Operational)**

Exceptions Raised				Overall Assurance Level
Critical	High	Medium	Low	Reasonable Assurance
0	1	2	0	

**Assurance Level by Scope Area**

Achievement of strategic objectives	Assurance
Compliance with Policies, Laws & Regulations	NAT
Safeguarding of Assets	Assurance
Effectiveness and Efficiency of Operations	Reasonable Assurance
Reliability and Integrity of Data	Reasonable Assurance

This audit reviewed the Council’s approach to disposal of non-operational land and property assets. The most significant issue identified related to the consistency of the approval process, when disposing of assets. It is unclear at what level approvals are required, with inconsistent/limited records of decisions maintained. Lower risk issues were identified, regarding general record keeping and document retention.

**Creative Biosphere Grant**

Exceptions Raised				Overall Assurance Level
Critical	High	Medium	Low	Assurance
0	0	0	0	

**Assurance Level by Scope Area**

Achievement of strategic objectives	NAT
Compliance with Policies, Laws & Regulations	Assurance
Safeguarding of Assets	NAT
Effectiveness and Efficiency of Operations	NAT
Reliability and Integrity of Data	NAT

Testing was performed in accordance with the conditions of the funding to enable sign off by the Chief Executive Officer and Chief Internal Auditor.



**Key Financial Controls**

**Exceptions Raised**

<b>Critical</b>	<b>High</b>	<b>Medium</b>	<b>Low</b>
<b>0</b>	<b>3</b>	<b>1</b>	<b>2</b>

**Overall Assurance Level**

<b>Reasonable Assurance</b>
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**Assurance Level by Scope Area**

Achievement of strategic objectives	NAT
Compliance with Policies, Laws & Regulations	NAT
Safeguarding of Assets	NAT
Effectiveness and Efficiency of Operations	<b>Reasonable Assurance</b>
Reliability and Integrity of Data	NAT

This audit reviewed a number of key financial controls including cash handling arrangements, across a sample of Council sites/teams. High risk findings were raised as below:

- Gaps in receipting, inventory, withdrawal and oversight records/controls, regarding donations of vouchers and cash within one team. Current arrangements leave these vulnerable to theft/misuse, which would be unlikely to be identified.
- Poor controls over petty cash and onsite stock of stamps at one site. Internal Audit was unable to reconcile either of these areas to bank records.
- Absence of food/equipment stocktakes, absence of inventories for valuable IT equipment, self-authorisation of timesheets by administrative staff and insufficient security for client valuables across a range of sites.

Lower risk issues were identified regarding:

- A potentially excessive float of £1000 with inadequate security in one team.
- Inappropriate use of petty cash for staff expensive and cash storage in excess of the safe limit at one site.
- Receipts not always being provided for expenditure within one team.



**Accounts Receivable**

Exceptions Raised				Overall Assurance Level
<b>Critical</b>	<b>High</b>	<b>Medium</b>	<b>Low</b>	<b>Reasonable Assurance</b>
<b>0</b>	<b>1</b>	<b>2</b>	<b>0</b>	

**Assurance Level by Scope Area**

Achievement of strategic objectives	NAT
Compliance with Policies, Laws & Regulations	Assurance
Safeguarding of Assets	NAT
Effectiveness and Efficiency of Operations	Limited Assurance
Reliability and Integrity of Data	NAT

The high-risk finding raised relates specifically to debt recovery within Wightcare. The overarching issue is a lack of effective debt recovery for all 25 debts, where debt recovery action was reviewed. 11 debts reviewed being for customers who have since died, which makes it unlikely that they will now be recoverable. At a more granular level minimal evidence could be identified to recover short term debts (under 60 days), with no recent attempts identified to recover longer-term debts. For context, in all instances, clients continue to receive Wightcare services.

Medium risk findings were raised, regarding delays in attempts to recovery debt and a lack of effective management monitoring, where debt recovery responsibility sits outside the central team.

**Biodiversity Net Gain Grant 31-6499**

Exceptions Raised				Overall Assurance Level
<b>Critical</b>	<b>High</b>	<b>Medium</b>	<b>Low</b>	<b>Assurance</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Assurance Level by Scope Area**

Achievement of strategic objectives	NAT
Compliance with Policies, Laws & Regulations	Assurance
Safeguarding of Assets	NAT
Effectiveness and Efficiency of Operations	NAT
Reliability and Integrity of Data	NAT

Testing was performed in accordance with the conditions of the funding to enable sign off by the Chief Executive Officer and Chief Internal Auditor.



**UNESCO Interreg Grant On the Spot**

**Exceptions Raised**

<b>Critical</b>	<b>High</b>	<b>Medium</b>	<b>Low</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Overall Assurance Level**

<b>Assurance</b>
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**Assurance Level by Scope Area**

Achievement of strategic objectives	NAT
Compliance with Policies, Laws & Regulations	<b>Assurance</b>
Safeguarding of Assets	NAT
Effectiveness and Efficiency of Operations	NAT
Reliability and Integrity of Data	NAT

Testing was performed in accordance with the conditions of the funding and online submissions required.



## Follow-up Audits in Period

Summaries for follow-up reports rated 'limited assurance' are provided below.

Asbestos Framework				Original Assurance Level	Follow-up Level
Original Exceptions Raised				Limited Assurance	Limited Assurance
Critical	High	Medium	Low		
0	3	2	0		

This is the first follow-up of the 2021/22 audit of Asbestos Management. Demonstrable progress has been made, most importantly the agreement of a comprehensive Asbestos Management Plan. However, the arrangements this sets out need to be implemented, with two high risks remaining open and the overall assurance level unchanged. This area will be followed up again, in quarter four 2023/24.

1	Medium	<b>Asbestos Policy</b> The previous Policy has been superseded by a comprehensive Asbestos management Plan, which covers policy requirements.	Closed: Verified
2	High	<b>Asbestos Surveys</b> Future arrangements are largely covered in the new Asbestos Management Plan. Substantively actual arrangements are unchanged from the time of the original audit. However, importantly the Council has decided a programme of action to enhance its arrangements, regarding let buildings.	In Progress
3	High	<b>Property Liaison Officers (PLOs)</b> What PLO responsibilities will be regarding asbestos and how they will be supported is set out in the new Asbestos Management Plan. However, revised expectations now need to be implemented.	In Progress
5	High	<b>Operational Arrangements/Site Monitoring</b> How these will operate is set out in the Asbestos Management Plan. Records maintained are sufficient for the core Team to manage and schedule site status and visits.	Closed: Verified
5	Medium	<b>Oversight</b> A draft Annual Report has been presented to the Health and Safety Board. However, this needs to be supplemented by periodic reporting to senior responsible officers, to give them the information they need to confirm that asbestos management arrangements are operating effectively.	In Progress



Summaries for follow-up reports rated 'reasonable assurance' or better are provided below.

Early Years				Original Assurance Level	Follow-up Level
<b>Original Exceptions Raised</b>					
<b>Critical</b>	<b>High</b>	<b>Medium</b>	<b>Low</b>	<b>Reasonable Assurance</b>	<b>Reasonable Assurance</b>
0	0	3	0		

All agreed actions are now implemented or pending final completion. Further enhancements were agreed during follow-up, which are in progress.

<b>1</b>	<b>Medium</b>	<p><b>Sufficiency of childcare places</b> An updated sufficiency report is pending approval; the service plan has been finalised and enhanced content on the website is currently being tested.</p>	<b>Closed: Unverified</b>
<b>2</b>	<b>Medium</b>	<p><b>Payments to providers</b> Originally agreed actions are fully implemented. Follow-up actions, to address issues with the new online portal, for example manual process, have been agreed and are in progress.</p>	<b>In Progress</b>
<b>3</b>	<b>Medium</b>	<p><b>Provider compliance checks</b> The sample size for compliance checks has been reduced (30% to 10%), which is being achieved.</p>	<b>Closed: Verified</b>



**Bank and Cash**

Original Exceptions Raised				Original Assurance Level	Follow-up Level
Critical	High	Medium	Low	Reasonable Assurance	Reasonable Assurance
0	0	4	1		

Progress is being made, to address the issues identified in the 2021/22 audit of Bank and Cash arrangements.

<b>1</b>	<b>Medium</b>	<p><b>Policies relating to income collection processes.</b> Financial policies are in the process of being combined, into an overarching policy document.</p>	<b>In Progress</b>
<b>2</b>	<b>Medium</b>	<p><b>Payment Card Industry Data Security Standard (PCI DSS)</b> Work is ongoing, to complete work, to ensure PCI DSS compliance.</p>	<b>In Progress</b>
<b>3</b>	<b>Medium</b>	<p><b>Till Floats</b> The till float list has been updated and revised cash handling arrangements are in the process of being implemented.</p>	<b>In Progress</b>
<b>4</b>	<b>Medium</b>	<p><b>Cash in Transit</b> No decision has been made, regarding insuring cash in transit.</p>	<b>Open</b>
<b>5</b>	<b>Low</b>	<p><b>Cash Collection consistency</b> Revised policies and enhanced processes have been agreed and are pending implementation.</p>	<b>Closed: Unverified</b>





**Fleet and Hire Cars**

Original Exceptions Raised				Original Assurance Level	Follow-up Level
Critical	High	Medium	Low	Reasonable Assurance	Reasonable Assurance
0	1	3	0		

Progress is being made, to address the issues identified in the 2021/22 audit of Fleet and Hire Cars arrangements.

<b>1</b>	<b>High</b>	<p><b>Contract</b> A replacement contract is in the process of being put in place.</p>	<b>In Progress</b>
<b>2</b>	<b>Medium</b>	<p><b>Driving Assessment and CVDA</b> The requirement to complete assessments, prior to driving a fleet vehicle, has been re-highlighted to staff. 100% of the reviewed sample complied with this requirement.</p>	<b>Closed: Verified</b>
<b>3</b>	<b>Medium</b>	<p><b>Pre and Post Journey Checks</b> This requirement has been highlighted to managers and staff. The compliance rate for pre journey checks is 80%, no evidence was provided, to support post journey checks.</p>	<b>Open</b>
<b>4</b>	<b>Medium</b>	<p><b>Accident and Incident Reporting</b> Managers and staff have been repeatedly reminded of the importance of reporting accidents within 48 hours, with supporting evidence. While the compliance rate (60%) has not improved those with supporting photographic evidence has (80% from 55%).</p>	<b>In Progress</b>



**IT Follow-Up**

Original Exceptions Raised				Original Assurance Level	Follow-up Level
Critical	High	Medium	Low	Reasonable Assurance	Assurance
0	0	4	0		

This was a combined review, following up on a number of open IT actions. Evidence was provided to Internal Audit, confirming that appropriate arrangements are in place either addressing the originally identified risk, or that planned actions will address risks by the end of 2023/24.

<b>1</b>	<b>Medium</b>	<p><b>IT Training</b>            Arrangements have changed since the original finding was raised. Current arrangements are for regular reports to be provided to line management, enabling them to ensure that staff complete mandatory training.</p>	<b>Closed: Verified</b>
<b>2</b>	<b>Medium</b>	<p><b>IT Transfer Processing Performance</b>            Required processing timeframes have been agreed and are being monitored by management. Lead times, to be highlighted to service management, are scheduled to be promoted shortly.</p>	<b>Closed: Verified</b>
<b>3</b>	<b>Medium</b>	<p><b>Accuracy of Access Permission (Post Transfer)</b>            Funding has been agreed for an automated solution, scheduled to be implemented during 2023/24.</p>	<b>Closed: Verified</b>
<b>4</b>	<b>Medium</b>	<p><b>Shared Drives</b>            Removing shared drives has been delayed for technical reasons. Assurance has been given that data will be cleansed, as part of the migration away from shared drives.</p>	<b>In Progress</b>



## Audit Status

The table below summarises audit status including detail regarding audits now scheduled, either where the area of focus had not been confirmed at the time the 2022/23 Audit Plan was produced or where changes have been made subsequently, for example to respond to service requirements, in year.

Audit	Full	First Follow-up	Second Follow-up	Grant	Status	Assurance Level	Comments
<b>Adult Services</b>							
Hospital Team/Discharge Process	■				Final	Reasonable	Reported in March.
Ukrainian Accommodation Support	■				Final	Reasonable	Included in this report.
Weights Management Service Grant				■	Final	Assurance	Reported in March.
Financial Governance	■				Final	N/A	Reported in March.
<b>Children's Services</b>							
Oakfield School	■				Final	Reasonable	Reported in September.
Brighstone	■				Final	Reasonable	Reported in November.
St Mary's School	■				Final	Limited	Included in this report.
Children with Disability (to include Transition children's to adults)	■	■			Final	Reasonable	Reported in March.
School Condition Funding				■	Final	Assurance	Reported in March.
Edge of Care (Barnardo's Contract)			■		Final	Assurance	Reported in September.
Early Years		■			Final	Reasonable	Included in this report.
Broadlea School		■			Final	Assurance	Reported in November.
Troubled Families (Children's)				■	Closed	Assurance	Work completed across the year for each submission.
School Financial Management Standard (SFVS)	■				Final	Reasonable	Reported in September.
<b>Corporate Services</b>							
Accounts Payable (AP)		■			Final	Assurance	Reported in November.
Accounts Receivable (AR)	■				Final	Reasonable	Included in this report.



## Internal Audit Progress Report

Audit	Full	First Follow-up	Second Follow-up	Grant	Status	Assurance Level	Comments
Bank and Cash		■			Final	Reasonable	Included in this report.
Council Tax and NNDR	■				Final	Reasonable	Reported in November.
Duplicate Payments	■				Final	N/A	Reported in March.
Housing Benefits	■				Final	Reasonable	Reported in November.
Payroll		■			Final	Reasonable	Reported in November.
IT Assets (including mobile phones)	■				Final	Reasonable	Reported in September.
Blue Badges	■				Final	Assurance	Reported in September.
Software Development	■				Final	Reasonable	Reported in March.
Technology Forge (IT System)		■			Final	Reasonable	Reported in September.
Fleet/Hire Cars		■			Final	Reasonable	Included in this report.
Insurance		■			Final	Reasonable	Reported in March.
Test and Trace £500				■	Final	Assurance	Reported in September.
Omicron Business Grant				■	Final	Assurance	Reported in November.
Modern Slavery			■		Final	Assurance	Reported in November.
Freedom of Information (FOI)/Subject Access Requests (SARs)			■		Final	Reasonable	Reported in November.
Agency (temporary staff, across Council)			■		Final	Reasonable	Reported in November.
Pension Administration			■		Final	Reasonable	Reported in November.
Workforce Development (including Wellbeing)		■			Final	Assurance	Reported in March.
IT Follow-Up		■			Final	Assurance	Included in this report.
<b>Finance</b>							
UNESCO and Interreg				■	Final	Assurance	Reported in September.
UNESCO Interreg Grant On the Spot				■	Final	Assurance	Included in this report.



Neighbourhoods							
Food Safety (Regulatory Compliance)	■				Final	Limited	Included in this report.
Bereavement	■				Final	Reasonable	Reported in November.
Disabled Facility Process	■				Final	Reasonable	Included in this report.
Disabled Facilities				■	Final	Assurance	Reported in March.
Local Transport Capital Funding				■	Final	Assurance	Reported in September.
CCTV			■		Final	Reasonable	Reported in March.
HMOs			■		Final	Reasonable	Reported in March.
Bus Subsidy				■	Final	Assurance	Reported in November.
Public Health							
Public Health Outcomes	■				Final	Reasonable	Reported in September.
Contain Outbreak Management Fund (COMF)				■	Final	Assurance	Reported in September.
Universal Drug Treatment				■	Final	Assurance	Reported in September.
Regeneration							
Disposal of Assets (Non-Operational)	■				Final	Reasonable	Included in this report.
Planning and Enforcement	■				Final	Reasonable	Reported in March.
Section 106		■			Final	Reasonable	Reported in November.
Asbestos		■			Final	Limited	Included in this report.
Asset Management			■		Final	Reasonable	Reported in March.
School Landlord Responsibility		■			Final	Reasonable	Reported in March.
Creative Biosphere Grant				■	Final	Assurance	Included in this report.
Biodiversity Net Gain Grant 31-6499				■	Final	Assurance	Included in this report.



Strategy & Corporate							
Advocacy Contract (Adults)	■				Final	Assurance	Reported in September.
Gouldings Project	■				Final	Reasonable	Reported in November.
Annual Governance Statement (AGS)	■				Final	Reasonable	Reported in March.
Key Financial Controls	■				Final	Reasonable	Included in this report.
Risk Management		■			Final	Assurance	Reported in March.