

To: **Governance and Audit Committee**  
**22<sup>nd</sup> March 2023**

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**Internal Audit Update**  
**Head of Audit and Risk Management**

**1 Purpose of Report**

1.1 This report presents the update on progress on the annual Internal Audit Plan.

**2 Recommendations**

**2.1 To note the update on progress on the Internal Audit Plan for 2022/23.**

**3 Reasons for Recommendations**

3.1 To ensure the Council complies with statutory requirements for internal audit.

**4 Alternative Options Considered**

4.1 There are no alternatives.

**5 Supporting Information**

**Internal Audit**

5.1 Delivery of the Council's internal audit services in 2022/23 are being delivered as follows:

- One permanent in-house senior auditor who left the Council on retirement on 2 January 2023;
- One temporary senior auditor;
- Two apprentices who joined us at the end of November;
- Wokingham Council's Business Assurance team delivering internal audit services under a S113 agreement; and
- TIAA Ltd who have undertaken IT audits.

5.2 Progress against the 2022/23 Internal Audit Plan is set out in Appendix 1. There has been some delay in progressing the 22/23 Audit Plan due to:

- Audits brought forward from 2021/22 and delays in finalising these;
- Difficulties in recruiting permanent senior auditors which we are now addressing through the recruitment and appointment of two internal audit apprentices;
- The external inspection of Children's Services resulting in a backlog of audits in this area; and
- Wokingham Council's Business Assurance Team reduced capacity for assisting with our audits in the first half of 2022/23.

## **6 Consultation and Other Considerations**

### Legal Advice

- 6.1 There are no specific legal implications arising from the recommendations in this Report.

### Financial Advice

- 6.2 There are no financial implications arising from this report.

### Equalities Impact Assessment

- 6.3 Not applicable.

### Strategic Risk Management Issues

- 6.4 A robust internal audit service is essential for ensuring proper processes are in place for effective control.

### Background Papers

Internal Audit Plan 2022/23

Internal Audit Charter

### Contact for further information

Sally Hendrick, Head of Audit and Risk Management - 01344 352092



**BRACKNELL FOREST COUNCIL  
HEAD OF AUDIT AND RISK  
MANAGEMENT'S INTERIM REPORT**

**FEBRUARY 2023**

Sally Hendrick  
Head of Audit and Risk Management  
[Sally.Hendrick@bracknell-forest.gov.uk](mailto:Sally.Hendrick@bracknell-forest.gov.uk)  
01344 352092

## 1.BACKGROUND

- 1.1 The Council is required under the Accounts and Audit (Amendment) (England) Regulations to “maintain an adequate and effective system of internal audit of its accounting records and of its systems of internal control in accordance with the proper practices in relation to internal control.” This report summarises the activities of Internal Audit for the period April 2022 to February 2023 drawing together progress on the Annual Internal Audit Plan, risk management and other activities carried out by Internal Audit.

## 2. INTERNAL AUDIT

- 2.1 The basic approach adopted by Internal Audit falls broadly into four types of audit:
- System reviews provide assurance that the system of control in all activities undertaken by the Council is appropriate and adequately protects the Council's interests.
  - Regularity (financial) checking helps ensure that the accounts maintained by the Council accurately reflect the business transacted during the year. It also contributes directly towards the external auditor's audit of the annual accounts.
  - Computer/IT audits, carried out by specialist audit staff, provide assurance that an adequate level of control exists over the provision and use of computing facilities.
  - Certification as required by relevant Government departments that grant monies have been spent in accordance with grant terms and conditions.
- 2.2 Recommendations are made after individual audits, leading to an overall assurance opinion for the system or establishment under review and building into an overall annual assurance opinion on the Council's operations called the Head of Internal Audit Annual Opinion. The different categories of recommendation and assurance opinions are set out in the following tables.
- 2.3 We categorise our **audit opinions** according to our assessment of the controls in place and the level of compliance with these controls as set out below. It should be noted that from 1 April 2022 we renamed our second level assurance category from adequate to satisfactory to better reflect the positivity of this level of opinion.

	Good - There is a sound system of internal control designed to achieve the objectives of the system/process and manage the risks to the achievement of objectives and this is being complied with. Recommendations will only be of low priority.
	Satisfactory - there is basically a sound system of control but there are some areas of minor weakness and/or some areas of non- compliance which put the system/process objectives at risk. Recommendations will only be low or moderate in priority.

	Partial - there are areas of weakness and/or non-compliance with control which put the system/process objectives at risk and undermine the system's overall integrity. Recommendations may include major recommendations but could only include critical priority recommendations if mitigated by significant strengths elsewhere.
	Inadequate - controls are weak across a number of areas of the control environment and/or not complied with putting the system/process objectives at significant risk. Recommendations will include major and/or critical recommendations.
	None - There is no control framework in place and management is inadequate leaving the system open to risk of significant error or fraud.

2.4 We categorise our recommendations according to their level of priority as set out below:

	Critical - Critical and urgent in that failure to address the risk could lead to factors such as significant financial loss, significant fraud, serious safeguarding breach, critical loss of service, critical information loss, failure of major projects, intense political or media scrutiny. Remedial action must be taken immediately.
	Major - failure to address issues identified by the audit could have significant impact such as high financial loss, safeguarding breach, significant disruption to services, major information loss, significant reputational damage or adverse scrutiny by external agencies. Remedial action to be taken urgently.
	Moderate - failure to address issues identified by the audit could lead to moderate risk factors materialising such as medium financial loss, fraud, short term disruption to non-core activities, scrutiny by internal committees, limited reputational damage from unfavourable media coverage. Prompt specific remedial should be taken.
	Low - failure to address issues identified by the audit could lead to low level risks materialising such as minor errors in system operations or processes, minor delays without impact on service or small financial loss. Remedial action is required.

### 3. SUMMARY OF INTERNAL AUDIT RESULTS TO DATE

- 3.1 The Annual Internal Audit Plan for 2022/23 was considered and approved by the Governance and Audit Committee on 23rd March 2022. The delivery of the individual audits during 2022/23 is being undertaken by
- One permanent in-house senior auditor who left the Council on 2 January 2023;
  - Two apprentices who joined on 28 November 2022;
  - One temporary senior auditor;
  - Wokingham Council's Business Assurance team delivering internal audit services under a S113 agreement; and
  - TIAA Ltd who undertook all our IT audits during 2022/23..
- 3.2 The resources available for internal audit are finite, recruitment of the internal audit apprentices was delayed and our permanent senior audit left the Council on 2 January 2023. A number of 2021/22 audits were brought forward into 2022/23. Wokingham Council's Business Assurance Team had reduced capacity for assisting with our audits for the first half of 2022/23. In addition, some audits had to be delayed due to the external inspection of Children's Services and we now have a backlog of audits in this area. These factors have had a knock-on effect for the start of some 2022/23 audits and the audit plan was reviewed with DMTs to re-prioritise

audits for the current year with follow up audits on areas with a partial opinion plus mandatory grant certifications being prioritised.

- 3.3 Between April 2022 TO 28<sup>TH</sup> February 2023, 7 grant audits and 23 reports/memos were finalised, 2 reports/memos were issued in draft awaiting management responses, 1 was in draft awaiting quality review and 16 audits were work in progress.
- 3.4 An audit recommendation tracker has been developed with the assistance of ICT to provide clearer management information on the status of actions to address significant weaknesses arising from audits. Audit have developed and populated the tracker, guidance notes have been produced and training has been provided and departments have now been requested to update the tracker with information on progress against audit recommendations.
- 3.6 Details on the status and outcome of all audits are attached at Appendix A. A summary of the outcome of finalised and audits with reports issued in draft are set out below.

2022/23 TO DATE ASSURANCE LEVELS	NUMBER OF AUDITS YEAR TO DATE IN 22/23 AND 21/22	2021/22 ASSURANCE LEVELS	NUMBER OF AUDITS
Good	0 (21/22:2)	Good	2
Satisfactory	12 (21/22:13)	Adequate	17
Partial	5 (21/22:8)	Partial	11
Inadequate	0 (21/22:3)	Inadequate	3
No assurance	0 (21/22:0)	No assurance	0
<b>Total for Audits with an Opinion</b>	<b>17 (21/22:26)</b>	<b>Total for Audits with an Opinion</b>	<b>33</b>
<b>Memos and reports with Major Recommendations/Observations and no Opinion</b>	<b>4 (21/22:4)</b>	<b>Memos and reports with Major Recommendation and no Opinion</b>	<b>8</b>
<b>Other Follow Up Memos/ Reports with no Opinion</b>	<b>5 (21/22:3)</b>	<b>Other Follow Up Memos/ Reports with no Opinion</b>	<b>5</b>
<b>Total Audits</b>	<b>26 (21/22:33)</b>	<b>Total Audits</b>	<b>48</b>
<b>Grant Certifications/Submissions</b>	<b>7(21/22:7)</b>	<b>Grant Certifications</b>	<b>7</b>
<b>Overall Total</b>	<b>33(21/22:40)</b>	<b>Overall Total</b>	<b>53</b>

### **Identified High Priority Control Issues**

- 3.7 Audits which have identified high priority recommendations will generally be revisited in 2023/24, to ensure successful implementation of agreed recommendations. No further audit reports have been issued with major or critical recommendations since the last update to the Governance and audit Committee in January 2023.

### **Update of Previous Audits with High Priority Recommendations**

- 3.8 As noted above, we have set up the recommendation tracker to provide more accurate and timely management information on the implementation of recommendations and expect to report back on this to the Committee in June 2023 once departments have had the opportunity to update the tracker with their updates.

### **Summary of Internal Audit Performance**

- 3.9 As shown below, five completed client questionnaires have been received for 2022/23 and in one case the auditees had complained about the time taken to complete the audit. For the draft 22/23 draft reports issued to date, the first draft report has been produced within 15 days of the exit meeting in 88% of instances.

	Client Questionnaires		Draft Report /Memo Produced within 15 Days of Exit meeting
	Received	Satisfactory	
<b>1<sup>st</sup> April 2022 to 28<sup>th</sup> February 2023</b>	<b>5</b>	<b>80%</b>	<b>88%</b>
<b>2021/22</b>	<b>19</b>	<b>90%</b>	<b>68%</b>

## **4. PROGRESS ON INTERNAL CONTROL ENVIRONMENT 2022/23**

- 4.1 Progress to improve the control environment is being monitored based on the outcome of the audits undertaken and in particular identifying whether agreed management actions for areas previously found to have significant control weaknesses have been implemented as this has been a key factor in the Head of Audit and Risk Management's annual opinion on the control environment for the last 4 years.

## 5. RISK MANAGEMENT

- 5.1 The Strategic Risk Register has already been reviewed four times by the Strategic Risk Management Group (SRMG) in May, August and November 2022 and February 2023 and twice by the Corporate Management Team in September 2022 and January 2023 following SRMG review. In addition the register was discussed at the CMT Away Day on 20<sup>th</sup> February 2023 to commence work to re-focus key strategic risks and review risk appetite. Directorate risk registers continue to be updated quarterly.



## APPENDIX 1

### 2021/22 INTERNAL AUDIT PLAN OUTCOMES NOT PREVIOUSLY REPORTED

\*Key indicator- Draft report issued within 15 days of exit meeting

“D”- deferred at management request from 21/22 to 22/23

AUDIT	Start Date	Date of Draft Report	*Key Indicator Met	Assurance Level				Recommendation Priority				Status
				Good	Adequate	Partial	Inadequate	Critical	Major	Moderate	Low	
Emergency Duty Service IT Audit	07/03/22	16/06/22	✓		✓					3	5	Final report
Forestcare IT Audit	21/03/22	30/06/22	✓			✓			1	6	1	Final report
DSPT	21/03/22	05/08/22	✓	Not applicable. Review of organisation self-assessment.								Final report
SEND	January 2022	23/06/22	✓	Not applicable, Advisory Memo					4	3		Final memo
School G follow up	June 2022	18/07/22	✓	Not applicable, follow up review.						4		Final memo
School K follow up	June 2022	20/06/22	✓	Not applicable, follow up review.						2		Final memo

### 2022/23 INTERNAL AUDIT PLAN

#### 1.GOVERNANCE

AUDIT	Start Date	Date of Draft Report	Key Indicator Met*	Assurance Level				Recommendation Priority				Status
				Good	Satisfactory	Partial	inadequate	Critical	Major	Moderate	Low	
Data indicators	April 2022	30/06/22	✓			✓			3	4	3	Final report issued
Project management of O&S reviews and subsequent	7/3/23											Work in progress

AUDIT	Start Date	Date of Draft Report	Key Indicator Met*	Assurance Level				Recommendation Priority				Status
				Good	Satisfactory	Partial	inadequate	Critical	Major	Moderate	Low	
action plan implementation												
Recording of decisions												Audit cancelled at management request
Complaints Process follow up (partial assurance opinion 2021/22)	13/2/23											Work in progress
CCTV follow up (partial assurance opinion 2021/22)												Audit deferred to Quarter 1 of 23/24
IR-35												Audit cancelled
SARs												Audit deferred at management request to 2023/24
<b>Grant Certifications</b> Business Covid Support Grants, quarter 1 and quarter 3												Management advised that no audit assurance required on this.
Bus Service Operator	August 2022	27/9/22	✓	N/A – grant certification								Certified
DOH Weight management allocation	February 2023	February 2023	✓	N/A – grant certification								Certification information provided
Troubled Families –	20/9/22	22/9/22	✓	N/A – grant submission								Audit completed for payment by

AUDIT	Start Date	Date of Draft Report	Key Indicator Met*	Assurance Level				Recommendation Priority				Status
				Good	Satisfactory	Partial	Inadequate	Critical	Major	Moderate	Low	
September submission												results submission
Troubled Families – December submission	20/12/22	28/12/22	✓	N/A – grant submission								Audit completed for payment by results submission
Troubled Families – March submission	20/3/23											Work in progress
Test & Trace Support Payments	July 2022	29/07/22	✓	N/A – grant certification								Certification complete
COMF	July 2022	11/07/22	✓	N/A – grant certification								Certification complete
Universal Drug Treatment	July 2022	27/07/22	✓	N/A – grant certification								Certification complete

## 2. COUNCIL WIDE

AUDIT	Start Date	Date of Draft Report	Key Indicator Met*	Assurance Level				Recommendation Priority				Status
				Good	Satisfactory	Partial	Inadequate	Critical	Major	Moderate	Low	
Amazon Business Card												Audit deferred at management request. Now scheduled

AUDIT	Start Date	Date of Draft Report	Key Indicator Met*	Assurance Level				Recommendation Priority				Status
				Good	Satisfactory	Partial	Inadequate	Critical	Major	Moderate	Low	
												for qtr 1 of 23/24
Debt management												Work in progress
Income invoicing												Cancelled
Town Centre Maintenance Planning	Late September 2022	11/1/23	✓		✓					1	3	Finalised
Business Continuity	June 2022	30/9/22	X		✓					6	1	Finalised
Housing Billing (NEW audit added at S151 officer request)	September 2022	1/12/22	✓	N/A- Advisory memo with no opinion					1	9	1	Draft report issued

### 3. RESOURCES

AUDIT	Start Date	Date of Draft Report	Key Indicator Met*	Assurance Level				Recommendation Priority				Status
				Good	Satisfactory	Partial	Inadequate	Critical	Major	Moderate	Low	
Staff establishment costs (Joint HR and Finance audit budgeted under OD, Transformation and HR)												Work in progress

AUDIT	Start Date	Date of Draft Report	Key Indicator Met*	Assurance Level				Recommendation Priority				Status
				Good	Satisfactory	Partial	Inadequate	Critical	Major	Moderate	Low	
Apprenticeship Levy advisory audit	3/10/22	1/12/22	✓		✓				1	5	1	Finalised
Council Tax and Business Rates	20/12/22											Work in progress
Supplier payments	20/12/22											Work in progress

#### 4. IT AUDIT

IT AUDIT	Start Date	Date of Draft Report	Key Indicator Me*	Assurance Level				Recommendation Priority				Status
				Good	Satisfactory	Partial	Inadequate	Critical	Major	Moderate	Low	
ICT Supplier Management (Software Product Usage, Licensing and Cloud Services)												Audit cancelled at management request
Intranet Controls	1/12/22	8/2/23	✓		✓					2	2	Finalised
Windows Virtual Desktop Review)												Audit cancelled at management request
Cyber Security— Incident Management and Resilience												Audit cancelled at management request
On-Line payments												Audit cancelled
SharePoint usage	12/9/22	7/2/23	X		✓					7		Draft reports issued

## 5. PLACE, PLANNING, AND REGENERATION

AUDIT	Start Date	Date of Draft Report	Key Indicator met	Assurance Level				Recommendation priority				Status
				Good	Satisfactory	Partial	Inadequate	Critical	Major	Moderate	Low	
Highways Reactive Maintenance												Agreed with management to defer to 23/24
Highways Adoptions												Starting in March 2023
Tree service - follow up (partial assurance opinion 2021/22)												Deferred to quarter 2 of 23/24t
Street lighting follow up (partial assurance opinion 2019/20)	1/12/22											Work in progress
The Look Out	July 2022	26/08/22	✓		✓					4	4	Final Report Issued
Public Health	June 2022	15/9/22	✓		✓					5	2	Final Report Issued

## 6. CHIEF EXECUTIVE'S OFFICE

AUDIT	Start Date	Date of Draft Report	Key Indicator or met*	Assurance Level				Recommendation Priority				Status
				Good	Satisfactory	Partial	Inadequate	Critical	Major	Moderate	Low	
Business change support costs advisory review	June 2022	5/9/22	✓	Not applicable, Advisory Memo					1	2	3	Final memo issued

## 7. DELIVERY

AUDIT	Start Date	Date of Draft Report	Key Indicator met*	Assurance level				Recommendation Priority				Status
				Good	Satisfactory	Partial	Inadequate	Critical	Major	Moderate	Low	
Commercial properties Follow up (partial assurance opinion 2021/22)	11/11/22											Draft report in for quality review
PPR follow up brought forward from 21/22												Deferred to Q1 of 23/34 at management request

## 8. PEOPLE

AUDIT	Start Date	Date of Draft Report	Key Indicator Met*	Assurance levels				Recommendation Priority				Status
				Good	Satisfactory	Partial	Inadequate	Critical	Major	Moderate	Low	
EDS misc spend (NEW audit)	1/2/23											Work in progress
Open Learning Centre	9/1/23											Work in progress
Services to Schools Follow up	1/12/22											Work in progress
SEND targeted reviews												Removed from plan as no longer required
Pupil Referral Unit												Deferred to 23/24
Transition children to adults	1/2/23											Work in progress

AUDIT	Start Date	Date of Draft Report	Key Indicator Met*	Assurance levels				Recommendation Priority				Status
				Good	Satisfactory	Partial	Inadequate	Critical	Major	Moderate	Low	
Children's social care placements	1/11/22											Draft report issued for discussion
Larchwood follow up												Deferred to 23/24
Permanency planning follow up	July 2022		✓	Not applicable, Advisory Memo					1	2		Final memo issued
Post Leaving Care	April 2022	16/08/22	✓		✓					3	3	Final report issued
Parenting assessments follow up												Management have requested this be deferred to 23/24
Recording of Direct work, including Youth Justice, MAKE Safe and Permanency hub												Cancelled as no longer required
Housing Benefit and Council Tax Reduction	June 2022	05/08/22	✓		✓					1	2	Final report issued
Housing allocations	23/1/23											Work in progress
Homelessness												Deferred at management request
Disabled Facilities Grants	May 2022	02/08/22	✓			✓			3	12		Final report issued
Transport in CTPLD-advisory piece	July 2022	30/11/22	✓	Not applicable, Advisory Memo						7	1	Final report issued



AUDIT	Start Date	Date of Draft Report	Key Indicator Met*	Assurance levels				Recommendation Priority				Status
				Good	Satisfactory	Partial	Inadequate	Critical	Major	Moderate	Low	
Domiciliary Care												Deferred to quarter 1 of 23/24
Direct payments- advisory piece on fraud triggers												Proposal for undertaking as a fraudit currently being discussed.

## 9. SCHOOLS

AUDIT	Start Date	Date of Draft Report	Key Indicator Met	Good	Satisfactory	Partial	Inadequate	Critical	Major	Moderate	Low	Status
School I (reaudit - Ltd 2018/19)	June 2022	20/07/22	✓			✓			3	7		Final report issued
School J follow up	June 2022	05/08/22	✓	N/A follow up review						3		Final report issued
School D (re-audit inadequate 21/22)												Deferred to quarter1 of 23/24
School B (follow up partial 21/22)	17/2/23											Work in progress
School E (follow up partial 21/22)												Deferred to 2023/24
School H (follow up partial 21/22)												Work in progress t
School R												Deferred at request of school
School O	7/11/22	16/1/23	X		✓					8	1	Final report issued

AUDIT	Start Date	Date of Draft Report	Key Indicator Met	Good	Satisfactory	Partial	Inadequate	Critical	Major	Moderate	Low	Status
School P	17/10/22	9/12/22	X		✓					6	2	Final report issued
School N												Deferred at request of the School
School T	7/2/23											Work in progress
School M	15/9/22	14/10/22	✓			✓			1	8	2	Final report issued
School S												Audit starting in March 2023t
School U	21/2/22											Work in progress
School Q												Audit cancelled as School academised

## APPENDIX 2

2021/22 AUDITS IDENTIFYING SIGNIFICANT ISSUES		
AUDIT	RATING	CURRENT AUDIT STATUS
● Debt Management	ADVISORY, HENCE NO OPINION BUT MAJOR OBSERVATIONS RAISED	Re-audit in progress
● Supplier Payments	ADVISORY, HENCE NO OPINION BUT MAJOR OBSERVATIONS RAISED	Re-audit in progress
● Complaints Process	PARTIAL	Follow-up in progress
● E+Card General & IT Controls	PARTIAL	Follow up in progress
● Council Tax & Business Rates	PARTIAL	Re-audit in progress
● Tree Services	PARTIAL	To be followed up in quarter 2 of 23/24.
● Larchwood	PARTIAL	To be followed up in quarter 1 of 23/24.
● Services to Schools	PARTIAL	Follow up in progress
● Permanency Planning	ADVISORY, HENCE NO OPINION BUT MAJOR OBSERVATIONS RAISED	Followed up in Q1 of 22/23 and a major recommendation has been re-raised. See appendix 1 above.
● SEND	ADVISORY, HENCE NO OPINION BUT MAJOR OBSERVATIONS RAISED	To be followed up with management in quarter 2 of 23/24
● Supervision (ASC & Mental Health)	ADVISORY, HENCE NO OPINION BUT MAJOR OBSERVATIONS RAISED	To be followed up with management in quarter 2 of 23/24
● Agresso IT System Follow Up	FOLLOW UP HENCE NO OPINION BUT MAJOR RECOMMENDATION RAISED	To be followed up as part of the gap analysis in 23/24
● Cyber Liability Follow Up	NO OPINION BUT MAJOR OBSERVATION RAISED	To be followed up as part of the gap analysis in 23/24
● Health & Social Care ICT Care System Integration	PARTIAL	To be followed up as part of the gap analysis in 23/24

2021/22 AUDITS IDENTIFYING SIGNIFICANT ISSUES		
AUDIT	RATING	CURRENT AUDIT STATUS
● Forestcare General ICT Controls	<b>PARTIAL</b>	To be followed up as part of the gap analysis in 23/24
● School D	<b>INADEQUATE</b>	To be re-audited in Qtr 1 of 23/24
● School B	<b>PARTIAL</b>	Follow up in progress
● School E	<b>PARTIAL</b>	To be re-audited in Qtr 1 of 23/24
● School H	<b>PARTIAL</b>	Follow up in progress

OTHER AUDITS AREAS WHERE SIGNIFICANT ISSUES IDENTIFIED PRE 21/22 WERE STILL OUTSTANDING AT 30/08/22	CURRENT AUDIT STATUS
● Adult Social Care Pathway (Qtr 4 2017/18 Audit)	To be followed up with management in quarter 4
● Public Health	Public Health re-audited in quarter 3 but too early to follow up major issue identified at the last audit. Further audit work to be carried out in 23/24
● Disabled Facilities Grants	Re-audited in quarter 1 22/23. Partial opinion provided. See appendix 1 above.
● ICT Continuity Management	Followed-up under the business continuity audit. All major recommendations have been addressed apart from access to business continuity plans all issues. Three moderate recommendations were found to be outstanding.

<ul style="list-style-type: none"> <li>● Management of Essential Car User Allowances and Mileage</li> </ul>	To be followed up with management in quarter 4
<ul style="list-style-type: none"> <li>● Management of Commercial Properties</li> </ul>	Follow-up completed and draft memo in for quality review
<ul style="list-style-type: none"> <li>● Public Protection Partnership</li> </ul>	To be followed up in quarter 1 of 23/24 at management request
<ul style="list-style-type: none"> <li>● CCTV</li> </ul>	To be followed up in quarter 1 of 23/24.
<ul style="list-style-type: none"> <li>● Street Lighting</li> </ul>	Follow-up in progress
<ul style="list-style-type: none"> <li>● Domiciliary Care</li> </ul>	To be followed up in quarter 1 of 23/24.
<ul style="list-style-type: none"> <li>● Parenting Assessments</li> </ul>	To be followed up in 23/24 at the request of management.