

To: **Governance and Audit Committee**  
**24<sup>th</sup> January 2024**

---

**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 2023/24.**

**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 2023/24 are being delivered as follows:

- The Internal Audit Contract Manager whose post following the development of the in-house team is currently being re-evaluated to reflect her changing role to deliver complex audits and manage, supervise and mentor the apprentices;
- Two apprentices who joined us at the end of November 2022; and
- Wokingham Council's Business Assurance team delivering internal audit services under a S113 agreement.

5.2 Progress against the 2023/24 Internal Audit Plan is set out in Appendix 1. There has been delay in progressing the 2023/24 Audit Plan due to shortage of resources compounded by clearing the backlog of work arising from delays in finalising fieldwork and issuing reports for 2022/23 audits and maintaining the new audit recommendation tracker which is resource intensive and was intended to be the responsibility of the Principal Auditor post which we have been unable to successfully recruit.

**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. Resourcing pressures have been impacting on delivery of the Annual Audit Plan over the last 2 years and continue to do so as the in-house team is at present reliant on inexperienced staff who require close supervision from the qualified auditors on the team to deliver audits assigned to them.

Background Papers

Internal Audit Plan 2023/24

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**

**JANUARY 2024**

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 2023 to January 2024 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 audits:
- 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 2023/24 was considered and approved by the Governance and Audit Committee on 22nd March 2023. The delivery of the individual audits during 2023/24 is being undertaken by:
- The Internal Audit Contract Manager whose post following the development of the in-house team is currently being re-evaluated to reflect her changing role to deliver complex audits and manage, supervise and mentor the apprentices;
  - Two apprentices who joined us at the end of November 2022; and
  - Wokingham Council's Business Assurance team delivering internal audit services under a S113 agreement.
- 3.2 Consistent with other Berkshire authorities, the in-house model at Bracknell Forest is based on a Head of Audit supported by 4 qualified auditors undertaking fieldwork. Under mandatory Public Sector Internal Audit Standards, the Head of Internal audit is required to bring to the Governance and Audit Committee's attention where the level of agreed resources may impact on the delivery of audit work needed to provide the annual audit opinion. "Where the chief audit executive believes that the level of agreed resources will impact adversely on the provision of the annual internal audit opinion, the consequences must be brought to the attention of the board." Since the Internal Audit Service

was brought in-house the service in 2020 there has been significant pressure on resources to complete audit work. Attracting suitable candidates to audit posts has been very challenging with limited candidates in the market coupled with the Council not offering competitive salaries for these roles and as a result audits have largely been delivered by a series of costly agency workers for the last 3 years. It is recognised that this is no longer sustainable from a financial, management and delivery point of view since in addition to being more expensive than an experienced qualified principal auditor on a competitive market salary, agency auditors require considerable supervisory input due to their lack of knowledge of the organisation. Now that we have 2 apprentices with significant supervisory and training needs, there is reduced capacity to manage agency workers.

- 3.3 The external quality assessment undertaken by CIPFA in 2022 acknowledged auditor recruitment challenges to be a national problem and recommended the Council go down the apprenticeship route to help address this. Whilst successfully recruiting 2 apprentices in November 2022, 20% of their time is on formal training and as expected at the moment they still require a considerable level of training and supervision which diverts more experienced audit resources.
- 3.4 Resourcing pressures as noted above together with additional work in maintaining the recommendation tracker and delays in completing and finalising 2022/23 audits have resulted in delays in progressing audits. In addition to maximising the use of the apprentices, action has been taken to purchase additional days from Wokingham Borough Council Internal Audit Team. The Annual Audit Plan for 223/24 as approved by the Governance and Audit Committee prioritised each audit in the Plan and as per Appendix 3 noted "*The Audit Plan includes the following 9 audits considered to be only medium priority. Audit resources will in the first instance be directed to very high and high priority resources and the breakdown of medium priority audits as below will be reviewed quarterly to identify capacity available to undertake these reviews*". The Audit Plan has now been reviewed and a number of audits have been deferred. Moving forward, effective delivery of the Internal Audit Service and compliance with statutory responsibilities for internal audit services will be dependent on the successful recruitment of permanent experienced auditors to undertake the more complex audits and this will be driven to a large extent by our ability to offer competitive market salaries.
- 3.5 Between April 2023 and January 2024, 5 grant audits and 8 memo/reports<sup>1</sup> report were finalised and 7 reports/memos were issued in draft awaiting management responses. One report had been issued for discussion prior to exit meeting and twelve audits were work in progress.
- 3.6 Details on the status and outcome of all audits are attached at Appendix 1. A summary of the outcome of finalised and audits with reports issued in draft are set out below.

2023/24 TO DATE ASSURANCE LEVELS	NUMBER OF AUDITS YEAR TO DATE IN 23/24	2022/23 ASSURANCE LEVELS	NUMBER OF AUDITS
Good	1 (22/23:0)	Good	0
Satisfactory	3 (22/23:10)	Adequate	19 (including 5 with major recommendations)
Partial	5 (22/23:4)	Partial	7
Inadequate	0 (22/23:0)	Inadequate	0
No assurance	0(22/23:0)	No assurance	0
<u>Total for Audits with an Opinion</u>	9 (22/23:14)	<u>Total for Audits with an Opinion</u>	26
Memos and reports with Critical/Major Recommendations/Observations and no Opinion	4 (22/23:4)	Memos and reports with Major Recommendation and no Opinion	12
Other Follow Up Memos/ Reports with no Opinion	3 (22/23:5)	Other Follow Up Memos/ Reports with no Opinion	8
<u>Total Audits</u>	16 (22/23:23)	<u>Total Audits</u>	46
Grant Certifications/Submissions	5(22/23:6)	Grant Certifications	8
Overall Total	21 (22/23:29)	Overall Total	54

### Identified High Priority Control Issues

- 3.7 Audits which have identified high priority recommendations will generally be revisited in 2024/25, to ensure successful implementation of agreed recommendations.

AUDITS WHERE HIGH PRIORITY ISSUES HAVE BEEN IDENTIFIED SINCE THE LAST UPDATE TO THE COMMITTEE		
● BUDGETING	Four major risk observations raised on clarification of budget ownership, roles and responsibilities, weaknesses in setting of individual budgets, inconsistency in practices applied by budget holders for monitoring and forecasting and weaknesses in profiling of expected spend on capital budgets.	Advisory memo with 4 major risk observations

● LARCHWOOD	Five major recommendations raised relating to care documentation, imprest / petty cash expenditure, imprest reconciliations, the procurement card and staffing.	Partial assurance opinion
● AMAZON ACCOUNT	<u>Satisfactory</u> assurance was given but one major recommendation was raised to address the need to develop a greater understanding of how the Amazon account works within Procurement following the departure of all staff involved in the setting up of the Amazon account.	Satisfactory assurance with 1 major recommendation

SCHOOL AUDITS FOR GOVERNING BODIES WHERE HIGH PRIORITY ISSUES HAVE BEEN IDENTIFIED SINCE THE LAST UPDATE TO THE COMMITTEE		
● SCHOOL R	One major recommendation raised relating to the transfer of income coming in via the private fund.	Partial assurance
● SCHOOL E	It was agreed with the Headteacher to undertake the scheduled audit review with the results of the audit being reported as a gap analysis. Two critical recommendations were raised in relation to the purchasing process and the School's private fund. Eight major recommendations were raised relating to declarations of business interests, budget setting and monitoring, reconciliations between FMS and Agresso, the purchase card expenditure including expenditure relating to the previous Headteacher, hirers, income received in cash and banking, staffing and Governor DBS and Section 128 checks which are carried out to check that prospective governors are not banned from being involved in the management and governance of schools.	No opinion given as agreed with head teacher but 2 critical and 8 major recommendations were raised.
● SCHOOL G	Five major recommendations raised relating to governance, purchasing, hirers, the School's private fund and the asset inventory.	Partial assurance



## Update on Recommendations Implementations

- 3.8 In my annual report in June 2023 I drew attention to 2022/23 audits with major recommendations and the outcome of formal follow up of 21/22 audits where major recommendations had not been implemented together with information on status of other recommendations based on information reported by management in the audit recommendation tracker. Managers have now been asked to provide an update on any recommendations that were outstanding at the last update and to also report the status on recommendations on 2022/23 audit reports as well as updates on previous reports. The outcome of this exercise is summarised at Appendix 2.

## Summary of Internal Audit Performance

- 3.9 As shown below, only 2 completed client questionnaires have been received to date for 2023/24 and both were satisfactory. For the draft audits to date, the first draft report has been produced within 15 days of the exit meeting in 75% of instances.

	Client Questionnaires		Draft Report /Memo Produced within 15 Days of Exit meeting
	Received	Satisfactory	
<b>1<sup>st</sup> April to 4<sup>th</sup> January 2024</b>	<b>2</b>	<b>100%</b>	<b>67%</b>
<b>2022/23</b>	<b>7</b>	<b>86%</b>	<b>63%</b>

## 4. PROGRESS ON INTERNAL CONTROL ENVIRONMENT 2023/24

- 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 Following the re-focus of the key strategic risk by CMT at the Away Day in February, the new Strategic Risk Register was reviewed twice by the Strategic Risk Management Group (SRMG) in May and August and once by the Corporate Management Team in September 2023 before being presented to the Governance and Audit Committee for feedback in September 2023. Since then, the Register has been reviewed again by both SRMG and CMT in December and January respectively.

## 6. COUNTER FRAUD UPDATE

### 6.1 HOUSING BENEFIT AND COUNCIL TAX REDUCTION

On 1st December 2014, the Council's Benefit Fraud Investigation Officers transferred to the Single Fraud Investigation Service (SFIS) within the Department for Work and Pensions (DWP) as part of the national government programme of centralising the investigation of welfare benefit fraud. The Welfare Service passes cases of overpayments in excess of £3k and cases where fraud is suspected to SFIS for investigation. Members of the public are directed to contact the DWP directly where fraud is suspected and so SFIS refers further fraud information requests where fraud has been reported from another source. During the period 1 April 2023 to 18 December 2023 there were 15 referrals to SFIS. We have received outcomes for 5 of these cases however these have not resulted in any administration penalties or prosecutions.

During the financial year 2022/23, 32 cases were referred however in response to the Covid-19 crisis and redeployment of their staff, the DWP suspended all Compliance and Investigation activity from March 2020 which has resulted in a backlog of cases. Compliance activity resumed from January 2021 and Investigation activity from approximately September 2021, and we have been notified of 11 outcomes relating to these cases two of which has resulted in an administration penalty.

From 1st April 2014, if a claimant is notified that they have been overpaid Housing Benefit by £250 or more, which must have occurred wholly after 1st October 2012, Bracknell Forest Borough Council has been able to impose a set Civil Penalty of £50 and a Council Tax Penalty of £70. The Civil Penalty applies if benefit is overpaid because the claimant negligently gave incorrect information and didn't take reasonable steps to correct their mistake or failed to tell the Council about a change or failed to give them information without a reasonable excuse. Between 1 April 2023 and 18 December 2023, the service has applied 4 Civil Penalties and 19 Council Tax Penalties.

Since January 2018 the DWP no longer issue mandatory referrals for Real Time Information (RTI) system for Housing Benefit to detect undeclared income. This has been replaced by the Verify Earnings and Pensions (VEP) Alerts service which provides local authorities with the capability to prevent fraud and error arising through real time identification of changes in income. The service provides Alerts to users to prompt them to access the service when there is a change in the claimants or partner's employment or pension. The DWP commenced the roll out to Local Authorities from May 2018 with Bracknell Forest Council using the service from October 2018. Between 1 April 2023 and 8 December 2023, 161 changes of circumstances to Housing Benefit were recorded as actioned due to VEP of which approximately 57.1% resulted in a decrease to Housing Benefit, and approximately 21.7% resulted in an increase to Housing Benefit.

Since April 2022 all local authorities are required to participate in the DWP Housing Benefit Award Accuracy Initiative (HBAA). Local authorities are required to undertake full case reviews on cases that have been identified by the DWP via a risk model that predicts the probability of a housing benefit case having a change of circumstance. This ensures benefit awards are correct and that those who are entitled receive the right amount. From 1 April

2023 to 18 December 2023, 404 changes of circumstances to Housing Benefit were recorded as actioned due to the service undertaking a HBAA full case review of which approximately 36.6% resulted in a decrease to Housing Benefit, and approximately 24.0% resulted in an increase to Housing Benefit.

## **6.2 NATIONAL FRAUD INITIATIVE**

The NFI is a biennial data matching exercise first introduced in 1996 and conducted by the Cabinet Office to assist in the prevention and detection of fraud and error in public bodies. The latest submission was in December 2022 and matches are returned for investigation by individual departments. In the Head of Internal Audit Annual Report in June 2023 the Committee were advised of a match that identified duplicate employment at Bracknell Forest and another local authority. Following investigation, the individual has now been dismissed by both authorities.

## **6.3 BLUE BADGES**

In the Interim Internal Audit Update report presented to the Committee in September the Committee were advised of the successful prosecution for a fraudulent application for a Blue Badge. The parking enforcement team are continuing to actively identify potential misuse of blue badges for referral to the Reading Borough Council Fraud Team for investigation.

## 2022/23 INTERNAL AUDIT PLAN OUTCOMES NOT PREVIOUSLY REPORTED

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

AUDIT	Start Date	Date of Draft Report	*Key Indicator Met	Assurance Level				Recommendation Priority				Status
				Good	Adequate	Partial	Inadequate	Critical	Major	Moderate	Low	
Council Tax and Business Rates	January 2023	14/7/23	X			✓			6	4		Final report issued

## 2023/24 INTERNAL AUDIT PLAN

AUDIT	Start Date	Date of Draft Report	Key Indicator Met*	Assurance Level				Recommendation Priority				Status
				Good	Satisfactory	Partial	Inadequate	Critical	Major	Moderate	Low	
<b>GOVERNANCE</b> Data indicators follow up review												Quarter 4 audit
Security cameras follow up	6/11/23											Work in progress
SARS	16/10/23											Work in progress
iESE	1/7/23	30/8/23	✓	Advisory memo issued with 13 observations made including 3 major observations								Finalised
Grant Certifications Bus Service Operator	6/6/23	6/6/23	✓	Grant certified								Certified
Integrated Transport Block Allocation	11/8/23	20/9/23	✓	Grant certified								Certified
Troubled Families-June	25/6/23	27/6/23	✓	Payments by Results grant audit completed								Finalised
Troubled Families-September	11/9/23	18/9/23	✓	Payments by Results grant audit completed								Finalised

AUDIT	Start Date	Date of Draft Report	Key Indicator Met*	Assurance Level				Recommendation Priority				Status
				Good	Satisfactory	Partial	Inadequate	Critical	Major	Moderate	Low	
Troubled Families-December	11/12/23	19/12/23	✓	Payments by Results grant audit completed								Finalised
Troubled Families-March												Quarter 4 audit
<b>COUNCIL WIDE</b> Debt management-PPR	4/1/24											Work in progress
Debt management-Delivery												Quarter 4 audit
Debt management-People												Quarter 4 audit
Budget monitoring in service areas	1/7/23	8/11/23	X	Advisory memo with no opinion with 3 major recommendations					4	3		Draft Advisory memo issued and discussed at CMT
Procurement	7/8/23											Work in progress
Absence management	28/8/23											Work in progress
Amazon account IR35	19/7/23	16/11/23	X		✓				1	9		Finalised
Climate Change-ADDITIONAL												Work in progress
<b>DELIVERY</b> Public Protection Partnership follow up review	1/6/23	20/7/23	✓	Follow up memo						5	1	Final memo issued
Home to School Transport	1/6/23	5/7/23	✓	Advisory memo with no opinion with 3 major recommendations					3	4		Finalised
Gap analysis to determine IT audit strategy												Deferred to 2024/25
Business Continuity follow up review												Quarter 4 audit

AUDIT	Start Date	Date of Draft Report	Key Indicator Met*	Assurance Level				Recommendation Priority				Status
				Good	Satisfactory	Partial	inadequate	Critical	Major	Moderate	Low	
Disaster Recovery Procedures												Deferred to 2024/25
<b>PLACE PLANNING AND REGENERATION</b> Tree services	4/12/23											Work in progress
Highways reactive maintenance												Quarter 3 audit
Public health – utilisation of funding	4/12/23											Work in progress
<b>RESOURCES</b> Supplier payments	4/9/23											Discussion draft issued for exit meeting
Establishment costs	4/1/24											Work in progress
Council tax and business rates												Cancelled
<b>PEOPLE</b> Assurance framework												Deferred to 2024/25
Support for TMC and CQC inspections												Audit no longer required
Child Protection Conferences or Independent Review Officer arrangements												Quarter 4 audit
Domiciliary care	31/7/23	27/11/23	✓		✓					6	2	Draft report issued
Intermediate Care- capacity, flow and efficacy												Deferred 2024/25
Blue badges- new processes												Deferred 2024/25
Drug and Alcohol Team- following												Deferred 2024/25



AUDIT	Start Date	Date of Draft Report	Key Indicator Met*	Assurance Level				Recommendation Priority				Status
				Good	Satisfactory	Partial	inadequate	Critical	Major	Moderate	Low	
Refuges asylum <b>ADDITIONAL AUDIT</b>												Quarter 4 audit
<b>SCHOOL AUDITS</b> School D	<b>26/6/23</b>	<b>19/7/23</b>	✓			✓			4	10		Finalised
School R	<b>6/6/23</b>	<b>22/11/22</b>	X			✓			1	6	2	Draft report issued
School E	<b>14/6/23</b>	<b>10/10/23</b>	X	<b>Memo issued with no opinion as agreed with the Head teacher prior to the audit</b>				2	8	10		Draft report issued
School V												Timing to be determined
School M -desk top follow up	<b>October 23</b>	<b>16/11/23</b>	✓	<b>Follow up Memo with no opinion</b>						5		Finalised
School I -desk top follow up												Deferred to quarter 4 at request of the school
School G	<b>13/11/23</b>	<b>20/12/23</b>	✓			✓			5	6	1	Draft report issued
School X												Cancelled as school academising
School W												Quarter 4 audit
School Y	<b>15/1/24</b>											Work in progress
School K												Quarter 4 audit



## APPENDIX 2

### UPDATES FROM RECOMMENDATION TRACKER 2020/21 AUDITS

AUDITS 2020/21	Priority of Recommendations Raised			Priority of Recommendations Implemented as at 4/1/24			Priority of Recommendations In Progress as at 4/1/24			Priority of Recommendations not Started as at 4/1/24		
	Major	Moderate	Low	Major	Moderate	Low	Major	Moderate	Low	Major	Moderate	Low
<b>COUNCIL WIDE</b>	0	4	2	0	2	0	0	0	0	0	2	2
Officers Expenses												
Mileage and Essential Car Users	1	3	1	0	3	1	1	0	0	0	0	0
<b>DELIVERY</b>	0	5	0	0	4	0	0	1	0	0	0	0
Health and Safety												
Security Cameras- CURRENTLY BEING RE-AUDITED	3	2	0	2	1	0	1	0	0	0	1	0
ICT Digital Strategy and Strategic Planning	0	0	7	0	0	5	0	0	2	0	0	0
<b>PEOPLE</b>	3	3	0	2	1	0	0	2	0	1	0	0
Parenting Assessments												
Covid Support to Providers	0	0	1	0	0	0	0	0	1	0	0	0
Foster Panel Compliance	0	4	2	0	0	0	0	0	0	0	4	2
Multi Agency Strategy Reviews	0	1	5	0	0	4	0	1	1	0	0	0
ONE System	0	7	3	0	0	1	0	0	1	0	7	1

## 2021/22 AUDITS

AUDITS 2021/22	Priority of Recommendations Raised			Priority of Recommendations Implemented as at 4/1/24			Priority of Recommendations In Progress as at 12/6/23			Priority of Recommendations Not Started as at 12/6/2		
	Major	Moderate	Low	Major	Moderate	Low	Major	Moderate	Low	Major	Moderate	Low
<b>COUNCIL WIDE</b> Climate Change	1	2	0	1	1	0	0	0	0	0	1	0
<b>RESOURCES</b> Agresso Follow Up	1	0	0	0	0	0	1	0	0	0	0	0
Reconciliations	1	4	2	0	2	1	1	2	1	0	0	0
<b>DELIVERY</b> Cyber Security Follow Up	2	0	2	0	0	2	2	0	0	0	0	0
<b>PPR</b> Building Control and Land Charges	0	6	1	0	2	1	0	4	0	0	0	0
<b>PEOPLE</b> Glenfield Mental Health Supported Living	0	3	0	0	2	0	0	1	0	0	0	0
Deputyships and Appointees	0	2	3	0	1	2	0	1	1	0	0	0
Financial Assessments	0	7	0	0	5	0	0	1	0	0	1	0
Utilisation of SEND Funding	4	3	0	2	1	0	1	1	0	1	1	0
Continuing Health Care	0	5	1	0	5	1	0	0	0	0	0	0
Breakthrough Supported Employment Service Follow Up	0	4	1	0	0	0	0	4	0	0	0	1
Supervision in Adult Social Care CURRENTLY BEING RE-AUDITED	2	7	1	1	3	0	1	2	0	0	2	1

Health and Social Care ICT Connected Care Systems Integration	4	5	0	2	3	0	0	0	0	2	2	0
EDS IT System	1	3	4	0	2	2	1	0	1	0	1	1

## 2022/23 AUDITS

AUDITS 2022/23	Priority of Recommendations Raised			Priority of Recommendations Implemented as at 4/1/24			Priority of Recommendations In Progress as at 12/6/23			Priority of Recommendations Not Started as at 12/6/23		
	Major	Moderate	Low	Major	Moderate	Low	Major	Moderate	Low	Major	Moderate	Low
<b>COUNCIL WIDE</b> Data indicators	3	4	3	Formal follow up planned for March 2024 hence information on recommendation status not requested								
Project management of O&S reviews and subsequent action plan implementation	3	2		Formal follow up planned for March 2024								
Complaints Process follow up	5	3	1	Too early to follow up. Due to be								
Debt Management	1	3	2	Currently be re-audited								
Town Centre Maintenance Planning		1	3	0	0	0	0	0	0	0	1	3
Business continuity	2	7	1	Formal follow up planned for March 2024 hence information on recommendation status not requested								
Housing Billing	1	9	1	0	1	0	0	1	0	1	8	1
E+card follow up	1	5	3	0	0	0	0	0	0	1	5	3
<b>RESOURCES</b> Apprenticeship Levy	1	5	1	0	0	0	0	0	0	1	5	1
Council tax and business rates	6	4		To be re-audited in May 2024 hence no update requested								
<b>IT AUDIT</b> Intranet Controls	0	2	2	0	1	1	0	0	0	0	1	1
Sharepoint Usage	0	7	0	0	1	0	0	6	0	0	0	0
<b>PPR</b>	0	3	2	0	2	0	0	0	2	0	1	0

Highways adoptions												
The Look Out	0	4	4	0	0	3	0	3	1	0	0	0
Public Health	0	5	2	Currently be re-audited								
<b>CHIEF EXECUTIVE'S OFFICE</b> Business change support costs advisory review	1	2	3	0	2	3	1	0	0	0	0	0
<b>DELIVERY</b> Commercial properties Follow up	1	2	0	0	0	0	0	0	0	1	2	0
<b>PEOPLE</b> Open Learning Centre	1	6	2	1	3	1	0	3	1	0	0	0
Services to Schools Follow up	2	4	0	0	0	0	0	0	0	2	4	0
Transition children to adults	0	4	1	0	2	0	0	2	1	0	0	0
Permanency planning follow up	1	2	To be re-audited in 2024 hence no update requested									
Post Leaving Care	0	3	3	0	3	2	0	0	1	0	0	0
Housing Benefit and Council Tax Reduction	0	1	2	To be re-audited in July 2024 hence no update requested								
Housing allocations	0	3	0	0	1	0	0	2	0	0	0	0
Transport in CTPLD	0	7	1	0	2	1	0	3	0	0	2	0