



Dorset Council

Internal Audit Annual Opinion Report 2021-22

Internal Audit ■ Risk ■ Special Investigations ■ Consultancy

Unrestricted

Internal Audit Annual Opinion – 2021/22: 'At a Glance'



Reasonable internal audit opinion provided

(Although breadth of assurance audit work somewhat reduced and restricted in 2021/22 due to COVID)



Internal audit staff redeployed directly into Council areas to assist with the COVID response for a short time in 2021/22

(Adult Social Care and Revenues & Benefits)

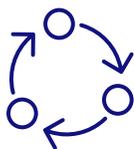


No Significant Risks identified in year



£127,000 of financial savings identified as a result of our internal audit work over the year

(An increase on last year's savings of £118,000)



New process of continuous follow up of agreed actions has substantially reduced the number of outstanding overdue actions

(A new Dorset Council performance measure of number of days actions are overdue will hopefully help to reduce this further)



Range of innovations and enhancements made to our internal audit process throughout the year

(Continuous assurance process on key council systems, flexible planning process including a live rolling plan and live action tracker)

Executive Summary

Internal Audit provides an independent and objective opinion on the effectiveness of the Authority's risk management, control and governance processes.



Purpose

The Head of Internal Audit should provide a written annual report to those charged with governance to support the authority's Annual Governance Statement (AGS). This report should include the following:

- an opinion on the overall adequacy and effectiveness of the organisation's governance, risk management and internal control environment
- disclose any qualifications to that opinion, together with the reasons for the qualification
- present a summary of the audit work from which the opinion is derived, including reliance placed on work by other assurance bodies
- draw attention to any issues the Head of Internal Audit judges particularly relevant to the preparation of the Annual Governance Statement
- provide the opportunity to review the work actually undertaken during the year, and summarise the performance of the internal audit function against its performance measures, criteria and standards
- comment on compliance with these standards and communicate the results of the internal audit quality assurance programme.

The purpose of this report is to satisfy this requirement and Members are asked to note its content.



Background

The Internal audit service for Dorset Council is provided by the SWAP Internal Audit Services. SWAP work is completed to comply with the International Professional Practices Framework of the Institute of Internal Auditors, further guided by interpretation provided by the Public Sector Internal Audit Standards (PSIAS) and the CIPFA Local Government Application Note. Internal audit work is guided by the Internal Audit Charter which is reviewed annually. Internal audit provides an independent and objective opinion on the Authority's control environment by evaluating its effectiveness. This report summarises the activity of SWAP for the 2021/22 year.

Executive Summary

The Assistant Director is required to provide an opinion to support the Annual Governance Statement.



Annual Opinion

I have considered the balance of 2021/22 audit work for Dorset Council, enhanced by the work of external agencies and am able to offer **Reasonable Assurance** in respect of the areas reviewed during the year, as most were found to be adequately controlled. Generally, risks are well managed, but some areas require the introduction or improvement of internal controls to ensure the achievement of objectives. Whilst I have some concerns regarding certain aspects of the control environment, there were **no areas of significant corporate risk** reported to the committee during the year in question.

In forming our annual opinion for the 2021/22 year there have been some key factors that needed to be taken into consideration. During the third national COVID lockdown which stretched into the first quarter of the 2021-22 financial year, SWAP provided a member of staff for a one day a week redeployment with Adult Services for a period of three months. Additionally at this time Dorset Council asked to retain the two staff previously redeployed assisting the Council with payment of business grants. Their work in this area was relatively limited during this financial year and by June 2021 all redeployments had ceased, and staff were able to return to the team full time.

Throughout a further challenging year, we have tried to ensure a balance between providing direct assistance to the Council and maintaining a continuum of audit work. Whilst the disruption to our audit work has been much more limited than during the first year of COVID, the breadth and range of our audit work this year has been impacted to some degree. The table at [Figure 1](#) below, captures our audit coverage this year, mapped against the Authority's newly revised corporate risk themes. Furthermore, we have then overlaid the audit assurance outcomes of those risk areas that we have reviewed. Previously there were 21 Corporate risks which have been reduced to 10 risk themes. As a result, this has impacted positively upon our coverage of the key areas of significant risk to the Council and we have provided some level of audit work across almost all the areas of corporate risk themes during the last year.

The Authority has continued to have responsibility for processing and paying a significant sum of expenditure in relation to business grants as part of the COVID response throughout 2021/22. It should be noted that SWAP have not provided assurance over this expenditure; with assurances instead being coordinated, managed and provided internally. We have however provided certification for a number of other COVID related grants during this past year.

Executive Summary

Internal audit coverage should be aligned to key corporate priorities and key corporate risks.

Figure 1 highlights our assessment of internal audit coverage against the newly revised corporate risk themes within 2021/22.

Our annual opinion should be considered against the backdrop of some limited disruption to our audit work due to the COVID pandemic.

Figure 1: Audit Coverage by Corporate Risk Theme

Risk Theme	Coverage	Assurance assessment based on completed internal audit work
CRR01 - Finance	Good	Reasonable
CRR02 - Digital & Technology	Adequate	Substantial
CRR03 - Workforce	In progress	In Progress
CRR04 - Compliance	Adequate	Non-Assurance audit work
CRR05 - Communities	Good	Reasonable
CRR06 - Service Delivery	Good	Reasonable
CRR07 - Transformation	Some	Limited
CRR08 - Health, Safety & Wellbeing	Some	Non-Assurance audit work
CRR09 - Safeguarding	Good	Limited
CRR10 - Political & Leadership	None	

Coverage Key	
Good	Good audit coverage completed
Adequate	Adequate audit coverage completed
Some	Some aspects of audit coverage completed
In progress	Some aspects of audit coverage in progress
None	No audit coverage to date

Assurance Key	
Substantial	Sound system of governance, risk management and controls exist
Reasonable	Generally sound system of governance, risk management and control in place
Limited	Significant gaps, weaknesses or non-compliance were identified
No Assurance	Fundamental gaps, weaknesses or non-compliance identified
In progress	Work is currently ongoing
Non-Assurance Audit Work	Audit work undertaken does not result in an audit opinion being delivered such as advisory or grant certification work, but such work can contribute to internal audit's annual opinion

Executive Summary

Implementation of Agreed Actions

It is the responsibility of internal audit to establish a process to monitor and ensure that management actions have been effectively implemented.

Risks Accepted

Where control weaknesses have been brought to the attention of senior management and a decision is taken by them to accept the risk and not implement remedial action this should be brought to the attention of the Audit Committee.

Implementation of Agreed Actions and Risks Accepted

Members may recall that as part of our annual report for 2020/21 SWAP expressed some concerns around the percentage of high priority (priority 1 and 2) actions that were not implemented at the time of our follow up audits, despite the implementation date having passed. As a result of this percentage figure remaining stubbornly high across the previous 18-month period, SWAP committed to introduce a new process which embedded the follow up of actions within directorates themselves and tracked the progress of implementation of management actions on a continuous basis.

Having worked with staff within the Performance Management Team along with directorate key contacts, we are pleased to report that we now have an effective process for obtaining regular updates on the progress of implementation of these priority management actions.

We have developed an **Action Tracker** which can be viewed by clicking on [this link](#) which will show the latest position on overdue actions. We are now regularly reporting this to the committee as part of internal audit's performance measures and is included as part of the council's suite of performance indicators.

It is recognised that there will be occasions where audit make recommendations to mitigate risk exposure and after consideration of the proposed action, the service decide to accept the risk. On a positive note, there were no audit actions that were 'risk accepted' during 2021/22. We believe that instances of risk acceptance is likely to have been mitigated by the collaborative and inclusive agile auditing approach now used by the SWAP team.

Audit Outcomes

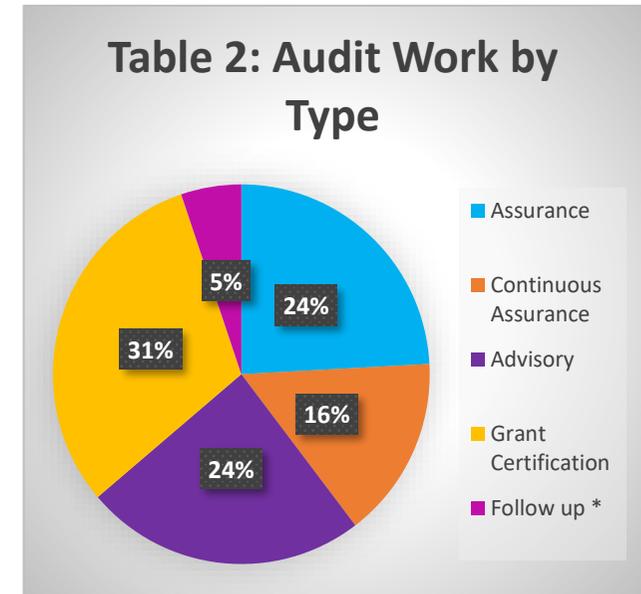
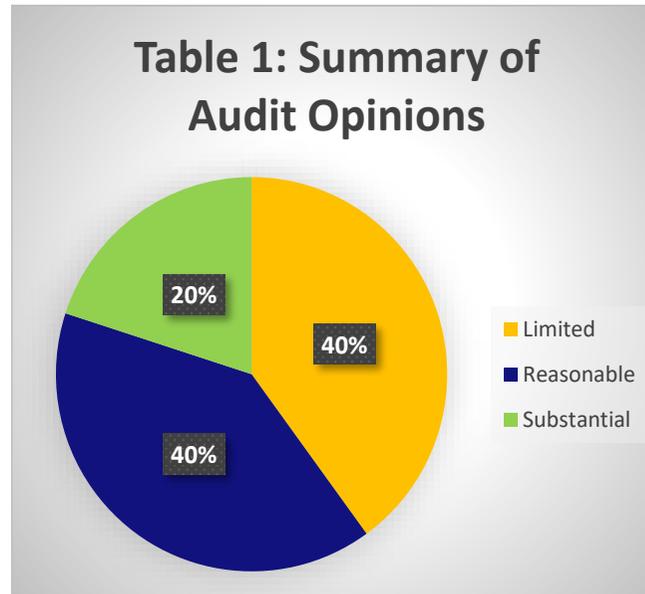
Summary of Audit Opinions

At the conclusion of an audit assurance assignment each review is awarded an Audit Assurance Opinion:

- **Substantial** – A sound system of governance, risk management and control exists
- **Reasonable** – There is a generally sound system of governance, risk management and control in place
- **Limited** – Significant gaps, weaknesses or non-compliance were identified
- **No** – Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified



Summary of Audit Opinions and Audit Work by Type



**Percentage of follow up work is low due to the successful implementation of new follow up process*

Table 1 above indicates the spread of assurance opinions across our work completed during the past year. The Council’s willingness and openness to identify areas for review has naturally resulted in a larger number of Limited Assurance opinions and provides assurance that SWAP is focussing its limited resources in the correct areas.

Table 2 indicates the audit work by type. Whilst assurance work is the main focus of internal audit, in a time of crisis such as the pandemic, internal audit has the knowledge and skills to be able to provide advisory work that supports the organisation through such turbulence. In addition, there has been a significant increase in the requirement for grant certification work, mainly due to the substantial number of COVID related government grants available to the council and the requirement for the Head of Internal Audit to provide certification of these grant awards.

Value Added

'Extra feature(s) of an item of interest (product, service, person etc.) that go beyond the standard expectations and provide something more while adding little or nothing to its cost.'



Value Added

Throughout the year, SWAP strives to add value wherever possible i.e. going beyond the standard expectations and providing something 'more' while adding little or nothing to the cost.

Savings During the Year Directly attributable to SWAP work

As part of our audit work there are sometimes occasions when we identify cash savings that are directly attributable to our work, that potentially may not have been identified by any other means. This year there has been three instances where this has been the case which has resulted in an additional **£127,000** being available to the Council as a direct result of SWAP's work:

- Through our grant certification work we identified a number of COVID related grants had been underspent and were able to identify further opportunities for utilising the grant funding on eligible expenditure, thus avoiding the potential need to return unspent grant amounts. As a result of this work, we have identified **£111,000** of eligible spending which could be regarded as a saving to the council
- As part of a routine audit of Early Years Funding, we identified direct and potential savings to Dorset Council of **£12,441**. This was made up of £2,150 of hours overclaimed by nurseries. We also found that £10,291 of debt had not been put through the Council's Accounts Receivable team. As a result of doing so there is substantially increased chances of successful recovery of these debts.
- During the past year SWAP have continuing to work with Dorset Council to improve the identification and prevention of duplicate payments. Since the implementation of new software, the volume of unidentified duplicate payments had significantly reduced. Our work in quarter 3 of the year identified just **£4,176**. All but £149 of these overpayments have now been recovered from suppliers and work is ongoing across the team to ensure that this low level of duplicate payments is eliminated.

CIFAS data Matching

SWAP has paid an annual subscription of £8,450 for 2021/22 to enable Dorset Council to be part CIFAS. This data matching service will help the Council to both prevent and detect fraud. SWAP is working with both CIFAS and the council to facilitate data matching work in the following areas:

- Human Resources – to identify whether agency or consultancy staff offered to temporarily fill a vacant position or undertake project work have been identified as attempting to perpetrate fraud.
- Adult Services, Shared Lives carers – to identify whether carers providing services to Dorset Council have been identified as attempting to perpetrate fraud.

Data matching is now successfully up and running within the Council's Insurance team with a positive impact already being identified with the number of speculative insurance claims having reduced, potentially as a result of the Fair Processing Notification on claims that indicate claimants' details will be processed through the CIFAS database.

Benchmarking

During the year we have provided benchmarking data across either the SWAP partnership or the wider reach of the Chief Auditors Network for:

- Insurance Strategy
- Contract Management
- Disclosure and Barring Service checking
- Registration Service
- Education safeguarding
- Schools' Forum Governance
- Licencing (member training)

In addition, as part of our audit on The Schools' Forum Governance we undertook a survey across all Dorset Schools.

Regular updates

To help key officers in the Council keep abreast of changes SWAP produces a monthly newsletter that provides information on topical areas of interest for public sector organisations.

Counter Fraud Team

SWAP has a number of specialist teams namely the ICT team and the Data Analytics team. Additionally, during the past year SWAP has further developed the Counter Fraud Team to provide specialist Fraud experts where required by our partners. The team are also undertaking some fundamental fraud assessment work to help our partners strengthen their resilience to fraud. Furthermore, the team also provide regular fraud bulletins to our partners on the latest intelligence on fraud targets.

Audit Performance 2021/22

The Chief Executive of SWAP reports overall performance of the company on a regular basis to the SWAP Board of Directors.



SWAP Performance

SWAP's performance is subject to regular monitoring and review by both the Board of Directors and Owners Board. The performance for Dorset Council for the 2021/22 year is as follows:

Performance Target	Performance Outturn																																																																																								
<p>Value to the Organisation</p> <p>Client view of whether our audit work met or exceeded expectations, in terms of value to their area across 21/22 year</p>	100%																																																																																								
<p>Implementation of audit actions</p> <div style="display: flex; justify-content: space-around;"> <div style="width: 45%;"> <p>Overall Total Number of Overdue Open Priority 1s & 2s</p> <table border="1"> <caption>Overall Total Number of Overdue Open Priority 1s & 2s</caption> <thead> <tr> <th>Date</th> <th>Count</th> </tr> </thead> <tbody> <tr><td>27/05/2021</td><td>65</td></tr> <tr><td>18/06/2021</td><td>58</td></tr> <tr><td>07/07/2021</td><td>48</td></tr> <tr><td>17/08/2021</td><td>38</td></tr> <tr><td>28/09/2021</td><td>32</td></tr> <tr><td>08/11/2021</td><td>35</td></tr> <tr><td>29/11/2021</td><td>30</td></tr> <tr><td>20/12/2021</td><td>28</td></tr> <tr><td>31/01/2022</td><td>30</td></tr> <tr><td>24/02/2022</td><td>28</td></tr> </tbody> </table> </div> <div style="width: 45%;"> <p>Total Number of Overdue Open Priority 1s & 2s</p> <table border="1"> <caption>Total Number of Overdue Open Priority 1s & 2s</caption> <thead> <tr> <th>Date</th> <th>Adults & Housing</th> <th>Children</th> <th>Corporate</th> <th>Place</th> <th>Cross Directorate</th> </tr> </thead> <tbody> <tr><td>27/05/2021</td><td>5</td><td>12</td><td>28</td><td>18</td><td>0</td></tr> <tr><td>18/06/2021</td><td>2</td><td>8</td><td>28</td><td>18</td><td>0</td></tr> <tr><td>07/07/2021</td><td>2</td><td>5</td><td>25</td><td>18</td><td>0</td></tr> <tr><td>17/08/2021</td><td>2</td><td>5</td><td>15</td><td>18</td><td>0</td></tr> <tr><td>28/09/2021</td><td>2</td><td>5</td><td>15</td><td>15</td><td>0</td></tr> <tr><td>08/11/2021</td><td>2</td><td>5</td><td>18</td><td>15</td><td>0</td></tr> <tr><td>29/11/2021</td><td>2</td><td>5</td><td>15</td><td>15</td><td>0</td></tr> <tr><td>20/12/2021</td><td>2</td><td>5</td><td>15</td><td>15</td><td>0</td></tr> <tr><td>31/01/2022</td><td>2</td><td>5</td><td>15</td><td>15</td><td>0</td></tr> <tr><td>24/02/2022</td><td>2</td><td>5</td><td>15</td><td>15</td><td>0</td></tr> </tbody> </table> </div> </div> <p>There has been a clear reduction in overdue priority 1 and 2 agreed audit actions since the introduction of our new process of tracking implementation. However, the figures have plateaued across recent months, and it is understood that a new measure is to be reported to SLT of the number of days that an action is overdue which it is hoped, will help to bring some long overdue actions to an appropriate conclusion.</p>		Date	Count	27/05/2021	65	18/06/2021	58	07/07/2021	48	17/08/2021	38	28/09/2021	32	08/11/2021	35	29/11/2021	30	20/12/2021	28	31/01/2022	30	24/02/2022	28	Date	Adults & Housing	Children	Corporate	Place	Cross Directorate	27/05/2021	5	12	28	18	0	18/06/2021	2	8	28	18	0	07/07/2021	2	5	25	18	0	17/08/2021	2	5	15	18	0	28/09/2021	2	5	15	15	0	08/11/2021	2	5	18	15	0	29/11/2021	2	5	15	15	0	20/12/2021	2	5	15	15	0	31/01/2022	2	5	15	15	0	24/02/2022	2	5	15	15	0
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Internal audit is responsible for conducting its work in accordance with the Code of Ethics and Standards for the Professional Practice Framework of Internal Auditing as set by the Institute of Internal Auditors and further guided by interpretation provided by the Public Sector Internal Audit Standards (PSIAS). Both standards require an Internal and External Assessments (Standard 1300) of the Internal Audit function.

Audit Performance 2021/22

The standards require an External Assessment to be carried out at least every five years. SWAP exceeds this with an assessment undertaken every three years. The latest assessment undertaken in March 2020 found SWAP to be 'Generally Conforming' with the International Professional Practices Framework and the Public Sector Internal Auditing Standards (PSIAS) and is the highest level of performance awarded. A summary of the report was reported to the Audit & Governance Committee in October 2020. As a result of the External Assessment, a Quality Assessment Improvement Plan (QAIP) is produced and maintained. This document is a live document, reviewed regularly by the SWAP Board to ensure continuous improvement.

Summary of Internal Audit Work 2021/22

The schedule below contains the audit work undertaken in 2021/22, along with the respective outturn. Alternatively, to view the [live audit tracker](#) please go to the Dorset Council Teams site. By visiting the Audit Channel under files, you should be able to view all our audits on a continuous live basis.

At the conclusion of audit assignment work each review is given an Audit Assurance; a summary of the assurance levels is as follows:

- Substantial – A sound system of governance, risk management and control in place
- Reasonable – A generally sound system of governance, risk management and control in place
- Limited – Significant gaps, weaknesses or non-compliance were identified
- No Assurance – Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified

Audit Type	Audit Area	Status	Opinion	No of Agreed Actions	1 = Major	↔	3 = Medium
					Recommendation		
					1	2	3
Completed Work							
Operational	Multi-Agency Safeguarding Hub	Final	Low Reasonable	6	0	2	4
Operational	IR35	Final	Follow Up	1	0	1	0
Operational	Insurance Strategy Benchmarking	Final	Advisory				
Operational	Contract Management	Final	Medium Limited	12	1	6	5
Operational	Accounts Payable	Final	Continuous Assurance	3	0	1	2
Operational	Management of Fraud	Final	Low Limited	6	0	4	2
Grant Certification	Covid-19 Local Authority Compliance and Enforcement Grant 31/5216	Final	Grant Certification				
Operational	CiFAS Data Matching – COVID Business Grants	Final	Advisory				
Grant Certification	COVID-19 Emergency Active Travel Grant 31/5099	Final	Grant Certification				

Summary of Internal Audit Work 2021/22

Audit Type	Audit Area	Status	Opinion	No of Agreed Actions	1 = Major	↔	3 = Medium
					Recommendation		
					1	2	3
Grant Certification	Supporting Families Grant Certification - First Submission	Final	Grant Certification				
Grant Certification	Covid-19 Additional Dedicated Home to School and College Transport Grant Determination 2020: No 31/5137	Final	Grant Certification				
Grant Certification	LEP Gateway Review (Peer Networks)	Final	Grant Certification				
Grant Certification	Supporting Families Grant Certification – Second Submission	Final	Grant Certification				
Operational	LEP Payment Systems	Final	Medium Reasonable	4	0	2	2
Operational	Schools Forum Governance	Final	Medium Reasonable	6	0	1	5
Grant Certification	LEP Grant Reviews	Final	Grant Certification				
Operational	Duplicate Payment Checking (January – March 2020/21)	Final	Advisory				
Grant Certification	Grant Identification and Certification Process	Final	Advisory				
Grant Certification	Community Testing Funding Grant No 31/5389	Final	Grant Certification				
Operational	Disclosure and Barring Service Checking	Final	Medium Limited	11	1	4	6
Grant Certification	Building Digital UK 20/21 Year End Sign Off	Final	Grant Certification				
Operational	Public Law Outline	Final	Follow up	2	0	2	0
Operational	Value for Money	Final	Advisory				

Summary of Internal Audit Work 2021/22

Audit Type	Audit Area	Status	Opinion	No of Agreed Actions	1 = Major	↔	3 = Medium
					Recommendation		
					1	2	3
Operational	Portesham School (all actions complete)	Final	Follow up				
Operational	CiFAS Data Matching – Human Resources	Final	Advisory				
Operational	Early Years Funding	Final	High Limited	8	0	3	5
Grant Certification	Supporting Families Grant Certification Third Submission	Final	Grant Certification				
Operational	Continuous Auditing – Accounts Receivable (April - June)	Final	Continuous Assurance	1	0	0	1
Operational	Duplicate Payment Checking (April – June 2021-22)	Final	Advisory				
Operational	Continuous Auditing – Accounts Payable (April -June)	Final	continuous Assurance				
Operational	Continuous Auditing – Main Accounting (April-June)	Final	continuous Assurance				
Operational	ICT Governance Review	Final	Advisory				
Operational	Fraud Baseline Assessment	Final	Advisory				
Operational	Support to the Council in developing a Value for Money Framework	Final	Advisory				
Grant Certification	Contain Outbreak Management Grant No: 31/5411 (Review of 20/21 spend)	Final	Grant Certification				
Grant Certification	Test & Trace Grant Certification (review of 20/21 spend)	Final	Grant Certification				
Operational	Direct Payments	Final	High Limited	9	0	3	6
Grant Certification	Supporting Families Grant Certification - Fifth Submission	Final	Grant Certification				

Summary of Internal Audit Work 2021/22

Audit Type	Audit Area	Status	Opinion	No of Agreed Actions	1 = Major	↔	3 = Medium
					Recommendation		
					1	2	3
Operational	Duplicate Payment Checking (July– September 2021-22)	Final	Advisory				
Operational	Registration Service	Final	Advisory				
Operational	Continuous Auditing – Accounts Payable (July - September)	Final	Continuous Assurance				
Operational	Continuous Auditing – Accounts Receivable (July - September)	Final	Continuous Assurance				
Grant Certification	Supporting Families Grant Certification Fourth Submission	Final	Grant Certification				
Operational	Continuous Auditing – Main Accounting (July-September)	Final	Continuous Assurance				
Operational	Schools in Deficit	Final	High Reasonable	3	0	1	2
Operational	ICT Incident Management	Final	Low Substantial	4	0	0	4
Operational	HR Data Analysis Part 1	Final	Advisory				
Operational	Whistleblowing	Final	Advisory				
Operational	Public Health – Retained Portions	Final	Medium Reasonable	4	0	1	3
Operational	S106 and Civil Infrastructure Levy (CIL)	Final	Medium Reasonable	7	0	0	7
Operational	Service User Financial Contributions	Final	Medium Limited	5	0	4	1
Grant Certification	Covid-19 Travel Demand Grant 2020: No 31/5127	Final	Grant Certification				

Summary of Internal Audit Work 2021/22

Audit Type	Audit Area	Status	Opinion	No of Agreed Actions	1 = Major	↔	3 = Medium
					Recommendation		
					1	2	3
Grant Certification	Additional Dedicated Home to School and College Transport Grant 31/5671	Final	Grant Certification				
Grant Certification	Covid-19 Bus Services Support Grant (CBSSG)	Final	Grant Certification				
Operational	ICT Disaster Recovery	Final	Low Substantial	2	0	1	1
Grant Certification	Supporting Families Grant Certification – Sixth Submission	Final	Grant Certification				
Operational	Continuous Audit Accounts Payable (October - December)	Final	Continuous Assurance				
Operational	Continuous Audit Accounts Receivable (October-December)	Final	Continuous Assurance				
Operational	Continuous Audit Accounts Payable – Annual Assurance (action reported in April – June work)	Final	Low Substantial				
In Progress							
Operational	Recovery of Debt Post Covid-19	Fieldwork Completed					
Operational	Revenues and Benefits	Fieldwork Complete					
Operational	Continuous Audit Disclosure & Barring Service Checks	In Progress					
Operational	Continuous Audit Main Accounting (Q4)	In Progress					
Operational	Residential Children’s Homes	In progress					
Operational	Freedom of Information Requests	In Progress					
Operational	Workforce Planning – Highways and Coastal staff	In progress					

Summary of Internal Audit Work 2021/22

Audit Type	Audit Area	Status	Opinion	No of Agreed Actions	1 = Major	↔	3 = Medium
					Recommendation		
					1	2	3
Operational	Fraud Risk Assessment	In Progress					
Operational	Reserves Benchmarking	In Progress					
Operational	Safeguarding Adults	In Progress					