

Report to: **Audit Committee**  
Date: **14 March 2023**  
Title: **Update on Progress on the 2022-23 Internal Audit Plan**  
Portfolio Area: **Performance & Resources - Cllr C Edmonds**  
Wards Affected: **All**  
Urgent Decision: **N** Approval and clearance obtained: **Y**

Author: **Paul Middlemass** Role: **Audit Manager**  
Contact: Paul.Middlemass@devon.gov.uk **07736 155687**  
Tony.Rose@devon.gov.uk **01392 383000**

---

**Recommendations:**

**It is recommended that:**

The progress made against the 2022/23 internal audit plan, and any key issues arising are noted and approved.

## **1. Executive summary**

The purpose of this report is to inform members of the principal activities and findings of the Council's Internal Audit team.

## **2. Background**

The Audit Committee, under its Terms of Reference contained in West Devon Borough Council's Constitution, is required to monitor and review the internal audit programme and findings, and the associated progress and performance of Internal Audit.

The Accounts and Audit (Amendment) (England) Regulations 2015 require that all Authorities need to carry out an annual review of the effectiveness of their internal audit system and need to incorporate the results of that review into their Annual Governance Statement (AGS), published with the annual Statement of Accounts.

The purpose and role of Internal Audit, and of the related Council responsibilities is also contained in the Internal Audit Charter and Strategy.

### 3. Outcomes/outputs

Members will note the assurances provided on the audits areas and seek management assurance that identified weaknesses are being addressed.

### 4. Options available and consideration of risk

No alternative operation has been considered as the function of internal audit is a requirement of Corporate Governance.

### 5. Proposed Way Forward

That Audit Committee notes the results of Internal Audit work (Appendix A) undertaken during the period.

### 6. Implications

Implications	Relevant to proposals Y/N	Details and proposed measures to address
Legal/Governance	Y	<p>The Accounts and Audit Regulations 2015 issued by the Secretary of State require every local authority 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.</p> <p>The work of the internal audit service assists the Council in maintaining high standards of public accountability and probity in the use of public funds. The service has a role in promoting robust service planning, performance monitoring and review throughout the organisation, together with ensuring compliance with the Council's statutory obligations.</p>
Financial	Y	<p>There are no additional or new financial implications arising from this report. The cost of the internal audit team is in line with budget expectations.</p>
Risk	Y	<p>The work of the internal audit service is an intrinsic element of the Council's overall corporate governance, risk management and internal control framework.</p>
Supporting Corporate Strategy	Y	<p>This Progress Report and the work of Internal Audit supports all of the Council's corporate strategy themes.</p>
Climate Change – Carbon / Biodiversity Impact	Y	<p>None directly arising from this report. The Internal Audit function, managed by Devon Audit Partnership is very mindful of the need to minimise travel in completing the internal audit plan. Where possible, desk-top review of documents, and the use of electronic records, is</p>

		used to support the audit process, although it is inevitable that on-site verification may be required at times. The team use an audit management system (Mki) which enables managerial review to take place remotely, thus also saving on the need for travel.
Comprehensive Impact Assessment Implications		
Equality and Diversity	N	There are no specific equality and diversity issues arising from this report.
Safeguarding	N	There are no specific safeguarding issues arising from this report.
Community Safety, Crime and Disorder	N	There are no specific community safety, crime and disorder issues arising from this report.
Health, Safety and Wellbeing	N	There are no specific health, safety and wellbeing issues arising from this report.
Other implications	N	There are no other specific implications arising from this report.

### **Supporting Information**

#### **Appendices:**

Appendix A – Internal Audit Progress Report

#### **Background Papers:**

Internal Audit Plan 2022/23 as approved by Audit Committee.

### **Approval and clearance of report**

<b>Process checklist</b>	<b>Completed</b>
Portfolio Holder briefed	<b>Yes</b>
SLT Rep briefed	<b>Yes</b>
Relevant Exec Director sign off (draft)	<b>Yes</b>
Data protection issues considered	<b>Yes</b>
If exempt information, public (part 1) report also drafted. (Committee/Scrutiny)	<b>N/A</b>

Internal Audit

Progress Report 2022-23

**West Devon Borough Council  
Audit Committee**

14 March 2023

Tony Rose  
Head of Audit Partnership



Auditing for achievement

## Introduction

The Audit Committee, under its Terms of Reference contained in West Devon's Constitution, is required to consider the Chief Internal Auditor's annual report, to review and approve the Internal Audit programme, and to monitor the progress and performance of Internal Audit.

The Accounts and Audit (Amendment) (England) Regulations 2015 introduced the requirement that all Authorities carry out an annual review of the effectiveness of their internal audit system and incorporate the results of that review into their Annual Governance Statement (AGS), published with the annual Statement of Accounts.

The Internal Audit plan for 2022-23 was presented and approved by the Audit Committee in March 2022. The following report and appendices set out the background to audit service provision and provides a position statement on the overall adequacy and effectiveness of the Authority's internal control environment.

The Public Sector Internal Audit Standards require the Head of Internal Audit to provide an annual report providing an opinion that can be used by the organisation to inform its governance statement. This report contributes to that annual opinion.

### Expectations of the Audit Committee from this progress report

Audit Committee members are requested to consider:

- the assurance statement within this report.
- the basis of our opinion and the completion of audit work against the plan.
- the revised audit plan provided.
- audit coverage and findings provided.
- the overall performance and customer satisfaction on audit delivery.

In review of the above the Audit Committee are required to consider the assurance provided alongside that of the Executive, Corporate Risk Management and external assurance including that of the External Auditor as part of the Governance Framework and satisfy themselves from this assurance that the internal control framework continues to be maintained.

**Tony Rose**  
**Head of Devon Audit Partnership**

## Contents

Introduction

Opinion Statement

Executive Summary of Audit Results

Value Added

Audit Coverage & Progress Against Plan

### Appendices

1 – Summary of Audit Results

2 – Progression of audit plans

## Opinion Statement

**Overall, based on work performed during 2022/23 and our experience from the current year progress and previous years' audit, the Head of Internal Audit's Opinion is of "Reasonable Assurance" on the adequacy and effectiveness of the Authority's internal control framework.**

*This opinion statement will support Members in their consideration for signing the Annual Governance Statement.*

Internal Audit assesses whether key, and other, controls are operating satisfactorily within audit reviews. An opinion on the adequacy of controls is provided to management as part of each audit report.

All final audit reports include an action plan which identifies responsible officers, and target dates, to address control issues identified.

Implementation of action plans is the responsibility of management but may be reviewed during subsequent audits or as part of a follow-up process.

Directors and Senior Management are provided with details of Internal Audit's opinion for each audit review to assist them with compilation of their individual annual governance assurance statements at year end.

<b>Substantial Assurance</b>	A sound system of governance, risk management and control exist across the organisation, with internal controls operating effectively and being consistently applied to support the achievement of strategic and operational objectives.
<b>Reasonable Assurance</b>	There are generally sound systems of governance, risk management and control in place across the organisation. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of some of the strategic and operational objectives.
<b>Limited Assurance</b>	Significant gaps, weaknesses or non-compliance were identified across the organisation. Improvement is required to the system of governance, risk management and control to effectively manage risks and ensure that strategic and operational objectives can be achieved.
<b>No Assurance</b>	Immediate action is required to address fundamental control gaps, weaknesses or issues of non-compliance identified across the organisation. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of strategic and operational objectives.

## Executive Summary of Audit Results

### Key Financial Systems

We provided a Substantial Assurance on Payroll as the new i-Trent system has been introduced successfully and controls are effective to ensure accurate and prompt payment of pay and allowances.

### Risk Based Audits

We provide a Substantial Assurance for Corporate Strategy and Performance Management given the effective arrangements from the corporate level down to Service areas. On Risk Management and Health and Wellbeing, a good framework for both were in place but there is an opportunity to refresh and develop guidance, policies, and practices.

We provide a Limited Assurance for two audits:

On Building Maintenance – Works Scheduling Follow Up, our Limited Assurance follows previous audit reports highlighting weaknesses. We are now confident management has plans to address these.

On Procurement, the limited procurement expertise available is a concern and likely the root cause of some issues identified such as not holding a comprehensive Contract Register.

Appendix 1 of this report provides more detail on the audits delivered since the last Committee meeting with the overall assurance opinion and recommendations. Where a "substantial assurance" or "reasonable assurance" of audit opinion has been provided we can confirm that, overall, sound controls are in place to mitigate exposure to risks identified; where an opinion of "limited assurance" has been provided then issues were identified during the audit process that required attention. We have provided a summary of key issues reported that are being addressed by management. We are content that management are appropriately addressing these issues.

## Counter Fraud Work

Recent assessments state that there is an epidemic of fraud cases. Fraud now account for 40% of all crimes; it is anticipated that this will further increase by 25% in the coming years ([see Fraud and the Justice System](#)). The government has responded with formation of the Public Sector Fraud Authority. Given this landscape, it is important for councils to have effective measures to reduce the risk and impact of fraud.

We are undertaking a review of Counter Fraud arrangements in the councils and will present the results to Audit Committee.

We are not aware of any reported fraud issues in the year to date. Management is aware that they can refer any suspected issues to our specialist counter fraud team.

## Recommendation Tracking

We understand that management continues to review audit recommendations made by internal audit since April 2020 to confirm that they are implemented or work taking place to implement them. In undertaking audits, we continue to find audit recommendations (some High Priority) from previous audits that have not been progressed.

## Value Added

It is important that the internal audit service seeks to "add value" whenever it can. We consider internal audit activity has added value to the organisation and its stakeholders by:

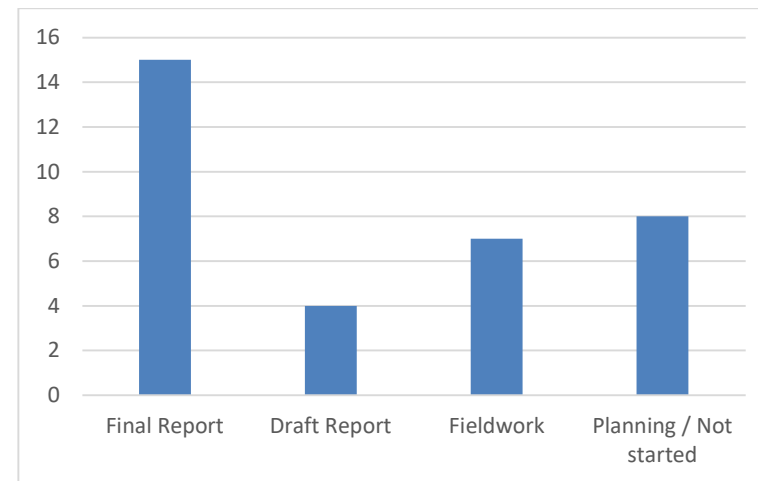
- Providing objective and relevant assurance.
- Contributing to the effectiveness and efficiency of the governance, risk management and internal control processes.
- Adjusting the audit plan when needed to provide real time assurance.
- Comparing and contrasting controls across the different Devon Councils that we support.

## Audit Coverage and Performance Against Plan

Appendix 2 provides detail on delivery of the 2022-23 audit plan. We are making good progress to deliver the bulk of the plan.

Progress has been impacted by diversion of one of the two core auditors to administer the Covid Business Grants. We anticipate this work has now largely finished. In addition, the LAG / LEAF work has continued into 2023 but is also completing. We estimate this results in a shortfall of about 60 days from this financial year. We have used additional DAP resource to support audit plan delivery, including to complete a comprehensive Cyber Security audit provided by One West (a DAP strategic partner), and a risk management audit by the DAP team.

### Chart: Delivery of the 2022-23 audit plan



## Customer Satisfaction

We have had no recent satisfaction returns. We will be placing emphasis on obtaining feedback for current audits.

## Appendix 1 – Summary of audit reports and findings for 2021-22

Audit / Assurance Opinion	Summary, risk exposure and management actions
<p><b>Corporate Strategy and Performance Management</b></p> <p><b>Substantial Assurance</b></p>	<p>The Councils have recently reviewed and updated their Corporate Strategies to ensure they are current and aligned to underlying priorities. The Strategies are intended to be living documents. We confirm these and the Thematic Delivery Plans are regularly reviewed to ensure they remain focussed on the key needs and ambitions of the community. There are clear links between the Corporate Strategies and other key strategies, including the Climate Change and Biodiversity Strategies, the Housing Strategy, and the Joint Local Plan. They also inform the Councils' Medium Term Financial Strategies, allowing funding to be identified for all actions in the Delivery Plans.</p> <p>The Thematic Delivery Plans include a Performance Management Framework, setting out how progress will be monitored, providing accountability and clarity. Wherever possible SMART (Specific, Measurable, Achievable, Relevant, Time-bound) targets have been developed. A 'golden thread' runs from the Corporate Strategies, through the Thematic Delivery Plans, to Service Plans and into individual officers' personal objectives. A reporting regime ensures that senior managers and members receive regular updates on progress against the Themed Delivery Plans. The costed Thematic Delivery Plans provide a focus on those actions for delivery in the next three years. Each action is broken down into a series of deliverables over the period covered by the Plans. Regular updates are provided to members on progress against the Themed Delivery Plans:</p> <p>Arrangements are in place to approve and review those key partnerships with organisations that complement Council services and/or support the ambitions of the Corporate Strategies. A Key Partnerships Framework is being developed.</p> <p>The use of performance indicators and performance management for individual services varies widely across the Councils. Key services, such as Waste, Planning, Housing, Benefits, Customer Services and Revenues, have a range of performance indicators which are regularly reported to the Senior Leadership Team and members. However, this may not extend to all services, although the new requirement for all areas to have performance indicators as part of Service plans should resolve this issue.</p> <p>The councils do not have appropriate software to support performance reporting. This would support real-time progress updates against the Themed Delivery Plans and reduce the manual effort to maintain a performance regime.</p> <p><b>There were no High recommendations.</b></p>



## Payroll

### Substantial Assurance

The HR and Payroll teams successfully implemented the iTrent payroll system in a short time and continue to familiarise themselves with its use to administer the monthly pay runs and associated human resources tasks. Comprehensive testing has been undertaken to confirm the system is correctly calculating all aspects of pay due to individuals. The administration of the Councils' payrolls continues to be well controlled, as in previous years.

Significant efficiencies are already being experienced from the new system such as reducing the requirement for manual calculations. Staff have not yet fully explored system capabilities and identified further opportunities for efficiency savings due to work pressures in 2022/23. This extends to better understanding the various user access profiles and privileges. All necessary system reports can be run and officers have the capability to create other reports as required.

Incorrect payments to employees rarely occur due to Payroll error. The small number of overpayments and underpayments commonly arise due to managers not informing the Payroll team promptly of changes to employees' circumstances, particularly in relation to sickness, or staff departure.

The Finance team closely monitor salary costs on a regular basis and provide reports to Senior Leadership Team and Heads of Service for discussion. There was only a small increase in pay costs from 2021/22 to 2022/23 reflecting the pay agreement. The figures do not include payments to agency staff, which are not recorded on the payroll system as they are paid through the creditor system.

**We were no High recommendations.**

## Health and Wellbeing

### Reasonable Assurance

The Councils have a good framework of policies, activities, and training to support staff health and wellbeing. There are measures to support staff health and wellbeing that align with best practice. A broad range of policies, on Physical and Mental Health and Wellbeing, Bullying and Harassment, Personal Resilience, etc., promote staff welfare, and information and support is made available in different formats. Training is provided to managers and team leaders to help them support their staff, enhanced by the more recently introduced Line Manager Training which encompasses those officers not previously recognised as managers. It covers all aspects of a manager's role, better equipping individuals to support their staff.

Whilst there were appropriate strategies and policies, planned improvements have been disrupted by the Covid pandemic, and issues with the SHDC waste service. The Heads of Human Resources and Environmental Health currently have good focus on necessary improvement measures informed by our audit. The Councils have started to write an Organisational Development Strategy (ODS) was published in February 2023; this will incorporate Workforce Planning, including an Employee Health and Wellbeing strand informed by the September 2022 staff survey. This includes a refresh of the Health and Wellbeing Strategy. We also noted there has been no specific survey of health and wellbeing since those completed during the Covid pandemic to focus where improvements are required, although the recent Staff Survey provides useful information. Management has agreed to include the need for a survey into the Organisational Development Strategy document. Given the continuing number of council officers working at home, it is also a priority to ensure DSE checks are re-

	<p>performed. Officers were not able to provide target dates for some responses to our recommendations, which are reliant on the prioritisation of the wider work plan yet to be developed to support the ODS.</p> <p>Several officers have voluntarily completed Mental Health First Aider training, equipping them with the skills to help colleagues experiencing mental health or wellbeing issues. SHDC and WDBC were amongst the first Councils to offer this assistance. Staff are also provided with access to external support and advice, although it may be beneficial to remind employees that this is available.</p> <p>Arrangements for ensuring health and safety of staff were outside the scope of this audit but there is overlap; and we made some observations in this area.</p> <p><b>There were no High recommendations.</b></p>
<p><b>Risk Management</b></p> <p><b>Reasonable Assurance</b></p>	<p>Risk management was found to be discussed at length in the appropriate forums that include members, specifically the Audit and Governance committee meetings. Risk is also discussed at Executive/Hub forum which includes members. The Corporate Risk Register was reviewed recently and represents good practice.</p> <p>We have been assured that a Risk Management group operates within the councils, although we were not shown minutes or actions. The council should record minutes and actions to ensure that management and control of actions take place and to inform future meetings of discussions. This group would also demonstrate clear reporting lines for raising new risks or changes to existing risks.</p> <p>The Risk and Opportunity Management Strategy has not been reviewed since 2018, and staff awareness of it is low. The changes the councils have experienced in the last four years make it a priority to review the policy to ensure it is fit for purpose. We have been assured that the policy will be reviewed, and this audit will help form some thinking in its creation. This will include some focus on opportunity management. Once the new policy has been signed off it should be shared with all relevant staff.</p> <p>Some service areas held risk registers but they not be held by all areas. From April 2023 risks will be included in updated Service Plans. Fraud represents a huge risk to all authorities and as such should be recognised at length, we recommend the councils have a dedicated fraud risk register so that it is managed and controlled effectively. DAP will be supporting further improvement of current counter fraud controls in the next few months.</p> <p>Risk management training has not been provided to officers for some years. This training would help increase in knowledge and skills in risk management and training.</p> <p><b>There were no High recommendations.</b></p>
<p><b>Building Maintenance Works</b></p>	<p>There is no formal strategy to guide the maintenance of the Councils' built assets. The management regimes for the Assets team and the Building Maintenance team appear to have caused a dichotomy between those responsible for budgets, for prioritising work and for managing the day-to-day delivery of the works. As a result, the priorities of the Building Maintenance team do not necessarily align with those of the Assets team. The</p>

## Scheduling -Follow Up

### Limited Assurance

delivery of planned building maintenance may be hindered by limited staff resource or lack of appropriate in-house skills.

Currently different teams are responsible for determining the planned building maintenance required, the prioritisation of reactive repairs and planned work and the management of staff undertaking the planned and reactive works:

- The Assets team, under the Head of Assets, determine the strategic management of the Councils' building stock in response to corporate requirements, as well as seeking to ensure properties remain in good repair through the delivery of a planned maintenance programme.
- Day-to-day maintenance work is undertaken by the Building Maintenance team, guided by a Supervisor, who generally determines a response to reactive repairs, sometimes in consultation with the Assets team, and which resource is used to deliver this. Works are delivered using a combination of the Building Maintenance team and contractors, the latter being used when specialist skills are not available in-house or when there is insufficient staff capacity.
- The Customer Service and Delivery Team Leader is responsible for managing the staff resource and skill sets of the Building Maintenance team, largely in response to existing demands but not necessarily with full knowledge of long-term strategic building maintenance plans.

Repairs to buildings are undertaken and any health and safety issues prioritised. However, we understand most repairs are reactive, as existing arrangements and staffing capacity do not allow the effective delivery of a planned building maintenance schedule. Also, with no formal strategy to guide a schedule, there may be under-investment in maintaining those properties which contribute to the Councils' strategic priorities and vice versa. These may ultimately result in higher maintenance costs than if a proactive approach had been followed.

Historically, many routine building maintenance tasks have been prompted by the personal knowledge of individual officers, rather than being recorded in a central schedule, although we understand that work is well under way to address this. Whilst good use is made of the asset management and administration system, Concerto, for maintenance works such as those related to the headquarters buildings, this does not extend across the entire service.

Since we completed our fieldwork, a review of the Assets service has increased officer capacity to better allow the strategic management of buildings and facilities. However, the delivery arrangements and prioritisation of work by the Building Maintenance team remain unchanged and may benefit from review to ensure effective use of budgets and staff resources.

This is the second Limited Assurance opinion in consecutive years. We now have confidence that management has plans to address the issues identified.

**The High Priority Recommendations related to:**

**Create a formal Building Maintenance Strategy and delivery plan to guide and priorities building maintenance work – target date June 2023.**  
**Review the resourcing and roles and responsibilities of the Building Maintenance Team – target date July 2023.**  
**Prioritise the work of the Building Maintenance Team, to ensure good liaison between those responsible for the building maintenance strategy, and those delivering and prioritising the maintenance work – target date July 2023.**  
**Consider the balance between Planned and Reactive maintenance work and review the staff resource allocated – target date March 2024.**

Procurement in the councils is supported by a shared procurement officer, and a procurement system to support the end-to-end procurement process. Officers were generally aware of the need to obtain value for money. There are opportunities to improve the procurement framework including increasing the available procurement expertise.

The Councils share an expert Procurement Officer with Teignbridge District Council to help develop strategy and processes, disseminate best practice, keep colleagues abreast of revised legislation, etc. Contract Procedure Rules are in place which detail the requirements for procurement activity, supported by advice and assistance from the shared Procurement Officer.

The Councils adopted the Devon Districts Procurement Strategy and action plan produced by the Devon Districts Procurement Group for members, including SHDC and WDBC. There has been no specific work in SHDC and WDDC to implement the actions; this is also the case for other councils. The forthcoming Procurement Act will generate changes to procurement rules that will need to be implemented in late 2023.

The Procurement officer provides good assistance to procurements, but additional resource is needed to develop the Procurement framework and to ensure it is effective in meeting objectives. This has contributed to:

- The Councils do not have a comprehensive Contracts Register and there is no central record of purchase quotes and tenders. This reduces focus on improving the effectiveness of the procurement service and the added value it provides.
- An e-tendering system, ProContract, supports the management and administration of the end-to-end process of procuring goods and services. Currently, most officers undertaking a procurement rely on the Procurement Officer to populate and update ProContract on their behalf. Given the limited Procurement Officer's time this means not all procurement information is held on the system.
- Officers regularly undertake procurement without reference to the Procurement Officer, and so may not follow best practice or use the most efficient method or achieve best value for money. We noted instances of purchasing which were not compliant with the Public Contract Regulations 2015 or the Councils own Contract Procedure Rules, for instance the Energy Supplies Procurement.

## Procurement

### Limited Assurance

There appeared to be a good awareness amongst those we spoke to that value for money should be sought when procuring goods or services, although there was not always an audit trail to demonstrate how or if this had been achieved. Knowledge, awareness, and compliance levels varies widely amongst officers responsible for undertaking procurement for the Councils. Whilst there was no evidence that value for money is not being achieved, the opportunities to further strengthen procedures have contributed to our Limited Assurance.

The Contract Procedure Rules were significantly revised in early 2022/23 as part of a wider review of the Councils' Constitutions. These thresholds are significantly higher than the other Devon councils, for instance, the SHDC and WDBC lower threshold of £25k for obtaining three quotes. The new thresholds and exemption requirements are intended to allow officers to progress procurements quicker. While they have been brought to the attention of the Heads of Service, wider staff were not made aware of the new Rules and may not therefore apply them.

**The High Priority Recommendations relate to:**

**Following an appropriate procurement route when current energy contracts expire – target date Sept 2024.**

**Maintaining a central Contract Register – target date Feb 2023.**

## Appendix 2 – Progress on the 2022/23 audit plan

Audit	Business Area	Assurance Opinion	Comments
<b>Final Report issued / Work Completed</b>			
Dartmouth Lower Ferry (21/22 audit)	Place & Enterprise	Reasonable Assurance	Summary provided in previous meeting
Payroll (21/22 audit)	KFS	Reasonable Assurance	Summary provided in previous meeting
Development Management - Section 106 Arrangements	Customer Service & Delivery	Reasonable Assurance	Summary provided in previous meeting
Dartmouth Lower Ferry	Place & Enterprise	Not applicable	Advice / consultancy to improve financial system
Climate Change	Governance & Assurance	Reasonable Assurance	Summary provided in previous meeting
Covid19 - Business Grants Post-Scheme Assurance 2022/23	Place & Enterprise	Substantial Assurance	Summary provided in previous meeting
Treasury Management	KFS	Substantial Assurance	Summary provided in previous meeting
Contract Management - Leisure	Governance & Assurance	Substantial Assurance	Summary provided in previous meeting
Building Maintenance - Works Scheduling Follow Up	Customer Service & Delivery	Limited Assurance	Summary provided in this report
Corporate Strategy and Performance Management	Governance & Assurance	Substantial Assurance	Summary provided in this report
Grants Leaf & LAG	Other items	Not applicable	Checking of claims submitted, no report produced.
Procurement	Governance & Assurance	Limited Assurance	Summary provided in this report

Health and Wellbeing	Customer Service & Delivery	Reasonable Assurance	Summary provided in this report
Payroll	KFS	Substantial Assurance	Summary provided in this report
Risk Management	Governance & Assurance	Reasonable Assurance	Summary provided in this report

<b>Audit</b>	<b>Business Area</b>	<b>Comments</b>
<b>Draft Report</b>		
Capital Expenditure	Place & Enterprise	Draft Report issued 27 January 2023
Green Homes Grant	Place & Enterprise	Included as part of Capital Expenditure Report
ICT Cyber Security	Customer Service & Delivery	Draft Report issued 18 January 2023
Creditors (Payments)	KFS	Draft Report issued 31 January 2023
<b>Fieldwork</b>		
Corporate Information Management	Governance & Assurance	Draft report being written
Main Accounting System	KFS	Ongoing
Debtors (Income Collection)	KFS	Ongoing
VAT Arrangements	Governance & Assurance	Ongoing
Contingency, Advice & Emerging Risks	Other items	Ongoing
National Fraud Initiative	Other items	Ongoing
Exemptions from Financial Regulations	Other items	Ongoing

Audit	Business Area	Comments
<b>Planning / Not Yet Started</b>		
Business Rates	KFS	Indicative start Q4
Council Tax	KFS	Indicative start Q4
Housing Benefits	KFS	Indicative start Q4
Regeneration and Investment Strategy	Place & Enterprise	Indicative start Q4
Locality Officers	Customer Service & Delivery	Indicative start Q4
Partnership Funding Arrangements	Customer Service & Delivery	Indicative start Q4
Project Management	Governance & Assurance	Indicative start Q4
Future IT Project	Governance & Assurance	Defer to 2023/24 to review the Future IT system project
Business Continuity / ICT Business Continuity	Governance & Assurance	Indicative start Q4