

Somerset County Council

Report of Internal Audit Activity 2022/23

Progress Report – November 2022

Internal Audit Update – November 2022 – ‘At a Glance’

The Headlines

| | |
|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | <p>No Assurance or Limited Assurance Opinion based reviews in the period to Report</p> <ul style="list-style-type: none"> • One Limited |
| | <p>Progress against the 2022/23 plan</p> <ul style="list-style-type: none"> • 22 planned reviews and support activities completed • No reviews at draft stage • 20 reviews in progress/on-going • 24 additional grants certified |
| | <p>Follow-ups in the period</p> <p>Two completed. For one there is evidence that risks have reduced sufficiently, and no further follow-up work will be undertaken. One will require further follow up work.</p> |
| | <p>Additions to the Plan</p> <p>Four new reviews or support activities added to the plan following officer requests. These additions relate to Local Government Reorganisation (LGR).</p> |
| | <p>Monitoring of agreed management actions</p> <p>We continue to monitor implementation of agreed management actions. There are 34 overdue actions, compared to 31 in September 2022. 25 of these actions are rated Priority 1 or 2.</p> |
| | <p>Range of innovations and enhancements made to our internal audit process throughout the year</p> <p>Data analytics continues to drive and support reviews. Comparative benchmarking exercises offer useful insight and suggested practices.</p> |

Internal Audit Assurance Opinions 2022/23

| | YTD |
|---------------------|-----------|
| Substantial | 0 |
| Reasonable | 1 |
| Limited | 2 |
| No Assurance | 0 |
| Advisory and Grants | 14 |
| Follow Up | 5 |
| Total | 22 |

Internal Audit Agreed Actions 2022/23

| | YTD |
|--------------|-----------|
| Priority 1 | 3 |
| Priority 2 | 7 |
| Priority 3 | 6 |
| Total | 16 |

Summary

As part of our rolling plan reports, we will detail progress against the approved plan and any updates in scope and coverage.

We will also provide details of any significant risks that we have identified in our work, along with the progress of mitigating significant risks previously identified through audit activity.

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Summary

This is the November 2022 progress update for 2022/22 and reports against the plan agreed by this Committee in March 2022. The schedule provided at **Appendix D** details progress made to date and new work agreed.

The assurance opinion ratings have been determined in accordance with the Internal Audit “Audit Framework Definitions” as detailed at **Appendix A** of this document. The Committee can take assurance that improvement actions have been agreed with management to address each finding reported.

To assist the Committee in its important monitoring and scrutiny role, in those cases where weaknesses have been identified in service/function reviews that are considered to represent significant service risks, a summary of the key audit findings that have resulted Limited assurance opinions can be found at **Appendix B**. There was one Limited opinion audit to report over the period.

A follow-up review is performed in respect of all Limited assurance opinion audits. The results of follow-up reviews performed in the period can be found in **Appendix C**. This is important to provide evidence that recommendations have been implemented to reduce areas of risk identified. Two follow-up reviews were completed in the period. For one review, there was sufficient progress in implementing the agreed actions and no further audit work is required. For the other we concluded that further work is needed.

As well as assurance provided by follow-up audits, managers responsible for agreed actions relating to No or Limited assurance audits have provided us with progress updates. An updated tracked action position is included on page 4.

Appendix E is a summary of work agreed and completed in addition to the core Internal Audit Plan around the Local Enterprise Partnership (LEP).

Internal Audit Plan Update





Our audit plan coverage assessment is designed to provide an indication of whether we have provided sufficient, independent assurance to monitor the organisation’s risk profile effectively.

For those areas where no audit coverage is planned, assurance should be sought from other sources to provide a holistic picture of assurance against key risks.

SWAP audit plan coverage against strategic risks

The table below maps audit work to SCC’s key strategic risks to provide assurance of coverage. As the year builds and more work is completed, coverage across the key risk areas has increased. ‘Adequate’ coverage reflects delivery of planned assurance levels.

| Strategic Risk | Coverage |
|-----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Climate Change | <ul style="list-style-type: none"> Climate Change Strategy |
| Organisational resilience | <ul style="list-style-type: none"> Adults Workforce Planning LGR workstream support |
| Adults Sufficiency and Capacity | <ul style="list-style-type: none"> Athena Contract Eclipse Benefits Realisation Adults Workforce Planning |
| Supplier Disruption | <ul style="list-style-type: none"> Contract Management Supplier Resilience Follow Up |
| Sustainable MTFP | <ul style="list-style-type: none"> Establishment Control Good Financial Governance Baseline Fraud Assessment Follow Up Highways Application for Payment Follow Up |
| Safeguarding Children | <ul style="list-style-type: none"> Children Missing from Education Safe Recruitment Follow Up Supporting Families Programme |
| Local Government Reorganisation | <ul style="list-style-type: none"> LGR workstream support (See Appendix D table 2) New Finance system support |
| Market Management and development | <ul style="list-style-type: none"> Contract Management LEP grants |

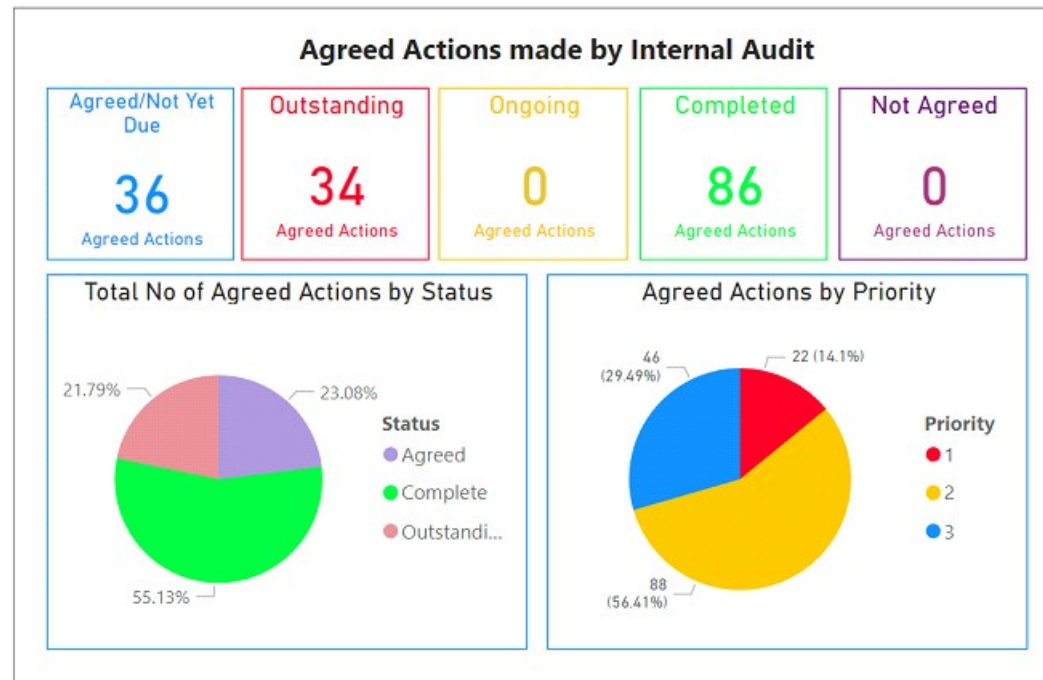
| | |
|-------------------------------------------------------------------------------------|----------------------|
|  | Good coverage |
|  | Adequate coverage |
|  | Coverage in progress |
|  | No coverage |

Internal Audit Plan Update

Follow up work confirms the responsive nature of management in implementing agreed actions to mitigate exposure to areas of risk.

Implementation of Agreed Management Actions

As well as assurance provided by follow-up audits, managers responsible for agreed actions relating to limited assurance audits have provided progress updates to internal audit. The chart below shows the current position after accounting for additional officer self-assessments.



There are 34 overdue actions, compared to 31 in September 2022. 25 of these actions are rated Priority 1 or 2. These actions relate to:

- Berkley School Financial Controls
- CSC Training and Safeguarding
- Mental Health – Financial Decision Making
- Safeguarding – Complaints and Concerns

Internal Audit Plan Update

Follow up work confirms the responsive nature of management in implementing agreed actions to mitigate exposure to areas of risk.

Implementation of Agreed Management Actions Continued

- Schools – Community Learning Partnerships
- Schools Balances
- Transport Budget Governance
- Vendor Management

We did not request management updates for Mental Health or Transport Budget Governance because the Committee has requested relevant officers attend the next Committee meeting to provide updates directly.

Follow ups audits for Berkley School and Vendor Management are now in progress. We have included a follow up of CSC Training and Safeguarding in the 2023/24 Internal Audit Plan.

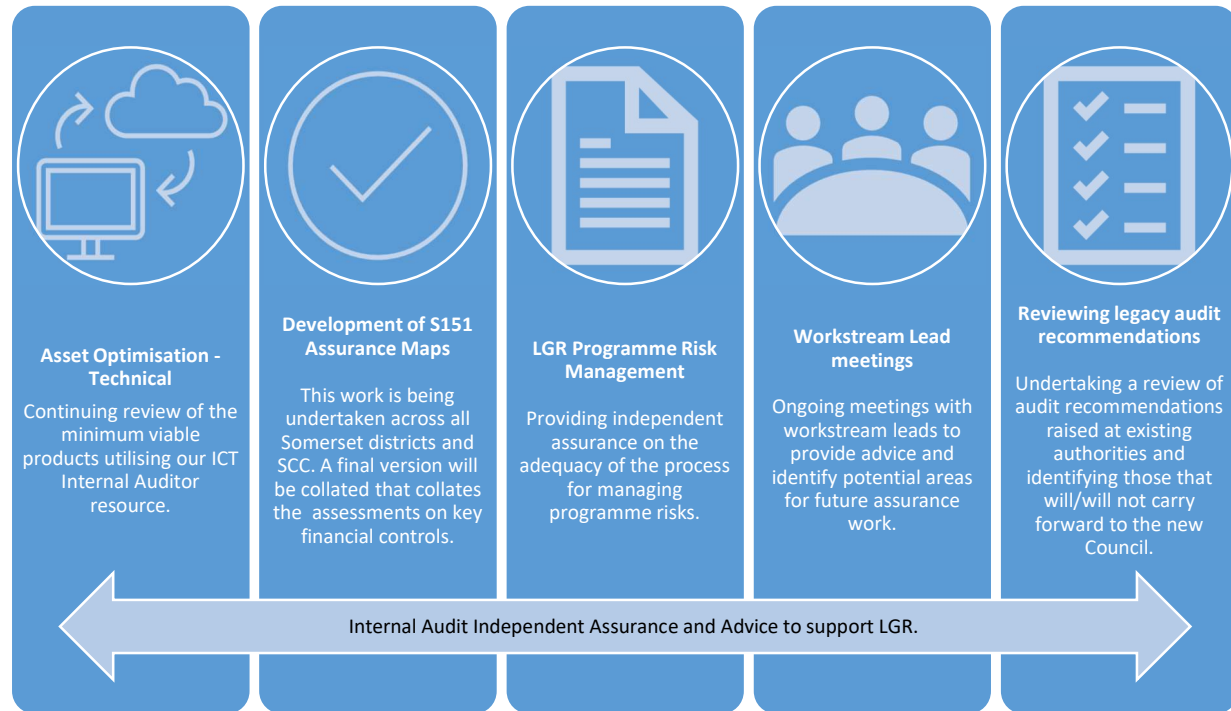
Planned follow ups for Safeguarding – Complaints and Concerns, Community Learning Partnerships and School Balances have been deferred to 2023/24 – please see **Appendix D** for further information.

Internal Audit Plan Update

Supporting the formation of the new unitary authority by providing advice and independent assurance on activities being undertaken via the workstreams.

Support for LGR

As part of our planning for 2022/23 we have included time to provide Unitary Programme Assurance Work as well as Unitary Workstream support. Most Programme Quality Assurance will be covered by the PWC Quality Reviews. We should be able to take assurance from their work to contribute to the Internal Audit Annual Opinion to avoid any duplication. We will provide a critical friend role to LGR work supporting delivery of outcomes. This is advisory/consultative work with rapid feedback via meetings/e-mail, or brief summary reports. Some of the areas we are focussing on are detailed in the chart below.



| Assurance Definitions | |
|-----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| No Assurance | Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited. |
| Limited | Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited |
| Reasonable | There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited. |
| Substantial | A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited. |

| Definition of Corporate Risks | |
|-------------------------------|----------------------------------------------------------------------------------------------------------------|
| Risks | Reporting Implications |
| High | Issues that we consider need to be brought to the attention of both senior management and the Audit Committee. |
| Medium | Issues which should be addressed by management in their areas of responsibility. |
| Low | Issues of a minor nature or best practice where some improvement can be made. |

| Categorisation of Recommendations | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|
| In addition to the corporate risk assessment, it is important that management know how important the recommendation is to their service. Each recommendation has been given a priority rating at service level with the following definitions: | |
| Priority 1 | Findings that are fundamental to the integrity of the service's business processes and require the immediate attention of management. |
| Priority 2 | Important findings that need to be resolved by management. |
| Priority 3 | Finding that requires attention. |



Children Missing from Education – Final Report – September 2022

Audit Objective

To provide assurance that the Council is fulfilling its statutory responsibility under section 436A of the Education Act 1996 to support schools in investigating children not in education, absent from education and cases of concern across Somerset.

| Assurance Opinion | Number of Actions | Risks Reviewed | Assessment |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | | |
| <p>Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.</p> | Priority 1 | 1 | <p>The Council fails to deliver its statutory responsibility to ensure that all School age children in the local area are engaged in education; leading to decreased educational attainment amongst absentees, potential negative impacts upon their health and welfare and the Council incurring legal, financial, and reputational damage.</p> <p style="text-align: center; background-color: yellow;">Medium</p> |
| | Priority 2 | 5 | |
| | Priority 3 | 0 | |
| | Total | 6 | |

Key Findings

- Officers believe the Education Safeguarding Service (ESS) is under-resourced to the point that there is a risk the council will not deliver its statutory responsibilities. There are several longstanding vacancies and significant levels of long-term absence. The ESS has not conducted a review to establish required resource levels but expects a shortfall due to new statutory obligations.
- There is no overall Children Missing Out On Education (CMOOE) or Children Missing Education (CME) policy. Existing CME guidance documents are outdated.
- There is no structured ESS-specific training programme. Training on CME and CMOOE is not standardised or formalised.
- CME cases are not always categorised correctly. We found non-CME cases recorded as CME on Capita and in the team's Allocations Tracker. We reviewed a sample of cases and found that in almost all instances the dates recorded on Capita did not match source documentation. The ESS do not perform data quality checks.
- There are no performance reports, performance reporting mechanisms or KPIs relating to CME interventions.

Audit Scope

A summary of controls we assessed in this audit is included below:

- The number of staff required to operate the service has been established and is adequate to cover the demands of CME caseloads;
- Policies, procedures, and training;
- There are mechanisms in place to ensure that CME cases are identified, allocated and processed efficiently from identification through to the closure of cases; and
- Performance monitoring is undertaken periodically and reported to stakeholders.

The CME data we requested for sample testing purposes covered the 2021/22 academic year (September 2021-July 2022).

Other Relevant Information

The ESS has agreed to implement six actions by 31st July 2023. We will include a follow-up review in the 2023/24 Somerset Council Internal Audit Plan.

The ESS will be affected by an Education and Inclusion Services (EIS) restructure that is expected to conclude in December 2022, ahead of the wider LGR (Local Government Reorganisation) in April 2023. The restructure will establish new teams that will cover the ESS's existing responsibilities, but it is unclear whether this will lead to additional resourcing. The roles referred to within our audit report may no longer exist after the restructure. This means EIS may need to reallocate responsibility for the audit actions agreed. Actions will be tracked by SWAP.

School Exclusion Data Follow Up – Final Report – August 2022



Follow Up Audit Objective

To provide assurance that agreed actions to mitigate against risk exposure identified within the 2021/22 Limited opinion School Exclusion Data audit have been implemented.

Follow Up Progress Summary

| Priority | Complete | In Progress | Not Started | Summary |
|------------|----------|-------------|-------------|---------|
| Priority 1 | 0 | 0 | 0 | 0 |
| Priority 2 | 1 | 2 | 2 | 5 |
| Priority 3 | 0 | 0 | 1 | 1 |
| Total | 1 | 2 | 3 | 6 |

Follow Up Assessment

We audited Schools Exclusion Data in 2021/22. Our objective was to verify whether the council received timely and consistent exclusion data from schools, and that the data was being used effectively to identify and address issues. We gave a Limited assurance opinion, necessitating this 2022/23 follow up audit.

In this audit, we found that most of the actions had not progressed further than an initial discussion. Our key findings are summarised below.

Key Findings



In the original review, we recommended the council conduct a review project to address most of the weaknesses we identified. In this follow up audit, we were advised an initial project meeting was held. However, the attendees determined a project was not possible with current resource and staffing limitations. The actions were not assigned to an appropriate manager who could progress them any further.



The School Exclusion Data Dashboard has been updated to include rates of exclusion and benchmarking against regional and national data.

Additional Information

Because there has been limited progress, we will need to conduct a further follow up audit in 2023/24.



Effectiveness of the Somerset Schools Forum - Final Report – November 2022

Follow Up Audit Objective

To provide assurance that agreed actions to mitigate against risk exposure identified within the 2020/21 Limited opinion audit of the Effectiveness of the Somerset Schools Forum report have been implemented.

| Follow Up Progress Summary | | | | |
|----------------------------|----------|-------------|-------------|-----------|
| Priority | Complete | In Progress | Not Started | Summary |
| Priority 1 | 0 | 0 | 0 | 0 |
| Priority 2 | 1 | 1 | 0 | 2 |
| Priority 3 | 6 | 2 | 0 | 8 |
| Total | 7 | 3 | 0 | 10 |

Follow Up Assessment

The original audit of the Effectiveness of the Somerset Schools Forum was completed in October 2021 and received a Limited assurance opinion. The objective of the audit was to establish the extent to which current governance and decision-making arrangements support effective management of the school budget and achievement of corporate objectives.

In this follow up audit we found the majority of actions have now been completed. Key findings from the audit follow up have been summarised below.

Key Findings



Education Strategy – A new Education Strategy Board is now in place and the Board is meeting monthly to discuss the production of the Education Strategy. An update was also presented to the Schools Forum in January 2022. Plans are in place for the Strategy to be completed by December 2022.



Deficit Management Plan (DMP) - A DMP was presented at the February 2022 Schools Forum meeting. The DMP explains the council’s priorities and specifies how the council plans to eliminate the in-year deficit on the High Needs Block by 2023/24. However, it should be noted that the DMP is being reviewed again as part of the team’s work with the Delivering Better Value programme with the Department for Further Education and further changes will need to be made.



Induction Pack – Although regular informal meetings have been held with a focus on CPD, the induction pack is not yet complete. However, the new Clerk is planning to complete this by the end of 2022.



Priority 3 Actions – A Constitution was drafted and ratified by the Forum in November 2021. Since then, further changes have been made and a revised Constitution was published in July 2022. The new Schools Forum Clerk has completed the Self-Assessment Checklist and is using the results of this checklist and the Operational and Good Practice Guide to make further improvements. The Clerk plans to add further information on the voting process the Constitution as part of the next annual review.

Further Information

We have identified sufficient progress against most of the agreed actions and therefore will now cease monitoring the outstanding actions.

Table 1: SCC Internal Audit Plan

| Audit Type | Audit Name | Status | Opinion | No of Rec | 1 = | ↔ | 3 = |
|---------------------|-----------------------------------------------------------------|----------|------------|-----------|----------------|---|--------|
| | | | | | Major | | Medium |
| | | | | | Recommendation | | |
| | 1 | 2 | 3 | | | | |
| Complete | | | | | | | |
| Assurance | School Condition Surveys | Complete | Limited | 6 | 2 | 2 | 2 |
| Follow Up | Mental Health – Care Plan Reviews and Financial Decision Making | Complete | N/A | | | | |
| Follow Up | Supplier Resilience | Complete | N/A | | | | |
| Assurance | LEP Financial Controls | Complete | Reasonable | 3 | 0 | 0 | 3 |
| Follow Up | Highways Maintenance – Application for Payment | Complete | N/A | | | | |
| Grant Certification | BDUK Grant Certification | Complete | Certified | | | | |
| Grant Certification | Universal Drug Treatment Grant | Complete | Certified | | | | |
| Advisory | Audit Committee Training following Elections | Complete | N/A | | | | |
| Advisory | Good Financial Governance Checklist | Complete | N/A | | | | |
| Grant Certification | Supporting Families Claim: May 2022 | Complete | Certified | 0 | 0 | 0 | 0 |
| Assurance | Children Missing from Education | Complete | Limited | 6 | 1 | 5 | 0 |
| Follow Up | School Exclusion Data | Complete | N/A | | | | |
| Grant Certification | Supporting Families Claim: September 2022 | Complete | Certified | 1 | 0 | 0 | 1 |
| Follow Up | Effectiveness of Schools Forum | Complete | N/A | | | | |
| Grant Certification | Contain Outbreak Management Fund (COMF) | Complete | Certified | | | | |

| Audit Type | Audit Name | Status | Opinion | No of Rec | 1 = | ↔ | 3 = |
|----------------------------|-----------------------------------------------------------|-------------|---------|-----------|----------------|---|--------|
| | | | | | Major | | Medium |
| | | | | | Recommendation | | |
| In progress/Ongoing | | | | | | | |
| Grant Certification | Local Transport Capital Block Funding Grant (21/22 audit) | In progress | | | | | |
| Assurance | Athena Contract | In progress | | | | | |
| Assurance | Contract Management | In progress | | | | | |
| Follow Up | Baseline Assessment of Maturity in Relation to Fraud | In progress | | | | | |
| Advisory | Cifas Support – Blue Badges | Ongoing | | | | | |
| Assurance | Public Health – Reaching Areas of Deprivation | In progress | | | | | |
| Assurance | Establishment Control | In progress | | | | | |
| Grant Certification | Supporting Families Programme Claims | Ongoing | | | | | |
| Advisory | New Finance System – Build Controls | In progress | | | | | |
| Assurance | Schools Financial Value Standard (SFVS) | In progress | | | | | |
| Follow Up | Children’s – Berkley School Financial Review | In progress | | | | | |
| Follow Up | Vendor Management | In progress | | | | | |
| Follow Up | Commissioning and Delivery of New Schools | In progress | | | | | |
| Assurance | Climate Change Strategy | In progress | | | | | |

| Audit Type | Audit Name | Status | Opinion | No of Rec | 1 = | ↔ | 3 = |
|-------------------------|-------------------------------------------------------------------------|------------------|---------|-----------|----------------|---|--------|
| | | | | | Major | | Medium |
| | | | | | Recommendation | | |
| Waiting to Start | | | | | | | |
| Assurance | Adults – Eclipse Benefits Realisation | Waiting to Start | | | | | |
| Follow Up | Adults – Quality Assurance Framework | Waiting to Start | | | | | |
| Assurance | Adults – Workforce Planning | Waiting to Start | | | | | |
| Grant Certification | BDUK Milestone Testing | Waiting to Start | | | | | |
| Follow Up | Children’s – Safe Recruitment | Waiting to Start | | | | | |
| Assurance | Flood and Water Management | Waiting to Start | | | | | |
| Advisory | Fraud related members and officers training | Waiting to Start | | | | | |
| Grant Certification | Local Authority Bus Subsidy (Revenue) Grant Determination 2021/22 | Waiting to Start | | | | | |
| Grant Certification | Local Transport Capital Block Funding including the Pothole Action Fund | Waiting to Start | | | | | |
| Advisory | New Finance System – Data Validation | Waiting to Start | | | | | |
| Assurance | Whistleblowing | Waiting to Start | | | | | |
| Grant Certification | Supporting Families Claim: November 2022 | Waiting to Start | | | | | |
| Assurance | Schools Financial Value Standard: School 1 | Waiting to Start | | | | | |
| Assurance | Schools Financial Value Standard: School 2 | Waiting to Start | | | | | |
| Assurance | Schools Financial Value Standard: School 3 | Waiting to Start | | | | | |

| Audit Type | Audit Name | Status | Opinion | No of Rec | 1 = | ↔ | 3 = |
|-------------------------------|---------------------------------------------|------------------|-------------------------------------------------------------------------------------------------------------------|----------------|-------|---|--------|
| | | | | | Major | | Medium |
| | | | | Recommendation | | | 1 |
| Assurance | Schools Financial Value Standard: School 4 | Waiting to Start | | | | | |
| Assurance | Schools Financial Value Standard: School 5 | Waiting to Start | | | | | |
| Assurance | Schools Financial Value Standard: School 6 | Waiting to Start | | | | | |
| Deferrals and Removals | | | | | | | |
| Follow Up | Career Development and Pathways | Removed | Actions to be addressed through the People workstream. | | | | |
| Follow Up | Cash Handling | Removed | New finance system being implemented. Actions to be addressed via Finance workstream. | | | | |
| Assurance | Charging for Services | Removed | Fees are being aligned for the new Somerset Council, so there is limited value in reviewing current arrangements. | | | | |
| Follow Up | Compliance with Corporate Purchasing Policy | Removed | Follow up conducted last year showed some progress made. Actions to be addressed via Finance workstream. | | | | |
| Follow Up | Corporate Management of Health and Safety | Removed | Health and safety arrangements are being reviewed for LGR. Actions to be addressed via People workstream. | | | | |
| Follow Up | Creditors | Removed | New finance system being implemented. Actions to be addressed via Finance workstream. | | | | |
| Follow Up | Debt Management | Removed | New finance system being implemented. Actions to be addressed via Finance workstream. | | | | |
| Assurance | Adults – Financial Assessments | Deferred | Deferred due to forthcoming reform. Deferral agreed with the Director – Adults Services. | | | | |
| Follow Up | Adults – Imperium/Diverse Rec Contract | Removed | Removal agreed with the Director – Adults Services. | | | | |
| Advisory | Fraud Recruitment and Selection | Deferred | Deferred to Q1 2023-24 and look to build in fraud checks as part of recruitment process. | | | | |
| Assurance | Finance – Capital Key Controls | Deferred | New finance system being implemented. External audit will cover during preparation of the accounts. | | | | |

| Audit Type | Audit Name | Status | Opinion | No of Rec | 1 = | ↔ | 3 = |
|---------------------|------------------------------------------------------------------------------------------|----------|---------------------------------------------------------------------------------------------------------------------------------|-----------|----------------|---|--------|
| | | | | | Major | | Medium |
| | | | | | Recommendation | | |
| Follow Up | Children’s – School Balances | Deferred | Advised by Schools Finance actions are not yet implemented due to staff turnover. | | | | |
| Follow Up | Children’s – Community Learning Partnerships | Deferred | Advised by Schools Finance actions are not yet implemented due to staff turnover. | | | | |
| Grant Certification | Bus Recovery Grant | Deferred | The Government has extended this grant to April 2023, so it cannot be audited before 2023/24. | | | | |
| Grant Certification | Emergency Active Travel Grant | Deferred | This grant cannot be audited before it is expended. Finance projections indicate the grant will be spent by the end of 2022/23. | | | | |
| Grant Certification | Standard Highways Grant (DFT Funding) | Removed | Added to the plan in error; this is the same as the Local Transport Capital Block grant already included. | | | | |
| Assurance | CDM Regulations (Construction Design Management) Maintenance and Infrastructure Highways | Deferred | Deferred to make way for LGR Programme Risk Management audit. | | | | |
| Assurance | Property – Compliance with Regulations | Deferred | Deferred to make way for LGR Programme Risk Management audit. | | | | |
| Assurance | Children’s – Recruitment of School Head Teachers and Staff | Deferred | Deferred due to LGR support requests | | | | |
| Follow Up | Children’s SEND – Costed Packages | Deferred | Deferred due to Education & Inclusion restructure | | | | |
| Follow Up | Education Safeguarding Complaints & Concerns | Deferred | Deferred due to Education & Inclusion restructure | | | | |
| Grant Certification | Test and Trace Support Grant | Removed | This grant was administered by the district councils, so there is no apparent requirement to audit. | | | | |
| Assurance | Heathfield School Financial Controls | Removed | Financial control assessment recently completed by Education Financial Services. Replaced with an additional SFVS school audit. | | | | |

Table 2: LGR Support & Assurance Work

| Audit Type | Audit Area | Status | Opinion | No of Rec | 1 – Major 3 – Minor | | | Comments |
|----------------------------|--------------------------------------------------|-------------|----------|-----------|------------------------|---|---|-------------------------------|
| | | | | | 1 | 2 | 3 | |
| Complete | | | | | | | | |
| Advisory | PCIDSS | Complete | Advisory | - | - | - | - | |
| Advisory | Data Centre | Complete | Advisory | - | - | - | - | |
| Advisory | IT Minimum Viable Products | Complete | Advisory | - | - | - | - | |
| Advisory | M365 and Active Directory | Complete | Advisory | - | - | - | - | |
| Advisory | Cyber Security Strategy Framework | Complete | Advisory | | | | | |
| Advisory | Cyber Security Training and Awareness | Complete | Advisory | | | | | |
| Advisory | Disaster Recovery and Incident Response | Complete | Advisory | | | | | |
| In progress/Ongoing | | | | | | | | |
| Advisory | Risk Management Workstream Support | Ongoing | Advisory | - | - | - | - | |
| Advisory | Asset Optimisation: Technical Workstream Support | Ongoing | Advisory | - | - | - | - | |
| Advisory | New: Local Community Networks (Support) | In Progress | Advisory | - | - | - | - | |
| Advisory | S151 Assurance Map | In progress | Advisory | - | - | - | - | |
| Assurance | New: LGR Programme Risk Management | In progress | | | | | | New request from LGR Director |
| Advisory | Legacy Audit Recommendations & AGS Actions | In progress | Advisory | - | - | - | - | |

| Audit Type | Audit Area | Status | Opinion | No of Rec | 1 – Major 3 – Minor | | | Comments |
|-------------------------|----------------------------------------------------------|------------------|----------|-----------|------------------------|---|---|-------------------------|
| | | | | | 1 | 2 | 3 | |
| Waiting to Start | | | | | | | | |
| Advisory | New: Service Alignment Strategy and Policy Review | Waiting to Start | Advisory | - | - | - | - | |
| Assurance | Business Continuity | Waiting to Start | | | | | | |
| Assurance | Payroll – transfer of district staff | Waiting to Start | | | | | | Post-transfer assurance |
| Advisory | New: Tech Forge Data Validation | Waiting to Start | Advisory | - | - | - | - | |

The follow table provides members of the Audit Committee with an overview of the additional work SWAP has undertaken on behalf of SCC during 2022-23 in addition to the core partner plan. The list below provides a summary of the LEP grants signed off during 2022-23 as Somerset County Council is the administering body.

| Audit Type | Audit Name | Status | Opinion | No of Rec | 1 = | ↔ | 3 = |
|---------------------|-------------------------------------------------|----------|------------------|-----------|----------------|---|--------|
| | | | | | Major | | Medium |
| | | | | | Recommendation | | |
| Complete | | | | | | | |
| Grant Certification | ERDF – Co Adapt on-the-spot | Complete | Certified | | | | |
| Grant Certification | Getting Building Fund – M5 J23 Dunball 21/22 | Complete | Certified | | | | |
| Grant Certification | Getting Building Fund – Trenchard Way 20/21 | Complete | Certified | | | | |
| Grant Certification | Getting Building Fund – Trenchard Way 21/22 | Complete | Certified | | | | |
| Grant Certification | Growth Deal – Bruton 20/21 | Complete | Certified | | | | |
| Grant Certification | Growth Deal – Bruton 21/22 | Complete | Certified | | | | |
| Grant Certification | Growth Deal – iAero fit out 20/21 | Complete | Certified | | | | |
| Grant Certification | Growth Deal – iAero fit out 21/22 | Complete | Certified | | | | |
| Grant Certification | Growth Deal – M5 J25 | Complete | Certified | | | | |
| Grant Certification | Growth Deal – Somerset Rivers Authority | Complete | Certified | | | | |
| Grant Certification | Growth Deal – Taunton Digital Innovation Centre | Complete | Certified | | | | |
| Grant Certification | Growth Deal – Toneway (18/19) | Complete | Certified | | | | |
| Grant Certification | Growth Deal – Toneway (21/22) | Complete | Certified | | | | |
| Grant Certification | Growth Deal – Wells | Complete | Certified | | | | |

| Audit Type | Audit Name | Status | Opinion | No of Rec | 1 = | ↔ | 3 = |
|-------------------------|---------------------------------------------------------------|------------------|------------------|-----------|----------------|---|--------|
| | | | | | Major | | Medium |
| | | | | | Recommendation | | |
| | 1 | 2 | 3 | | | | |
| Grant Certification | Growth Deal – Wiveliscombe | Complete | Certified | | | | |
| Grant Certification | Growth Deal – YWC | Complete | Certified | | | | |
| Grant Certification | Growth Hub – Core Grant | Complete | Certified | | | | |
| Grant Certification | Growth Hub – Peer Networks | Complete | Certified | | | | |
| Grant Certification | LEP Growth Deal – Broadband | Complete | Certified | | | | |
| Grant Certification | LEP Growth Deal – Mobile Boost 20/21 and 21/22 | Complete | Certified | | | | |
| Grant Certification | Wiveliscombe Enterprise Centre Office Rental Accounts | Complete | Certified | | | | |
| Grant Certification | Bruton Enterprise Centre Office Rental Accounts | Complete | Certified | | | | |
| Grant Certification | Wells Technology Enterprise Centre Office Rental Accounts | Complete | Certified | | | | |
| Grant Certification | ERDF – Triple C Final Claim | Complete | Certified | | | | |
| Waiting to Start | | | | | | | |
| Grant Certification | ERDF – Co Adapt | Waiting to Start | N/A | | | | |
| Advisory | New: Heart of the South West LEP – Growing Places Fund | Waiting to Start | N/A | | | | |