







Somerset Council

Report of Internal Audit Activity 2022/23

Outturn Report – June 2023

Internal Audit Update – June 2023 – ‘At a Glance’

The Headlines

| | |
|---|---|
|  | <p>Limited Assurance or No Assurance opinion reviews to report</p> <p>Two Limited opinions:</p> <ul style="list-style-type: none"> • Climate Emergency: Governance Arrangements; • Schools Financial Value Standard: Ashlands CofE Primary School. |
|  | <p>Progress against the 2022/23 Plan (including LGR)</p> <ul style="list-style-type: none"> • 55 planned reviews and support activities completed • 3 reviews at draft stage • 2 reviews in progress/on-going (Payroll and Adults – Eclipse Benefits Realisation) • 27 LEP grants certified |
|  | <p>Follow-ups in the period</p> <p>One follow-up has been finalised since the last report.</p> |
|  | <p>Changes to the 2022/23 Audit Plan</p> <p>There have been no changes to the 2022/23 audit plan since last update to the Audit Committee.</p> |
|  | <p>Monitoring of agreed management actions</p> <p>We continue to monitor implementation of agreed management actions. There are 31 overdue actions relating to the previous Somerset County Council. These outstanding recommendations, combined with the outstanding recommendations from the Somerset District Councils, have been included in a new dashboard that will be reported alongside the 2023/24 Audit Plan.</p> |
|  | <p>Range of innovations and enhancements made to our internal audit process throughout the year</p> <p>During 2023/24 we aim to roll out real-time self-service access to our Audit System for senior managers and Audit Committee members.</p> |

| | YTD |
|---------------------|-----------|
| Substantial | 0 |
| Reasonable | 5 |
| Limited | 8 |
| No Assurance | 0 |
| Advisory and Grants | 20 |
| Follow Up | 8 |
| LGR | 14 |
| Total | 55 |

| | YTD |
|--------------|------------|
| Priority 1 | 9 |
| Priority 2 | 42 |
| Priority 3 | 59 |
| Total | 110 |

*Final Reports Only

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 June 2023 outturn update for the 2022/23 Internal Audit Plan. It reports against the Internal Audit Plan agreed by the Somerset County Council (SCC) Audit Committee in March 2022. **Appendix D** details the progress made to date and any new work agreed.

The assurance opinion ratings have been determined in accordance with the Internal Audit “Audit Framework Definitions” detailed in **Appendix A**. The Audit 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 role, a summary of the key audit findings that have resulted Limited assurance opinions can be found at **Appendix B**. There were two Limited opinion audits over the period, Schools Financial Value Standard (SFVS): Ashlands CofE Primary School and Climate Emergency: Governance Arrangements. As a matter of course we do not summarise individual schools to this Audit Committee as these are reported to the Governing Body of the school concerned. The overarching theme reported, however, will be reported to this Audit Committee if the overall assessment is Limited or No Assurance.

We perform follow-up reviews for all No and Limited assurance opinion audits. The results of follow-up reviews performed this year can be found in **Appendix C**. Follow-up reviews provide assurance that recommendations to mitigate identified risks have been implemented. One follow-up audit has been finalised since our last update in March, this being Commissioning and Delivery of New Schools.

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. There is a dashboard we will use to monitor management actions and an overview of the current position for is outlined on page 4.

Appendix E is a summary of work agreed and completed in addition to the core SCC Internal Audit Plan. This comprises grant certifications and advisory reviews for the Heart of the South West 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 planned audit work to SCC’s key strategic risks to provide assurance of coverage.

| Strategic Risk | Coverage |
|-----------------------------------|---|
| Climate Change | <ul style="list-style-type: none"> Climate Emergency: Governance Arrangements |
| 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 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 in plan |
| ■ | Adequate coverage in plan |
| ■ | No coverage in plan |

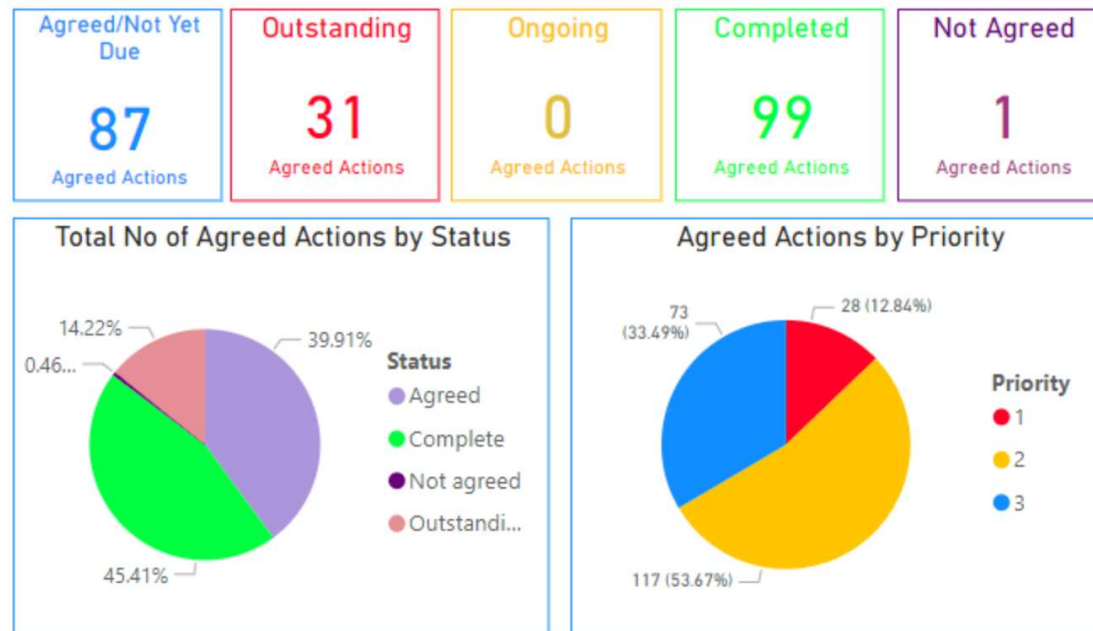
Internal Audit Plan Update

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 position for Somerset County Council relating to the end of the 2022/23 Audit Plan. Note these outstanding recommendations, combined with outstanding recommendations from the Somerset District Council Authorities have been included in a new dashboard that will be reported alongside the 2023/24 Audit Plan in future Audit Committees.

Agreed Actions made by Internal Audit



There are 31 overdue actions. These actions relate to:

- CSC Training & Safeguarding
- Education 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

- School Balances
- Transport Budget Governance
- Community Learning Partnerships
- Athena
- Children Missing from Education

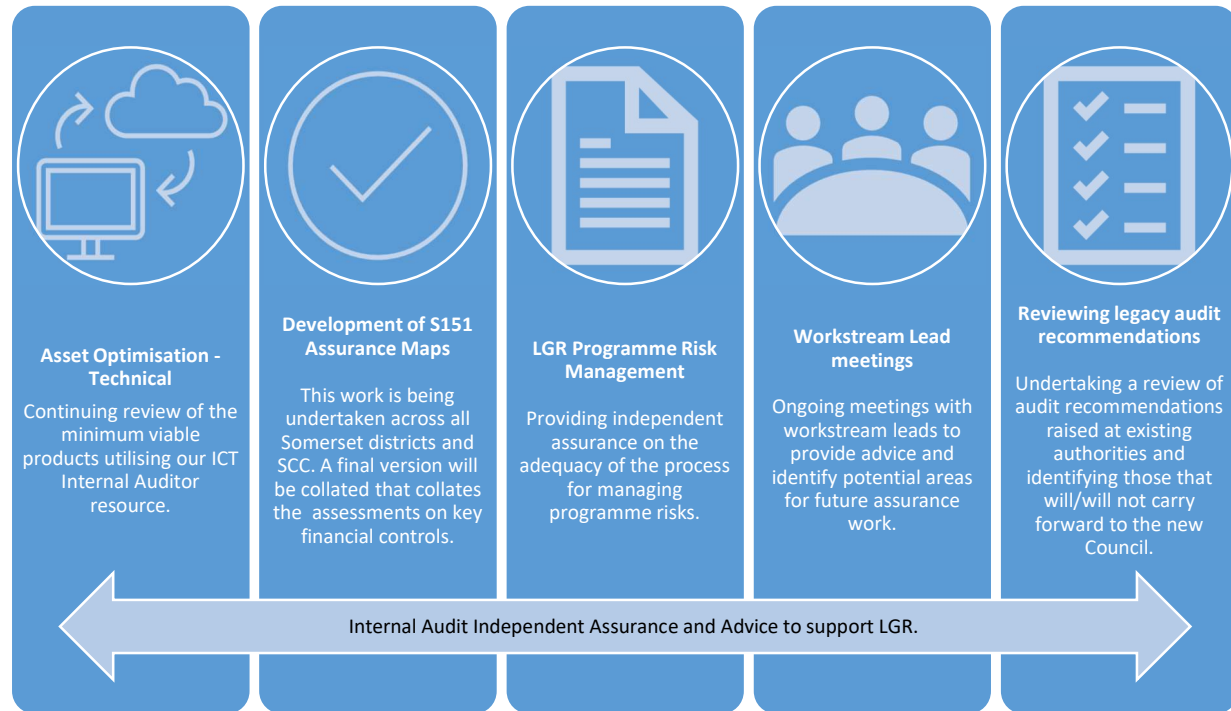
Planned follow-ups for CSC Training and Safeguarding, Safeguarding – Complaints and Concerns, Community Learning Partnerships and School Balances have been deferred to 2023/24 – please see **Appendix D** for further information. Please note that all limited assurance and no assurance audits will be followed up to provide assurance agreed actions have been implemented and risk exposure reduced.

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 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. |

Climate Emergency: Governance Arrangements – Final Report – June 2023



Audit Objective

To establish whether the Council has effective governance arrangements in place to support and challenge the delivery of its corporate priority on Climate Change, and the actions set out within its Climate Emergency Strategy.

Assurance Opinion



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.

Number of Actions

| Priority | Number |
|--------------|-----------|
| Priority 1 | 3 |
| Priority 2 | 7 |
| Priority 3 | 0 |
| Total | 10 |

Risk Reviewed

The council experiences reputational damage, and potential financial loss, through failing to deliver on one of its corporate priorities and take appropriate action to mitigate the threat of climate change and its associated impacts.

Assessment

High

Key Findings

| | |
|--|--|
| | There is limited resource supporting CES delivery. There is no approved staffing structure post-Vesting Day. There has been no evaluation of existing skills against the skills and resources needed to deliver the CES. Some activity that could be delivered internally is being outsourced. |
| | The Somerset Climate Emergency Strategy (CES) outcomes set by sectoral workstream leads are not SMART, and there is no action plan to deliver them. Time has been spent recording existing organisational activities in an action tracker, but not all have an owner, and none have been prioritised or quantified to show a cost benefit impact. There is no carbon baseline for the county to measure against. |
| | Many identified CES activities have not been able to be costed. Figures recorded in the tracker are estimates, accurate quotations, business as usual or available funding. The council has not invested in roles, such as bid writers and carbon accounts, that could help secure more external funding. |
| | The CES is not fully embedded into the council's culture and structure. Decision makers across the current organisation do not consistently consider carbon impacts. There has been poor take up of carbon literacy training by members and senior leadership team. Somerset Council will need to address this. |
| | There is limited formal performance and/or empirical monitoring of the CES. While a climate change performance indicator is included in Executive reports, it is not reported on in any detail and no links are made with the Climate Emergency Strategy actions or outcomes. |

Audit Scope

We reviewed the following controls:

- Objectives/actions are SMART. There has been a cost benefit analysis of identified actions to prioritise resource management and maximise carbon savings.
- Performance indicators, monitoring and reporting, including an agreed baseline from which to measure achievement.
- Resourcing is monitored and revised to ensure delivery of those outcomes. Resources include skills and knowledge of officers and budgets to deliver agreed actions.
- Internal and external communications are coordinated and consistent to ensure buy-in and effective delivery of the strategic goals.
- Training and policy development to embed the outcomes of the Climate Emergency Strategy corporately.

Other Relevant Information

The Somerset Climate Emergency Strategy (CES) aspires to achieve a 'Carbon Neutral Somerset' by 2030. The strategy was commended nationally as being outstanding by Climate Energy UK. The CES sets out three overarching goals which are underpinned by nine workstreams, 63 outcomes and 305 activities. In addition, the presiding political party manifesto sets 22 climate pledges. Cross-council working has been in place ahead of the LGR due to conclude in April 2023. The impact on the CES will include changes to governance arrangements and consolidation of Climate Emergency Teams.

We completed our fieldwork before March 2023. Our reported findings reflect conditions at that time. Management has agreed to implement 10 actions by 1st June 2024. Because we are offering a Limited assurance opinion, we will need to conduct a follow up audit.

Commissioning and Delivery of Schools Follow Up – Final Report – May 2023



Follow Up Audit Objective

To provide assurance that management has implemented agreed actions to mitigate against risk exposure found in the 2019/20 Commissioning and Delivery of Schools audit.

| Follow Up Progress Summary | | | | | |
|----------------------------|----------|-------------|-------------|------------|-----------|
| Priority | Complete | In Progress | Not Started | Not Agreed | Summary |
| Priority 1 | 0 | 0 | 0 | 0 | 0 |
| Priority 2 | 1 | 3 | 0 | 2 | 6 |
| Priority 3 | 8 | 0 | 0 | 0 | 8 |
| Total | 9 | 3 | 0 | 2 | 14 |

Follow Up Assessment

We completed the original Commissioning and Delivery of Schools audit in 2019/20. We did this as an advisory review. Our aim was to confirm whether the council’s methods for commissioning and delivering new schools to specification, on time and within budget, were effective. We found fourteen weaknesses. Because of this, we agreed to conduct a follow up audit.

In this follow up, we found that officers have implemented nine of the agreed actions. However, three higher-priority actions are still outstanding. Our key findings are summarised below.

Key Findings



The council has made limited progress with the higher-priority actions.

There is no single document capturing the end-to-end process for commissioning and building new schools. The council is not consistently obtaining evidence of officer and customer design approvals. Nor has it formalised the pre-planning process.



Commissioning, Major Projects and Procurement have investigated different routes to market and are now using open tenders for smaller projects. These teams now agree and record the rationale behind route-to-market decisions. Following a period of outsourcing, the council is running the Planning function internally again. Commissioning and Major Projects have updated guidance documentation. Major Projects is now using purchase orders for project expenditure. Officers also reported improvements in the change control process.

Further Information

We have performed testing or reviewed supporting evidence to confirm the council’s progress in implementing all priority 1 and 2 actions. Our assessment of the priority 3 actions is based on self-assessment by the responsible officer. Please refer to Appendix 1 for our detailed findings.

Our original audit focused on two special school construction projects: Selworthy School – Hazelbrook Campus and Polden Bower Special School. Officers told us there have been no major special school projects since these were completed. This means there is limited evidence available to show the impact agreed actions have had on special school projects.

Table 1: SCC Internal Audit Plan

| Audit Type | Audit Area | Status | Opinion | No of Rec | 1 = Major | ↔ | 3 = Minor |
|---------------------|---|----------|-----------------|-----------|----------------|---|-----------|
| | | | | | 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 | - | - | - | - |
| Follow Up | Supplier Resilience | Complete | N/A - Follow Up | - | - | - | - |
| Assurance | LEP Financial Controls | Complete | Reasonable | 3 | 0 | 0 | 3 |
| Follow Up | Highways Maintenance – Application for Payment | Complete | N/A - Follow Up | - | - | - | - |
| Grant Certification | BDUK Grant Certification | Complete | Certified | - | - | - | - |
| Grant Certification | Universal Drug Treatment Grant | Complete | Certified | - | - | - | - |
| Advisory | Audit Committee Training following Elections | Complete | Advisory | - | - | - | - |
| Advisory | Good Financial Governance Checklist | Complete | Advisory | - | - | - | - |
| 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 - Follow Up | - | - | - | - |
| Grant Certification | Supporting Families Claim: September 2022 | Complete | Certified | 1 | 0 | 0 | 1 |
| Follow Up | Effectiveness of Schools Forum | Complete | N/A - Follow Up | - | - | - | - |

| Audit Type | Audit Area | Status | Opinion | No of Rec | 1 = Major | ↔ | 3 = Minor |
|---------------------|--|----------|-----------------|-----------|----------------|---|-----------|
| | | | | | Recommendation | | |
| | | | | | 1 | 2 | 3 |
| Grant Certification | Contain Outbreak Management Fund (COMF) | Complete | Certified | - | - | - | - |
| Assurance | Contract Management | Complete | Limited | 4 | 0 | 3 | 1 |
| Grant Certification | Supporting Families Claim: December 2022 | Complete | Certified | 0 | 0 | 0 | 0 |
| Investigation | Whistleblowing Allegation | Complete | Advisory | - | - | - | - |
| Follow Up | Vendor Management | Complete | N/A - Follow Up | - | - | - | - |
| Assurance | Baseline Assessment of Maturity in Relation to Fraud | Complete | Advisory | - | - | - | - |
| Assurance | SFVS: Westonzoyland Community Primary School | Complete | Reasonable | 12 | 0 | 1 | 11 |
| Assurance | SFVS: Thurlbear Primary School | Complete | Reasonable | 7 | 0 | 2 | 5 |
| Advisory | BDUK Milestone Testing | Complete | Advisory | - | - | - | - |
| Assurance | Athena Contract | Complete | Limited | 11 | 3 | 5 | 3 |
| Assurance | Adults Workforce Planning | Complete | Reasonable | 4 | 0 | 3 | 1 |
| Assurance | Schools Financial Value Standard – Central Controls | Complete | Reasonable | 3 | 0 | 1 | 2 |
| Assurance | SFVS: St John’s CofE Infants’ School | Complete | Limited | 11 | 0 | 3 | 8 |
| Investigation | Early Years Entitlement Allegation | Complete | Advisory | - | - | - | - |
| Assurance | SFVS: Kingsbury Episcopi Primary School | Complete | Limited | 17 | 0 | 6 | 11 |
| Grant Certification | Supporting Families Claim: February 2023 | Complete | Certified | 0 | 0 | 0 | 0 |

| Audit Type | Audit Area | Status | Opinion | No of Rec | 1 = Major | ↔ | 3 = Minor |
|---------------------|---|----------|------------------|-----------|----------------|---|-----------|
| | | | | | Recommendation | | |
| | | | | | 1 | 2 | 3 |
| Follow Up | Berkley School Financial Review | Complete | N/A - Follow Up | - | - | - | - |
| Advisory | Whistleblowing/Counter Fraud Policies | Complete | Advisory | - | - | - | - |
| Grant Certification | Local Authority Bus Subsidy (Revenue) Grant Determination 2021/22 | Complete | Certified | - | - | - | - |
| Advisory | Establishment Control | Complete | Advisory | - | - | - | - |
| Grant Certification | Local Transport Capital Block Funding Grant (21/22 audit) | Complete | Certified | - | - | - | - |
| Advisory | New Finance System – Build Controls 22/23 | Complete | Advisory | - | - | - | - |
| Assurance | SFVS: Ashlands CofE Primary School | Complete | Limited | 15 | 0 | 4 | 11 |
| Investigation | New: Supplier Fraud Allegation | Complete | Advisory | - | - | - | - |
| Advisory | Audit Committee Development and Annual Report Support | Complete | Advisory | - | - | - | - |
| Follow Up | Commissioning and Delivery of New Schools | Draft | Advisory | - | - | - | - |
| Assurance | Climate Emergency: Governance Arrangements | Draft | Limited | 10 | 3 | 7 | 0 |
| Draft | | | | | | | |
| Assurance | Public Health – Reaching Areas of Deprivation - Smoking | Draft | | | | | |
| Assurance | Schools Financial Value Standard (SFVS) Theme Report | Draft | | | | | |
| Advisory | Cifas Support – Blue Badges 2022/23 | Drafting | | | | | |

| Audit Type | Audit Area | Status | Opinion | No of Rec | 1 = Major | ↔ | 3 = Minor |
|-------------------------|--|-------------|---|-----------|----------------|---|-----------|
| | | | | | Recommendation | | |
| | | | | | 1 | 2 | 3 |
| In Progress | | | | | | | |
| Assurance | Adults – Eclipse Benefits Realisation | In progress | | | | | |
| Deferred/Removed | | | | | | | |
| Follow Up | Career Development and Pathways | Removed | Superseded as 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. | | | | |
| Follow Up | Children’s – School Balances | Deferred | Advised by Finance that actions are not yet implemented due to staff turnover. | | | | |
| Follow Up | Children’s – Community Learning Partnerships | Deferred | Advised by Finance that actions are not yet implemented due to staff turnover. | | | | |

| Audit Type | Audit Area | Status | Opinion | No of Rec | 1 = Major | ↔ | 3 = Minor |
|---------------------|--|----------|---|-----------|----------------|---|-----------|
| | | | | | Recommendation | | |
| | | | | | 1 | 2 | 3 |
| 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. | | | | |
| Follow Up | Adults – Quality Assurance Framework | Deferred | Rescheduled because the service expects to complete all actions by July 2023. | | | | |
| Follow Up | Children’s – Training & Safeguarding | Deferred | Deferred to 2023/24. | | | | |
| Advisory | Commercial Investments | Deferred | Deferred to 2023/24. | | | | |
| Assurance | Flood and Water Management | Deferred | Deferred to 2023/24. | | | | |
| Grant Certification | Local Transport Capital Block Funding including the Pothole Action Fund | Deferred | Deferred to 2023/24. | | | | |

| Audit Type | Audit Area | Status | Opinion | No of Rec | 1 = Major | ↔ | 3 = Minor |
|------------|---|----------|-----------------------|-----------|----------------|---|-----------|
| | | | | | Recommendation | | |
| | | | | | 1 | 2 | 3 |
| Advisory | New Finance System – Data Validation | Deferred | Deferred to 2023/24. | | | | |
| Advisory | Fraud related members and officers training | Deferred | Deferred to June 2023 | | | | |

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 | - | - | - | - | |
| Advisory | S151 Assurance Map | Complete | Advisory | - | - | - | - | |
| Advisory | LGR Programme Risk Management | Complete | Advisory | - | - | - | - | |
| Advisory | Local Community Networks (Support) | Complete | Advisory | - | - | - | - | |

| Audit Type | Audit Area | Status | Opinion | No of Rec | 1 – Major 3 – Minor | | | Comments |
|----------------------------|--|-------------|----------|-----------|------------------------|---|---|---|
| | | | | | 1 | 2 | 3 | |
| Advisory | Business Continuity | Complete | Advisory | - | - | - | - | |
| Advisory | Risk Management Workstream Support | Complete | Advisory | - | - | - | - | |
| Advisory | Asset Optimisation: Technical Workstream Support | Complete | Advisory | - | - | - | - | |
| Advisory | Legacy Audit Recommendations & AGS Actions | Complete | Advisory | - | - | - | - | |
| In progress/Ongoing | | | | | | | | |
| Advisory | Payroll – Data matching/validation | In progress | | | | | | |
| Deferred | | | | | | | | |
| Advisory | Tech Forge Data Validation | Deferred | | | | | | Deferred following discussion with workstream officers. |

The follow table provides an overview of the additional work SWAP has undertaken on behalf of SCC during 2022/23 in addition to the core partner audit 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 | | | | |
| Grant Certification | Growth Deal – Wiveliscombe | Complete | Certified | | | | |

| Audit Type | Audit Name | Status | Opinion | No of Rec | 1 = | ↔ | 3 = |
|---------------------|---|----------|-----------|-----------|----------------|---|--------|
| | | | | | Major | | Medium |
| | | | | | Recommendation | | |
| 1 | 2 | 3 | | | | | |
| 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 | | | | |
| Grant Certification | ERDF – Co Adapt December 2022 Claim | Complete | Certified | | | | |
| Grant Certification | Growth Hub – Core Grant (2022/23) | Complete | Certified | | | | |
| Advisory | Heart of the Southwest LEP – Growing Places Fund | Complete | N/A | | | | |

Outstanding Somerset District Council Audits

All Somerset District Council audits were targeted to be completed by March 2023 to inform the Annual Opinions due to be reported to each Authority in March 2023. The following are those reviews that had not been completed by beginning of March 2023. As the Somerset Council Audit Committee has assumed oversight post 1 April 2023, they are reported below.

South Somerset District Council

| Audit Type | Audit Area | Status | Opinion | No of Rec | 1 – Major 3 – Minor | | | Comments |
|---------------------|---------------------------------------|----------|------------|-----------|------------------------|---|---|---|
| | | | | | 1 | 2 | 3 | |
| Assurance | Energy Rebate Post Assurance | Complete | Reasonable | 2 | 0 | 2 | 0 | The review and testing of information relating to both Energy Rebate Schemes. |
| Assurance | Health & Safety Framework | Complete | Reasonable | 6 | 0 | 0 | 6 | |
| Grant Certification | Decarbonisation Grant - CIA sign off | Complete | Advisory | - | - | - | - | |
| Grant Certification | Test and Trace Support Payment Scheme | Complete | Advisory | - | - | - | - | |

Somerset West and Taunton

| Audit Type | Audit Area | Status | Opinion | No of Rec | 1 – Major 3 – Minor | | | Comments |
|------------|-----------------------|----------|------------|-----------|------------------------|---|---|----------|
| | | | | | 1 | 2 | 3 | |
| Assurance | Creditors data review | Complete | Advisory | 1 | 0 | 0 | 1 | |
| Assurance | Homelessness | Complete | Reasonable | 2 | 0 | 2 | 0 | |

Sedgemoor District Council

| Audit Type | Audit Area | Status | Opinion | No of Rec | 1 – Major 3 – Minor | | | Comments |
|------------|---------------------------|----------|---------|-----------|------------------------|---|---|---|
| | | | | | 1 | 2 | 3 | |
| Assurance | Housing - Service Charges | Complete | Limited | 7 | 0 | 4 | 3 | Homes in Sedgemoor (HiS) is taking the report to their Audit Committee. Action required by HiS. |