



# Somerset Council

## Internal Audit Annual Opinion Report 2022/23 for Somerset County Council

Internal Audit ■ Risk ■ Special Investigations ■ Consultancy

# Internal Audit Annual Opinion – 2022/23: ‘At a Glance’

## Annual Opinion



There is generally a 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.

- Medium risk rated weaknesses identified in individual audit engagements.
- Isolated high risk related weaknesses identified for isolated issues.
- No critical risk rated weaknesses identified.
- Internal Audit is broadly satisfied with management’s approach to resolving identified issues.

## The Headlines



**8 Limited Assurance opinion reviews in the period** (final report only)

**Two Corporate Risks in the period**



**Progress against the 2022/23 Plan (including LGR)**

- 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



**Follow-ups in the period**

8 follow-ups have been finalised since the last report.



**Monitoring of agreed management actions (based on 8 follow up audits completed in year 22/23)**

Priority	Agreed Actions	Implemented Actions	%
1	7	5	71%
2	38	19	50%
3	23	19	83%
<b>Total</b>	<b>68</b>	<b>43</b>	<b>63%</b>

## Internal Audit Assurance Opinions 2022/23\*

	YTD
Substantial	0
Reasonable	5
Limited	8
No Assurance	0
Advisory and Grants	20
Follow Up	8
LGR	14
<b>Total</b>	<b>55</b>

## Internal Audit Agreed Actions 2022/23\*

	YTD
Priority 1	9
Priority 2	42
Priority 3	59
<b>Total</b>	<b>110</b>

\*Final reports only

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



### Purpose

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

- Include an opinion on the overall adequacy and effectiveness of the organisation's governance, risk management and internal control environment, including an evaluation of the following:
  - the design, implementation and effectiveness of the organisation's ethics-related objectives, programmes and activities;
  - whether the information technology governance of the organisation supports the organisation's strategies and objectives;
  - the effectiveness of risk management processes; and
  - the potential for the occurrence of fraud and how the organisation manages fraud risk.
- Disclose any qualifications to that opinion, together with the reasons for the qualification.
- Present a summary of the audit work from which the opinion is derived, including reliance placed on work by other assurance bodies.
- Draw attention to any issues the Head of Internal Audit judges particularly relevant to the preparation of the Annual Governance Statement.
- Compare the work actually undertaken with the work that was planned and summarise the performance of the internal audit function against its performance measures and criteria.
- Comment on compliance with Internal Audit Standards and communicate the results of the internal audit quality assurance programme.

The purpose of this report is to satisfy this requirement and Members are asked to note its content and the Annual Internal Audit Opinion given.



## Three Lines Model

To ensure the effectiveness of an organisation's risk management framework, the Audit and Governance Committee and senior management need to be able to rely on adequate line functions – including monitoring and assurance functions – within the organisation.

The 'Three Lines' model is a way of explaining the relationship between these functions and as a guide to how responsibilities should be divided:

- the first line – functions that own and manage risk.
- the second line – functions that oversee or specialise in risk management, compliance.
- the third line – functions that provide independent assurance.

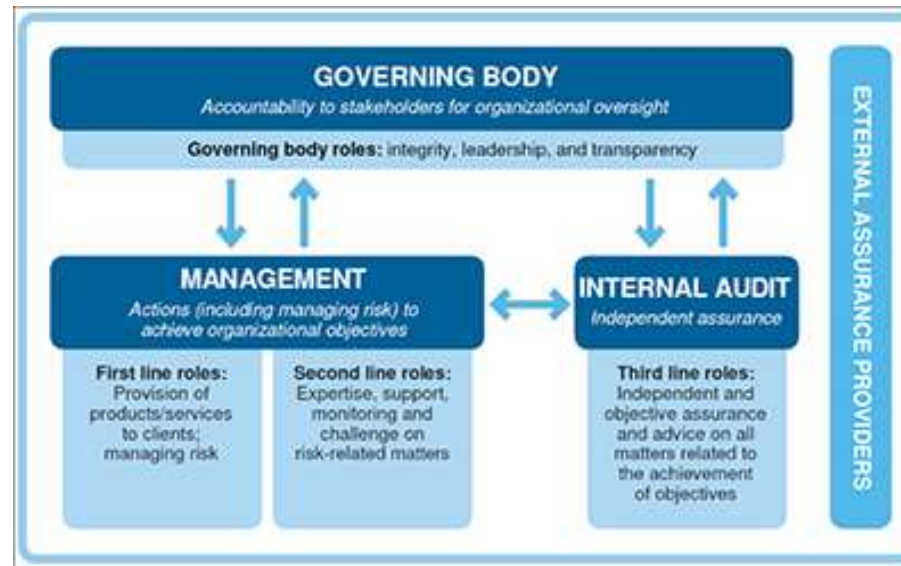


## Background

The Internal Audit service for Somerset Council is provided by SWAP Internal Audit Services. The team's work is completed to comply with the International Professional Practices Framework of the Institute of Internal Auditors, further guided by interpretation provided by the Public Sector Internal Audit Standards (PSIAS) and the CIPFA Local Government Application Note. The work of the team is guided by the Internal Audit Charter which is reviewed annually.

Internal Audit provides an independent and objective opinion on the Authority's control environment by evaluating its effectiveness. This report summarises the activity of the Internal Audit team for the 2022/23 year.

The position of Internal Audit within an organisation's governance framework is best summarised in the Three Lines model shown below.



## Internal Audit Annual Opinion 2022/23

The Head of Internal Audit (SWAP Assistant Director) is required to provide an opinion to support the Annual Governance Statement.



### Annual Opinion

On the balance of our 2022/23 audit work for Somerset County Council, I am able to offer a **Reasonable Assurance** opinion in respect of the areas reviewed during the year.

Internal Audit has not reviewed all risks and assurances relating to Somerset County Council during 2022/23 and cannot provide absolute assurance on the internal control environment. Senior management and members are ultimately responsible for ensuring an effective system of internal control. In terms of breadth of coverage, audit work has been performed across the Council's key services and in relation to its strategic risks. A summary of audit work carried out against the Council's strategic risk areas is provided in the next section on page 5. Audit coverage is considered adequate to provide an overall opinion.

The Annual Opinion is based on information obtained from multiple engagements and sources, the results of which, when viewed together, provide an understanding of the organisation's governance arrangements, risk management processes and internal control environment and facilitate an assessment of overall adequacy and effectiveness. Opinions are a balanced reflection across the year and not a snapshot in time. In forming this opinion, the following sources of information have been used:

- Completed audits which evaluate risk exposures relating to the organisation's governance, operations and information systems, reliability and integrity of information, efficiency and effectiveness of operations and programmes, safeguarding of assets and compliance with laws and regulations.
- Observations from consultancy/advisory support.
- Follow up of previous audit activity, including agreed actions.
- Grant certification work.
- Advisory and assurance work covering the key workstreams within Local Government Reorganisation (LGR).
- Assurances from other key sources and providers, including third parties, regulator reports etc. such as the PWC monthly quality assurance reports for LGR.



## Internal Audit Annual Opinion 2022/23

The Head of Internal Audit (SWAP Assistant Director) is required to provide an opinion to support the Annual Governance Statement.



### Annual Opinion Continued

In forming our annual opinion for 2022/23 for Somerset County Council, the work throughout this year has been split between providing assurance on business as usual (BAU) areas as well as support and assurance over various products being delivered as part of LGR. A schedule of audit work delivered can be found at **Appendix A**.

Over the year, the Internal Audit Team have found senior management of Somerset County Council to be generally supportive of Internal Audit findings and responsive to the recommendations made. In addition, there is a good relationship with management whereby they approach Internal Audit when they perceive potential problems. This can be demonstrated by the ongoing updates and requests for advisory work that were made to the plan during the year.

The plan is substantially complete, with only one audit remaining in progress and three waiting to be finalised. Eight follow-up audits were carried out during the year. Generally, the follow up work confirms the implementation of agreed recommendations to mitigate exposure to areas of significant risk. For five of the eight audits completed the risks have been judged to have been reduced sufficiently for recommendation tracking to cease completely. For the other three audits work was found to be in progress and there were reasons why the implementation of recommendations was taking longer.

As well as assurance provided by follow-up audits, this year the managers responsible for agreed actions relating to limited assurance audits have provided progress updates to internal audit. The results can be seen on page 11 of this report.

# Internal Audit Annual Opinion 2022/23

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



## Audit Coverage by Corporate Risk

**Table 1: Audit Coverage by Strategic Risk**

The table below maps planned audit work to SCC's key strategic risks to provide assurance of coverage.

Table Key	Good Coverage	Average Coverage	No Coverage
Strategic Risk	Coverage		
Climate Change	<ul style="list-style-type: none"> <li>Climate Emergency: Governance Arrangements</li> </ul>		
Organisational resilience	<ul style="list-style-type: none"> <li>Adults Workforce Planning</li> <li>LGR workstream support</li> </ul>		
Adults Sufficiency and Capacity	<ul style="list-style-type: none"> <li>Athena Contract</li> <li>Eclipse Benefits Realisation</li> <li>Adults Workforce Planning</li> </ul>		
Supplier Disruption	<ul style="list-style-type: none"> <li>Contract Management</li> <li>Supplier Resilience Follow Up</li> </ul>		
Sustainable MTFP	<ul style="list-style-type: none"> <li>Establishment Control</li> <li>Good Financial Governance</li> <li>Baseline Fraud Assessment Follow Up</li> <li>Highways Application for Payment Follow Up</li> </ul>		
Safeguarding Children	<ul style="list-style-type: none"> <li>Children Missing from Education</li> <li>Supporting Families Programme</li> </ul>		
Local Government Reorganisation	<ul style="list-style-type: none"> <li>LGR workstream support (See Appendix D table 2)</li> <li>New Finance system support</li> </ul>		
Market Management and development	<ul style="list-style-type: none"> <li>Contract Management</li> <li>LEP grants</li> </ul>		

Coverage of the risks above has been supported by both delivery of SCC plan as well as LGR projects.

## Definitions of Corporate Risk

### High Risk

Issues that we consider need to be brought to the attention of both senior management and the Audit Committee.

### Medium Risk

Issues which should be addressed by management in their areas of responsibility.

### Low Risk

Issues of a minor nature or best practice where some improvement can be made.



## Significant Corporate Risks

Our audits examine the controls that are in place to manage the risks that are related to the area being audited. We assess the risk at a 'Corporate' level once we have tested the controls in place. Where the controls are found to be ineffective and the 'Corporate risk' as 'High', these are brought to the Audit Committee's attention. For those audits which have reached report stage through the year, we have assessed the following risks as 'High'.

### Review Name / Risks

**Athena Contract** – The Council's responsibilities have not been delivered at the expected quality and cost by Athena through its contracted arrangements.

### Review Name / Risks

**Climate Emergency: Governance Arrangements** – 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.



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

- **Substantial** - A sound system of governance, risk management and control exists.
- **Reasonable** - Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives.
- **Limited** - Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives.
- **None** - The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives.

### SWAP Performance - Summary of Audit Actions by Priority

We rank our actions on a scale of 1 to 3, with 3 being medium or administrative concerns to 1 being areas of major concern requiring immediate corrective action.



### Summary of Audit Work

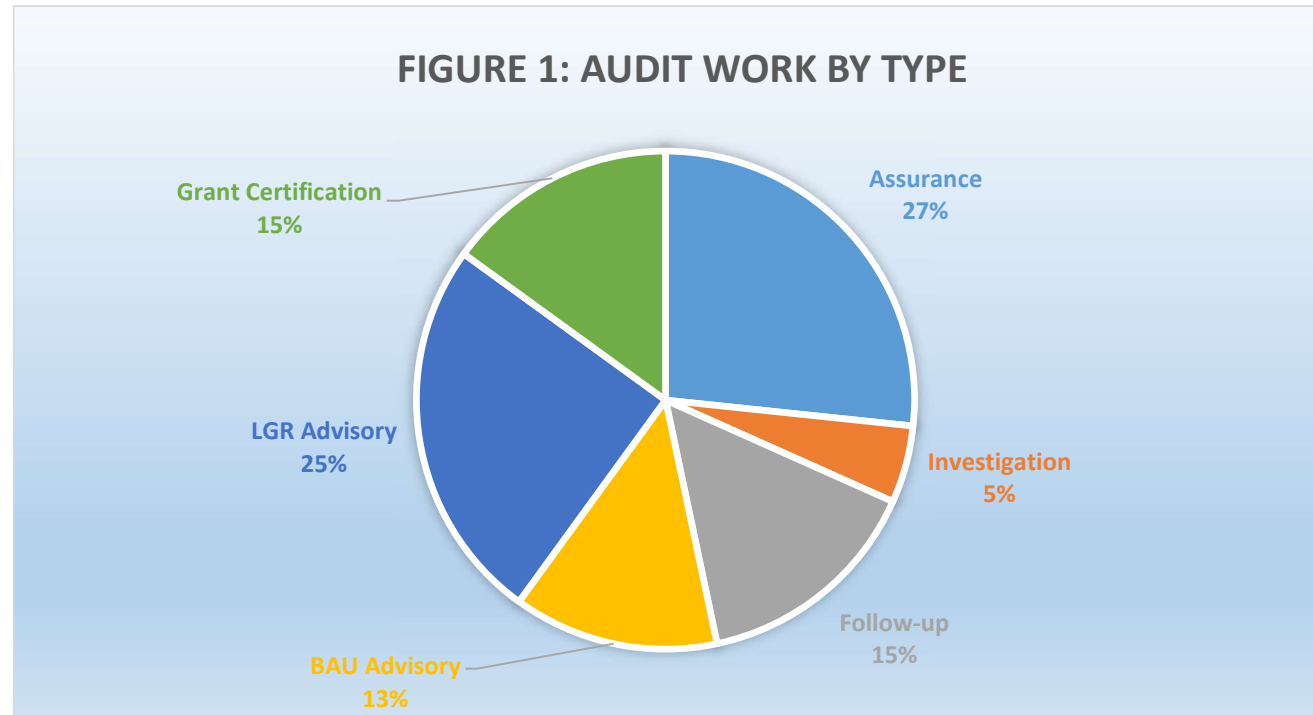


Figure 1 summarises the breakdown of the type of work that we have performed during the past year (2022/23). Due to LGR there has been a continued focus on the advisory audits.



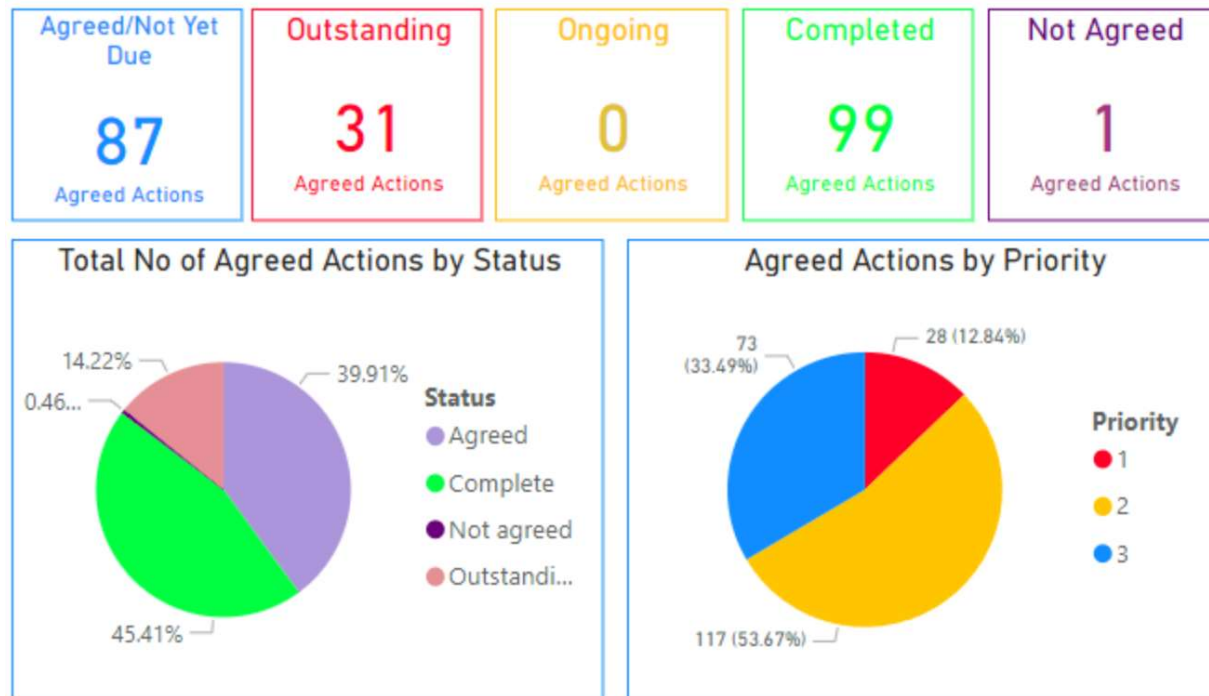
## Summary of Internal Audit Work 2022/23

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

### 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 final position for Somerset County Council, with the exception of any Limited/No Assurance reviews from the 2022/23 Internal Audit Plan that are at draft or still in progress.

### Agreed Actions made by Internal Audit



## Summary of Internal Audit Work 2022/23

Internal audit is responsible for conducting its work in accordance with the Code of Ethics and Standards for the Professional Practice of Internal Auditing as set by the Institute of Internal Auditors and further guided by interpretation provided by the Public Sector Internal Audit Standards (PSIAS).



### SWAP Performance

SWAP's performance is subject to regular monitoring and review by both the SWAP Board of Directors and the Owners Board. The respective outturn performance results for SCC for the 2022/23 year are as follows:

Performance Target	Performance
<b>Overall client satisfaction:</b> <i>did our work meet or exceed expectations, when looking at our Communication, Auditor Professionalism and Competence</i>	98.7%
<b>Value to the organisation:</b> <i>client view of whether our audit work met or exceeded expectations, in terms of value to their area</i>	96.7%

SWAP work is completed to comply with the International Professional Practices Framework (IPPF) of the Institute of Internal Auditors, further guided by interpretation provided by the Public Sector Internal Audit Standards (PSIAS) and the CIPFA Local Government Application Note.

Under these standards we are required to be independently externally assessed at least every five years to confirm compliance to the required standards. SWAP was assessed in February 2020 and this confirmed that we are in conformance to PSIAS. Our on-going annual self-assessment shows continued conformance.

Attribute Standard 1300 of the IPPF requires Heads of Internal Audit to develop and maintain a Quality Assurance and Improvement Programme (QA&IP). Standard 1310 continues this dual aspect by stating that the programme must include both internal and external assessments. This acknowledges that high standards can be delivered by managers, but it also implies that improvements can be further developed when benchmarking is obtained from outside the organisation and the internal audit function. Following our External Assessment, we have pulled together our QA&IP and included additional improvements and developments identified internally that we want to make, as aligned to SWAP's Business Plan. The QA&IP is a live document and will be regularly reviewed by the SWAP Board to ensure continuous improvement and delivery on our actions.

## Summary of Internal Audit Work 2022/23

**Table 1 – SCC Internal Audit Plan**

Audit Type	Audit Area	Status	Opinion	No of Rec	1 = Major	↔	3 = Minor
					Recommendation		
					1	2	3
<b>Completed Work</b>							
Assurance	School Condition Surveys	Complete	Limited	6	2	2	2
Follow Up	Mental Health – Care Plan Reviews and Financial Decision Making (June 2022)	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	-	-	-	-

## Summary of Internal Audit Work 2022/23

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

## Summary of Internal Audit Work 2022/23

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	<b>Certified</b>	-	-	-	-
Advisory	Establishment Control	Complete	Advisory	-	-	-	-
Grant Certification	Local Transport Capital Block Funding Grant (21/22 audit)	Complete	<b>Certified</b>	-	-	-	-
Advisory	New Finance System – Build Controls 22/23	Complete	Advisory	-	-	-	-
Assurance	SFVS: Ashlands CofE Primary School	Complete	<b>Limited</b>	15	0	4	11
Investigation	<b>New:</b> Supplier Fraud Allegation	Complete	Advisory	-	-	-	-
Advisory	Audit Committee Development and Annual Report Support	Complete	Advisory	-	-	-	-
Follow Up	Commissioning and Delivery of New Schools	Complete	Advisory				
Assurance	Climate Emergency: Governance Arrangements	Complete	<b>Limited</b>	10	3	7	0
<b>Draft</b>							
Assurance	Public Health – Reaching Areas of Deprivation - Smoking	Draft	Advisory				
Assurance	Schools Financial Value Standard (SFVS) Theme Report	Draft	<b>Limited</b>	7	0	6	1
Advisory	Cifas Support – Blue Badges 2022/23	Drafting					

## Summary of Internal Audit Work 2022/23

Audit Type	Audit Area	Status	Opinion	No of Rec	1 = Major	↔	3 = Minor
					Recommendation		
					1	2	3
<b>In Progress</b>							
Assurance	Adults – Eclipse Benefits Realisation	In progress					
<b>Deferred/Removed</b>							
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.				

## Summary of Internal Audit Work 2022/23

Audit Type	Audit Area	Status	Opinion	No of Rec	1 = Major	↔	3 = Minor
					Recommendation		
					1	2	3
Follow Up	Children's – Community Learning Partnerships	Deferred	Advised by Finance that 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.				
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.				



## Summary of Internal Audit Work 2022/23

Audit Type	Audit Area	Status	Opinion	No of Rec	1 = Major	↔	3 = Minor
					Recommendation		
					1	2	3
Grant Certification	Local Transport Capital Block Funding including the Pothole Action Fund	Deferred	Deferred to 2023/24.				
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	
<b>Complete</b>								
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	-	-	-	-	

## Summary of Internal Audit Work 2022/23

Audit Type	Audit Area	Status	Opinion	No of Rec	1 – Major 3 – Minor			Comments
					1	2	3	
Advisory	Local Community Networks (Support)	Complete	Advisory	-	-	-	-	
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	-	-	-	-	
<b>In progress/Ongoing</b>								
Advisory	Payroll – Data matching/validation	In progress						
<b>Deferred</b>								
Advisory	Tech Forge Data Validation	Deferred						Deferred following discussion with workstream officers.

## Summary of Internal Audit Work 2022/23

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		
<b>Complete</b>							
Grant Certification	ERDF – Co Adapt on-the-spot	Complete	<b>Certified</b>				
Grant Certification	Getting Building Fund – M5 J23 Dunball 21/22	Complete	<b>Certified</b>				
Grant Certification	Getting Building Fund – Trenchard Way 20/21	Complete	<b>Certified</b>				
Grant Certification	Getting Building Fund – Trenchard Way 21/22	Complete	<b>Certified</b>				
Grant Certification	Growth Deal – Bruton 20/21	Complete	<b>Certified</b>				
Grant Certification	Growth Deal – Bruton 21/22	Complete	<b>Certified</b>				
Grant Certification	Growth Deal – iAero fit out 20/21	Complete	<b>Certified</b>				
Grant Certification	Growth Deal – iAero fit out 21/22	Complete	<b>Certified</b>				
Grant Certification	Growth Deal – M5 J25	Complete	<b>Certified</b>				
Grant Certification	Growth Deal – Somerset Rivers Authority	Complete	<b>Certified</b>				
Grant Certification	Growth Deal – Taunton Digital Innovation Centre	Complete	<b>Certified</b>				
Grant Certification	Growth Deal – Toneway (18/19)	Complete	<b>Certified</b>				
Grant Certification	Growth Deal – Toneway (21/22)	Complete	<b>Certified</b>				
Grant Certification	Growth Deal – Wells	Complete	<b>Certified</b>				

## Summary of Internal Audit Work 2022/23

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				
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				