







Somerset Council

Report of Internal Audit Activity 2022/23

Progress Report – April 2023

Internal Audit Update – April 2023 – ‘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 opinion
	<p>Progress against the 2022/23 plan (incl. LGR)</p> <ul style="list-style-type: none"> • 44 planned reviews and support activities completed • 2 reviews at draft stage • 10 reviews in progress/on-going • 1 review waiting to go live • 26 additional grants certified and one advisory review completed
	<p>Follow-ups in the period</p> <p>Three follow-ups have been finalised since the last report.</p>
	<p>Additions to the Plan</p> <p>One new review was added to the plan following officer request.</p>
	<p>Monitoring of agreed management actions</p> <p>We continue to monitor implementation of agreed management actions. There are 22 overdue actions, the same as in January 2023. All agreed and outstanding actions are being carried forward to a new Somerset Council dashboard.</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	5
Limited	6
No Assurance	0
Advisory and Grants	25
Follow Up	8
Total	44

Internal Audit Agreed Actions 2022/23

	YTD
Priority 1	7
Priority 2	33
Priority 3	51
Total	85

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.

The contacts at SWAP in connection with this report are:

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Summary

This is the April 2023 progress update for 2022/23. It reports against the Internal Audit Plan agreed by the Somerset County Council (SCC) Audit Committee in March 2022. The schedule provided at **Appendix D** details 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” 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, 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 which also had a High Corporate Risk. This audit was in relation to the Athena Contract. This contract concluded on 31 March 2023 and therefore the risk is no longer effective from 1 April 2023.

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. Three follow-up audits have been finalised since our last report.

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. The final position for Somerset County Council 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

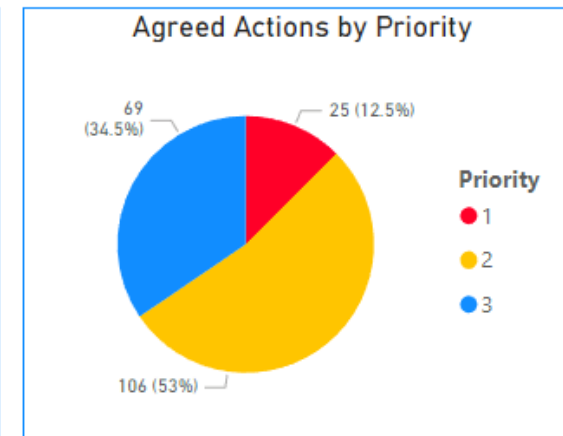
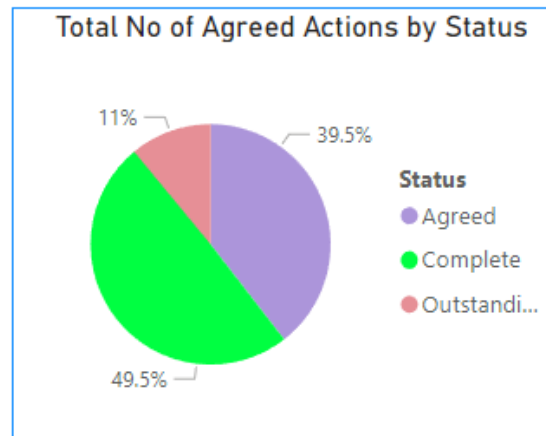
Internal Audit Plan Update

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 final position for Somerset County Council in March 2023.

Agreed Actions made by Internal Audit



There are 22 overdue actions. This is the same as in January 2023. 15 of these actions are rated Priority 1 or 2. These actions relate to:

- CSC Training & Safeguarding
- Education Safeguarding – Complaints and Concerns
- Community Learning Partnerships

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

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.

Berkley School Follow Up – 12 out of the 14 recommendations raised in the original audit have been completed, with 2 currently in progress.

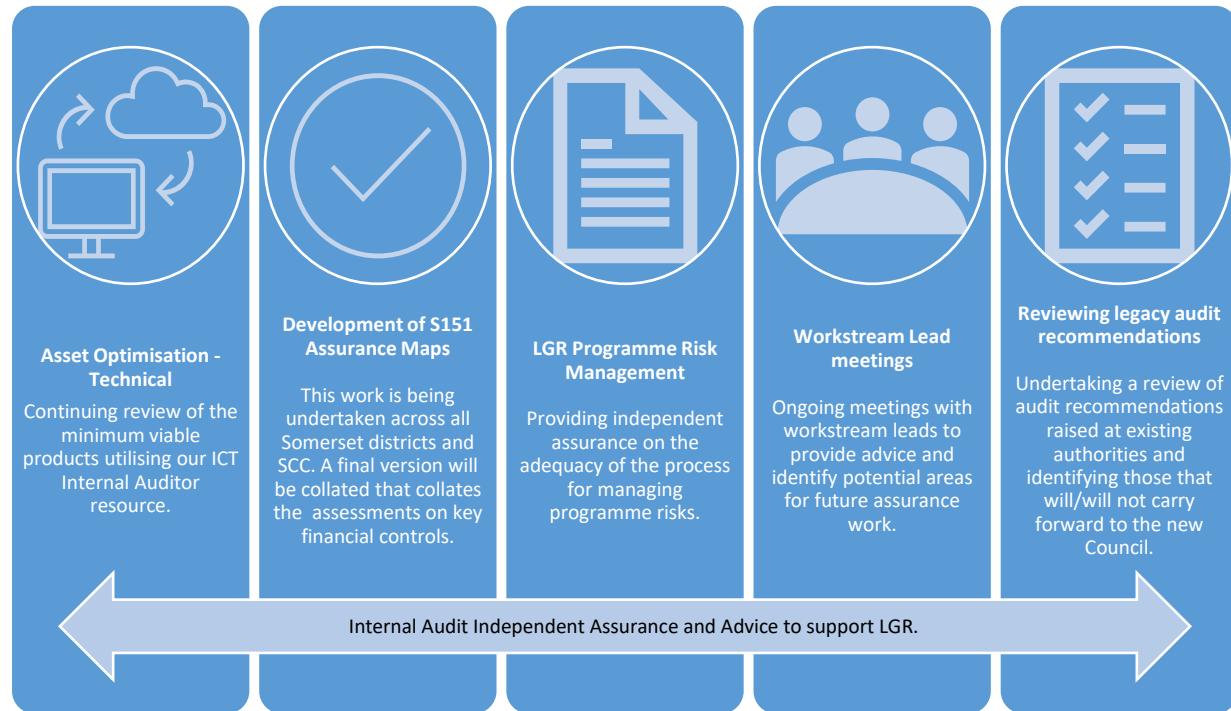
The 101 outstanding and agreed management actions are being reviewed together with any actions outstanding from the Somerset Districts to produce a new dashboard which will be shared separately with Members.

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.



Athena Contract – Final Report – February 2023

Audit Objective To determine whether Athena has delivered the Council's responsibilities at the expected quality and cost through its contracted arrangements.

Assurance Opinion	Number of Actions	
		Priority
<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	3
	Priority 2	5
	Priority 3	3
	Total	11

Risks Reviewed	Assessment
The council's responsibilities have not been delivered at the expected quality and cost by Athena through its contracted arrangements.	High

Key Findings	
	The SCC procurement process was not followed, resulting in a breach of SCC rules. Adults Services (AS) staff with responsibility for procurement and contract management of the Athena contract have not completed SCC's procurement training and did not involve commissioners in the procurement process.
	Oversight of this contract has been fragmented due to staff turnover and changes in responsibility. AS have not demonstrated that they have robust oversight of Athena's work, despite Athena having been responsible for delivering SCC's statutory obligations.
	AS cannot demonstrate that they have validated the invoices submitted by Athena. Because the contract has been extended multiple times, the council's expenditure (£1.11m) has exceeded the stipulated contract value (£600k).
	The Key Performance Indicators set for Athena are not consistent with those for in-house provision. This means AS cannot easily compare the quality of service provided by Athena to the service provided by their in-house staff. There is no central repository of key information relating to management of this contract, meaning key information is not available for analysis. Athena did not prepare an Exit Plan within the contracted timescale.

Audit Scope
<p>We evaluated the following areas:</p> <ul style="list-style-type: none"> whether Athena has delivered services to the expected quality, including differences in practice to or learning for Somerset County Council (SCC)'s in-house delivery; whether the contract has been cost-effective / provided value for money; the methods used by SCC management to consider whether there is value in using similar outsourced services to provide a temporary winter workforce; SCC's exit strategy from the contracted service provision; and SCC's contract monitoring and management.

Additional Information

It is important to acknowledge the extreme challenges imposed on Adult Services as the effects of Covid lockdown isolation combined with pressures from ~180,000 new Covid cases per day negatively impacted elderly and vulnerable adults. The council commissioned the Athena contract as a way of releasing acute hospital beds and unblocking intermediate care beds. We note that a similar contract was put out to tender and awarded to another third-party service provider at a similar time. This reflects ongoing local and national workforce pressures.

We would like to emphasise that, while our assessment of the risk associated with this audit is High, this is not a reflection of the work that Athena has performed, which we believe SCC deems to be of a satisfactory quality due to the continued use of them to provide this service. Our assessment reflects the way that the contract was awarded and ongoing lack of clarity regarding responsibility within SCC for managing of this contract. Adults Services has agreed to complete ten actions by 1st January 2024.

Vendor Management – Final Report – January 2023



SWAP
INTERNAL AUDIT SERVICES
Helping Organisations to Succeed

Follow Up Audit Objective

To provide assurance that agreed actions to mitigate against risk exposure identified within the 2021/22 audit report have been implemented.

Follow Up Progress Summary

Priority	Complete	In Progress	Not Started	Summary
Priority 1	0	0	0	0
Priority 2	2	1	0	3
Priority 3	2	0	0	2
Total	4	1	0	5

Follow Up Assessment

We provided a Limited assurance opinion for the original Vendor Management audit we completed in June 2021. In that audit, we reviewed controls designed to prevent fraudulent, invalid, or incorrect information leading to financial loss and reputational damage. We identified several weaknesses. Management agreed to complete five actions to improve the control framework.

In this follow up audit, we found the Master Data team has completed most of the agreed actions. Key findings from the audit follow up is summarised below.

Key Findings



The Master Data (MD) team has not completed a full vendor data cleanse due to turnover and capacity issues. MD intend to complete a full cleanse as part of the transfer to Microsoft Dynamics, the financial management system that will be used by Somerset Council.



MD has embedded new guidance and improved existing practices. This includes additional daily checks to ensure staff have followed agreed verification procedures and enhancements to cross-reference checks.

Further Information

We have performed testing or reviewed evidence to support of progress assessment for all priority-2 actions. Updates for priority-3 actions are based on manager self-assessment. Please refer to Appendix A for details of all actions.

Because we have identified sufficient progress against most of the agreed actions, we will now cease monitoring these actions.

Baseline Assessment of Maturity in relation to Fraud – December 2022 - Follow Up



Baseline Assessment of Six Themed Areas



- Resource and Communication
- Fraud Risk Management
- Policy Related
- Committee Related
- Culture and Awareness
- Reporting, Investigating and Monitoring

Scope and Ambition

This baseline assessment is a corporate view of fraud maturity within the organisation. This exercise is a revisit of the assessment performed in 2021 and shows any progress with regards to counter fraud work and any increase in the level of maturity at the authority.

Management should ensure the key findings from this work are considered to reduce risk of fraud and to protect the public purse.

SWAP's Counter Fraud Team is committed to helping Partners and Clients to reduce the risk of fraud and to protect the public purse.

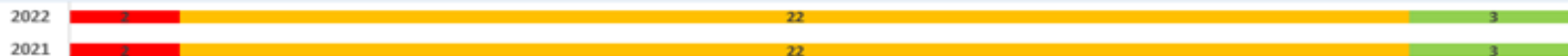
Key Findings

- There is still no process for vetting candidates in respect of fraud, by assessing specific posts for financial fraud risk and conducting specific checks on the candidate's history.
- The Council has not updated its risk management documents since the last audit. The LGR Risk & Opportunity workgroup is developing a risk management framework for the new Somerset Council.
- Improvements have been made with regard to updating certain policies, such as Whistleblowing which SWAP have been involved with, but there are still gaps that need addressing.
- There has been no recent training for Members, although SWAP is planning to deliver this in March 2023. There is also no current Portfolio Lead Member for fraud.
- The Anti-Fraud & Corruption Policy and Strategy now includes key areas noted as missing in the 2021 review.

Assessments per Area Reviewed



Comparison of Results Between Years



- Assessed not to be in place/ operating ineffectively – requires significant improvement.
- Assessed to be partially in place – requires improvement.
- Assessed as in place/ operating effectively.

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 = Major	↔	3 = Medium
					Recommendation		
				1	2	3	
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	N/A				
Follow Up	Vendor Management	Complete	N/A				
Follow Up	Baseline Assessment of Maturity in Relation to Fraud	Complete	N/A				
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	N/A				
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	N/A				
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
Follow Up	Berkley School Financial Review	Complete	N/A				
Advisory	Whistleblowing	Complete	N/A				

Audit Type	Audit Name	Status	Opinion	No of Rec	1 =	↔	3 =
					Major		Medium
				Recommendation			1
Grant Certification	Local Authority Bus Subsidy (Revenue) Grant Determination 2021/22	Complete	Certified				
Draft							
Assurance	Climate Emergency: Governance Arrangements	Draft					
Advisory	Establishment Control	Draft					
In progress/Ongoing							
Grant Certification	Local Transport Capital Block Funding Grant (21/22 audit)	In progress					
Advisory	Cifas Support – Blue Badges	Ongoing					
Assurance	Public Health – Reaching Areas of Deprivation	In progress					
Advisory	New Finance System – Build Controls	Ongoing	Work to continue in 2023/24 plan.				
Follow Up	Commissioning and Delivery of New Schools	In progress					
Assurance	Schools Financial Value Standard (SFVS) Theme Report	In progress					
Assurance	SFVS: Ashlands CofE Primary School	In progress					
Assurance	Adults – Eclipse Benefits Realisation	In progress					
Investigation	New: Supplier Fraud Allegation	In progress					
Advisory	Audit Committee Development and Annual Report Support	In progress					

Audit Type	Audit Name	Status	Opinion	No of Rec	1 =	↔	3 =
					Major		Medium
					Recommendation		
Waiting to Start							
Advisory	Fraud related members and officers training	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 = Major	↔	3 = Medium
				Recommendation			
				1	2	3	
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.				
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.				

Audit Type	Audit Name	Status	Opinion	No of Rec	1 =	↔	3 =
					Major		Medium
				Recommendation			
				1	2	3	
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.				
Advisory	New Finance System – Data Validation	Deferred	Deferred to 2023-24.				

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	-	-	-	-	
Advisory	Business Continuity	Complete	Advisory	-	-	-	-	
In progress/Ongoing								
Advisory	Risk Management Workstream Support	Ongoing						
Advisory	Asset Optimisation: Technical Workstream Support	Ongoing						

Audit Type	Audit Area	Status	Opinion	No of Rec	1 – Major 3 – Minor			Comments
					1	2	3	
Advisory	Legacy Audit Recommendations & AGS Actions	In progress						
Assurance	Payroll – Data matching/validation	In progress						
Deferred								
Advisory	Tech Forge Data Validation	Deferred						Deferred following discussion with workstream officers.

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				
Grant Certification	ERDF – Co Adapt December 2022 Claim	Complete	Certified				
Grant Certification	Growth Hub – Core Grant (2022/23)	Complete	Certified				
Advisory	Heart of the South West LEP – Growing Places Fund	Complete	N/A				