Powys County Council

Quarterly Internal Audit Update Report
As @ 31st March 2023 (End of Q4)

Internal Audit ▪ Risk ▪ Special Investigations ▪ Consultancy

Internal Audit Progress Report as at Quarter 4 2022/23

As part of our update reports, we will provide an ongoing opinion to support our end of year annual opinion. Internal Audit provides an independent and objective opinion on the Authority's control environment by evaluating its effectiveness.

Rolling 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.

Action Priority	Description	No of Actions
P1	Fundamental	13
P2	Important	75
P3	Requires Attention	108

The Headlines for audits completed to date for 2022/23

Assurance can be given that Internal audit work is aligned to strategic risk where possible. Future audit plans will also be equally aligned to the Council's new Corporate Objectives contained in "Fairer, Stronger, Greener". More visibility on agility and performance will be included in the plan.

54 audits complete, 6 at draft report stage and 7 in progress. Staff sickness and long-term leave have impacted the delivery of the Q4 Plan for 2022/3. Workforce flexibility across the team is being used to prioritise the delayed audits. The delivery of internal audit work is on track to deliver an annual opinion.

80% of the opinion related work found the control environment to be either Substantial or Reasonable assurance. There are no significant corporate risks to be reported, but Limited Assurance reports were issued for Housing Statutory Compliance, Leighton Primary School, and Housing Voids – Follow up.

The action tracking process has been impacted by unforeseen circumstances in the Audit Team that has affected the ability to measure the implementation status. This position will be resolved prior to the next meeting.

SWAP is transitioning to new audit management software (Auditboard). Existing assignments and actions are currently being transferred. As series of real time dashboards will be available shortly to both Officers and Members outlining plans, delivery, performance and actions.

Assurance Opinions as @ Q4

Substantial	1
Reasonable	36
Limited	9
No Assurance	0
Support/ Advisory	9

Progress/ Activity as @ Q2

Complete	54
Draft	6
In progress/ Delayed	7
Total	64

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Assuring – Improving – Protecting

Primarily the work programme includes:

- **Operational Audit Reviews**
- **Cross Cutting Governance Audits**
- **Annual Review of Key Financial System Controls**
- **IT Audits**
- **Grant Assurance Work**
- **Project management**
- **Other Special or Unplanned Review**

➡ **Internal Audit Work Programme and Coverage**

Internal audit coverage has been measured against the corporate risks presented to Governance and Audit Committee. This includes audits completed in 2020/21, 2021/22 and the current financial year (2022/23) as well as future planned audits. Please note as future audits are flexible there is potential for coverage to increase or decrease.

Risk Ref.	Audit Coverage	Future Coverage	Risk Narrative
EDR0011 (New)	None	Some	Impact of Climate on our ability to deliver services
HTR0018 (New)	None	Some	Impact of nature emergency on our ability to deliver services
ASC0066	Some	Some	Risk of social care provider failure. THEN risk of care services becoming unviable and not sustainable, resulting in requirement to support residents to access different services/care homes etc
ASC0064	None	None	WCCIS Unreliability - IF the unreliability of WCCIS is not resolved. THEN Veracity of decision making around adults and children in Powys will be compromised, leading to poor outcomes.
CS0081	Good	Some	BUDGET: If Children's Services are unable to manage within budget. THEN have implications for the whole Council: - Unable to meet statutory duties - Leaving service users at risk - Reputational damage to the Authority - Unable to manage within financial envelope
ED0022	Good	Good	The council will be unable to manage the schools' budget without ongoing adjustments to the distribution formula and improving financial management. If they are unable to manage the budget, there will be a significant compromise to the quality of education for Powys learners. THEN Some schools will have escalating deficits which will have a financial impact on the rest of the Council and the learners in their care.
FIN0001	Some	Some	The Council is unable to deliver a financially sustainable budget over the short and medium term. The continued impact of Covid coupled with the more recent events around rising inflation, energy costs and the situation in Ukraine impacting on supply chains and prices all increase the risk on the Council financial resilience. THEN- The Council is unable to fulfil its legal obligation in setting a balanced budget - The Council will not be financially resilient or sustainable - Council reputation damaged - Inability to fulfil our statutory requirements

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The assessment of none, some, and good is based on the number of audits in these areas and the scope of the audits. This gives the Committee assurance that internal audit is aligned to the corporate risks although we would not expect all audits to align to all corporate risks.

Other areas are considered in the planning process such as:

- **Service Risks**
- **Corporate objectives**
- **Fraud Risk Assessment**
- **Technology Assessment**
- **Performance information**
- **Wider Sector Risks**
- **Previous IA Work**

Risk Ref.	Audit Coverage	Future Coverage	Risk Narrative
ICT0010	Good	Some	Non-compliance with data protection legislation UK General Data Protection Regulations (GDPR) and Data Protection Act. THEN - Potential fine of up to £17,000,000 or 4% of annual turnover - The Council is subject to regulatory data protection audits - Reputational damage - Regulatory enforcement action - Detriment to the data subjects - Civil action and associated consequences
ICT0029	Some	Good	Cyber Security Threat. Risk of financial loss, disruption or damage to the reputation of Powys County Council from a failure of its information technology systems and or/loss of Data due to a cyber. THEN Loss of Information systems until they can be successfully restored. Loss of data, inability to access data or public disclosure of Personal Data. Cyber risk could materialize in a variety of ways, such as: • Deliberate and unauthorized breaches of security to gain access to information systems. • Unintentional or accidental breaches of security. • Operational IT risks due to factors such as poor system integrity
PCC0003	Some	Some	The council receives a negative regulatory / inspection report. THEN - Meeting regulatory and legislative duties - Ability to provide a good quality of service to service users - Managing demand on the service - Recruitment and retention of staff - Staff morale - Reputational damage
PCC0005	Some	None	The impact to Powys residents, services and Council staff as a result of a COVID-19 (Coronavirus) epidemic. THEN Increased staff absenteeism; Increase demand for services from residents Increased workload for council staff as a result of staff absence and increased service demand Closure of Council premises resulting in reduced services to residents and office accommodation.
PRO0008	None	None	Russian Invasion of Ukraine and Other Market Pressures leading to Increased risks of price variations and labour & material shortage caused by rising inflation. THEN Effect on capital and revenue budget but mainly effecting supplies of materials relating to any contract or project. Unable to deliver statutory and non-statutory services which could result in a backlog of work, reputational damaged, quality of buildings and knock-on consequences. Examples of a key consequence: delayed or cancelled housing development reduces capacity to address homelessness and other housing needs, Delays or affordability of delivery of schools transformation etc
WO0021	Good	Some	The Council is unable to recruit, retain and commission the workforce it requires, in the short term due to increased staff absences and a challenging UK labour market, and in the longer term due to an expected long-term decrease in the local working age population. THEN Council is unable to secure the services needed by the local population, including care and assessment provision, education, waste, highways, housing culture and support services.

At the conclusion of an audit assignment each review is awarded a "Control Assurance Definition";

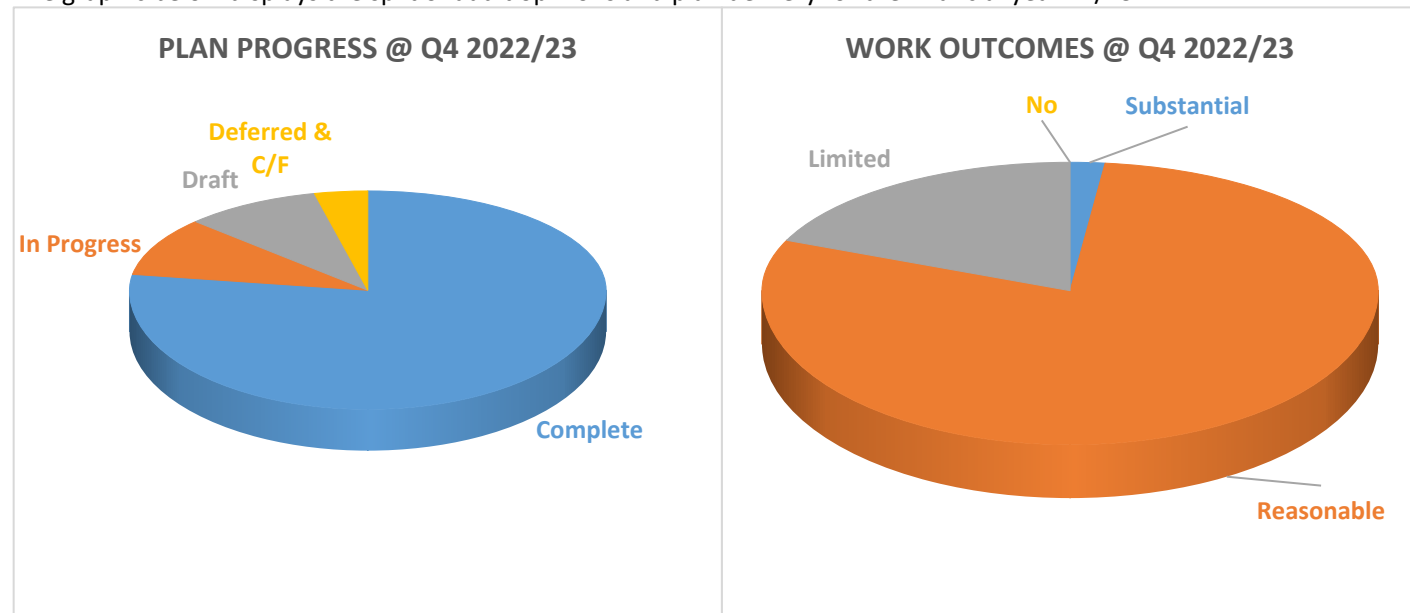- **Substantial**
- **Reasonable**
- **Limited**
- **No**

The schedule provided in Annex B contains a list of those audits completed, in draft, and in progress.

We also undertake Advisory / Non-Opinion work on a consultancy basis where we have been asked to look at a specific area of potential concern

⇨ **Internal Audit Progress and Outcomes**

It is important that Members are aware of the status of all audits and that this information helps them place reliance on the work of Internal Audit and its ability to deliver an annual opinion. Each completed assignment includes its respective "assurance opinion" rating together with the number and relative ranking of agreed actions that have been raised with management. The assurance opinion ratings have been determined in accordance with the "Audit Framework Definitions" as detailed in Annex A of this document.

Fifty-four audits have been completed and seven audits are at draft report stage at the end of Quarter 4. A further six audits are in progress and will conclude in Quarter 1 2023/4. These are shown in more detail in Annex B.

The graphic below displays the split of audit opinions and plan delivery for the financial year 22/23.

PLAN PROGRESS @ Q4 2022/23

WORK OUTCOMES @ Q4 2022/23

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These are areas that have been identified as significant control issues that should be brought to the attention of the Audit and Governance Committee.

Summary of Significant Concerns

Housing Statutory Compliance and Housing Voids -follow up both have been given "Limited" Assurance Opinions . These Audits will be reported to the next committee alongside a formally response from the relevant Services.

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

All significant issues arising from follow-up reviews will be reported to the Governance and Audit Committee.

DOLs & Housing Voids still have significant issues outstanding

Follow Up Audits

The follow-up audit is to provide assurance to the Director, Senior Management and the Audit and Governance Committee that the key risks have been mitigated to an acceptable level. Evidence is obtained to demonstrate implementation and progress made in relation to all recommendations.

The table below gives the status of follow-up reviews:

Audit Name	Status	Notes
Deprivation of Liberty safeguards (DoLS)	Complete	Issues Still outstanding, Reported to GAC in Feb 2023.
National Fraud Initiative (NFI 2020)	Complete	Revised arrangements for new exercise (NFI 2022). Monitoring report in Q2 2023
Fraud Risk Maturity Assessment	Complete	Significant improvement with likelihood of further improvement as Council adopt fraud risk assessment
Llandinam Primary School	Complete	Significant improvement in key areas

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Follow Ups (Continued)

Housing Voids	Complete	Key issued outstanding (Report to GAC for next meeting in June/July 2023)
Audit Name	**Status**	**Notes**
Managing Financial Commitments- Children	Revised Draft	Second draft produced after feedback from Finance and Childrens Services.
5 x Highway Reviews	Planned	Q1 & Q2 2023/24
Continuing Health Care (CHC)	Planned	Q2 2023/24
Deprivation of Liberty Safeguards	Planned	Q2 2023/24
Statutory Compliance	Planned	Q3 2023/24

Action Tracking

The Action tracker shows the status of completed and outstanding recommendations. This is mostly done through a self-certification process with each client. Currently there are 17 agreed actions that have gone beyond their target implementation date.

The follow-up process is administered by the Internal Audit Team. Unfortunately, long term staff sickness and a family bereavement has affected the team's ability to chase up the agreed actions since January 2023. This is expected to be resolved shortly.

Overleaf is a copy of the action tracking dashboard as @ 31st March 2023. Members can access this dashboard and drill into the detailed content of each audit assignment. As a result of the delay in the follow-up administration, the details of the 17 outstanding actions have not been published as Internal Audit cannot be sure of their status.

From July 2023, Internal Audit Action tracking will be visible on our new audit management system (Auditboard). A dashboard will be available to Members and Officers that will give the real time status of outstanding actions.

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Contact Information

SWAP is an internal audit partnership covering 24 organisations. Powys County Council is a part-owner of SWAP, and we provide the internal audit service to the Council.

The contacts at SWAP in connection with this report are:

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At the conclusion of audit assignment work each review is awarded a "Control Assurance Definition";

- **Substantial**
- **Reasonable**
- **Limited**
- **No**

In addition, to our opinion-based work we will provide consultancy services. The advice offered by Internal Audit in its consultancy role may include risk analysis and evaluation, developing potential solutions to problems and providing controls assurance.

Recommendations are prioritised from 1 to 3 on how important they are to the service/area audited. These are not necessarily how important they are to the organisation at a corporate level.

Audit Framework Definitions	APPENDIX A

Control Assurance Definitions

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.
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.
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.
No	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.

Risk	Reporting Implications
	In addition to the corporate risk assessment, it is important that management know how important the recommendation is to their service. There should be a clear distinction between how we evaluate the risks identified for the service but scored at a corporate level and the priority assigned to the recommendation. 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.

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Internal Audit Activity and Work Programme as at 31st December 2022					APPENDIX B			
Quarter	Service	Assignment	Scope	Status	Opinion	Actions by Priority		
						P1	P2	P3
Q1&2	Highways	**Commissioning**	Reviewing commissioning activities to ensure that critical road defects are repaired promptly and effectively.	Complete	**REASONABLE**	1	2	2
Q1&2	Highways	**Procurement**	Value for Money is achieved when procuring services whilst protecting against the risk of fraud.	Complete	**REASONABLE**	1	2	4
Q1&2	Highways	**Delivery, Monitoring & Reporting**	Ensuring the Service have effective oversight over operations from a performance and financial perspective.	Complete	**LIMITED**	2	0	2
Q1&2	Highways	**Vehicles, Assets & Fuel**	Ensuring the use of vehicle and plant is effectively monitored and there are no signs to misuse. Ensuring a complete record of all fuel transactions to enable effective monitoring to protect against fuel theft.	Complete	**LIMITED**	1	2	0
Q1&2	Highways	**Materials and Stock**	Material and stock are effectively controlled to provide assurance that the items have been used for the delivery of commissioned work.	Complete	**REASONABLE**	0	1	2
Q1&2	Housing	**Supporting People Grant- Certification**	Grant Certification required by Welsh Government to give assurance that expenditure items are legitimate.	Complete	**CERTIFIED**			
Q1&2	Schools	**School Forum - Risk and Control in Schools**	Supporting schools by providing training on the audit process and the key areas of governance and control.	Complete	**ADVISORY**			
Q1&2	Finance	**Risk Appetite Benchmarking**	Using benchmarking and Partner Sources to support the Council on developing a risk appetite	Complete	**ADVISORY**			
Q1&2	Finance	**Covid Grant Certification**	Reviewing expenditure for legitimacy as part of covid grant arrangements.	Complete	**CERTIFIED**			

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Quarter	Service	Assignment	Scope	Status	Opinion	Actions by Priority		
						P1	P2	P3
Q1&2	Finance	**Contract Exemptions**	To ensure that proper planning and value for money is delivered when a contract exemption is employed.	Complete	**REASONABLE**	0	2	0
Q1&2	Schools	**Ysgol Maesydderwen-Secondary**	Review Governance, financial administration and Asset Management at school using 360 assessment	Complete	**REASONABLE**	0	1	3
Q1&2	Adults & Children	**Continuing Health Care**	Ensure that effective partnership working is in place to allow effective financial arrangements.	Complete	**LIMITED**	0	4	0
Q1&2	Finance	**Fraud -Those Charged with Governance**	Contributing to the Council's assessment of fraud risk	Complete	**ADVISORY**			
Q1&2	Finance	**National Fraud Initiative Report Update Q4 2021/22**	Providing data and coordinating investigations to ensure potential fraud cases are identified and investigated.	Complete	**LIMITED**	1	0	0
Q1&2	Public Protection	**Estate Agents Grant-Certification**	Grant Certification required by UK Governments to obtain the NTSB grant	Complete	**CERTIFIED**			
Q1&2	Schools	**Gwernyfed High School - Secondary**	Review Governance, financial administration and Asset Management at school using 360 assessment	Complete	**SUBSTANTIAL**	0	2	1
Q1&2	Schools	**Ysgol Bro Hyddgen - Secondary**	Review Governance, financial administration and Asset Management at school using 360 assessment	Complete	**REASONABLE**	0	1	6
Q1&2	Schools	**Bryn Hafren - Primary**	Review Governance, financial administration and Asset Management at school using 360 assessment	Complete	**REASONABLE**	0	1	3
Q1&2	Schools	**Berriew - Primary**	Review Governance, financial administration and Asset Management at school using 360 assessment	Complete	**REASONABLE**	0	5	4
Quarter	Service	Assignment	Scope	Status	**Opinion**	**Actions by Priority**		

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Quarter	Service	Assignment	Scope	Status	Opinion	P1	P2	P3
Q1&2	Schools	St Mary's - Primary	Review Governance, financial administration and Asset Management at school using 360 assessment	Complete	REASONABLE	0	5	2
Q1&2	Schools	Guilsfield- Primary	Review Governance, financial administration and Asset Management at school using 360 assessment	Complete	REASONABLE	0	7	2
Q1&2	Schools	Llanidloes - Primary	Review Governance, financial administration and Asset Management at school using 360 assessment	Complete	REASONABLE	0	3	0
Q1&2	Schools	Penygloddfa - Primary	Review Governance, financial administration and Asset Management at school using 360 assessment	Complete	REASONABLE	0	8	2
Q1&2	Adults & Children	Deprivation of Liberty safeguarding	Ensuring that the Council have improved performance on undertaking best interest assessments and meeting statutory guidelines.	Complete	LIMITED	1	1	0
Q1&2	Support	Archiving Powys IA Records	Supporting the Council with the management of audit Files/ information from Pre-SWAP	Complete	ADVISORY			
Q1&2	Support	Action Tracking Reports Q1 & Q2, Q3	Reports tracking the implementation of internal audit agreed actions.	Complete	ADVISORY			
Q1&2	Finance	Suspense Account Income	Examining unallocated income and identifying the root cause and user behaviour for non-compliance	Complete	REASONABLE	0	0	3
Q1&2	Finance	Mid Wales Growth Deal	Audit certification of expenditure and Governance controls for 21/22	Complete	CERTIFIED			
Q1&2	Finance	Purchase cards- Q1	On-going continuous review of purchase card transactions to identify non-compliance with council rules and exceptions that require more detailed investigation. The outcome will improve customer behaviour and more sound financial control.	Complete	REASONABLE	0	1	6
Quarter	**Service**	**Assignment**	**Scope**	**Status**	**Opinion**	Actions by Priority		

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Quarter	Service	Assignment	Scope	Status	Opinion	P1	P2	P3
Q1&2	Finance	**Fraud Risk Maturity Assessment -Follow up**	Following up on the fraud Maturity baseline assessment to give committee assurance that the Council is preventing and detecting fraud.	Complete	**REASONABLE**	0	2	3
Q1&2	Finance	**Purchase cards Q2**	Continuous audit programme identifying spending behaviours and controls for Q2- Advisory	Complete	**REASONABLE**	0	0	0
Q1&2	Finance	**National Fraud Initiative Report Update**	Providing data and coordinating investigations to ensure potential fraud cases are identified and investigated. Rolled into new exercise foe 22/23	Complete	**REASONABLE**	0	0	0
Q3	Housing	**Supporting People Grant 21/22**	Welsh Government require validation and certification of claim expenditure	Complete	**CERTIFIED**			
Q3	Housing	**Enable Grant 21/22**	Welsh Government require validation and certification of claim expenditure	Complete	**CERTIFIED**			
Q1/2/3	Finance	**Risk in Projects and Partnerships**	Review the Council visibility, governance and risk management on significant partnerships and projects	Complete	**REASONABLE**	0	1	6
Q2&3	Finance	**Risk Management**	Ensure that the Council's Risk management process are agile, timely and are forward thinking in terms of risk appetite.	Complete	**REASONABLE**	0	1	7
Q1/2/3	Finance	**Orders for Goods and Services**	Analysing data to identify noncompliance and risk that goods are not procured soundly. Further detailed analysis to identify the root cause of any failures.	Complete	**REASONABLE**	0	4	1
Q3&4	Schools	**Llandinam- Primary**	Review Governance, financial administration and Asset Management at school using 360 assessment	Complete	**REASONABLE**	0	3	8
Quarter	Service	Assignment	Scope	Status	Opinion	Actions by Priority		

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Quarter	Service	Assignment	Scope	Status	Opinion	P1	P2	P3
Q3&4	Schools	**Cradoc - Primary**	Review Governance, financial administration and Asset Management at school using 360 assessment	Complete	**REASONABLE**	1	2	5
Q3&4	Schools	**Presteigne - Primary**	Review Governance, financial administration and Asset Management at school using 360 assessment	Complete	**REASONABLE**	0	3	6
Q3&4	Schools	**Leighton - Primary**	Review Governance, financial administration and Asset Management at school using 360 assessment	Complete	**LIMITED**	2	2	6
Q3&4	Finance	**Business Rates (Liability and Billing)**	Ensure liability of Business rates are effectively determined in light of eligibility of Covid Grants for businesses.	Complete	**REASONABLE**	0	1	1
Q3	Finance	**Purchase Cards – Continuous Audit Q3**	Continuous audit programme identifying spending behaviours and controls for Q3.	Complete	**REASONABLE**	0	0	0
Q2&3	Housing	**Statutory Compliance**	Ensure improvement in the achievement of the Council statutory responsibility to ensure properties are compliant and safe. Delays caused by Client inactivity.	Complete	**LIMITED**	2	1	3
Q3&4	Customer/ Digital	**School Meals Debt- parent pay**	The review debt collection and outstanding debt before the Council transitions to free school meals	Complete	**REASONABLE**	0	2	3
Q4	Schools	**Ysgol Pont Robert Primary**	Review Governance, financial administration and Asset Management at school using 360 assessment	Complete	**REASONABLE**	0	0	7
Q3&4	Finance	**Main Accounting**	Ensure the accounting transactions are made in accordance with financial regulations	Complete	**REASONABLE**	0	2	2
Q3&4	Digital	**Technology Assisted Framework Review**	An advisory review to assess specific risks highlighted as well as providing direction and scope for the targeted provision of future technology and digital audit	Complete	**ADVISORY**			
Quarter	Service	Assignment	Scope	Status	**Opinion**	Actions by Priority		

Quarter	Service	Assignment	Scope	Status	Opinion	P1	P2	P3
Q3&4	Finance	NFI 2022/23 Exercise -Process Checklist	Review the governance, administration, and controls the investigation of NFI Fraud matches	Complete	ADVISORY			
Q3&4	Finance	Pension Administration	Review the administration of Pension transactions to ensure funds are effectively controlled.	Complete	REASONABLE	0	0	6
Q3&4	Finance	NFI 2022- Data & Fair Processing	GDPR Compliance, Data uploads, Investigation readiness and roll out of matches.	Complete	ADVISORY			
Q3&4	Housing	Voids – Follow up	To follow up a previous limited report on the administration, control and reporting of void properties.	Complete	FOLLOW UP- LIMITED	0	2	0
Q2&3	Corporate	Whistle Blowing	Review the Council's whistleblowing arrangements to give assurance that fraud and corruption measures are in place.	Complete	REASONABLE	0	1	2
Q4	Finance	Fraud Risk Assessment- Stage 2	A follow up to the original assessment picking up those Services that didn't respond to the original assessment	Complete	ADVISORY			
Q1,2,3&4	Support	Committee / Management Reporting	Supporting Council Management Teams and Governance and Audit Committee.	Complete	SUPPORT			
Q1,2,3&4	Support	Planning & Engagement	Engaging with Services to develop risk-based plans	Complete	SUPPORT			
Q2&3	Adults & Children	Managing Financial Commitments	Review the way in which Childrens Service manage budgets commitments to enable effective budget management.	Revised Draft with Client				
Q3&4	Workforce	Health & Safety	Review corporate guidance, oversight and governance arrangements with Health and Safety legislation. A further review of OD Service compliance will be undertaken in a future audit cycle.	Draft with Client				
Quarter	Service	Assignment	Scope	Status	Opinion	P1	P2	P3

Quarter	Service	Assignment	Scope	Status	Opinion	Actions by Priority		
						P1	P2	P3
Q3&4	Schools	**Churchstoke - Primary**	Review Governance, financial administration and Asset Management at school using 360 assessment	Draft – with Client. Delayed see Note 1				
Q2&3	Corporate	**Complaints**	Give assurance to the Audit Committee that the administration of Complaints is effective	Draft – Delayed see Note 1				
Q3&4	Finance	**Debt Administration**	Review the systems for the administration of Debt to ensure that they are sound, secure and drive the recovery process.	In Progress Awaiting data from Client				
0Q1&2	Democratic	**Conflict of Interests- Follow up**	Ensure that the Council have improved the awareness, visibility, and reporting of any potential conflicts of interest.	Draft with Client - Delayed Note				
Q3&4	Workforce	**Safeguarding**	Review the Councils DBS checking in payroll following on from a Wales Audit review	Draft with Client				
Q3&4	Schools	**Brecon High School- Secondary**	Review Governance, financial administration and Asset Management at school using 360 assessment	In Progress- Delayed Note 1				
Q4	Adults and Children	**Front Door Review**	Assessing the process of third-party reporting in Children Services to ensure efficient practices.	In Progress- Awaiting data				
Q4	Schools	**School Themed Review -Finance**	Combining the collective knowledge of the school audits throughout the year to give a corporate insight into the key issues	Carried Forward See Note 1				
Q4	Schools	**School Themed Review -Governance**	Combining the collective knowledge of the school audits throughout the year to give a corporate insight into the key issues	Carried Forward see Note 1				

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Q4	Digital	**Data Quality Maturity**	To review the quality of the data produced by different areas of the Council with the aim of reporting Maturity	In Progress				
Q4	Finance	**Insurance**	Assessing coverage, claims handing, claim management and the VFM of Insurance Services	In progress				
Q4	Schools	**Radnor Valley Primary**	Review Governance, financial administration and Asset Management at school using 360 assessment	In Progress-Delayed Note 1				
Q4	Schools	**Ysgol Trefonen Primary**	Review Governance, financial administration and Asset Management at school using 360 assessment	C/F – See Note 1				
Q4	Schools	**Ysgol Calon Cymru - Secondary**	Review Governance, financial administration and Asset Management at school using 360 assessment	Working in Progress Delayed See Note 1				

Note 1: Unforeseen circumstances have impacted the resources in the audit team since January 2023. As a result, a number of projects have been placed on hold and carried forward until the Auditor returns to work.

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