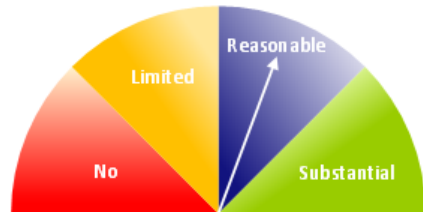


# Wiltshire Council

## Internal Audit Annual Opinion Report 2021/22

# Internal Audit Annual Opinion – 2021/22: ‘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.

## The Headlines

	<b>Reasonable internal audit opinion provided</b>
	<b>Three Significant Risks identified in year.</b> (However, actions have been agreed to significantly lower the residual risk)
	<b>69 reviews delivered as part of the 2021/22 Internal Audit Plan.</b> Includes assurance (45), advisory (10) and grant certifications (14). 3 reviews are at draft report stage and 7 are in progress.
	<b>Internal Audit staff redeployed directly into Council areas to assist with the COVID response.</b> COVID 19 Business Grant processing and post payment checks.
	<b>A number of agreed actions from remain outstanding (some agreed actions have had time extensions due to Covid-19).</b> We will continue to follow-up all agreed actions.

## Internal Audit Assurance Opinions 2021/22

Substantial		20
Reasonable		17
Limited		6
No		2
Advisory		10
Grant Certification		14

## Internal Audit Agreed Actions 2021/22

Priority 1		6
Priority 2		55
Priority 3		61
<b>Total</b>		<b>122</b>

## Executive Summary

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 the following:

- 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 these 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.



# Executive Summary

## 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:

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

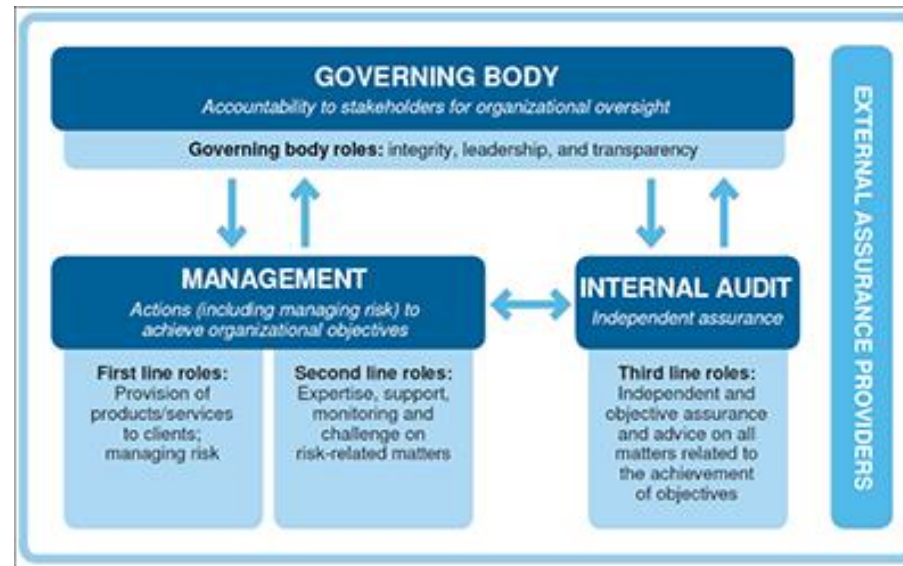


## Background

The Internal Audit service for Wiltshire 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 2021/22 year.

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



## Internal Audit Opinion 2021/22

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 2021/22 audit work for Wiltshire Council, enhanced by the work of external agencies, I am able to offer a **Reasonable Assurance** opinion in respect of the areas reviewed during the year.

Just as in more normal times, audit work has been planned to ensure that sufficient assurance will be available to inform the annual opinion as well as supporting the key principles that underpin Wiltshire Council's Corporate Strategy:

- Providing for the most sustainable pattern of development that minimises the need to travel and maximises the potential to use sustainable transport.
- Creating the right environment to deliver economic growth, delivering the jobs Wiltshire's population needs locally, and taking a flexible and responsive approach to employment land delivery.
- Managing development to ensure that jobs and the right infrastructure are delivered at the right time to ensure that out commuting, in particular to areas outside of Wiltshire, is not increased and development does not have a detrimental impact on infrastructure.
- Working towards lowering Wiltshire's carbon footprint through the appropriate location of development, and through renewable energy and sustainable construction.
- Protecting and planning for the enhancement of the natural, historic and built environments, including maintaining, enhancing and expanding Wiltshire's network of green infrastructure to support the health and wellbeing of communities.
- Providing high-quality, well-designed development, and ensuring full local community involvement in planning for significant new proposals.
- Providing the framework to deliver appropriate community-led planning policy documents, including neighbourhood plans.



Our audit work supports each of these principles, whether as an assurance audit, an advisory piece of work, ad hoc requests or support to the council.

The professional requirements of PSIAS have remained unchanged and in line with these, audit priorities have been agreed throughout the year and this work supports the annual opinion.

The additional work performed to carry out assurance work on risks associated with the continued pandemic were:

- Work around business support grants
- Audit of Covid grants
- Relevant advisory work

As we are working to a more agile / rolling audit plan the following audits have been agreed with Management to be carried forward to 2022/23.

- Planning
- Risk Management
- Assurance Mapping

The following are considered key pieces of audit work that support the annual opinion on the overall adequacy and effectiveness of the organisation's governance, risk management and control.

- Business Continuity
- Continuous assurance
- Key financial audits
- Information governance and security
- Key front-line services
- Fraud Baseline Assessment

Throughout another challenging year, we have tried to ensure a balance between providing direct assistance to the Council and maintaining a continuum of audit work.



## Summary of Audit Work 2021/22






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 Internal Audit Plan Coverage

Recent internal audit coverage and outcomes are reflected in the chart below. Audit coverage by corporate risk is just one measure of the extent of audit coverage. In addition, we also monitor coverage by 'Corporate Plan Objectives', 'Core Areas of Recommended Coverage', and also by 'SWAP Top 10 Risk Themes'.

Corporate Risk	Audit Coverage	Assurance Assessment
CRR.01 – Safeguarding Children	Adequate	Reasonable
CRR.02 – Safeguarding Adults	Some	Reasonable
CRR.03 – Salisbury's Economy	None	
CRR.04 – Interest Rates Changes	Adequate	Substantial
CRR.05 – Cyber Resilience	Adequate	Reasonable
CRR.06 – Staff Capacity	In Progress	In Progress
CRR.07 – Budget Management	Good	Reasonable
CRR.08 – Contract Management	Good	Limited
CRR.09 – Income Collection	Adequate	Reasonable
CRR.10 – Corporate Health, Safety & Wellbeing	Some	
CRR.11 – Information Governance	Adequate	Reasonable

Coverage Key	
	Good coverage
	Adequate coverage
	Some aspects of coverage
	Some aspects of audit work in progress
	No coverage to date

Assurance Key		
	Substantial	Sound system of governance, risk management and controls exist.
	Reasonable	Generally sound system of governance risk management and control in place.
	Limited	Significant gaps, weaknesses or non-compliance were identified.
	No Assurance	Fundamental gaps, weaknesses or non-compliance identified.
	In Progress	Work is currently ongoing.
	Non-Assurance Audit Work	Audit work undertaken does not result in an audit opinion being delivered, but such work can contribute to Internal Audit's annual opinion.

\*Assurance assessment based on completed audit work.



# Summary of Audit Work 2021/22

## 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 relate 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 and Governance Committee's attention.

### Care Home Alliance – Interim Report

An interim review of the new platform to provide residential and nursing care home bed services in Wiltshire to assess the readiness to re-tender.

As part of this audit, we initially planned to look at the following areas:

- Planning for the procurement exercise is thorough and takes on board lessons learned.
- Providers and the Council work in partnership.
- Due diligence checks are undertaken before engaging with new suppliers.
- Management is working to reduce the number of off framework placements.

However, after discussions with key officers it was determined that the scope would be reduced as fundamental issues were found with the planning and progress made towards the re-tender. We therefore did not look at due diligence or whether management are actively working to reduce off framework placements.

The following risk was reviewed as part of this audit and an assessment made of the residual risk.

Risk Reviewed	Assessment
1. Poor planning results in the procurement exercise not delivering the required outcomes. Potential failure of second tendering exercise.	High

The Director Procurement and Commissioning has advised all six actions agreed within this review have now been completed. SWAP is currently in the process of completing a follow up review to obtain evidence to support this.





### Category Management

To provide assurance that category management is effective, complies with legislation and policies and is appropriate ensuring value for money.

For this audit we would normally have met with Category Managers, however, due to the vacant posts, we have instead met with commissioning staff within the services involved in the procurement process. We note the work being carried out on the restructure within services and the procurement governance project and have reviewed job descriptions for staff involved in procurement and commissioning. Category management policies and processes were reviewed where available, as was the management information to support procurement when available. Category management plans were included in the review to confirm whether benefits are identified and recorded. We also ascertained what performance is being recorded and how poor performance was addressed.

The following risks were reviewed as part of this audit and an assessment made of the residual risk.

Risk Reviewed	Assessment
1. The Authority's Category Management Strategy has not been defined and individual strategies for categories are not complete. This could lead to improper or unlawful practices resulting in legal challenge, reputational damage and unnecessary financial loss.	High
2. Category management is not completed or reviewed effectively in accordance with the Authority's policy, procedures and processes, leading to challenge, reputational damage and financial losses.	Medium

Five actions were agreed as a part of this audit, all with a target date of 30<sup>th</sup> September 2022. SWAP will conduct a follow up audit in October 2022 to ensure the risks have been mitigated.



### Procurement Exemptions

To review whether the exemptions process provides adequate controls to ensure compliance with procurement rules and value for money.

This audit was requested by the Head of Commercial & Procurement as part of the audit plan for 2021/22. The scope included:

- Exemption policies and procedures.
- Roles and responsibilities.
- Confirming that exempted contracts are compliant with the exemption rules.

The following risks were reviewed as part of this audit and an assessment made of the residual risk.

Risk Reviewed	Assessment
1. The Authority's Exemption Policy and procedures are not current with legislation and best practice and do not promote achieving value for money.	Medium
2. Contract exemptions are not completed or reviewed effectively in accordance with the Authority's policy, procedures and processes for exemptions. Increasing the risk of challenge, reputational damage and financial losses.	High

Three actions were agreed as a part of this audit, due to be implemented by 30<sup>th</sup> September 2022. SWAP will conduct a follow up audit in October 2022 to ensure the risks have been mitigated.



# Summary of Audit Work 2021/22

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

## Assurance Definitions

<b>No</b>	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.
<b>Limited</b>	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.
<b>Reasonable</b>	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.
<b>Substantial</b>	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.



## Summary of Audit Opinions

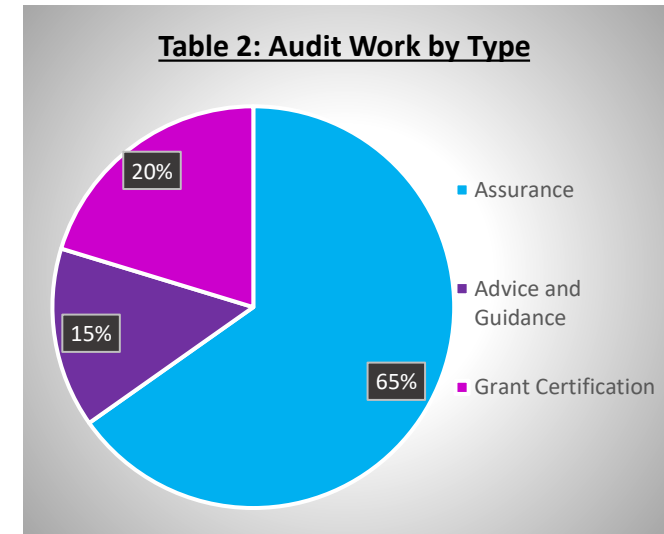
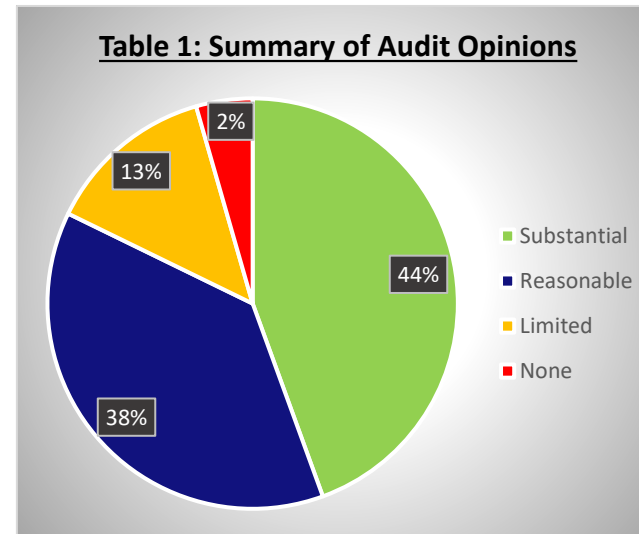


Table 1 above indicates the spread of assurance opinions across our work during the past year (2021/22). Assurance figures for 2020/21 – Substantial: 17% Reasonable: 48% Limited: 11% None: 0%

Table 2 indicates the audit work by type.



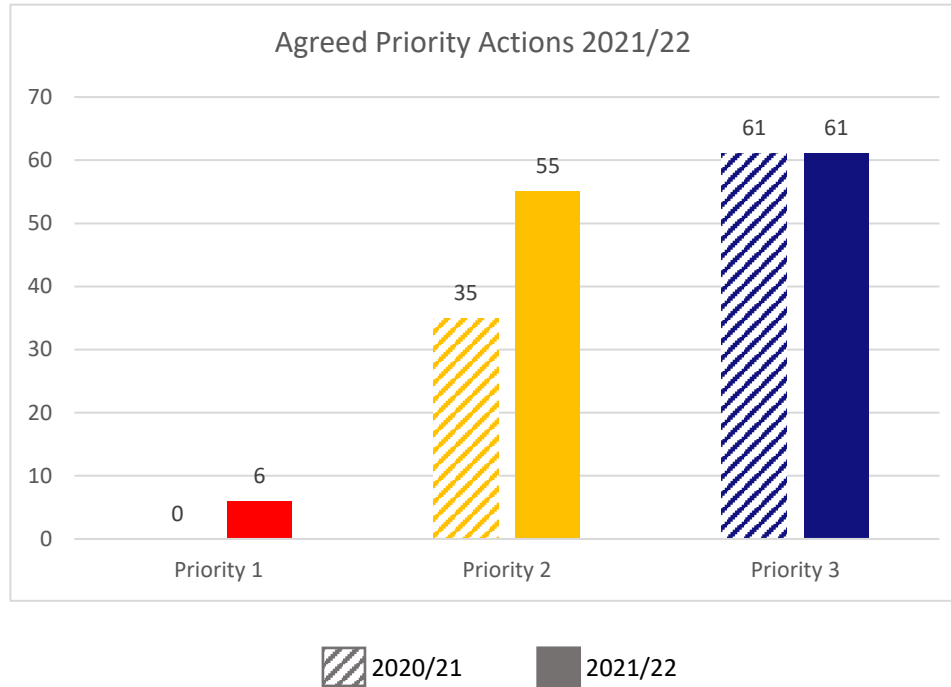
# Summary of Audit Work 2021/22

## SWAP Performance - Summary of Audit Actions by Priority



## Priority Actions

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



### Added Value

**Extra feature(s) of an item of interest (product, service, person etc.) that go beyond the standard expectations and provide something more while adding little or nothing to its cost.**



### Added Value

Throughout the year, SWAP strives to add value wherever possible i.e. going beyond the standard expectations and providing something 'more' while adding little or nothing to the cost.

#### **CIFAS data Matching**

SWAP has paid an annual subscription of £12,600 for 2021/22 to enable Wiltshire Council to be part CIFAS. This data matching service will help the Council to both prevent and detect fraud.

#### **Benchmarking**

During the year we have provided benchmarking data across either the SWAP partnership or the wider reach of the Local Authority Chief Auditors Network (LACAN). This data is useful for services to develop and improve their own systems and processes so that business objectives can be achieved with continually decreasing resources.

#### **News Roundup**

We produce a fortnightly newsletter that provides information on topical areas of interest for public sector bodies.

#### **Counter Fraud Team**

SWAP has a number of specialist teams namely the ICT team and the Data Analytics team. Additionally, during the past year SWAP has further developed the Counter Fraud Team to provide specialist Fraud experts where required by our partners. The team are also undertaking some fundamental fraud assessment work to help our partners strengthen their resilience to fraud. Furthermore, the team also provide regular fraud bulletins to our partners on the latest intelligence on fraud targets.

#### **Innovations and Enhancements to our Audit Process**

Throughout this year, we have continued to improve our continuous audit reviews in relation to the key fundamental areas. In addition, we are also taking all opportunities to implement the concept of 'Agile Auditing' to our audit process.



## Plan Performance 2021/22

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 Wiltshire Council for the 2021/22 year are as follows:

Performance Target	Average Performance
<b>Audit Plan – Percentage Progress</b>	
Final, Complete, Draft and Discussion 90%	92%
In progress/Review	8%
Yet to commence	0%
<b>Customer Satisfaction Questionnaire</b>	
Feedback 95%	98%

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 recently assessed in February 2020 and confirmed that we are in conformance of PSIAS.

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 2021/22

Audit Type	Audit Area	Status	Opinion	No of Actions	1 = Major	↔	3 = Medium
					Action		
					1	2	3
<b>Completed Work</b>							
Assurance	Care Home Alliance	Completed	High No Assurance	6	3	3	
Assurance	Pension Fund Key Control Review	Completed	High No Assurance	9	2	7	
Assurance	Good Lives Alliance	Completed	Low Limited	3		3	
Assurance	Category Management	Completed	Low Limited	5		3	2
Assurance	Procurement Exemptions	Completed	Medium Limited	3	1	1	1
Assurance	Complaint Handling	Completed	Medium Limited	5		3	2
ICT	Information Asset Security	Completed	Medium Limited	6		5	1
Assurance	Council Oversight of Maintained Schools – Interim Assessment	Completed	High Limited	N/A			
Assurance	Old Sarum Primary School	Completed	Low Reasonable	4		2	2
Assurance	St Joseph’s Catholic School (Secondary)	Completed	Low Reasonable	5		2	3
Assurance	Newtown Community Primary School	Completed	Medium Reasonable	2		1	1
Assurance	Accounts Receivable Continuous Audit Q2	Completed	Medium Reasonable	2		1	2
Assurance	Accounts Receivable Continuous Audit Q1	Completed	Medium Reasonable	3		1	2
Assurance	Main Accounting Continuous Audit Q1	Completed	Medium Reasonable	4		2	2
ICT	ICT Incident Management Process	Completed	Medium Reasonable	5		2	3



## Summary of Internal Audit Work 2021/22

Audit Type	Audit Area	Status	Opinion	No of Actions	1 = Major	↔	3 = Medium
					Action		
					1	2	3
ICT	Segregation of Duties and Profiles in Key financial Systems	Completed	Medium Reasonable	2		1	1
Assurance	Designated Officer for Allegations (DofA)	Completed	Medium Reasonable	4		4	
Assurance	Education, Health and Care Plans	Completed	Medium Reasonable	5		4	1
Assurance	Accounts Receivable Continuous Audit Q3	Completed	Medium Reasonable	1			1
Assurance	Accounts Payable Continuous Audit Q1	Completed	High Reasonable	2			2
Assurance	Wardour Catholic Primary School	Completed	High Reasonable	5		1	4
Assurance	Accounts Payable Continuous Audit Q2	Completed	High Reasonable	2		2	
Assurance	Safeguarding Vulnerable People Partnership	Completed	High Reasonable	4		2	2
Assurance	Accounts Payable Continuous Audit Q3	Completed	High Reasonable	0			
Assurance	Accounts Payable Continuous Audit Q4	Completed	High Reasonable	0			
Assurance	Payroll Continuous Audit Q1	Completed	Low Substantial	4			4
Assurance	Matravers Secondary School	Completed	Low Substantial	3		1	2
Assurance	Abbeyfield Secondary School	Completed	Low Substantial	3		1	2
Assurance	Harnham Church of England Controlled Junior School	Completed	Low Substantial	3		1	2
Assurance	Westbury Leigh C of E Primary School	Completed	Low Substantial	3		1	2
Assurance	Decision Making Processes	Completed	Low Substantial	2			2





## Summary of Internal Audit Work 2021/22

Audit Type	Audit Area	Status	Opinion	No of Actions	1 = Major	↔	3 = Medium
					Action		
					1	2	3
Assurance	Virtual Schools	Completed	Low Substantial	3		1	2
Assurance	Housing Benefit and Council Tax Support Continuous Audit Q1	Completed	Medium Substantial	1			1
Assurance	Housing Rents Continuous Audit Q1	Completed	Medium Substantial	2			2
Assurance	Hullavington Primary and Nursery School	Completed	Medium Substantial	3			3
Assurance	Marlborough St Mary's CEVC Primary School	Completed	Medium Substantial	3			3
Assurance	Langley Fitzurse Church of England Primary School	Completed	Medium Substantial	2			2
Assurance	Treasury Management Continuous Audit Q1	Completed	High Substantial	1			1
Assurance	Pension Fund Investment Transfer and Cost Savings	Completed	High Substantial	1			1
Assurance	Payroll Continuous Audit Q2	Completed	High Substantial	0			
Assurance	Housing Benefit and Council Tax Support Continuous Audit Q2	Completed	High Substantial	0			
Assurance	Council Tax and Business Rates Continuous Audit Q1 - Q2	Completed	High Substantial	0			
Assurance	Housing Rents Continuous Audit Q2	Completed	High Substantial	0			
Assurance	Treasury Management Continuous Audit Q3 - Q4	Completed	High Substantial	0			
Assurance	Housing Benefit and Council Tax Support Continuous Audit Q3 - Q4	Completed	High Substantial	0			
Grant Certification	EU Transition Readiness Growth Hub Grant	Completed	Grant Certification	N/A			



## Summary of Internal Audit Work 2021/22

Audit Type	Audit Area	Status	Opinion	No of Actions	1 = Major	↔	3 = Medium
					Action		
					1	2	3
Grant Certification	Growth Hub	Completed	Grant Certification	N/A			
Grant Certification	Supplemental Growth Hub Funding	Completed	Grant Certification	N/A			
Grant Certification	Building Digital UK Grant	Completed	Grant Certification	N/A			
Grant Certification	Supporting Families May Claim	Completed	Grant Certification	N/A			
Grant Certification	Supporting Families August Claim	Completed	Grant Certification	N/A			
Grant Certification	Peer Networks Certification	Completed	Grant Certification	N/A			
Grant Certification	Public Health Grant	Completed	Grant Certification	N/A			
Grant Certification	Local Transport Capital Grants	Completed	Grant Certification	N/A			
Grant Certification	Local Authority Bus Service Operators Grant (BSOG)	Completed	Grant Certification	N/A			
Grant Certification	COVID-19 Additional Dedicated Home to School and College Grant	Completed	Grant Certification	N/A			
Grant Certification	Supporting Families December Claim	Completed	Grant Certification	N/A			
Grant Certification	Supporting Families March Claim	Completed	Grant Certification	N/A			
Grant Certification	Covid-19 Bus Services Support Grant (CBSSG) Restart	Completed	Grant Certification	N/A			
Advisory	Service Level Fraud Risk Self-Assessments	Completed	Advisory	N/A			
Advisory	New Procurement Process Maps	Completed	Advisory	N/A			
Advisory	Planning Policy and Development Position Statement	Completed	Advisory	N/A			



## Summary of Internal Audit Work 2021/22

Audit Type	Audit Area	Status	Opinion	No of Actions	1 = Major	↔	3 = Medium
					Action		
					1	2	3
ICT	Cyber Security Framework Review Follow-Up	Completed	Advisory	N/A			
Special Investigation	Special Investigation	Completed	Advisory	N/A			
Advisory	National Fraud Initiative	Completed	Advisory	N/A			
Advisory	External Audit Liaison	Completed	Advisory	N/A			
Advisory	Anti-Fraud and Corruption Advice	Completed	Advisory	N/A			
Advisory	CIFAS	Completed	Advisory	N/A			
Advisory	COVID-19 Advice	Completed	Advisory	N/A			
<b>Reporting</b>							
Assurance	Adult Payment to Providers	Draft Report	Currently undergoing some additional follow up work				
Assurance	Housing Rents Continuous Audit Q3 - Q4	Draft Report					
Advisory	Workforce Planning and Capacity & Mental Health and Wellbeing	Discussion					
<b>In Progress</b>							
Assurance	Housing Private Finance Initiative Contracts	Initiation					
Assurance	Waste Collection Service	Fieldwork					
Assurance	Main Accounting Continuous Audit Q3 – Q4	Fieldwork					
Assurance	Payroll Continuous Audit Q3 – Q4	Fieldwork					



## Summary of Internal Audit Work 2021/22

Audit Type	Audit Area	Status	Opinion	No of Actions	1 = Major	↔	3 = Medium
					Action		
					1	2	3
Assurance	Use of Unregulated / Unregistered Placements	Fieldwork					
Assurance	Council Tax and Business Rates Continuous Audit Q3 - Q4	Fieldwork					
<b>Audits Deferred/Removed</b>							
Advisory	Risk Maturity Assessment	Deferred	Deferred to the Q1 plan for 2022/23.				
Assurance	Assurance Mapping	Deferred	Deferred to 2022/23.				
Assurance	Climate Change Strategy	Removed	As agreed with the Corporate Director Resources.				
Assurance	Planning Policy and Development	Deferred	Deferred to the Q1 plan for 2022/23.				
Assurance	Downlands Special School	Deferred	Due to staffing challenges as a result of the Pandemic this audit has been deferred to 2022/23.				
Assurance	Horningsham Primary School	Deferred	Due to staffing challenges as a result of the Pandemic this audit has been deferred to 2022/23.				
Assurance	Fostering Excellence	Deferred	Due to ongoing work in this area, this audit has been deferred to Q2 of the 2022/23 Plan.				

