

AGENDA

Meeting: Audit and Governance Committee

Place: Council Chamber - County Hall, Bythesea Road, Trowbridge, BA14 8JN

Date: Tuesday 27 July 2021

Time: 10.00 am

Please direct any enquiries on this Agenda to Tara Shannon, of Democratic Services, County Hall, Bythesea Road, Trowbridge, direct line 01225 718352 or email tara.shannon@wiltshire.gov.uk

Press enquiries to Communications on direct lines (01225) 713114/713115.

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Membership:

Cllr Mark Connolly (Chairman)
Cllr Stuart Wheeler (Vice-Chairman)
Cllr Chuck Berry
Cllr Gavin Grant
Cllr George Jeans
Cllr Edward Kirk

Cllr Antonio Piazza
Cllr Pip Ridout
Cllr Mike Sankey
Cllr Martin Smith
Cllr Ian Thorn

Substitutes:

Cllr Liz Alstrom
Cllr Ernie Clark
Cllr Matthew Dean
Cllr Nick Errington

Cllr Ross Henning
Cllr Jon Hubbard
Cllr Tom Rounds
Cllr Jo Trigg

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Please see the agenda list on following pages for details of deadlines for submission of questions and statements for this meeting.

For extended details on meeting procedure, submission and scope of questions and other matters, please consult [Part 4 of the council's constitution](#).

The full constitution can be found at [this link](#).

For assistance on these and other matters please contact the officer named above for details

AGENDA

Part I

Items to be considered while the meeting is open to the public

1 **Apologies**

To receive any apologies or substitutions for the meeting.

2 **Minutes of the Previous Meeting** (*Pages 7 - 46*)

To confirm and sign the minutes of the meeting held on 28 April 2021.

3 **Declarations of Interests**

To receive any declarations of disclosable interests or dispensations granted by the Standards Committee.

4 **Chairman's Announcements**

To receive any announcements through the Chairman.

5 **Public Participation**

To ensure Wiltshire Council COVID-19 public health guidance is adhered to, a capacity limit for public attendance at this meeting will be in place. You must contact the officer named on this agenda no later than 5pm on Friday 23 July if you wish to attend this meeting. Places will be allocated on a first come first served basis and all requests may not be accommodated if there is high demand.

Statements

Members of the public who wish to submit a statement in relation to an item on this agenda should submit this electronically to the officer named on this agenda no later than 5pm on 23 July. Up to 3 speakers are permitted to speak for up to 3 minutes each on any agenda item. Please contact the officer named on the front of the agenda for any further clarification.

Questions

To receive any questions from members of the public or members of the Council received in accordance with the constitution.

Those wishing to ask questions are required to give notice of any such questions in writing to the officer named on the front of this agenda no later than 5pm on 20 July in order to be guaranteed of a written response. In order to receive a verbal response questions must be submitted no later than 5pm on 22 July Please contact the officer named on the front of this agenda for further advice. Questions may be asked without notice if the Chairman decides that the matter is urgent.

Details of any questions received will be circulated to Committee members prior to the meeting and made available at the meeting and on the Council's website.

6 **Statement of Accounts 2019/20**

To approve the statement of accounts 2019/20.

Reports to follow.

7 **Internal Audit reports** (*Pages 47 - 100*)

To consider the:

- Internal Audit Annual Opinion Report 2020/21
- Q1 IA report 2021/22 (Including Outstanding Priority 2 Actions)
- Proposed Q2 Internal Audit Plan and Revised Internal Audit Charter

8 **Annual Governance Statement 2020/21**

To consider the Annual Governance Statement 2020/21.

Reports to follow.

9 **Forward Work Programme** (*Pages 101 - 104*)

To note the Forward Work Programme

10 **Date of Next Meeting**

To note that the next regular meeting of the Committee will be held on 28 September 2021.

11 **Urgent Items**

Any other items of business, which the Chairman agrees to consider as a matter of urgency.

Part II

Items during whose consideration it is recommended that the public should be excluded because of the likelihood that exempt information would be disclosed

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Audit and Governance Committee

MINUTES OF THE AUDIT AND GOVERNANCE COMMITTEE MEETING HELD ON 28 APRIL 2021 AT ONLINE MEETING.

Present:

Cllr Richard Britton (Chairman), Cllr Stewart Dobson (Vice-Chairman), Cllr Nick Holder, Cllr Edward Kirk, Cllr Pip Ridout and Cllr John Walsh

Also Present:

Cllr Philip Whitehead and Cllr Pauline Church

82 Apologies

Apologies were received from:

- Cllr Gavin Grant
- Cllr Ian Thorn and
- Cllr Stuart Wheeler.

83 Minutes of the Previous Meeting

The minutes of the last meeting were presented for consideration. It was,

Resolved

To approve the minutes of the meeting on 10 February 2021 as a true and correct record.

84 Declarations of Interests

The Chairman declared a non-pecuniary interest, stating that he was a Director at SWAP.

85 Chairman's Announcements

The Chairman announced that the agenda order was slightly different to usual as Deloitte were unable to join the meeting at the beginning.

86 Public Participation

No public questions or statements were received.

87 **Internal Audit Plan 2021/22**

The Chairman invited Charlotte Wilson, SWAP to present the item. The report for this item was published at page 4 of agenda supplement 1.

Ms Wilson explained that SWAP was building on the approach to the Internal Audit (IA) taken for 2020/21, whereby the plan would be an agile rolling plan, allowing for adaptability and flexibility. The programme of IA work would be built from the Wiltshire Council strategic and service level risk registers, by liaising with CLT and directors and looking at live corporate performance information. SWAP was looking to bring in some sector wide risk themes and highlight potential areas to focus on. SWAP would report quarterly to CLT and to the Audit and Governance Committee. Ms Wilson also highlighted the IA Charter attached at appendix 1 of the report. The purpose of the Charter was to set out the nature, role, responsibility, status and authority of internal auditing within Wiltshire Council, and to outline the scope of internal audit work.

In response to questions regarding the Healthy Organisation framework and where this fit into the IA plan it was explained that the Healthy Organisation review usually took place every three years, the review was a high level information gathering review into the Governance of the Council and the last review was in the process of being finalised and would be brought to the next committee meeting.

In response to points raised regarding the content of the report, it was confirmed that a reference to annual IA planning would be removed and that the responsibility of the Audit and Governance Committee to monitor implementation of IA recommendations would be added to a revised report. It was,

Resolved:

To note the Internal Audit Plan 2021/22 and the Internal Audit Charter.

88 **Q4 Internal Audit Report 2020/21**

Charlotte Wilson of SWAP presented the Q4 IA report which was published in agenda supplement 1. Ms Wilson stated that there had been challenges on delivery due to lock down and the redeployment of audit staff to Wiltshire Council in order to help administer business grants. It was stated that challenges were slowly reducing with the majority of audit staff now back in their roles.

With regards to agreed actions, there were 18 priority 2 actions outstanding, which was a decrease from the last update and a significant number of priority 3 actions outstanding. However, SWAP were awaiting an update on these outstanding actions in the next agenda item (item 8) and it was anticipated that the number would reduce significantly.

Details of changes to the IA plan due to the pandemic were also covered in the report. There had been some changes to Appendix B, the standard progress table, since the report was published, the Housing Benefit and Council Tax Support Audit and the ICT Governance review had now been issued as draft reports. There had been one limited assurance opinion issued since the last update, related to Children's brokerage and management actions, as a result roles, responsibilities, expectations and reporting requirements had been agreed upon.

The Chairman was concerned with the number of outstanding IA recommendations (page 23) which had been outstanding for over 4 months. In response Ms Wilson stated that with permission she would move into the next agenda item covering the Consolidated IA Outstanding Management Actions Report, which was agreed by the Chairman. It was anticipated that the figures would be reduced by the next meeting when an updated report would be provided. It was confirmed that no outstanding actions had been removed, only implemented actions had been removed from the list. For priority 1 and 2 items these were reviewed by IA. There was a follow up protocol in place and Ms Wilson was working closely with the Deputy s151 Officer to make sure actions were monitored and implemented. The Chairman welcomed the new follow up protocol.

The Chairman raised concerns regarding the fact that 100% of IA recommendations for schools had been outstanding for over 4 months, and further concerns regarding whose responsibility this was and what actions could be taken. In response Lizzie Watkin (Deputy s151 officer) stated that an update was required from the Director for Education on whose responsibility these issues were and how they could be addressed. It was hoped that the committee may be able to receive a short update on this at the next meeting and it was on the Forward Work Programme.

There was further discussion surrounding these issues from Members and in response Andy Brown (s151 Officer) stated that Wiltshire Council did have a level of responsibility with maintained schools, the last line of defence as it were, he stated that it would be useful to have a discussion around this at the next meeting to determine the level of oversight.

In response to a question regarding ICT Governance and ICT Strategy and the replacement of SAP, Darren Roberts of SWAP stated that the ICT Governance Review was a holistic review of technology at Wiltshire Council, ICT Strategy was part of that and involved a top down layered approach. Items raised in the ICT Governance Review would identify any areas of risk that required attention and could therefore possibly guide ICT strategies and policies.

With regards to replacing SAP, Andy Brown (s151 Officer) explained that a new improved system was required, which would bring improved assurance and control. It was too early to comment on this at the present time, however further down the line the Audit and Governance Committee should seek assurance regarding risks involved in this, both before and after implementation. Lizzie Watkin gave further assurance. Whilst at present time they were in the

evaluation process of the bids submitted, work was already underway developing strategy and resources for the migration of data. Consultants were also helping to support this work. SWAP and Deloitte would also be involved in the work on the integrity of the data.

At the close of the debate it was,

Resolved:

- **To note the Internal Audit Report 2020/21.**
- **To note the Consolidated IA Outstanding Management Actions Report and Follow Up Protocol (as agenda item 8 was also covered under this section).**

89 Consolidated IA Outstanding Management Actions Report

This item was taken under agenda item 7, the Q4 Internal Audit Report 2020/21.

90 Corporate Governance Update

Ian Gibbons, Director Legal and Governance, gave an update on Corporate Governance to the meeting.

The officer stated that there was an update report in the pack, the first part of which related to the Annual Governance Statement (AGS) and improvement actions as a result of the AGS, which were detailed in appendix 1. There were no changes to highlight.

The second part of the report was in response to a request from the Committee on governance reporting arrangements. As a result suggested amendments to the constitution (seen at appendix 2) had been made which gave clarity on the responsibilities of the Audit and Governance Committee and the Scrutiny Committees, there was some fine tuning summarised in the report, such as updating the name of the committee to the Audit and Governance Committee; confirmation of the Committee's responsibility to approve the Annual Statement of Accounts and the AGS; clarification of the Committee's role in relation to Swindon and Wiltshire Local Enterprise Partnership (SWLEP) and the Committee's role in relation to the Council's Stone Circle companies, which would be considered as part of a review of the governance arrangements for these companies as requested by Cabinet at its meeting in February. An update on the review would be provided to Cabinet in July 2021. The role of the Audit and Governance Committee would need to be considered as part of that.

The Chairman stated he was happy with the report but highlighted one error on page 37 where the adjustment of Audit, to Audit and Governance was missed. Mr Gibbons confirmed that this would be rectified. The officer also clarified that

the proposed changes would go to the Constitution Focus Group and then to Full Council for approval.

It was;

Resolved:

- **To note the current status of improvement actions identified in Annual Governance Statement, as set out at Appendix 1 (page 31), and**
- **To approve the proposed changes to Protocol 10 – Governance Reporting Arrangements, as set out at Appendix 2 (page 35).**

91 **Cyber Security**

Darren Roberts (SWAPs Assistant Director ICT, Digital and Cyber), gave a presentation on cyber security. The presentation slides are appended to these minutes. The essence of the presentation highlighted that cyber security was incredibly important, there would always be risk and it was highly likely that there would be a breach at some point, usually as a result of the human factor, therefore it was everyone's responsibility to take action to prevent breaches. The Chairman thanked Mr Roberts for his presentation.

The Chairman invited Ian Robinson (Director of Digital, Data and Technology) to give a presentation and asked for assurance for the Committee in regards to Cyber Security at Wiltshire Council and to what extent the concerns highlighted by Mr Roberts could be addressed.

The Officer stated that he wanted to give a sense of progression being made. He started in 2019 and started in depth reviews due to some concerns. Shortly after there was a data centre power failure which caused issues, turning some of the concerns to reality.

The review became a formal programme and a lot of the work undertaken was fed from the audit where 2 critical items were highlighted and a further 12 recommendations were made. As a result, Wiltshire Council back up facilities were completely refreshed. The primary data centre was now wholly reflected in a secondary data centre. There was also an "air gapped" back-up solution. So, if data was compromised and destroyed it could be replaced by the "air gapped" back up which was held completely separately. Some further trialling and real world testing of disaster recovery was required but had been delayed due to the pandemic.

A redesign of the boundary defences, such as firewalls had been implemented. Many apps and data were also now held in the cloud. The ICT structure would be reorganised and bolstered with training, this process had been prioritised. In summary good progress was being made.

Cllr Holder commented that he was gratified by the presentations and the comments made and was satisfied that progress was being made. Cllr Holder stated he had a specific question regarding Cyber Essentials Plus accreditation, however he was happy to raise this with the officer outside the meeting. Copeland Council's cyber security issues were raised as an example that all Councils wanted to avoid. He encouraged all to allow the live tests to occur.

At the conclusion of the debate it was proposed that the Audit and Governance Committee:

- Note the presentations.
- Note the need for further work on red risk items.
- Recommend that Wiltshire Council work towards Cyber Essentials Plus accreditation as a minimum standard.

The officer confirmed that action was being taken on all these items.

Cllr Philip Whitehead, Leader of Wiltshire Council also stated that this was a priority and he had previously had conversations with the officer regarding this, and work was progressing. The importance of our data was highlighted and the support of the Audit and Governance Committee was welcomed and work would be progressed on this issue.

Mr Roberts (SWAP) stated that framework reviews had been undertaken with many of their partners and he was encouraged by Wiltshire Council's progress.

The Chairman stated that it was important that this should be monitored in the future.

At the conclusion of the debate the motion was voted on and it was;

Resolved:

That the Audit and Governance Committee

- **Note the presentations.**
- **Note the need for further work on red risk items.**
- **Recommend that Wiltshire Council work towards Cyber Essentials Plus accreditation as a minimum standard.**

The meeting was adjourned at 11.55am for a five minute break.

92 **Accounting Policies 2020/21**

Lizzie Watkin (Assistant Director Finance and Deputy s151) gave a presentation on accounting policies for 2020/21.

Ms Watkin stated that this was an annual paper regarding accounting policies for the financial year for which they were currently producing the statement of

accounts, so 2020/21. There had been no significant changes since the previous year. However, there had been a significant amount of grant funding from central government due to the pandemic. Therefore, there was additional disclosure on the Council approach to agency / principal relationships. In addition, the creation of the Stone Circle subsidiary companies meant the Council would now be producing full group rather than single entity accounts in 2020/21. This required a change in format rather than policy, but due to political aspects and public interest this was also included.

In response to a question as to whether parish councils were creditors in regard to CIL it was clarified that this was not technically the case. Amounts due to parish councils were covered in the general recognition of balances. It was,

Resolved:

- **To approve the council's accounting policies for the financial year 2020/21.**

93 **Statement of Accounts 2019/20**

Andy Brown (Corporate Director Resources & Deputy Chief Executive (s151 Officer)) gave an update to the meeting. The statement of accounts 2019/20 were attached in draft format. Unfortunately, it had not been possible to finalise these accounts due to resource constraints however there was an improved direction of travel. In November 2020 the Statement of Accounts 2018/19 were approved which there had been some qualification issues with, which had caused delays and were having a knock-on effect on the 2019/20 Statement of Accounts. Some external technical support from David Bolden was being provided and a new Chief Accountant employed. The focus was on the 2020/21 accounts which it was hoped would be delivered on time.

Working arrangements and relationships with the external auditors had been worked upon and improved, so there as now a position of greater understanding and this was an improvement. Whilst there were issues with the 2019/20 accounts resources were in place to deal with these and the Cabinet Member for Finance was keeping a careful watch and holding the s151 Officer to account.

Lizzie Watkin (Assistant Director Finance and Deputy s151) stated that she recognised that there had been gaps in knowledge and expertise within the team. David Bolden had been instrumental in progressing the accounts to draft state, a review had been undertaken and several errors and misstatements were identified. Appendix A detailed all the changes that had been made and all errors and misstatements had been corrected apart from those noted in Deloitte's update.

The team was responding more quickly with robust data and an improvement plan in terms of technical financial accounting was being implemented which focused on development and learning, sharing audits findings, expectations of standards, recruiting senior technical accounting resource and recruiting

apprentices. Processes had been reset for the 2020/21 accounts which was helping with learning and development. It was explained that the statement of accounts and appendices were huge documents and the auditors were undertaking final reviews and checks on this and any changes which had occurred were clearly set out. In response to questions it was confirmed that the appendix contained all the changes which had been made.

Ian Howse of Deloitte then presented his report (page 173) on the Statement of Accounts 2019/20. The 2019/20 accounts had been very challenging and a lot of improvements made to the initial draft set of accounts. It was not easy to extract information from the current finance system, so he felt the fact that SAP was being replaced was good as were the improvements in staffing and expertise. A number of control recommendations and disclosure deficiencies had been raised in his report. A very positive workshop had been held with Deloitte and the finance team, helping to increase knowledge.

Mr Howse echoed the comments that the 2020/21 accounts were progressing very well so things would get back on track. They were outside the normal audit cycle on the 2019/20 accounts which impacted how long it took to complete the work. The report gave assessment of where issues were and he was encouraged by the actions being taken.

In response to questions it was stated that the finance team were making a real effort to get all information required to Deloitte. Work was progressing well on removing the qualification issues from 2018/19 and the aim was to ensure the removal of the qualification issues for the 2020/21 accounts. The complexity of the various systems used to gather information was explained and that Evolve and changing the ERP would give more control, being more dynamic and easier to use.

Cllr Pauline Church, Cabinet Member for Finance stated that she had been holding the s151 Officer to account and agreed that it was of the utmost importance that a good quality set of accounts that everyone was happy with were signed off. Cllr Church was pleased that the Evolve project was underway and felt that it would be fit for purpose. A new culture within the finance team was being fostered and the need for very technical expertise and both Lizzie Watkin and Andy Brown had worked hard on this. Cllr Church urged Deloitte to ensure the resources were in place so that the accounts would be ready in time for the July Committee.

The Chairman echoed that sentiment and very much hoped that the 2019/20 accounts could be signed off at the July Committee and that this would end the problems encountered with the statement of accounts. The Chairman was encouraged by the progress on the 2020/21 accounts.

There was a debate as to whether there should be a reference in the AGS (on page 47) to the steps taken to reinforce the finance department. Lizzie Watkin stated that would be more relevant to the AGS for 2020/21 when the actions were implemented. The Chairman felt that maybe it should be included in the "how we can improve section" for 2019/20. Andy Brown stated that as an

alternative he could include that in his narrative report for the 2019/20 accounts, being transparent about the weaknesses inherited and, planned actions and the steps taken. At the conclusion of the debate it was,

Resolved:

- **To note the updated position on the Statement of accounts 2019/20.**

94 **External Audit Plan 2020/21**

Ian Howse, Deloitte, presented the External Audit Plan 2020/21. The report identified key risks, which were materially broadly in line with previous years and involved property valuation; having the right amounts in the right year; valuation of the pension fund which included a lot of assumptions; management override of controls; changes to the value for money work and the ISA 540 update to how they audit. There was also detail on the impact of the pandemic. There was uncertainty around the period at year end in 2019/20, which was consistent across all Councils due to the pandemic, but which should hopefully not feature in the 2020/21 accounts. Control deficiencies were also included for completeness.

It was stated that the right conditions had been created for 2020/21 and the work that had been undertaken by the new resources to close down plan was very encouraging.

Cllr Dobson queried out of interest what was determined material and how fraud might of smaller amounts might be reported. It was clarified that smaller amounts were reported when it was a qualitative issue. Any fraud should be picked up by Internal Audit.

Andy Brown (s151 Officer) stated that there were 3 lines of defence to fraud, management controls, policies and procedures such as IA to ensure controls were to standard, and the external aspect.

Resolved:

- **To note the External Audit Plan 2020/21.**

95 **Forward Work Programme**

The Chairman highlighted the Forward Work Programme contained within the agenda (page 239) and requested that the following items be added to the FWP:

- Healthy Organisation Review
- The SWLEP (responsibilities towards that and what we do)
- Governance of the Stone Circle Company

- Cyber Security and how to take forward these issues

Resolved:

- **To note the FWP and add the above items.**

96 **Date of Next Meeting**

The date of the next meeting would be held on 21 July 2021.

97 **Urgent Items**

There were no urgent items, however as this was the last meeting of the Committee in this Council term, the Chairman expressed thanks to all Members, in particular the Vice-Chairman who was retiring.

Cllr Dobson thanked all officers for their hard work and thanked the Chairman for his excellent stewardship of the Committee.

The Chairman also thanked Ian Gibbons (Director Legal and Governance) who was retiring, for all his help and advice.

(Duration of meeting: 10.00 am - 12.45 pm)

The Officer who has produced these minutes is Tara Shannon of Democratic Services, direct line 01225 718352, e-mail tara.shannon@wiltshire.gov.uk

Press enquiries to Communications, direct line (01225) 713114/713115

Cyber Is For Everyone

Why Cyber Security at Wiltshire Council is everyone's responsibility

Darren Roberts QICA MBCS, Assistant Director, ICT, Digital and Cyber Audit, SWAP Internal Audit Services



From the outset...

BUSINESS CASE

EXPANSION OF CARE PROVISION
FOR YR 3-6 CHILDREN WITH
PROFOUND & MULTIPLE LEARNING
DIFFICULTIES

COST = £85,000

BUSINESS CASE

NEW SOLUTION FOR
PROTECTING NETWORK
BORDERS

COST = £85,000

- **Cyber is fundamental**
- **Demystification**
- **Non Opinion**

Objectives for today

- **Establish why we all take cyber security seriously**
- **What are the immediate considerations for Cyber Risk**
- **Why People, Process and Technology Risks and Controls are vital to establish good cyber security**
- **Whose responsibility is it anyway?**



Why we get serious



Risks in Focus 2020

2019	2020
1. Cybersecurity: IT governance & third parties	1. Cybersecurity & data privacy: rising expectations of internal audit
2. Data protection & strategies in a post-GDPR world	2. The increasing regulatory burden
3. Digitalisation, automation & AI: technology adoption risks	3. Digitalisation & business model disruption

No-one wants to be the victim

Redcar Council suffered £10.14m loss due to February ransomware attack

AUGUST 12, 2020



A ransomware attack targeting the Redcar and Cleveland Borough Council's IT systems in February inflicted a financial loss of £10.14m to the Council, forcing it to seek additional budgetary support from the government.

Lynn News

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Virus attack left council 'paralysed' as figure of £3,000 raised at meeting

By Ben Hardy - ben.hardy@liffepublishing.co.uk

Published: 15:38, 13 July 2020 | Updated: 15:39, 13 July 2020

Swaffham Town Council may have to pay upfront costs of nearly £3,000 following a computer virus attack in April.

The attack was said to have left council staff "paralysed" for three days from April 22, and has been described as a "big problem".



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Copeland Borough Council: managing a cyber attack

During the August bank holiday in 2017, Copeland Borough Council was hit by a zero-day ransomware cyber attack.

Efficiency and income generation | 09 Oct 2018

A zero-day attack means the hacker is deploying a type of virus so new it is not yet recognised by any anti-virus tools – which Copeland *did* have in place – meaning there is no way Copeland could have prevented the attack, despite their best efforts.

Myth - it will never happen to me

- #1 You are going to get or have been exposed to a breach (<https://haveibeenpwned.com/>)
- #2 The human factor is the weakest link
- #3 Don't rely on software to protect you



Not promoting a culture of fear - promoting a culture of compliance

Even the ICT Auditor can get “pwned”

Breaches you were pwned in

A "breach" is an incident where data has been unintentionally exposed to the public. Using the [1Password password manager](#) helps you ensure all your passwords are strong and unique such that a breach of one service doesn't put your other services at risk.



Canva: In May 2019, the graphic design tool website [Canva](#) suffered a data breach that impacted 137 million subscribers. The exposed data included email addresses, usernames, names, cities of residence and passwords stored as bcrypt hashes for users not using social logins. The data was provided to HIBP by a source who requested it be attributed to "JimScott.Sec@protonmail.com".

Compromised data: Email addresses, Geographic locations, Names, Passwords, Usernames



Onliner Spambot ([spam list](#)): In August 2017, a spambot by the name of Onliner Spambot was identified by security researcher [Benkow moxueq](#). The malicious software contained a server-based component located on an IP address in the Netherlands which exposed a large number of files containing personal information. In total, there were 711 million unique email addresses, many of which were also accompanied by corresponding passwords. A full write-up on what data was found is in the blog post titled [Inside the Massive 711 Million Record Onliner Spambot Dump](#).

Compromised data: Email addresses, Passwords

Immediate considerations on cyber risk



Cyber Threats



Regulatory and Legislative



Business Continuity



Emerging Technology

Cyber Threats – The Outcomes

Monetary Outcome

- Theft/sale of data
- Scam or Fraud
- Kidnap and Ransom



Malicious Outcome

- Major Disruption
- Leaks or Whistle Blow
- Guerrilla Reasoning

Accidental Outcome

- Data Breach
- Enabler for a Cyber Attack

Regulatory and Legislative



ico.
Information Commissioner's Office

The UK's independent authority set up to uphold information rights in the public interest, promoting openness by public bodies and data privacy for individuals.

Home Your data matters For organisations Make a complaint Action we've taken

About the ICO / News and events / News and blogs /

Gloucester City Council fined by ICO for leaving personal information vulnerable to attack

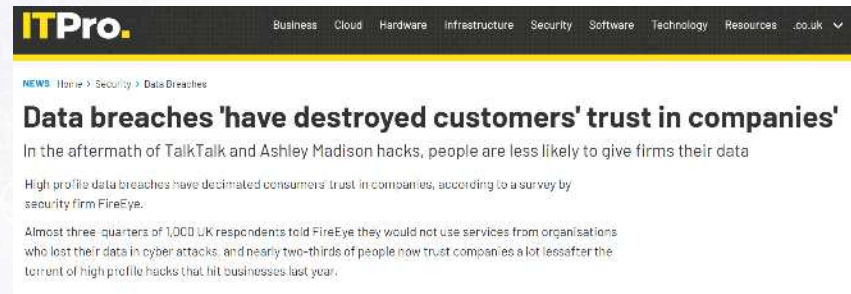
Date 12 June 2017
Type News

The Information Commissioner's Office (ICO) has fined Gloucester City Council £100,000 after a cyber attacker accessed council employees' sensitive personal information.

The attacker took advantage of a weakness in the council's website in July 2014, which led to over 30,000 emails being downloaded from council mailboxes. The messages contained financial and sensitive information about council staff.

Financial

Reputational



ITPro. Business Cloud Hardware Infrastructure Security Software Technology Resources .co.uk

NEWS Home > Security > Data Breaches

Data breaches 'have destroyed customers' trust in companies'

In the aftermath of TalkTalk and Ashley Madison hacks, people are less likely to give firms their data

High profile data breaches have decimated consumers' trust in companies, according to a survey by security firm FireEye.

Almost three quarters of 1,000 UK respondents told FireEye they would not use services from organisations who lost their data in cyber attacks, and nearly two-thirds of people now trust companies a lot less after the torrent of high profile hacks that hit businesses last year.

Business Continuity

Hypothetical Scenario:-

Your main finance and payroll system has been subject to a ransomware attack. You are unable to access sensitive data and critical business processes. You were due to pay staff in the monthly salary run in 2 days time.

What would you do?

So, what if you could not get access to the system for:-

- 1 day
- 1 week
- 1 month or beyond
- Or...do you pay the ransom?

Difficult Decisions

RISK MANAGEMENT / FRAUD & PRIVACY 2020

Should you pay a ransom?

Paying to get stolen data back following a ransomware attack often seems the only course of action, but you may pay double in the long run

BY EMMA WOOLLACOTT – AUGUST 20, 2020

RCNT.EU/R3A7P



Emerging Technology

BLOCKCHAIN

5G

**INTERNET
OF
THINGS**

3D PRINTERS

**BIG
DATA**

DRONES

**ARTIFICIAL
INTELLIGENCE**

**ADVANCED
MATERIALS**

ROBOTICS

QUANTUM



Cyber Security Awareness Eco System

PEOPLE



GOOD CYBER HEALTH



TECHNOLOGY

PROCESS



People Risks

PEOPLE



- Weakest Link – they can let attackers in rather than the attacker breaking in
- Social Engineering
- Phished and Spoofed
- Cyber Auditors are quickly becoming experts in Human Psychology
- Mitigate against 4 types of user behaviour

Social Engineering

FEARS

**NOT WANTING
TO QUESTION**

DESIRE TO HELP

RESPECT

NAIVETY

**NOT WANTING TO
BE A NUISANCE**

TRUST



Social Proof



If we don't know to behave, we will mimic others.

You may well be aware of something but still behave in a certain way

People Controls

PEOPLE



- Training and Awareness
- Embed Security by Design
- Everyone fully engaged with all processes
- Culture of Compliance owned from the top
- Aware of Outcomes... which need to be enforced

Process Risks

PROCESS



- Poor, impractical or non-existent policy framework
- Reckless use of devices
- Service Management Processes are not security by design eg: Joiners, Movers and Leavers
- There's a Security Incident. What next?
- Don't know what you are protecting
- Information quality and management

Process Controls

PROCESS



- Well defined, practical, approved, enforceable and managed framework of policies
- Robust Service Management Processes – application of security updates and patches, integrated HR.
- Standard Security Builds – Hardware, Software and Cyber
- Security Incident Management
- Business Continuity Management – Back up systems and data with recovery processes
- Robust approach to Information Governance and Management

Secrets – so many secrets

What does your phone and it's installed apps know about you:-

- Location – sometimes quite precisely
- Personal Preferences
- What you like posting and sharing
- Your internet browsing history and cookies
- Data Aggregation within Apps – date and location stamps

Technology Risks

TECHNOLOGY



- Infrastructure design including network
- Technical security solutions at network perimeters and on devices not managed or non-existent
- Configuration of security devices are not appropriate to security requirements
- Amount of supported technology solutions not supported by appropriate resources
- Logging and monitoring may be poor and/or non-existent
- Over-reliance on the 3rd party supplier or provider

Technology Controls

TECHNOLOGY



- Well designed dynamic infrastructure that meets the needs of the authority
- Appropriate technical security solutions at network perimeters and on devices dynamically monitored and updated
- Configuration of security devices are subject to technical analysis and review
- Logging and monitoring has been defined and is used by inform future security decisions
- Mutual understanding between providers on technology used to embed security

Whose responsibility is this?



ICT Manager



CHIEF EXECUTIVE OFFICER

Chief Executive Officer



Operational Staff

Elected Members



Service Managers



Head of Information Governance



It is everyone's responsibility



ICT Manager



CHIEF EXECUTIVE OFFICER

Chief Executive Officer



Operational Staff

Not promoting a culture of fear - promoting a culture of compliance

Elected Members



Service Managers



Head of Information Governance



Promotion of culture of compliance?

Not promoting a culture of fear - promoting a culture of compliance

Low on
new
solutions

Fundamental
risks not being
addressed

Payloads of Cyber
Crime getting more
sophisticated....

...but the
technology to
initiate them
is not.



Conclusion

Champions Network

More positive cyber and digital attitudes

Champions network promotes a 2-way approach feeding back on gaps

Embed culture of compliance at induction

Be realistic, don't overwhelm, prioritise on what you want to achieve

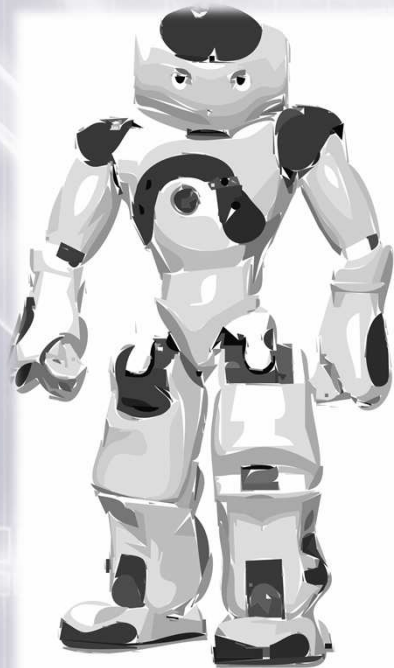
Use scenarios and hypothesis - be brave.

Search: "Security Champions Playbook" on OWASP

Not promoting a culture of fear - promoting a culture of compliance

Over to you...

A better word than Cyber?



Darren Roberts QICA,
MBCS

ICT, Digital and Cyber Assurance | ICT
Auditor (QiCA) | BCS Professional
(MBCS) | Chair of BCS IRMA SG |



Cyber is for everyone

Questions



Darren Roberts QiCA MBCS
darren.roberts@swapaudit.co.uk
Assistant Director, ICT Audit Team
SWAP Internal Audit Services
28th April 2021

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Wiltshire Council

Internal Audit Annual Opinion Report 2020/21

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Agenda Item 7

Internal Audit Annual Opinion – 2020/21: ‘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

	Three Significant Risks identified in year. (However, actions have been agreed to significantly lower the residual risk)
	45 reviews delivered as part of the 2020/21 Internal Audit Plan. Includes assurance (22), advisory (11), grant certifications (5) and follow up reviews (7).
	Internal Audit staff redeployed directly into Council areas to assist with the COVID response. COVID 19 Business Grant processing and post payment checks.
	Significant improvements in the implementation of agreed actions.
	Range of innovations and enhancements made to our internal audit process throughout the year. One-page audit report, continuous audit and the introduction of Agile auditing and planning.

Internal Audit Assurance Opinions 2020/21

Substantial		5
Reasonable		14
Limited		3
No Assurance		0

Internal Audit Agreed Actions 2020/21

Priority 1		0
Priority 2		35
Priority 3		61
Total		96



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:

- 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.

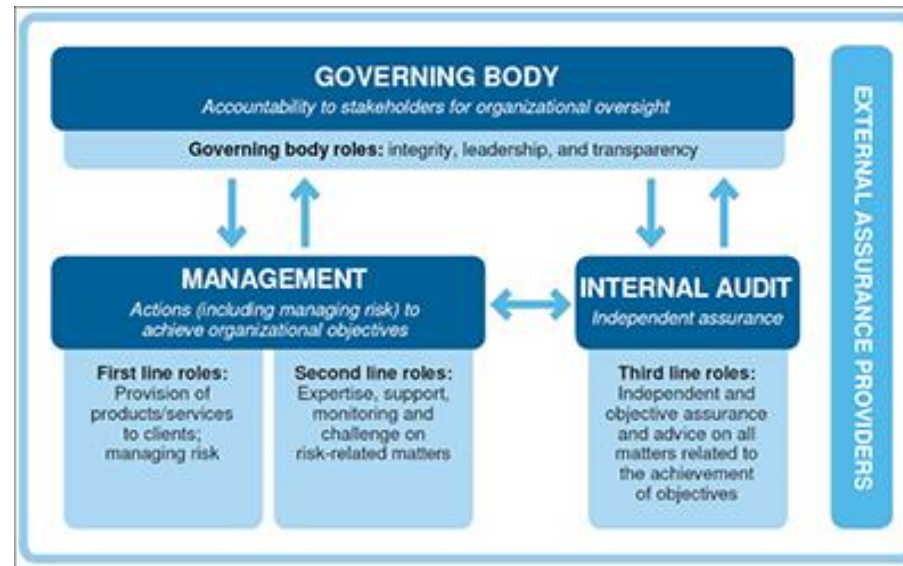


Background

The Internal Audit service for 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 2020/21 year.

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



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 2020/21 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 support the annual opinion. The professional requirements of PSIAS have remained unchanged and in line with these, new audit priorities to cover the risks from the impact of COVID-19 have been agreed throughout the year and that work supports the annual opinion.

The additional audits performed to carry out assurance work on new risks associated with the Covid-19 emergency response were:

- Work around business support grants;
- Audit of covid grants;
- Focussed analytical work; and
- Relevant advisory work.

It has been agreed to defer some of the less urgent audit work to 2021/22 and this has been replaced and reported as follows.

- Additional audit work on new risks associated with COVID-19 being delivered.
- Some areas of the Council facing significant resource challenges as leading the Council's response to the pandemic, meaning key staff/information/systems not accessible to internal auditors.
- Redeployment of audit staff to support the Council's response reducing the resource base for internal audit.

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.

- Healthy Organisation
- Business Continuity
- Continuous assurance
- Key financial audits
- Information governance and security
- Key front-line services

Summary of Audit Work 2020/21

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



Audit Coverage by Corporate Risk

Corporate Risk	Coverage	Assurance assessment based on completed internal audit work
CRR 01 – Safeguarding Children		Limited
CRR 02 – Safeguarding Adults		Reasonable
CRR 03 – Salsbury Economy		
CRR 04 – Interest Rate Changes		Reasonable
CRR 05 – Cyber Resilience		Advice and Guidance
CRR 06 – Staff Capacity		
CRR 07 – Budget Management		Reasonable
CRR 08 – Contract Management		Limited
CRR 09 – Income Collection		Reasonable
CRR 10 – Corporate Health, Safety & Wellbeing		
CRR 11 – Information Governance		Advice and Guidance
CRR 12 – COVID 19 Related Risks		Advice and Guidance

Table Key	
	Reasonable internal audit coverage
	Limited internal audit coverage
	No recent internal audit coverage
	Proposed internal audit coverage removed

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

For those audits which have reached report stage through the year, we have assessed the following risks as 'High'.

Review

Deprivation of Liberty Safeguards

Objective:

The objective of this audit is to ensure that the key controls within the Deprivation of Liberty Safeguards are operating effectively.

Risk:

Deprivation of Liberty Safeguards (DoLS) Assessments are not completed within the statutory timeframe, resulting in loss of individuals freedoms without a right of appeal and subsequent reputational harm to the Council.

Updated Position:

The overall assurance opinion provided for this review was High Reasonable. However, the residual risk following conclusion of this audit remains high due to the current backlog of DoLS assessments. This risk had already been identified and escalated by the DoLS team to management. As a result, it has been decided to hire the services of a third party that will be responsible to assess the pending requests by April 2022. Once this has been addressed by the plan already in place, the residual risk will be significantly lowered.

The assurance opinion has not been impacted by the risk level as the Council had sufficient plans already in place prior to the audit.

Review

Brokerage - Adults

Objective:

To assess whether processes in operation within the Adults Brokerage service are efficient and effective and whether both internal and external relationships are effective in achieving aims for the service.

Risk:

The Council fails in its duty to broker care packages for its service users.

Updated Position:

The overall assurance opinion provided for this review was High Limited. The review identified that due diligence processes are currently not effective in identifying providers with previous inadequate ratings with the Care Quality Commission (CQC) and some long-term contracts are also no longer fit for purpose.

A total of five actions have been discussed and agreed with management with a target date of the end of June 2021. Four of these actions have already been implemented, with the remaining Priority 3 action having a revised implementation date set as 30th August 2021.

Review

Third Party Spend – Purchase to Pay

Objective:

To provide assurance that the Council’s tendering process is effective at procuring goods and services.

Risk:

The Council’s procurement policy and procedure suite are not up to date with legislation, contract requirements and best practices and do not promote achieving value for money.

Updated Position:

The overall assurance opinion provided for this review was Low Limited. The review identified that the Procurement Strategy has not been reviewed since 2019, this should be undertaken annually and confirm that the Strategy complies with current Government legislation. Social value is also not currently supported by a Social Value Policy or reference to social value within the Procurement Rules.

A sample of contracts and business cases/sourcing plans were also reviewed. It was found that these varied in detail and quality. The large contracts examined mentioned savings however, we could not evidence how these savings were being monitored or captured. A centralised central record of collaborative or partnership arrangements is also not currently held.

All actions have been agreed with a target date of the end of October 2021. The procurement governance project has now been superseded by the Commercial Workstream and Organisational Recovery Programmes and several of the agreed actions will be picked up by these programmes.

Summary of Audit Work 2020/21

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

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.



Summary of Audit Opinions

Table 1: Summary of Audit Opinions

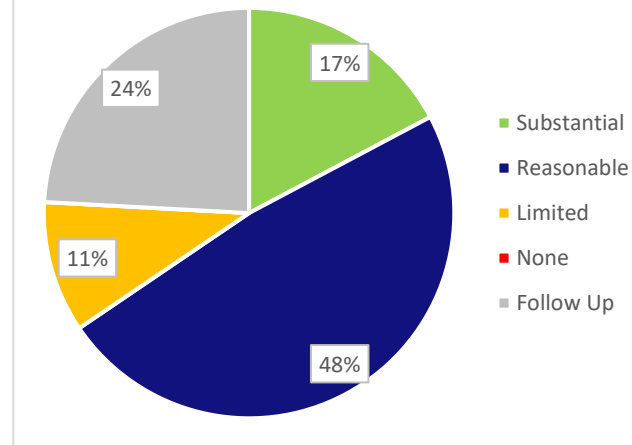


Table 2: Audit Work by Type

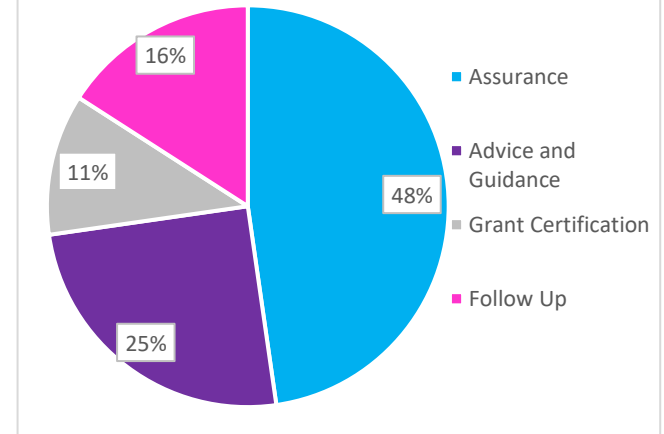


Table 1 above indicates the spread of assurance opinions across our work during the past year.

Table 2 indicates the audit work by type. Whilst assurance work is the main focus of internal audit, in a time of crisis such as the pandemic, internal audit has the knowledge and skills to be able to provide advisory work that supports the organisation through such turbulence. In addition, it was possible to progress COVID related advisory work whilst our normal assurance work was temporarily paused.

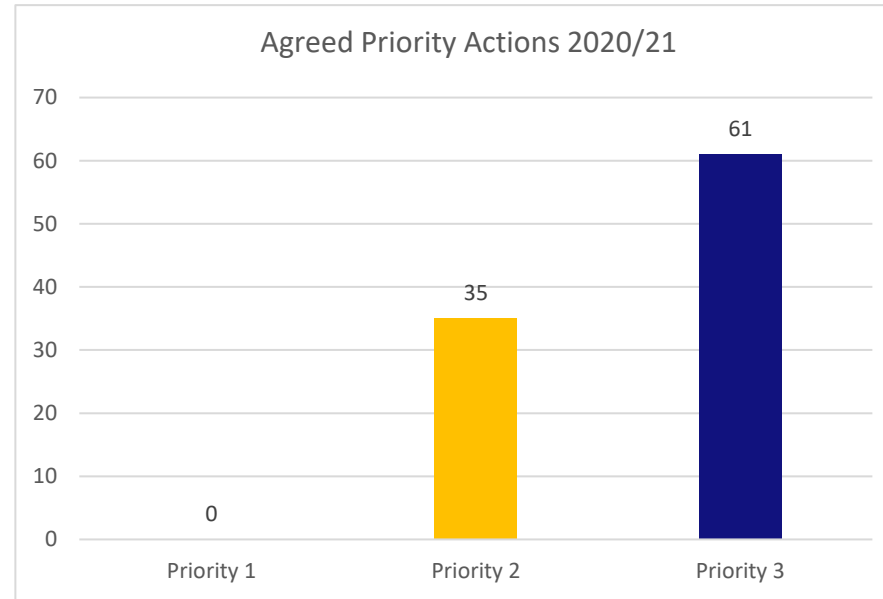
Summary of Audit Work 2020/21

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.

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) for:

- Processes around the operation of Business Grants
- Value for Money
- Corporate Criminal Offence
- Unregistered Placements
- Protection of Property
- Contract Management

CIFAS Data Matching

SWAP has paid an annual subscription of £9,105 for 2020/21 to enable Wiltshire Council to be part of CIFAS. This data matching service will help the Council to both detect and prevent fraud. SWAP is working with both CIFAS and the Council to facilitate data matching work in the following areas:

- Insurance – to identify whether claimants have been recorded within the database as attempting to perpetrate fraud.
- Human Resources – to identify whether existing staff or staff offered a vacant position through the recruitment process have been identified as attempting to perpetrate fraud.
- Adult Services, residential homes and domiciliary services – to identify whether contractors are continuing to claim for deceased service users.

Innovations and Enhancements to our Audit Process

During this exceptional year, we have taken the opportunity to implement and introduce a number of innovations and enhancements to our audit process. This has included:

Introducing the concept of 'Agile Auditing' to our audit process. With increased collaboration and a joint commitment with the service under review, it is possible to complete audits faster and more efficiently. We have used this concept to complete a number of audits this year and have had positive feedback from the senior managers working with us on these reviews.

Introduction of continuous audit reviews in relation to the key fundamental areas. This is a method whereby audit testing of key controls of an area or activity, is performed on a more frequent basis. It changes the audit approach from periodic reviews incorporating a small sample of transactions, to ongoing testing of a larger overall sample, with audit results produced shortly after testing. The benefits are a more reactive and timely approach to auditing which gives a continuous assurance on systems and processes throughout the year.

With the help of SWAP's two newly appointed Data Analysts, we are looking to include analysis of data as part of our auditing wherever possible. This allows us not only the opportunity to test whole populations of data, but where this is not possible or appropriate, to be able to use data analytics to target our testing in a more effective manner.

SWAP's Counter Fraud Team has also facilitated access to counter fraud intelligence resources and issued alerts and newsletters to key officers in the Council.

Introduced a new one-page audit report, that summarises all the key messages of the audit on one page for ease of consumption as well as increasing impact. Feedback on the report style has again been extremely positive.

Introduced a new continuous audit planning and risk assessment process.

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 outturn performance results for Wiltshire Council for the 2020/21 year are as follows:

Performance Target	Average Performance
<u>Audit Plan – Percentage Progress</u>	
Final, Draft and Discussion 90%	100%
In progress/Review	0%
Yet to Commence	0%
<u>Customer Satisfaction Questionnaire</u>	
Feedback 95%	100%

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 to 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 2020/21

Audit Type	Audit Area	Status	Opinion	No of Actions	1 = Major	↔	3 = Medium
					Action		
					1	2	3
Completed Work							
Follow Up	Direct Payments	Completed	Follow Up	N/A			
Follow Up	Gross Loans	Completed	Follow Up	N/A			
Advisory	COVID Business Grants Spotlight Process Assurance Review	Completed	Advice and Guidance	N/A			
Advisory	COVID Business Grants Red Team Process Assurance Review	Completed	Advice and Guidance	N/A			
Assurance	Pension Fund Key Control Review	Completed	Medium Reasonable	5	0	2	3
Grant Certification	Local Transport Capital Grants	Completed	Certification	N/A			
Grant Certification	Local Authority Bus Subsidy	Completed	Certification	N/A			
Grant Certification	COVID-19 Bus Services Support Grant	Completed	Certification	N/A			
Grant Certification	Public Health Grant	Completed	Certification	N/A			
Assurance	Brokerage – Adults	Completed	High Limited	5	0	3	2
Advisory	COVID-19 Discretionary Grant	Completed	Advice and Guidance	N/A			
Assurance	Budget Management	Completed	High Reasonable	4	0	0	4
Advisory	Infection Control Funding Assurance	Completed	Advice and Guidance	N/A			
ICT	Cyber Security Framework Review	Completed	Advice and Guidance	N/A			
Assurance	Brokerage - Children's	Completed	Low Limited	12	0	6	6

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Plan Performance 2020/21

Audit Type	Audit Area	Status	Opinion	No of Actions	1 = Major	↔	3 = Medium
					Action		
					1	2	3
Follow Up	School Theme HR & Payroll - Holt	Completed	Follow Up	N/A			
Follow Up	School Theme HR & Payroll – St Patrick’s	Completed	Follow Up	N/A			
Follow Up	Adult Services – Court of Protection: Deputyship and Appointeeship for Service Users	Completed	Follow Up	N/A			
Assurance	Treasury Management	Completed	High Reasonable	4	0	2	2
Assurance	Accounts Payable - Continuous Assurance and Data Analytics	Completed	Medium Reasonable	3	0	1	2
Follow Up	Christ the King Catholic School Amesbury	Completed	Follow Up	N/A			
Assurance	Accounts Receivable - Continuous Assurance and Data Analytics	Completed	Medium Reasonable	3	0	1	2
Advisory	Adult Safeguarding – Proactive Review of Finances	Completed	Advice and Guidance	N/A			
Assurance	Whiteparish All Saints C of E Primary School	Completed	Low Reasonable	7	0	3	4
Assurance	Southwick C of E Primary School	Completed	Medium Substantial	3	0	0	3
Assurance	Chilton Foliat CE (VA) Primary School	Completed	Medium Substantial	3	0	0	3
Assurance	Urchfont C of E Primary School	Completed	Medium Reasonable	5	0	2	3
Assurance	Crockerton C of E Primary School	Completed	Medium Reasonable	5	0	2	3
Assurance	Stonehenge School	Completed	Medium Substantial	3	0	1	2
Assurance	IR35 Compliance	Completed	Medium Reasonable	3	0	3	0

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Plan Performance 2020/21

Audit Type	Audit Area	Status	Opinion	No of Actions	1 =	↔	3 =
					Major		Action
					1	2	3
Advisory	CiFAS Data Matching Support	Completed	Advice and Guidance	N/A			
Advisory	Baseline Assessment of Maturity for Fraud	Completed	Advice and Guidance	N/A			
Special Investigation	Strategic Assets and Facilities Investigation	Completed	Advice and Guidance	N/A			
Grant Certification	Troubled Families	Completed	Certification	N/A			
Advisory	National Fraud Initiative (NFI)	Completed	Advice and Guidance	N/A			
Redeployment	COVID-19 Business Grants – Post Payment Checks	Completed	Support	N/A			
Assurance	Missing Children	Completed	Low Reasonable	6	0	1	5
Assurance	Housing Benefit and Council Tax Support - Continuous Assurance and Data Analytics	Completed	Medium Substantial	1	0	0	1
ICT	ICT Governance Review	Completed	Advice and Guidance	N/A			
Assurance	Deprivation of Liberty Safeguards	Completed	High Reasonable	4	0	0	4
Follow Up	Contract Management	Completed	Follow Up	N/A			
Assurance	Main Accounting - Continuous Assurance and Data Analytics	Completed	Medium Reasonable	3	0	1	2
Assurance	Council Tax and Business Rates - Continuous Assurance and Data Analytics	Completed	Low Reasonable	3	0	1	2
Assurance	Housing Rent - Continuous Assurance and Data Analytics	Completed	High Reasonable	3	0	1	2
Assurance	Payroll - Continuous Assurance and Data Analytics	Completed	Medium Substantial	3	0	0	3

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Plan Performance 2020/21

Audit Type	Audit Area	Status	Opinion	No of Actions	1 = Major	↔	3 = Medium
					Action		
					1	2	3
Assurance	Third Party Spend – Purchase to Pay	Completed	Low Limited	8	0	5	3
Redeployment	COVID-19 Business Grants - Processing	Completed	Support	N/A			
Audits Deferred/Removed							
Assurance	Data Breaches	Deferred	This audit has been deferred to enable the redeployment of SWAP staff to support the Council's COVID response.				
Grant Certification	Growth Hub	Deferred	Review deferred to 2021/22, grant certification not due yet.				
Assurance	ICT Strategy	Removed	Replaced with ICT Governance Review				
Grant Certification	Test and Trace Service Support Grant	Deferred	The certification of this grant is not due until October 2021.				
Assurance	Council Oversight of Maintained Schools	Deferred	This audit has been deferred to enable the redeployment of SWAP staff to support the Council's COVID response.				
Assurance	Medium Term Financial Strategy	Removed	This audit has been deferred to enable the redeployment of SWAP staff to support the Council's COVID response.				
Assurance	Culture and Ethics	Deferred	This audit has been deferred to enable the redeployment of SWAP staff to support the Council's COVID response.				
Assurance	Hullavington C of E Primary School	Deferred	Due to staff shortages and the pressures caused by the pandemic this audit has been deferred.				
Assurance	Stratford Sub Castle C of E School	Deferred	Due to staff shortages and the pressures caused by the pandemic this audit has been deferred.				
Grant Certification	Additional Dedicated Home to School and College Grant	Deferred	Review deferred to 2021/22, grant certification not due yet.				
Grant Certification	COVID-19 Bus Services Support Grant (Restart)	Deferred	Review deferred to 2021/22, grant certification not due yet.				
Assurance	Climate Change	Deferred	This audit has been deferred to enable the redeployment of SWAP staff to support the Council's COVID response.				

Plan Performance 2020/21

Audit Type	Audit Area	Status	Opinion	No of Actions	1 = Major	↔	3 = Medium
					Action		
					1	2	3
Assurance	Adults Safeguarding	Removed	This audit has been removed to enable the redeployment of SWAP staff to support the Council's COVID response.				
Assurance	Virtual Schools	Deferred	This audit has been deferred to enable the redeployment of SWAP staff to support the Council's COVID response.				
Assurance	Community Safety Partnerships	Removed	This audit has been removed to enable the redeployment of SWAP staff to support the Council's COVID response. An internal review of this area is also being undertaken.				
Assurance	Commercialisation Strategy	Removed	This audit has been removed to enable the redeployment of SWAP staff to support the Council's COVID response.				

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Wiltshire Council

Report of Internal Audit Activity

Plan Progress 2021/22 – July 2021

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Executive Summary

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The Assistant Director is required to provide an annual opinion to support the Annual Governance Statement.

As part of our plan progress reports, we will provide an ongoing opinion to support the end of year annual opinion.

We will also provide details of any significant risks that we have identified in our work, along with the progress of mitigating previously identified significant risks by audit.

The contacts at SWAP in connection with this report are:

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Becky Brook

Principal Auditor

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Becky.brook@swapaudit.co.uk



Audit Opinion and Summary of Significant Risks

COVID-19 SWAP Staff Redeployment Update:

Since our last update in April, the remaining SWAP redeployment within the business grants team has now concluded. The SWAP team are now able to completely focus on audit activity.

Introduction:

This is our first quarterly update for the 2021/22 financial year. Members will recall we are no longer planning on an annual basis. Instead, we have implemented a quarterly planning process producing a 'rolling wave plan' place-marking key areas of audit coverage.

Audit Opinion:

As you can see from our Internal Audit Work Plan presented within Appendix B, our completed work to date covers various grant certifications, with a number of assurance pieces in progress. As such, it is not possible to provide an opinion at this time.

Internal Audit Plan Progress 2021/2022

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 and a move to Assurance Mapping

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’.

Additionally, we are currently working with the Council to develop a more holistic Assurance Map, which will identify and capture other streams of assurance over key risks across the Council. From this and our own coverage assessment we will be able to visually highlight key assurance gaps, but also build a better picture of assurance outcomes to help direct focus and oversight.

Corporate Risk	Audit Coverage	Assurance Assessment
CRR.01 – Safeguarding Children	In Progress	
CRR.02 – Safeguarding Adults	In Progress	
CRR.03 – Salisbury’s Economy		Advisory
CRR.04 – Interest Rates Changes	In Progress	
CRR.05 – Cyber Resilience	In Progress	
CRR.06 – Staff Capacity	In Progress	
CRR.07 – Budget Management	In Progress	
CRR.08 – Contract Management	In Progress	
CRR.09 – Income Collection	In Progress	
CRR.10 – Corporate Health, Safety & Wellbeing	In Progress	
CRR.11 – Information Governance	In Progress	

Coverage Key	
■	Good coverage completed
■	Adequate coverage Completed
■	Some aspects of coverage completed
■	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.

*Assurance assessment based on completed audit work.

Internal Audit Plan Progress 2021/2022

The Chief Executive Officer for SWAP reports performance on a regular basis to the SWAP Directors and Owner Bords.

We will build our audit plan as the year progresses to ensure that we are auditing the right things at the right time.



SWAP Performance

SWAP performance is subject to regular review by both the Directors and Owners meetings. The respective outturn performance results for Wiltshire Council for the 2021/22 year (as of 30 June 2021) are as follows:

Performance Measure	Performance
<p><u>Quality of Audit Work</u></p> <p>Overall Client Satisfaction <i>(Did our work meet or exceed expectations, when looking at our Communication, Auditor Professionalism and Competence, and Value to the Organisation)</i></p> <p>Value to the Organisation <i>(Client view of whether our audit work met or exceeded expectations in terms of value to their area)</i></p>	<p>100%</p> <p>100%</p>

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

Benchmarking:

We have undertaken a range of benchmarking exercises since our last report. We use our own SWAP partner councils for benchmarking, but also utilise a wider national group of the Chief Auditor's Network which has delivered some useful benchmarking data. The exercises undertaken since our last report are:

- Insurance – how Wiltshire compares to other Councils in terms of self-insurance and in-house handling of claims.
- Duplicate Payments – whether other Councils use bespoke software to identify duplicates in the payment process and if so, how successful this has been.
- Schools Forum – the make-up and constitution of other Council's Forums.
- Disclosure and Barring Checks – the approach taken by other Councils to ensure that volunteers are DBS checked where appropriate.

COVID Grant Certification Work:

Due to the COVID-19 pandemic, numerous grants have been issued by Central Government. We have therefore undertaken a number of COVID related grant certifications across the last quarter.

COVID Business Grants – Data Matching:

SWAP has been able to support the Council by matching data from the latest round of COVID business grants with the Credit Industry Fraud Avoidance System (CIFAS) in order to identify cases of potential fraud.

SWAP has also paid an annual subscription of £12,600 for 2021/22 to enable Wiltshire Council to continue to be part of CIFAS and utilise the data matching service.

Internal Audit Plan Progress 2021/2022

Aged Analysis of Audit Actions Exceeding the Originally Agreed Target Implementation Date



Summary of Actions

Outstanding Audit Actions by Priority Non Schools

	< 30 Days	< 60 Days	< 90 Days	< 120 Days	120+ Days	Totals
3	0	5	1	5	38	49
2	0	0	0	0	11	11
1	0	0	0	0	0	0
Totals	0	5	1	5	49	60

Outstanding Audit Actions by Priority Schools

	< 30 Days	< 60 Days	< 90 Days	< 120 Days	120+ Days	Totals
3	0	8	1	3	15	27
2	0	5	0	3	11	19
1	0	0	0	0	0	0
Totals	0	13	1	6	26	46

Appendix C provides a summary of any outstanding Priority 1 and 2 non-schools actions.

Internal Audit Plan Progress 2021/2022

We keep our audit plans under regular review so as to ensure that we are auditing the right things at the right time.



Changes to the Audit Plan

We will regularly re-visit and adjust our programme of audit work to ensure that it matches the changing risk profile of the organisation’s operations, systems, and controls. Full details of our current on-going work are detailed in Appendix B on page 9. Unplanned work, special reviews or projects carried out on a responsive basis are requested through the Corporate Director Resources (Section 151 Officer). As new and emerging risks are identified, any changes to the plan will be subject to the agreement of this Committee and the Corporate Director Resources (Section 151 Officer).

Assignment	Amendment	Reason
Council Tax and Business Rates Continuous Audit Q1	Removed	The actions agreed within the 2020/21 review are not due to be implemented until September 2021. As these actions are key to the monitoring of this area, this continuous audit will not be undertaken in Q1.
Building Digital UK Grant	Addition	Update to guidance requiring Internal Audit certification in addition to the usual S151 Officer certification.

The role of SWAP as the internal auditors for Wiltshire Council is to provide independent assurance that the Council’s risk management, governance and internal control processes are operating effectively. In order for senior management and members to be able to appreciate the implications of the assurance provided within an audit report, SWAP provide an assurance opinion. We have four opinion ratings defined as follows:

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.

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Advisory – As well as 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. Consultancy services from Internal Audit offer management the added benefit of being delivered by people with a good understanding of the overall risk, control and governance concerns and priorities of the organisation.

In addition to the assurance definitions above we have also introduced an ‘assurance dial’ which indicates on a range of high medium or low where within the range of that assurance a particular audit assurance sits.



As can be seen in this example the assurance provided is low limited as the dial is sitting on the lower end of the limited scale. It could equally have been a medium limited assurance where the dial sits midway or high limited when it is sitting at the upper end close to the reasonable assurance.

We provide the Committee with details of the overall assurance opinion for all completed audits, and they can be seen in the plan progress table in Appendix B below.

In addition to the corporate risk assessment, it is important that management know how important the action 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 action. Actions 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. Each action has been given a priority rating at service level with the following definitions:

Categorisation of Actions	
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.

Each audit covers key risks. For each audit a risk assessment is undertaken whereby with management risks for the review are assessed at the Corporate inherent level (the risk of exposure with no controls in place) and then once the audit is complete the Auditors assessment of the risk exposure at Corporate level after the control environment has been tested. All assessments are made against the risk appetite agreed by the SWAP Management Board.

Definitions of Risk	
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.

Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 = Major 2 = Moderate 3 = Minor Action		
						1	2	3
						2021/22 Plan Progress		
Complete								
Grant Certification	EU Transition Readiness Growth Hub Grant	Q1	Completed	Certification	N/A			
Grant Certification	Growth Hub	Q1	Completed	Certification	N/A			
Grant Certification	Supplemental Growth Hub Funding	Q1	Completed	Certification	N/A			
Grant Certification	Building Digital UK Grant	Q1	Completed	Certification	N/A			
Grant Certification	Supporting Families May Claim	Q1	Completed	Certification	N/A			
Reporting								
Assurance	Housing Benefit and Council Tax Support Continuous Audit Q1	Q1	Draft					
Assurance	Accounts Receivable Continuous Audit Q1	Q1	Draft					
In Progress								
Assurance	Main Accounting Continuous Audit Q1	Q1	Fieldwork					
Assurance	Accounts Payable Continuous Audit Q1	Q1	Fieldwork					
Assurance	Payroll Continuous Audit Q1	Q1	Fieldwork					
Assurance	Housing Rents Continuous Audit Q1	Q1	Fieldwork					
Assurance	Treasury Management Continuous Audit Q1	Q1	Fieldwork					

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Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 = Major 2 = Moderate 3 = Minor		
						Action		
						1	2	3
Assurance	Assurance Mapping	Q1	Fieldwork					
Assurance	Adults, Childrens and Public Protection Procurement	Q1	Fieldwork					
Grant Certification	COVID-19 Additional Dedicated Home to School and College Grant	Q1	Fieldwork					
Assurance	Workforce Planning and Capacity	Q1	Scoping					
Assurance	Service Level Fraud Risk Assessments	Q1	Fieldwork					
ICT	ICT Incident Management Process	Q1	Fieldwork					
Assurance	Council Oversight of Maintained Schools	Q1	Fieldwork					
Assurance	Adult Payment to Providers	Q1	Fieldwork					
Advisory	National Fraud Initiative	Q1-Q4	Ongoing Support					
Advisory	External Audit Liaison	Q1-Q4	Ongoing Support					
Advisory	Anti-Fraud and Corruption Advice	Q1-Q4	Ongoing Support					
Advisory	CIFAS	Q1-Q4	Ongoing Support					
Advisory	COVID-19 Advice	Q1-Q4	Ongoing Support					
Yet to Commence								
Grant Certification	COVID-19 Bus Services Support Grant (CBSSG) Restart	Q1						

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Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 = Major 2 = Moderate 3 = Minor		
						Action		
						1	2	3
Assurance	Good Lives Alliance	Q1	Deferred to Q3 due to staff vacancies and sickness					
Grant Certification	Public Health Grant	Q1						
Grant Certification	Local Transport Capital Grants	Q1						

Consolidated Outstanding Priority 1 and 2 Internal Audit Actions

Wiltshire Council Outstanding Actions 27.07.2021

Non Schools

Corporate Director Resources							
Deferred Payments (Audit Report Issued 10th September 2019)							
Reference Number	Action	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
39533 Page 79	We recommend that performance indicators relating to Deferred Payment Agreements are fed into both the Executive Director with responsibility for Finance and the Executive Director with responsibility for Adult Social Care's scorecards to ensure that there is sufficient reporting and oversight so that the figures can be challenged. Furthermore, the Section 151 Officer and Adult Care Directors should receive regular, at least quarterly, information on the current debt position for Deferred Payment Agreements.	2	Outstanding	31-Oct-19	31-Dec-20	Head of Finance, Adults	An updated response had not been received in time for Committee paper dealines.
Pensions (Audit Report Issued 30th April 2019)							
Reference Number	Action	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
41018	We recommend that a full reconciliation be undertaken between Altair and SAP Payroll. This recommendation is carried over from last year's audit report.	2	Outstanding	01-Dec-19	31-Dec-20	Head of Pensions Administration and Relations	Ongoing: We have reconciled records for most pensioners and have begun corrections. We will later look at dependant pensioners once pensioner rectifications are complete. The Pension Fund Committee are regularly briefed on this issue.

Accounts Receivable (Audit Report Issued 19th January 2020)

Reference Number	Action	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
42722	We recommend that Accounts Receivable continue to develop and seek approval of the draft procedural guides that would allow for clear guidelines across all service areas.	2	Outstanding	29-Feb-20	31-Oct-21	Corporate Income and Admin Manager	Guidance was circulated in February 2020, but this has been overtaken by the Evolve Project, which was introduced at the same time.

Main Accounting (Audit Report Issued 11th June 2020)

Reference Number	Action	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
43260 Page 80	We recommend that the Financial Manual is finalised, approved and published to the Council as a whole as soon as is practically possible. The published manual should be communicated to relevant officers to ensure they have an appropriate understanding of the practices they are required to follow.	2	Outstanding	30-Sep-20	31-Dec-21	Head of Corporate Finance	A full review of Financial Regulations and Financial Procedures is planned to ensure procedures remain relevant, transparent and understandable. It is requested to move implementation to 31/12/2021 while we appoint a Chief Accountant.

Corporate Debt Management Management (Audit Report Issued 24th June 2020)

Reference Number	Action	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
43749	We recommend that the Debt Management Policy, Corporate Debt Management and Recovery Strategy and associated guidance are revisited to ensure they are complete, encompassing the requirements for full and proper records and adequately details responsibilities for all areas of income and debt management. These should then be finalised and approved. Once approved these should be rolled out with an appropriate programme of training for relevant officers to ensure that their obligations are fully communicated and understood.	2	Outstanding	31-Mar-21	31-Mar-22	Chief Accountant and Head of Revenues and Benefits	First draft of policy has been circulated and socialised but this is significant and onerous document which will require corporate acceptance and will need to be launched at the highest level.

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Programme Management (Audit Report Issued 4th October 2019)

Reference Number	Action	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
42099	We recommend that the existing framework is developed to capture all projects and programmes being delivered across the whole Council so there is consistency of approach and a clear corporate wide view.	2	Outstanding	30-Nov-19	31-Dec-21	Corporate Director Resources	The continued response to the pandemic has delayed the progress with resource & focus put into WC supporting the response. Transformational projects & activity have either been paused or delayed as a result, likewise so has the progress in having a common framework & oversight. CLT act as the management oversight and will receive highlight reports on programme activity across the organisation. It's requested that the deadline be pushed back to 31 Dec 2021.

IR35 Compliance (Audit Report Issued 22nd February 2021)

Reference Number	Action	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
44935	<p>Procurement management will review training and information given to hiring managers, so they understand;</p> <ul style="list-style-type: none"> - What their responsibilities are; - That they have access to required information to complete adequate IR35 assessments; and - That IR35 training includes the requirement that an assessment must be completed regardless of value. <p>Procurement management will also implement a control after the end of the Spend restriction period for the contracts that do not necessarily go through the Procurement systems.</p>	2	Outstanding	31-Mar-21	31-Aug-21	Acting Senior Category Manager –Corporate Procurement	An updated response had not been received in time for Committee paper dealines.

Contract Management (Audit Report Issued 13th February 2020)

Reference Number	Action	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
42901	We recommend that Contract Managers ensure that performance of the contract is regularly measured against Key Performance Indicators that are determined at the pre-tender stage and included in the contract specification. Any underperformance should be reported in a timely manner.	2	Outstanding	31-Mar-20	31-Mar-21	Head of Procurement	An updated response had not been received in time for Committee paper dealines.
42719	We recommend that the Strategic Procurement Hub ensures that the published Contracts Register is complete and that they liaise with Legal Services to decide who should filter the information that is published to ensure it complies with the Local Government Transparency Code.	2	Outstanding	31-Mar-20	31-Mar-21	Head of Procurement	An updated response had not been received in time for Committee paper dealines.

Director Education & Skills**Thematic - Health & Safety of School Premises (Audit Report Issued 22nd January 2019)**

Reference Number	Action	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
4031 Page 84	Occupational Health and Safety and Strategic Asset and Facilities Management should determine how best they can work together to ensure there is a robust system in place for monitoring and addressing remedial actions, to reduce duplication and optimise the use of limited resources. The Health, Safety and Welfare Policy Statement for Schools needs to be revised to clarify the responsibilities of each function within the Council involved in the Health and Safety of Schools including who ultimately acts as the "Competent Person".	2	Outstanding	31-Mar-19	31-Jan-21	Head of Occupational Health and Safety	<p>This action has been followed up as part of the Council Oversight of Maintained Schools audit. The Head of Health and Safety advised that this action is still in progress. They have sought legal advice and have been in discussion with the Director for Education & Skills, with further meetings planned.</p> <p>This action was also discussed with the Team Leader Property and Planning (legal) who advised that they have been discussing the Council's responsibilities and accountability regarding schools with the Asset Manager Asset Condition & Business Management and the School Place Commissioning Lead who had raised concerns. An interdepartmental meeting has been arranged to discuss the issues raised as part of the Council Oversight of Maintained Schools audit and will also discuss this action.</p> <p>SWAP further advised the Team Leader Property and Planning (legal) liaise with the Head of Health and Safety.</p>

Director Access & Reablement

Court of Protection (Audit Report Issued 13th February 2019)

Reference Number	Action	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
40680	We recommend that the Court of Protection Team Manager gives consideration to the most cost effective and efficient manner of document storage for the service.	2	Outstanding	31-Aug-19	30-Oct-21	Court of Protection Team Manager	Work is progressing to update the Team's IT system to one with a document storage facility. A Business Case has been approved by the Technical Advisory Board in June and work is now underway with procurement. The plan is that the new system will be implemented mid October 2021.

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Wiltshire Council

Proposed Q2 Internal Audit Plan 2021/22 And Revised Internal Audit Charter

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Internal Audit Planning 2021/22: A Revised Approach

The work of internal audit should align strategically with the aims and objectives of the organisation, taking into account key risks, operations and changes.

In order to do this Internal Audit needs to be flexible in adapting audit plans to handle rapidly changing risks, priorities and challenges.

It is the responsibility of the Senior Leadership Team, and the Audit & Governance Committee to ensure that the audit work scheduled and completed throughout the year contains sufficient and appropriate coverage of key risks.

Approach to Internal Audit Planning 2021/22

Background

Over the past year, as a result of the COVID pandemic, SWAP, like Wiltshire Council, has had to adapt, re-prioritise, and shift focus. Whilst 2020/21 was an exceptional year, it has demonstrated the need for a fully flexible and responsive approach to audit planning. Although 2021/22 is likely to offer more stability in operations, we are looking to build on our new planning approach, ensuring that we are supporting the Council by collaboratively aligning our work to its aims, objectives and key risks. This should ensure that we are auditing the right things, at the right time; enabling us to provide insight and value when and where it is required.

Approach to Internal Audit Planning 2021/22

Our approach to internal audit planning throughout 2021/22 will be a continuous risk assessment and rolling plan approach. Rather than present a proposed annual plan at the start of the year, which is subject to a high level of uncertainty and change, we will build our plan in conjunction with management as the year progresses, presenting a quarterly plan at each meeting of this Committee.

A quarterly planning process will provide the same assurances as an annual plan but should better reflect the changing risk landscape.

Audit planning meetings will be held with relevant officers and the plan for each quarter will be agreed with the Corporate Director Resources and the Corporate Leadership Team (CLT) prior to presenting to this Committee for formal approval. The quarter 2 plan was presented to and discussed with CLT on 8th July 2021.

For the remaining quarters of the plan, meetings will be held with management to discuss the audit plan. These meetings will lead to a 12 month 'rolling wave plan' place-marking key areas of coverage to support the annual opinion. This is then underpinned by quarterly risk-based work plans which draw from meetings with management and the 'rolling wave plan' throughout the financial year to ensure we are auditing the right areas, with the correct scope, at the right time and reported through our quarterly progress updates.

The resulting programme will be a combination of requested audit work aligned to service priorities, combined with audit work recommended by SWAP driven by our continuous risk assessment. This risk assessment will be based on the live status of both the Council's strategic and service risk registers. Overlaid onto this assessment

The Internal Audit Plan: Approach

will be SWAP's sector-wide top 10 risk areas, and consideration of the eight strands of our 'Healthy Organisation' framework. The results of our risk assessments will be shared with senior management to obtain their view on the value of internal audit involvement. In developing risk assessments, we will also take account of other sources of assurance, where relevant.

It should be noted that Internal Audit is only one source of assurance, and the outcomes of internal audit reviews should be considered alongside other sources, as part of the 'three lines' assurance model. Key findings from our internal audit work should also be considered in conjunction with completion of the Authority's Annual Governance Statement.

It is the responsibility of the Authority's CLT and the Audit and Governance Committee, to determine that the audit coverage contained within the proposed audit plan is sufficient and appropriate in providing independent assurance against the key risks faced by the organisation.

When reviewing the proposed Quarter 2 audit plan (as set out below), key questions to consider include:

- Are the areas selected for coverage appropriate?
- Does the internal audit plan cover the organisation's key risks as they are recognised by CLT and the Audit and Governance Committee?
- Is sufficient assurance being received within the plan to monitor the organisation's risk profile effectively?

Internal audit coverage can never be absolute and responsibility for risk management, governance and internal control arrangements will always remain fully with management. As such, Internal Audit cannot provide complete assurance over any area, and equally cannot provide any guarantee against material errors, loss or fraud.

Delivery of an internal audit programme of work that provides sufficient and appropriate coverage of key risks, will enable us to satisfy our requirement to provide a well-informed and comprehensive year-end annual internal audit opinion. Our audit work is governed by our Internal Audit Charter, attached at Appendix 1.

The Internal Audit Plan: Coverage

This page highlights any key risk areas where we believe Internal Audit coverage is currently missing.





The risk coverage will be assessed for each individual quarter and an overall assessment of coverage will be provided within the Annual Opinion.

Risk Coverage in 2021/22 Quarter 2 Internal Audit Plan

Following our SWAP risk assessment and the preparation of the proposed 2021/22 quarter 1 audit plan, we have set out below coverage of corporate risks as defined by the Council.

Coverage of audits in the 2021/22 audit plan against the Strategic Risk Register

Corporate Risk	Inherent Risk Rating	Residual Risk Rating	Q1 Coverage	Q2 Planned Coverage
CRR.01 – Safeguarding Children	12	8	Some aspects of internal audit coverage	No internal audit coverage to date
CRR.02 – Safeguarding Adults	8	8	Some aspects of internal audit coverage	No internal audit coverage to date
CRR.03 – Salisbury’s Economy	6	6	Some aspects of internal audit coverage	No internal audit coverage to date
CRR.04 – Interest Rates Changes	6	4	Adequate internal audit coverage	Adequate internal audit coverage
CRR.05 – Cyber Resilience	16	8	Some aspects of internal audit coverage	Some aspects of internal audit coverage
CRR.06 – Staff Capacity	6	6	Some aspects of internal audit coverage	Some aspects of internal audit coverage
CRR.07 – Budget Management	16	16	Good internal audit coverage	Good internal audit coverage
CRR.08 – Contract Management	12	12	Some aspects of internal audit coverage	Some aspects of internal audit coverage
CRR.09 – Income Collection	9	6	Adequate internal audit coverage	Adequate internal audit coverage
CRR.10 – Corporate Health, Safety & Wellbeing	4	4	Some aspects of internal audit coverage	Adequate internal audit coverage
CRR.11 – Information Governance	6	6	Some aspects of internal audit coverage	Some aspects of internal audit coverage

Coverage Key	
	Good internal audit coverage
	Adequate internal audit coverage
	Some aspects of internal audit coverage
	No internal audit coverage to date

The Internal Audit Plan: Approach

SWAP Internal Audit Services is a public sector, not-for-profit partnership, owned by the public sector partners that it serves. The SWAP Partnership now includes 25 public sector partners, crossing eight Counties, but also providing services throughout the UK.

As a company, SWAP has adopted the following values, which we ask our clients to assess us against following every piece of work that we do:

- Candid
- Relevant
- Inclusive
- Innovative
- Dedicated

Your Internal Audit Service

Audit Resources

The 2021/22 Internal Audit programme of work will be equivalent to 1800 days. The current Internal Audit resources available represent a sufficient and appropriate mix of seniority and skill to be effectively deployed to deliver the planned work. The key contacts in respect of your Internal Audit service for Wiltshire Council are:

Charlotte Wilson, Assistant Director – Charlotte.Wilson@SWAPAudit.co.uk, Tel: 07732 688505

Becky Brook, Principal Auditor – Becky.Brook@SWAPAudit.co.uk, Tel: 020 8142 5030

External Quality Assurance

SWAP work is completed to comply with the International Professional Practices Framework of the Institute of Internal Auditors (IPPF).

Every three years, SWAP is subject to an External Quality Assessment of Internal Audit Activity. The last of these was carried out in February 2020 which confirmed general conformance with the IPPF.

Conflicts of Interest

We are not aware of any conflicts of interest within Wiltshire Council that would present an impairment to our independence or objectivity. Furthermore, we are satisfied that we will conform with our IIA Code of Ethics in relation to Integrity, Objectivity, Confidentiality, & Competency.

Consultancy Engagements

As part of our Internal Audit service, we may accept proposed consultancy engagements, based on the engagement's potential to improve management of risk, add value and improve the organisation's operations. Consultancy work that is accepted, will contribute to our annual opinion and will be included in our plan of work.

Approach to Fraud

Internal Audit may assess the adequacy of the arrangements to prevent and detect irregularities, fraud and corruption and have included some focused proactive fraud work in the plan. We have a dedicated Counter Fraud Team available to undertake specific investigations if required. However, the primary responsibility for preventing and detecting corruption, fraud and irregularities rests with management who should institute adequate systems of internal control, including clear objectives, segregation of duties and proper authorisation procedures.

Wiltshire Council Proposed Quarter 2 Internal Audit Plan 2021/22

It should be noted that the audit titles and high-level scopes included below are only indicative at this stage for planning our resources. At the start of each audit, an initial discussion will be held to agree the specific terms of reference for the piece of work, which includes the objective and scope for the review.

Link to Corporate Priorities/ Corporate Risk Register	Areas of Coverage	Brief Description	Requested/Agreed by or Rationale for audit
Corporate and Resources (including ICT)			
An Innovative and Effective Council CRR.04 CRR.07 CRR.08 CRR.09	Key Financial Controls Main Accounting Accounts Payable Accounts Receivable Payroll Council Tax Business Rates Housing Benefit and Council Tax Support Housing Rents Treasury Management	All key financial systems are subject to cyclical audits to review key controls as a minimum and to provide assurance on effectiveness of controls. The Key Financial Control reviews will be undertaken via quarterly continuous assurance work throughout the year.	Review of the Authority's fundamental business processes and key services.
	Procurement Exemptions	Review of the use of and controls in place for procurement exemptions.	Agreed with Corporate Director Resources.
	Various COVID Grants	Grant Certification – Full list to be confirmed and agreed.	Agreed with Corporate Director Resources.
	Pension Fund Investment Transfer and Cost Savings	This audit is to conduct a review of the Fund's pension transfer arrangements to Brunel Pension Partnership during 2020/21 to ensure the project remains on track delivering the expected cost savings.	Requested by the Pension Fund Committee.
An Innovative and Effective Council CRR.06 CRR.11	Mental Health and Wellbeing	Assess the controls in place to identify the mental health and wellbeing of employees following the COVID lockdowns.	Agreed with Director HR & OD.

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Wiltshire Council Proposed Quarter 1 Internal Audit Plan 2021/22

Link to Corporate Priorities/ Corporate Risk Register	Areas of Coverage	Brief Description	Requested/Agreed by or Rationale for audit
Linked to all risks	Risk Maturity Assessment	An assessment against the Risk Management Maturity Model.	Agreed with Corporate Director Resources.
An Innovative and Effective Council	ICT Access Controls	Review to look at the controls in place for the Active Directory and access controls for network folders.	Agreed with the Corporate Director Resources.
CRR.05 CRR.12	ICT Reviews	Various ICT reviews identified within the Cyber Security Framework Review and the IT Governance Review.	Agreed with Director ICT, Digital and Organisational Innovation.
People			
Protecting the Vulnerable CRR.01 CRR.02 CRR.07 CRR.08	Designated Officer for Allegations (DOFA)	A review of the process to ensure adequately controlled and in line with relevant legislation. Objectives were set as part of a business case a check will be performed to ensure these objectives are being delivered.	Agreed with Director Families and Children.
	Education, Health and Care Plans (EHCP)	To assess whether adequate processes and procedures are in place to ensure that Education, Health and Care Plans are being successfully implemented in line with statutory requirements and sufficient resources are available to continue to deliver the service.	Agreed with Director Education and Skills.
	Care Home Alliance	Review of the new platform to provide residential and nursing care home bed services in Wiltshire.	Agreed with Director Commissioning.
	Multi-Agency Safeguarding Hub - Adults (MASH)	An audit to assess the extent to which the Safeguarding Adults Board is delivering its statutory responsibilities and is operating as an effective multi-agency partnership, in line with nationally recognised standards.	Agreed with Director Access and Reablement.

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Wiltshire Council Proposed Quarter 1 Internal Audit Plan 2021/22

Link to Corporate Priorities/ Corporate Risk Register	Areas of Coverage	Brief Description	Requested/Agreed by or Rationale for audit
Strong Communities CRR.01 CRR.07	Supporting Families – Quarter 2	MHCLG requirement for audit of claims submitted reviewed a representative sample of families and achievement of outcomes.	Agreed with Director Families and Children.
Place and Environment			
Strong Communities CRR.07	Waste Collection Service	This is a review of the collection service and new ways of working to ensure it is running efficiently following the changes implemented in March 2020.	Agreed with Director Waste and Environment.
Growing the Economy CRR.03 CRR.07	Climate Change Strategy	This audit will review the Council's Climate Change plans including strategy and processes in place to achieve carbon neutral status by 2030.	Agreed with Corporate Director Place.
	Peer Networks Certification	Grant certification for the 2020/21 financial year.	Requested by the Corporate Director Resources
Follow Up Work and Support Activities			
Follow Up Work	Follow Up Contingency	Follow up of audits awarded Partial or No Assurance opinions. The work will assess responses to previous audit coverage and any changes to the control environment.	Inclusion of audit follow up work incorporating any prior year weaknesses identified.
Counter Fraud and Corruption	Proactive Fraud Work	Linked to risks in Protecting the Public Purse.	
	Reactive Fraud Work	To undertake ad-hoc unplanned investigations as agreed.	
	National Fraud Initiative	To assist the Council in monitoring and investigation of matches.	
Support Activities	Corporate Advice	Includes meetings and direct liaison with the Director Finance and Procurement, ongoing support relating to delivery of the Internal Audit plan to ensure satisfactory progress and	

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Wiltshire Council Proposed Quarter 1 Internal Audit Plan 2021/22

		compliance with the Public Sector Internal Audit Standards.	
	External Audit	Ongoing liaison with External Audit.	

INTERNAL AUDIT CHARTER

Purpose

The purpose of this Charter is to set out the nature, role, responsibility, status and authority of internal auditing within Wiltshire Council, and to outline the scope of internal audit work.

Approval

This Charter was approved by the Audit and Governance Committee on 29th April 2020 and is reviewed each year to confirm it remains accurate and up to date. It is presented to the Audit and Governance Committee today 28th July 2021 to ensure it remains accurate and up to date.

Provision of Internal Audit Services

The internal audit service is provided by SWAP Internal Audit Services (SWAP). *This charter should be read in conjunction with the Service Agreement, which forms part of the legal agreement between the SWAP partners* and other key documents including the Data Sharing Protocol.

The budget for the provision of the internal audit service is determined by Wiltshire Council, in conjunction with the Members Meeting. The general financial provisions are laid down in the legal agreement, including the level of financial contribution by the organisation, and may only be amended by unanimous agreement of the Members Meeting. The budget is based on an audit needs assessment which is reviewed each year by the S151 Officer in consultation with the Chief Executive of SWAP.

Role of Internal Audit

The Accounts and Audit (England) Regulations, state that: *“A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account the public sector internal auditing standards or guidance.”*

Internal audit is an independent, objective assurance and consulting activity designed to add value and improve the Organisation’s operations. It helps Wiltshire Council accomplish its objectives by bringing a systematic disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

Responsibilities of Management, INSERT COMMITTEE NAME and Internal Audit

Management¹

Management is responsible for ensuring SWAP has:

- The support of management and the organisation;
- Direct access and freedom to report to senior management, including the Chief Executive and the Audit and Governance Committee; and
- Notification of suspected or detected fraud, corruption or impropriety.

Management is responsible for establishing (including the tracking and implementation of Internal Audit recommendations) and maintaining internal controls, including proper accounting records and other management information and is also responsible for the appropriate and effective management of risk.

¹ In this instance Management refers to the Senior Management Team and Statutory Officers.

Audit and Governance Committee²

The Audit and Governance Committee is responsible for approving the scope of internal audit work, receiving communications from the SWAP Assistant Director (as Head of Internal Audit³) on the progress of work undertaken, reviewing the independence, objectivity, performance, professionalism and effectiveness of the Internal Audit function, and obtaining reassurance from the SWAP Assistant Director as to whether there are any limitations on scope or resources.

Internal Audit

The SWAP Assistant Director is responsible for determining the scope, except where specified by statute, of internal audit work and for recommending the action to be taken on the outcome of, or findings from, their work designed to provide assurance and add value.

Internal audit is responsible for operating under the policies established by management in line with good practice. A range of SWAP policies exist to underpin staff and service development, including to seek out and implement new innovative audit techniques and increase technological solutions to ensure provision of an efficient and effective service and consolidate the role of Trusted Advisor.

Internal audit is responsible for conducting its work in accordance with the mandatory elements of 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) and the CIPFA Local Government Application Note. SWAP has been independently assessed and found to conform with the Standards.

Internal audit is not responsible for any of the activities which it audits. SWAP staff will not assume responsibility for the design, installation, operation or control of any procedures. SWAP staff who have previously worked for the organisation will not be asked to review any aspects of their previous department's work until a minimum of one year has elapsed.

Relationship with the External Auditors/Other Regulatory Bodies

Internal Audit will co-ordinate its work with others wherever this is beneficial to the organisation.

Status of Internal Audit in the Organisation

*The Chief Executive of SWAP is responsible to the SWAP Board of Directors and the Members Meeting. Appointment or removal of the Chief Executive of SWAP is the sole responsibility of the Members Meeting.

The Chief Executive for SWAP and Assistant Director also report to the Section 151 Officer, and report to the Audit Committee as set out below.

The Assistant Director will be the first and primary point of contact for the organisation for all matters relating to the Audit and Governance Committee, including the provision of periodic reports, as per company policy. The Assistant Director is also responsible for the design, development and delivery of audit plans, subject to the agreement of Wiltshire Council.

² In this instance the Audit and Governance Committee relates to “The Board” referred to in the PSIAS.

³ PSIAS refers to the ‘chief audit executive’.



Scope and Authority of Internal Audit work

There are no restrictions placed upon the scope of internal audit's work. SWAP staff engaged on internal audit work are entitled to receive and have access to whatever information or explanations they consider necessary to fulfil their responsibilities to senior management. In this regard, internal audit may have access to any records, personnel or physical property of the organisation.

Internal audit work will normally include, but is not restricted to:

- Reviewing the reliability and integrity of financial and operating information used for operational and strategic decision making, and the means used to identify, measure, classify and report such information;
- Evaluating and appraising the risks associated with areas under review and make proposals for improving the management and communication of risks;
- Appraise the effectiveness and reliability of the enterprise risk management framework and recommend improvements where necessary;
- Assist management and Members to identify risks and controls with regard to the objectives of the organisation and its services;
- Reviewing the systems established by management to ensure compliance with those policies, plans, procedures, laws and regulations which could have a significant impact on operations and reports, and determining whether the organisation is in compliance;
- Reviewing the means of safeguarding assets and, as appropriate, verifying the existence of assets;
- Appraising the economy, efficiency and effectiveness with which resources are employed;
- Reviewing operations or programmes to ascertain whether results are consistent with established objectives and goals and whether the operations or programmes are being carried out as planned, with performance and accountabilities established.
- Reviewing the operations of the organisation in support of their anti-fraud and corruption policy, ethical expectations and corporate values (and investigating where necessary) ethical expectations and corporate, social and environmental values and responsibilities; and.
- At the specific request of management, internal audit may provide consultancy services (including e.g. data analytics, benchmarking, strategic/project reviews/investigations etc) provided:
 - the internal auditor's independence is not compromised;
 - the internal audit service has the necessary skills to conduct the assignment, or can obtain such skills without undue cost or delay;
 - the scope of the consultancy assignment is clearly defined and management can resource the work; and
 - management understand that the work being undertaken is not internal audit work although the outcomes may contribute to the annual opinion.

Planning and Reporting

SWAP will submit an internal audit plan to Management and the Audit Committee for approval, setting out the recommended scope of work and which will be developed with reference to current and emerging risks. The plan will be reviewed on a quarterly basis to ensure it remains relevant and adequately resourced.

SWAP will carry out the work as agreed, report the outcomes and findings both during and on completion of reviews, and make recommendations on action to be taken to the appropriate officers and copied to the S151 Officer. SWAP will present a regular summary of their work to Management and the Audit Committee, including assessing the organisation's implementation of previous recommendations along with any significant, persistent and outstanding issues.

Internal audit reporting will normally comprise a brief presentation to relevant officers and accompanied by an appropriately detailed written report, with the format tailored as necessary to the nature of the work. The detailed report will also be copied to the Section 151 Officer and to other relevant line management.

The Assistant Director will submit an annual report to the Audit and Governance Committee providing an overall opinion of the status of risk and internal control within Wiltshire Council, based upon, and limited to, internal audit activity conducted during the previous year.

In addition to the reporting lines outlined above, the Chief Executive of SWAP and SWAP Directors and Assistant Directors have the unreserved right to report directly to the Leader of the Council, the Chairman of the Audit Committee, the organisation's Chief Executive Officer or the External Audit Manager.

Revised May 2021

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Audit and Governance Committee
Proposed Forward Work Plan - 2021/2022

Meeting Date	Item	Responsible Officer	Draft Report to CLT	Publication Deadline
28 SEP 2021	SWAP Overview, services & changes to IA	SWAP	15 Sep 2021	20 Sep 2021
	Evolve programme update	Stuart Honeyball		
	Redmond Review	Lizzie Watkin		
	School Governance Report	Helean Hughes		
	Governance of Stone Circle Companies Possibly move to November dependent on timelines	Perry Holmes		

Meeting Date	Item	Responsible Officer	Draft Report to CLT	Publication Deadline
24 NOV 2021	Report to those Charged with Governance (ISA 260) 2020/2021	Deloitte	10 Nov 2021	16 Nov 2021
	Statement of Accounts 2020/2021 To include an update on the resolution and qualification issues from the 2018/19 accounts and assurance from the Pension Committee 2 Letters of representation, AGS, statements – all separate approvals	Lizzie Watkin/ Andy Brown		
	Q2 IA Report 2020/2021 and consolidated IA outstanding management actions report	SWAP/Andy Brown		
	Reconsideration of Independent members on Audit & Governance	Perry Holmes		
	Cyber Security	Ian Robinson/SWAP		
	Private Meeting with External Auditors	Deloitte/Tara Shannon		

Meeting Date	Item	Responsible Officer	Draft Report to CLT	Publication Deadline
9 FEB 2022	Q3 IA Report 2020/2021 and consolidated IA outstanding management actions report	SWAP/Andy Brown	26 Jan 2022	1 Feb 2022
	Governance Update on AGS	Perry Holmes/Maria Doherty		
	Internal Audit Plan 2022/23	SWAP		
	SWLEP - the Committee's role in relation to Swindon and Wiltshire Local Enterprise Partnership (SWLEP).	TBC		
	Private Meeting with SWAP	SWAP/Tara		

Meeting Date	Item	Responsible Officer	Draft Report to CLT	Publication Deadline
30 March 2022 Meeting Date to be changed to April	External Audit Plan 2021/22	Deloitte	16 Mar 2022	22 Mar 2022
	Accounting Policies 2021/22	Lizzie Watkin		
	Q4 IA Report 2020/2021 and consolidated IA outstanding management actions report	SWAP/ Andy Brown		
	Internal Audit Plan 2022/23	SWAP		
	Governance Update on AGS	Perry Holmes/Maria Doherty		