

Report of:	Meeting	Date	Item no.
Corporate Director Resources (S.151 Officer)	Audit and Standards Committee	20 June 2023	

INTERNAL AUDIT ANNUAL REPORT 2022/23

1. Purpose of report

- 1.1 To consider the Internal Audit Annual Report for 2022/23 (1 April 2022 – 31 March 2023) and review progress in relation to risk management activity.

2. Outcomes

- 2.1 Effective leadership of audit and governance issues allowing the council to demonstrate that arrangements are in place to maintain a sound system of internal control.

3. Recommendation

- 3.1 Members are asked to consider the Internal Audit Annual report attached at Appendix 1, the risk management progress report at Appendix 2, the strategic and ICT risk registers at Appendices 3 and 4 and the Quality Assurance Improvement Plan (QAIP) at Appendix 5.

4. Background

- 4.1 The Internal Audit Annual Report is produced in order to meet the requirements of the Public Sector Internal Audit Standards (PSIAS) and to assist in meeting the Accounts and Audit Regulations 2015.
- 4.2 The PSIAS note that a professional, independent and objective internal audit service is one of the key elements of good governance, as recognised throughout the UK public sector. The role of the Head of Internal Audit (HIA), in accordance with the PSIAS is to provide an opinion, based upon, and limited to, the work performed on the overall adequacy and effectiveness of the organisation's governance, risk management, and control processes (i.e. the organisation's system of internal control). This is achieved through a risk based plan of work, agreed with management and approved by the Committee, which when completed should assist the HIA (Audit and Risk Manager) to make an overall opinion and provide a reasonable level of assurance.

4.3 The CIPFA Statement on the role of the HIA in Local Government issued in April 2019 notes that the HIA in a local authority plays a critical role in delivering the authority’s strategic objectives by objectively assessing the adequacy and effectiveness of governance and management of risks, giving an evidence based opinion on all aspects of governance, risk management and internal control and championing best practice in governance and commenting on responses to emerging risks and proposed developments.

4.4 The attached report provides details of audit coverage during 2022/23 enabling the Audit and Risk Manager to make a balanced opinion in relation to internal control, risk management and governance processes across the organisation.

5. Key issues and proposals

5.1 The Internal Audit Annual report, risk management progress report, risk registers and the QAIP are attached at Appendices 1, 2, 3, 4 and 5.

Financial and legal implications	
Finance	None arising directly from the report.
Legal	Effective audit and risk management assist in good governance and probity of council actions.

Other risks/implications: checklist

If there are significant implications arising from this report on any issues marked with a ✓ below, the report author will have consulted with the appropriate specialist officers on those implications and addressed them in the body of the report. There are no significant implications arising directly from this report, for those issues marked with a x.

risks/implications	✓ / x
community safety	x
equality and diversity	x
sustainability	x
health and safety	x

risks/implications	✓ / x
asset management	x
climate change	x
ICT	x
data protection	x

Processing Personal Data

In addition to considering data protection along with the other risks/ implications, the report author will need to decide if a ‘privacy impact assessment (PIA)’ is also required. If the decision(s) recommended in this report will result in the collection and processing of personal data for the first time (i.e. purchase of a new system, a new working arrangement with a third party) a PIA will need to have been completed and signed off by Data Protection Officer before the decision is taken in compliance with the Data Protection Act 2018.

report author	telephone no.	email	date
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List of background papers:		
name of document	date	where available for inspection
None		

List of appendices

Appendix 1 – Internal Audit Annual Report 2022/23

Appendix 2 – Risk management progress report

Appendix 3 – Strategic risk register

Appendix 4 – ICT risk register

Appendix 5 – Quality Assurance Improvement Plan (QAIP)

INTERNAL AUDIT ANNUAL REPORT 2022/23

The Internal Audit and Risk Management Section is responsible to the Corporate Director Resources (S151 Officer) for carrying out a continuous examination of the accounting, financial and other operations of the council in accordance with Section 151 of the Local Government Act 1972 and the Accounts and Audit Regulations 2015. The latter states that **“A relevant authority must ensure that it has a sound system of internal control which facilitates the effective exercise of its functions and the achievement of its aims and objectives, ensures that the financial and operational management of the authority is effective and includes effective arrangements for the management of risk”**.

Members of the Audit and Standards Committee should note that copies of internal audit reports are circulated to the Committee on completion and an adobe version is added to the councillor portal. Access to the supporting files are available on request.

Wyre Council continues to be represented on the Lancashire District Council’s Audit Group and we continue to participate in the National Fraud Initiative data sharing exercise and work closely with our insurer, Zurich Municipal. Following a recent insurance tender exercise, from 29 June 2023 the council will also appoint an additional insurer (Travellers) to manage the council’s property portfolio. The Insurance and Business Continuity Officer participates in the North West Insurance Officer Group with other Local Authorities in Lancashire.

Internal Audit continues to provide the council with the necessary assurance about its various activities and associated systems, as outlined in the Internal Audit Charter which is reviewed and approved by the Audit and Standards Committee annually.

Currently all audit work is completed by the in-house team. However, with effect from August 2023 the best value partnership with Lancashire County Council’s Audit Service will be utilised to complete a number of days in the 2023/24 audit plan to facilitate the flexible retirement of the Audit and Risk Manager. The use of this service will be reviewed annually.

Internal audit work is benchmarked where possible with other Local District Councils who participate in the Public Sector Internal Audit peer reviews to ensure that quality and standards are maintained. Standardised working papers and report templates, along with a robust review process prior to report publication, ensures continual conformance to the PSIAS, consistency and high standards of reporting are maintained.

An electronic feedback system was introduced during 2022/23 and the feedback received during the year indicates that the work of internal audit continues to be highly regarded across the organisation. Recent feedback received included the following statement “thank you for your hard work you put into this report. The report was put together well and is factually based on all the information provided”.

To ensure Internal Audit are flexible and responsive to emerging risks across the organisation, quarterly audit planning has continued during 2022/23 rather than the production of an annual plan. A plan containing audit priorities was populated to ensure key risks identified during strategic and operational risk workshops and the assurance mapping exercise were addressed. The plan is separated into two main sections, the first section details audit work that needs to take priority in quarter one (April - June

2022). The second section documents potential forthcoming priorities for quarter's two to four. The plan is reviewed on a quarterly basis following examination of risk registers and any new audits added according to risk.

All the audit work that forms the annual opinion for the period 1 April 2022 to 31 March 2023 has been completed by the in-house team. This report details the outcome of this work and also any other areas of work that have been completed to assist in making an overall audit opinion on the council's internal control environment.

Audit Work Performed in 2022/23

In November 2021 a decision was taken to change the previously used audit opinions to be in line with other Local Authorities. Therefore, some of the audit opinions (follow-up work from 2021/22) in the table below reflect the previous definitions. The priority rankings for audit actions have been left the same. Summarised below are the reviews that have taken place during 2022/23.

AUDIT OPINION DEFINITIONS (April – November 2021)

Excellent	Controls are in place to ensure the achievement of service objectives, good corporate governance and to protect the Council / Partnership against significant foreseeable risks. Compliance with the risk management process is considered to be good and no significant or material errors or omissions were found.
Good	Controls exist to enable the achievement of service objectives, good corporate governance and reduce significant foreseeable risks. However, occasionally instances of failure to comply with the control process were identified and opportunities still exist to reduce potential risks.
Fair	Controls are in place and to varying degrees are complied with but there are gaps in the control process, which weaken the system and leave the Council / Partnership exposed to some minor risk. There is therefore the need to introduce some additional controls and improve compliance with existing controls to reduce the risk to the Council / Partnership.
Weak	Controls are considered inefficient with the absence of at least one critical control mechanism. There is also a need to improve compliance with existing controls, and errors and omissions have been detected. Failure to improve controls leaves the Council / Partnership open to significant risk, which could lead to major financial loss, embarrassment or failure to deliver service objectives.
Poor	Controls are generally weak or non-existent leaving the system open to abuse or error. A high number of key risks remain unidentified and therefore unmanaged.

AUDIT OPINION DEFINITIONS (November 2021- March 2023)

Substantial	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
Reasonable	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Limited	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
Minimal / 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.

TITLE	STATUS	RECOMMENDATIONS – PRIORITY RANKINGS					AUDIT OPINION	Summary
		1	2	3	4	5		
Inspection Regime – Site Inspections- second follow-up)	Final Report Issued January 2023	0	7	0	0	0	Fair	<p>The original review of Site Inspections was completed in October 2020 as part of the 2019/20 audit plan and given an overall opinion of ‘fair’. A follow-up review was completed as part of the 2021/22 audit plan and of the 7 findings originally reported, these all still remained outstanding; namely;</p> <ul style="list-style-type: none"> • A documented inspection policy / procedure or staff guidance manual has not been compiled for by all departments; • Formal training on the completion of inspections has not been given to all inspection staff; • Inspections are not carried out in accordance with the agreed frequency in all instances; • The recording of the actions taken to repair any defects identified is not completed and retained by all departments; • Accurate inspection records of the areas inspected and the defects identified are not completed in all instances; • Formal retention periods for completed inspection records have not been agreed for all departments; and • Monitoring of inspection processes and feedback to staff is not routinely undertaken.

TITLE	STATUS	RECOMMENDATIONS – PRIORITY RANKINGS					AUDIT OPINION	Summary
		1	2	3	4	5		
								<p>Owing to the number of outstanding recommendations, the overall opinion remained as 'fair'. The second follow-up was delayed until December 2022 owing to the appointment of a new Head of Service. It was identified that there had been no movement on the outstanding actions and therefore, the opinion remained unchanged. In accordance with the Audit Charter, as the audit opinion had remained the same after two follow up reviews, this was reported to the Audit Committee on the 28 February 2023.</p> <p>A third follow- up will be completed in Q1 of the 2023/24 audit plan.</p>
Beach Management Scheme	On-going	N/A	N/A	N/A	N/A	N/A	Reasonable Assurance	<p>The Audit and Risk Manager continues to attend the monthly beach management board meetings to provide advice and support in respect of internal control, risk management and governance procedures. Whilst a report has not been published in relation to this work, for the purpose of the overall opinion for 2022/23 'reasonable assurance' has been given in relation to this project to date. However, whilst the Phase 1 works are progressing well, substantial assurance has not been given, owing to continued delays in the production of a licence issued by the Marine Management Organisation (MMO) which is required before the Phase 2 work can commence in August 2023 by Wyre's contractors. The scheme is expected to</p>

TITLE	STATUS	RECOMMENDATIONS – PRIORITY RANKINGS					AUDIT OPINION	Summary
		1	2	3	4	5		
								<p>complete in July 2027 and there are concerns that further delays in the issue of this licence will impact the completion date and therefore the project's objectives will not be met.</p> <p>The beach management scheme remains on the audit plan priorities for 2023/24.</p>
Project Neptune	On-going	N/A	N/A	N/A	N/A	N/A	Reasonable Assurance	<p>Project Neptune was successfully completed on the 10 August 2022 resulting in the ownership of the constructed buildings being formally passed to the council. Responsibility for the ongoing implementation and management of the tenancy arrangements and agreements has been passed to the Estates Team.</p> <p>Whilst an overall report has not been produced for this project, for the purpose of the overall annual opinion for 2022/23 reasonable assurance has been given owing to their still being outstanding issues in respect of the signing of the leases.</p>
Covid-19 grants - Post assurance testing	On-going	N/A	N/A	N/A	N/A	N/A	Reasonable Assurance	<p>Following the introduction of the Covid-19 business grants in April 2020, pre and post assurance work required by the Department for Business, Energy and Industrial Strategy (BEIS) continued during 2022 and all councils were requested to submit supporting evidence</p>

TITLE	STATUS	RECOMMENDATIONS – PRIORITY RANKINGS					AUDIT OPINION	Summary
		1	2	3	4	5		
								<p>in respect of all the business grants received during 2020/21.</p> <p>This post assurance work was finalised in 2023 and only minor queries have been received from BEIS based on the evidence supplied and all have been responded to satisfactorily. Whilst compliance certificates have been received for the first 3 grants issued, it is unclear if these certificates will be issued for other tranches.</p> <p>Whilst an overall report has not been produced for this post assurance work, for the purpose of this report an overall opinion of ‘substantial’ is appropriate. Working papers are in place to support this opinion. Should the compliance certificate be returned by BEIS as a fail, this area and opinion will be revisited.</p>
Matrix Agency Staff contract (follow-up)	Final Report Issued October 2022	0	0	5	0	0	Reasonable Assurance	<p>The original review of the Matrix Agency contract was completed in January 2022 as part of the 2021/22 audit plan and given an overall opinion of ‘Limited’. A follow up has been completed as part of the 2022/23 audit plan and whilst all of the 5 findings originally reported have now been implemented, the overall opinion has been graded as ‘reasonable’ owing to the possibility that some services will continue to procure agency staff without consulting HR.</p>

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		1	2	3	4	5		
								A further action has been added to try and mitigate this risk and this will be monitored through the GRACE risk management system.
Citizen Access Portal and council website	Final Report Issued February 2023	0	3	3	0	0	Reasonable Assurance	<p>Areas have been identified where improvements could be made to strengthen the control environment, namely;</p> <ul style="list-style-type: none"> • A formal renewal of the three year contractual agreement with Spacecraft Creative Ltd had not been completed; • The support received from Jadu and their resolution of queries raised is considered to be below standard; • Responsibility for the administration of the user access to the XFP system is required; • A privacy notice for the CXM and XFP system is required, together with the implementation of an agreed retention period and completion of an information asset register; • Regular reviews of outstanding service requests on the CXM system is required; and • The monthly programme of in-house 10% sample checks to check the accuracy of the website and intranet pages has not been routinely completed.

TITLE	STATUS	RECOMMENDATIONS – PRIORITY RANKINGS					AUDIT OPINION	Summary
		1	2	3	4	5		
								As this review has received a reasonable assurance opinion, a further follow-up is not required. However, the implementation of the recommendations will be monitored through the GRACE risk management system.
Business Health Matters programme	Position Statement Issued to Service Manager	N/A	N/A	N/A	N/A	N/A	Reasonable Assurance	<p>A review of the Business Health Matters programme commenced in August 2022 and initial testing of the compliance with the terms and conditions of the service level (SLA) agreement with Active Lancashire was completed. However, during the course of the review, Active Lancashire significantly changed the terms and conditions of the SLA, impacting on the delivery of the scheme and agreed targets. This resulted in Wyre Council withdrawing their participation in the programme. The repayment of the funding underspend of £29,710 will be submitted to Active Lancashire on request.</p> <p>Whilst a formal report was not considered necessary in relation to this work, for the purpose of the overall opinion for 2022/23 ‘reasonable assurance’ has been given owing to the council retaining robust documentation in relation to the programme to date and it can demonstrate how the underspend has been calculated should a clawback of funding be requested.</p>

TITLE	STATUS	RECOMMENDATIONS – PRIORITY RANKINGS					AUDIT OPINION	Summary
		1	2	3	4	5		
VAT – Key Financial Risk Matrix (KFRM)	KFRM Issued to Service Manager	N/A	N/A	N/A	N/A	N/A	Reasonable Assurance	<p>Following the turnover of staff in the Finance Team during 2020-22 resulting in a number of vacant posts and a loss of knowledge / experience within the team, a KFRM has been completed to document all controls in relation to the VAT system / process to identify any areas requiring improvement. The following observations were made which require strengthening;</p> <ul style="list-style-type: none"> • Finance staff are not always informed of large projects that have VAT implications impacting the partial exemption limit; • Compliance checks are not routinely completed to ensure VAT is being accurately recorded by staff when processing or raising invoices. <p>Whilst a formal report has not been published in relation to this work, for the purpose of the overall opinion for 2022/23 ‘reasonable assurance’ has been given. Working papers are in place to support this opinion. No follow-up review is required, however, the implementation of the recommendations made will be monitored using the GRACE risk management system.</p>
Expenses – Key Financial Risk Matrix	KFRM issued to Head of	N/A	N/A	N/A	N/A	N/A	Reasonable Assurance	<p>Following the turnover of staff in the Finance Team during 2020-22 resulting in a number of vacant posts and a loss of knowledge / experience within the team, a</p>

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		1	2	3	4	5		
	Service (Finance)							<p>KFRM has been completed to document all controls in relation to the expenses system / process to identify any areas requiring improvement. The following observations were made which require strengthening in relation to the following:</p> <ul style="list-style-type: none"> • A number of procedural documents require updating or removing from the Hub; • The procedure for processing the expenses interface should be documented and made available to all staff; and • Training should be provided to another officer to complete the expenses interface during the absence of the Financial Systems and Reporting officer. <p>Whilst a formal report has not been published in relation to this work, for the purpose of the overall opinion for 2022/23 'reasonable assurance' has been given. Working papers are in place to support this opinion. No follow-up review is required, however, the implementation of the recommendations made will be monitored using the GRACE risk management system.</p>
Debtors and Recovery – Key Financial Risk Matrix (KFRM)	KFRM issued to Head of	N/A	N/A	N/A	N/A	N/A	Reasonable Assurance	<p>Following the turnover of staff in the Finance Team during 2020-22 resulting in a number of vacant posts and a loss of knowledge / experience within the team, a</p>

TITLE	STATUS	RECOMMENDATIONS – PRIORITY RANKINGS					AUDIT OPINION	Summary
		1	2	3	4	5		
	Service (Finance)							<p>KFRM has been completed to document all controls in relation to the debtor and recovery system / process to identify any areas requiring improvement. The following observations were made which require strengthening in relation to the following:</p> <ul style="list-style-type: none"> • The Corporate Sundry Debtor Policy available on the Hub requires updating where necessary; • Access permissions allocated to the Recovery Team require reviewing to ensure an adequate segregation of duties exists; • A review of civica service access permissions is required to remove all staff leavers; and • Debts written-off the system are not independently reconciled to approved write off schedules. <p>Whilst a formal report has not been published in relation to this work, for the purpose of the overall opinion for 2022/23 'reasonable assurance' has been given. Working papers are in place to support this opinion. No follow-up review is required, however, the implementation of the recommendations made will be monitored using the GRACE risk management system.</p>

TITLE	STATUS	RECOMMENDATIONS – PRIORITY RANKINGS					AUDIT OPINION	Summary
		1	2	3	4	5		
Creditors – Key Financial Risk Matrix (KFRM)	KFRM issued to Head of Service (Finance)	N/A	N/A	N/A	N/A	N/A	Reasonable Assurance	<p>Following the turnover of staff in the Finance Team during 2020-22 resulting in a number of vacant posts and a loss of knowledge / experience within the team, a KFRM has been completed to document all controls in relation to the creditors system / process to identify any areas requiring improvement. Two observations was made which require strengthening in relation to the following:</p> <ul style="list-style-type: none"> • Staff resourcing issues across the service still exist; and • Civica system reports identifying the retrospective issue of purchase orders are issued but no action is currently taken to address non-conformance to policy / procedure. <p>Whilst a formal report has not been published in relation to this work, for the purpose of the overall opinion for 2022/23 'reasonable assurance' has been given. Working papers are in place to support this opinion. No follow-up review is required, however, the implementation of the recommendations made will be monitored using the GRACE risk management system.</p>
Budgetary Control - Key Financial Risk Matrix (KFRM)	KFRM issued to Head of Service (Finance)	N/A	N/A	N/A	N/A	N/A	Reasonable Assurance	<p>Following the turnover of staff in the Finance Team during 2020-22 resulting in a number of vacant posts and a loss of knowledge / experience within the team, a KFRM has been completed to document</p>

TITLE	STATUS	RECOMMENDATIONS – PRIORITY RANKINGS					AUDIT OPINION	Summary
		1	2	3	4	5		
							<p>all controls in relation to the budgetary control system / process to identify any areas requiring improvement. The following observations was made which require strengthening in relation to the following:</p> <ul style="list-style-type: none"> • The guidance / procedure notes covering the tasks to be completed require updating; • Access permissions to the Civica system require reviewing for all council leavers; • The completion of quarterly budget meetings with budget holders has been delayed due to ongoing staffing issues; and • Monthly budget reports are issued to budget holders, but confirmation of their review of these reports is not requested. <p>Whilst a formal report has not been published in relation to this work, for the purpose of the overall opinion for 2022/23 'reasonable assurance' has been given. Working papers are in place to support this opinion. No follow-up review is required, however, the implementation of the recommendations made will be monitored using the GRACE risk management system.</p>	

TITLE	STATUS	RECOMMENDATIONS – PRIORITY RANKINGS					AUDIT OPINION	Summary
		1	2	3	4	5		
Payroll – Key Financial Risk Matrix (KFRM)	KFRM issued to Head of Service (Finance)	N/A	N/A	N/A	N/A	N/A	Limited Assurance	<p>Following the transfer of the payroll function from the HR Team to the Finance Team in July 2021, a KFRM has been completed to document all controls in relation to the payroll system / process to identify any areas requiring improvement. The following observations were made which require strengthening;</p> <ul style="list-style-type: none"> • The current staffing structure does not allow for an appropriate segregation of duties to be maintained within the payroll process; • The Financial Systems and Reporting Officer (FSRO) is the only officer within the Finance Team with the required knowledge to complete the payroll processes; and • The payroll procedures / process is not documented to assist officers when completing the payroll processes during the absence of the FSRO. <p>Whilst a formal report was not published in relation to this work, for the purpose of the overall opinion for 2022/23 a 'limited' assurance' opinion was given. A further follow up will be carried out in later this month.</p>

TITLE	STATUS	RECOMMENDATIONS – PRIORITY RANKINGS					AUDIT OPINION	Summary
		1	2	3	4	5		
Treasury Management – Key Financial Risk Matrix (KFRM)	KFRM issued to Head of Service (Finance)	N/A	N/A	N/A	N/A	N/A	Substantial Assurance	<p>Following the turnover of staff in the Finance Team during 2020-22 resulting in a number of vacant posts and a loss of knowledge / experience within the team, a KFRM has been completed to document all controls in relation to the treasury management system / process to identify any areas requiring improvement. Only one area was identified that required strengthening in relation to the documented staff procedures, which require updating.</p> <p>Whilst a formal report has not been published in relation to this work, for the purpose of the overall opinion for 2022/23 ‘substantial assurance’ has been given. Working papers are in place to support this opinion. No follow-up review is required, however, the implementation of the recommendation made will be monitored using the GRACE risk management system.</p>
Main Accounting - Key Financial Risk Matrix (KFRM)	KFRM issued to Head of Service (Finance)	N/A	N/A	N/A	N/A	N/A	Reasonable Assurance	<p>Following the turnover of staff in the Finance Team during 2020-22 resulting in a number of vacant posts and a loss of knowledge / experience within the team, a KFRM has been completed to document all controls in relation to the Main Accounting system / process to identify any areas requiring improvement. The following observations were made which require strengthening;</p>

TITLE	STATUS	RECOMMENDATIONS – PRIORITY RANKINGS					AUDIT OPINION	Summary
		1	2	3	4	5		
								<ul style="list-style-type: none"> • The bank account reconciliation requires completing on a monthly basis; • The procedure documents for all the main accounting duties require updating to reflect current processes; • Access permissions to the Civica system require reviewing to ensure all leavers are removed from the system; • Virements are not routinely complete following a Portfolio Holder decisions due to a lack of awareness of these decisions; and • The Civica Pay suspense account is routinely cleared. <p>Whilst a formal report has not been published in relation to this work, for the purpose of the overall opinion for 2022/23 'reasonable assurance' has been given. Working papers are in place to support this opinion. No follow-up review is required, however, the implementation of the recommendations made will be monitored using the GRACE risk management system.</p>
Fleetwood and Poulton Market (inc: cash receipting)	Final report issued August 2022	0	10	2	0	0	Reasonable Assurance	Areas have been identified where improvements could be made to strengthen the control environment, namely:

TITLE	STATUS	RECOMMENDATIONS – PRIORITY RANKINGS					AUDIT OPINION	Summary
		1	2	3	4	5		
								<ul style="list-style-type: none"> • A service plan for the Fleetwood and Poulton Markets has yet to be finalised; • The recording of TOIL balances and annual leave allowances are not always accurately recorded on the CROWN time recording system; • Staff appraisals have not been completed during 2021 and must be completed by the end of January 2023; • Further training on the operation of the CCTV system at the market is required together with the completion of spot checks of all viewings of recorded data; • The information asset register compiled by the Estates Team or CCTV Service requires updating to include the Market CCTV system; • Evidence of all current public liability insurance policies held by permanent and casual tenants occupying market stalls is required; • Evidence of the contractual agreement for the cash machine located at the market is required to review terms and conditions; • The issue of a purchase card replacing the petty cash float should be considered to avoid delays in the reimbursement of this float;

TITLE	STATUS	RECOMMENDATIONS – PRIORITY RANKINGS					AUDIT OPINION	Summary
		1	2	3	4	5		
								<ul style="list-style-type: none"> • The monthly management meetings during which rent arrears are discussed should be re-introduced; • Two actions identified during the 2021 health and safety building audit relating to the electrical remedial works and the completion of actions arising from the 2021 legionnaires risk assessment have yet to be fully implemented; • Site security during non-trading days must be maintained whilst contractors are on site to prevent unauthorised access; and • Three actions arising from the 2021 review of cash handling still require implementing i.e. cash office risk assessment / installation of a card payment facility and replacement cash till. <p>As this review has received a ‘reasonable assurance’ opinion a further follow-up is not required, however, the implementation of the recommendations will be monitored through the GRACE risk management system.</p>
Data Protection Policy and process review	Final report issued November 2022	1	12	9	0	0	Limited Assurance	<p>Areas have been identified where improvements could be made to strengthen the control environment, namely;</p> <ul style="list-style-type: none"> • Information Asset Registers require reviewing and updating;

TITLE	STATUS	RECOMMENDATIONS – PRIORITY RANKINGS					AUDIT OPINION	Summary
		1	2	3	4	5		
								<ul style="list-style-type: none"> • Reliance is placed on individual service managers to ensure all processors comply with the terms of any written contracts or data sharing agreements; • A number of individual service privacy notices are still required; • The completion of Data Privacy Impact Assessments are not routinely completed for all data processing activities; • No DPA refresher training is completed for existing staff; • Regular monitoring of outstanding FOI / EIR cases is required; • Access to redaction software is limited to key staff; • FOI / EIR is not currently included in the induction process for new starters; • A separate information security policy and training programme is required; • A central register showing third party / IT suppliers access to systems is required; and • A review of contracts / agreement in place with IT suppliers is required to ensure these included the relevant information security requirements. <p>As this review has received a 'limited assurance opinion', a further follow-up will be completed in June 2023 to ensure the</p>

TITLE	STATUS	RECOMMENDATIONS – PRIORITY RANKINGS					AUDIT OPINION	Summary
		1	2	3	4	5		
								recommendations made have been addressed. However given the large volume of work that is required to implement all the recommendations made, particularly in respect of the Information Asset Registers, it is expected that a further follow-up will need to be scheduled later in the year.
Market House Studios	Final Report Issued June 2022	0	2	4	0	0	Reasonable Assurance	<p>Areas have been identified where improvements could be made to strengthen the control environment, namely:</p> <ul style="list-style-type: none"> • A review of the service objectives established prior to the Covid-19 pandemic now need reviewing and adapting to reflect current operations; • A procedural manual covering all aspects of the day to day operation of the studios is required; • The completion of an annual appraisal for the Studio Co-ordinator is required documenting personal objectives / targets; • All cash income received must be banked promptly; • Staff training on the Civica system is required to assist the monitoring of rent arrears and budget monitoring; and • All completed risk assessments must be agreed and signed off with tenants.

TITLE	STATUS	RECOMMENDATIONS – PRIORITY RANKINGS					AUDIT OPINION	Summary
		1	2	3	4	5		
								As this review has received a 'reasonable assurance' opinion, a further follow-up is not required. However, the implementation of the recommendations will be monitored through the GRACE risk management system.
Corporate complaints – Review of Stage 2 complaints	Update provided to Head of Service	N/A	N/A	N/A	N/A	N/A	Reasonable Assurance	<p>At the request of the Head of Governance and Business Support a piece of work was carried out to review the council's complaints procedure. In particular to ensure that all escalations to stage 2 had been completed correctly and any recommendations of suggestions of improvement had been implemented to prevent further complaints of the same nature. Of the 19 complaints recorded and reviewed since, June 2022 there were 2 instances where complaints had been incorrectly progressed to stage 2. There were no other issues highlighted. Whilst a formal report has not been published in relation to this work, for the purpose of the overall opinion for 2022/23 'reasonable assurance' has been given. Working papers are in place to support this opinion. The work completed will allow the Head of Governance and Business Support to report on the effectiveness of the complaints procedure in the Annual Governance Statement.</p> <p>No follow-up review is required.</p>

TITLE	STATUS	RECOMMENDATIONS – PRIORITY RANKINGS					AUDIT OPINION	Summary
		1	2	3	4	5		
Building Maintenance – new reactive repairs framework	Draft report issued May 2023						Limited Assurance – Draft Opinion	<p>The overall object of the audit is to review the controls in place around the management of the Building Maintenance re-active repairs framework to identify any areas of potential weakness and / or risk and provide an overall opinion whether the controls in place are managed adequately and effectively.</p> <p>Whilst a final report has not yet been published, based on the completed fieldwork to date, it is anticipated that 'limited assurance' will be given and therefore a further follow up will be completed.</p>
Marine Hall	Draft report issued May 2023						Minimal Assurance – Draft Opinion	<p>The overall object of the audit is to review the controls in place to manage the Marine Hall to identify any areas of potential weakness and / or risk and provide an overall opinion whether the controls in place are managed adequately and effectively.</p> <p>Whilst a final report has not yet been published, based on the completed fieldwork to date, it is anticipated that 'minimal assurance' will be given and therefore a further follow up will be completed.</p>
Civica Pay	Fieldwork still in progress							The overall object of the audit is to review the controls in place around the Civica Pay system to identify any areas of potential weakness and / or risk and

TITLE	STATUS	RECOMMENDATIONS – PRIORITY RANKINGS					AUDIT OPINION	Summary
		1	2	3	4	5		
								<p>provide an overall opinion whether the controls in place are managed adequately and effectively.</p> <p>The fieldwork will be completed within the next few weeks and a report issued accordingly.</p>

2022/23 Audit work not completed

Election accounts – this review has been included in the audit plan since 2021/22. However, owing to key staff absence during 2022 and the requirement to prepare and deliver the most recent local election in May 2023. This piece of work has been rolled to the 2023/24 audit plan and testing will be scheduled for June / July 2023 plan.

Grant schemes compliance audits – these reviews have been included in the audit plan since 2021/22 and owing to the Covid-19 pandemic this initially focused on the post assurance reviews for the all of the Covid-19 grants, which have now been finalised. Further work on this area will now be completed later this year and will focus on the various projects in receipt of the grant funding including the governments levelling up agenda.

Other audit work undertaken during 2022/23

Assurance mapping exercise

To assist with the development of the 2023/24 audit plan and ensure audit resources are maximised, assurance mapping statements were completed in December 2022. Each council service was asked to identify other sources of assurance being received, in addition to that provided by internal audit and to identify any areas of risk that may requiring internal audit assurance for inclusion in the 2023/24 audit plan. The statements are signed-off by each relevant Director and validation of these additional assurances which are being relied upon in reaching the overall audit opinion, will be sought from LCC's Audit Services later this year.

National Fraud Initiative – Cabinet Office data matching exercise

Since the last NFI update was presented to the Committee in November 2022, progress has been made to investigate the matches resulting from the 2022/23 council tax single person discount (SPD) data matching exercise. In October 2022, using NEC campaign software, the Compliance Team issued a standard letter to all households in council tax band F to H in receipt of a SPD, requesting confirmation of their current circumstances. The responses received to date have been matched with the NFI data and as a result, a total of 49 matches have been cleared. A further 2 matches are in the process being investigated resulting in potential overpayments of £732. In addition, a further £10,000 was repaid to the council from a resident who had failed to report a change in circumstances.

The issuing of letters to households in council tax bands A to E is currently paused as a result of the compliance team's current workloads and it is hoped that this will resume later in the year to enable all NFI data matches to be investigated and cleared by the end of the year. This will hopefully see a reduction in matches for

future years as a large number of the matches received annually are historic and typically repeated year-on-year owing to not being cleared.

Procurement

In April 2022, a significant breach of procurement regulations was found to have taken place. The breach was fully investigated and reported to the Executive, the Chairman of Audit Committee and External Audit. Following an investigation, assurance was provided to the S.151 Officer that it was an isolated incident and that no malpractice was considered to be at play. A detailed action plan was formulated by the Head of Governance and Business Support, which included training for staff and minor changes to the financial regulations. It is pleasing to note that all recommendations have now been implemented and no further action is required in relation to internal control. However, a piece of work is currently being completed by the audit team to fully document all procurement processes.

Information governance – Data Protection Officer’s (DPO) judgement of security and use of business assets

The security and the use of the council’s business data continues to be a high priority of the organisation. The DPO reports quarterly to the CMT with the last update on the 17 May 2023 and also the Audit and Standards Committee, with the last update on the 15 November 2022.

During 2022/23 the following updates / issues were reported;

- The Data Protection and UK GDPR compliance internal audit report was finalised in November 2022. Whilst ‘limited assurance’ was given, it was considered a large piece of work, which covered a wide scope of areas. A comprehensive action plan has been formulated and all actions are monitored through the GRACE risk management system and updates are provided to the CMT and the Information Governance Group. The main area of weakness was identified as the completeness of the council’s suite of information asset registers. Whilst a number of services do hold and maintain registers, there are a number of gaps. In addition, it appears that since they were originally compiled in 2018, many of them have not been updated. The DPO delivered a training session to CMT and HOS earlier in the year which will now be rolled out to all service managers, along with an updated information asset register template. Internal Audit will continue to carry out follow-up reviews until the assurance opinion has improved.
- Both the Data Protection and Records Management Policies were approved by the Audit and Standards Committee in November 2022. These policies have now been circulated to all staff, uploaded onto the Hub and included in the council’s new starter induction manual.

- Cyber Security remains a key focus of the council and the ICT have implemented a number of changes to the council's infrastructure over the last 12 months to protect the council's main asset 'data'. To date this has included strengthening our disaster recovery infrastructure and early warning software, completing the NCSC Cyber Resilience Self-Assessment and compiling a service category and skills matrix. More recently the ICT Team have recently installed new kit (hardware and software) to strength the council's fibre connection and regular phishing testing is taking place. The Cyber Security module within Learning Pool has now been rolled out to all staff with the majority of staff having completed this. Regular reminders will be sent until a 100% success rate is achieved. Cyber and disaster recovery key risks continue to be monitored through the GRACE risk management system and are reviewed on a quarterly basis. An ICT disaster recovery plan is in place and work is ongoing to finalise the generic cyber resilience plan. It is hoped that this will be finalised over the next few months.
- Whilst Data Protection training was rolled out to all staff in in 2018 and various training has been delivered to relevant staff more recently in respect of responding to subject access, Freedom of Information and Environmental Information Request, more general training to all staff is considered overdue. The council's e-learning training platform 'Learning Pool' hosts a data protection module which will be rolled out to all staff in the next few weeks now that the cyber security training module has been completed by almost all staff. The automated prompt within Learning Pool will be utilised to ensure staff refresh this both the cyber and the data protection modules biennially.
- The Information Governance Group continue to meet approximately every two months, with the minutes / action plans from these meetings being presented to the CMT (which includes the SIRO).
- Since the 1 April 2022 to 31 March 2023, 14 incidents were reported, logged and investigated by the Data Protection Officer. Following investigation, two reports were made to the ICO, however notification was received from the ICO that they were happy with the actions taken by the council to rectify and mitigate any similar instances, therefore no further action was recommended.
- During 2022/23, two advisory notices have been received by the ICO, both have been actioned within the timescales set, with no further action from the ICO being required.
- The council's ICT Computer User Agreement was refreshed and was noted by Full Council on the 27 October 2022. This has now been be rolled out to all staff via Microsoft Teams Forms and staff have been asked to confirm

that they have read and understood its content. This exercise will be completed biennially. The refreshed agreement has also been added to the council's new starter induction manual.

Overall Opinion

Whilst cyber security and GDPR compliance continue to be the main areas of concern, it is felt that appropriate action and monitoring frameworks are in place to ensure the council is addressing any weaknesses that have been identified. Going forward, monitoring of both of these will be undertaken by CMT and the Audit and Standards Committee through regular reports from the Data Protection Officer, to ensure that improvements to the control environment are being made, reducing both the likelihood and impact of any significant data loss, theft or mis-use.

Anti-Fraud and Corruption

The council's counter fraud policies (Whistleblowing, Anti-Money Laundering, Gifts, Hospitality and Registering Interests and Anti-Fraud, Corruption and Bribery) designed to prevent and detect fraud across the council have all been recently reviewed and approved by Audit Committee in November 2022. The policies can be found on SharePoint for easy access. All new starters or presented with these policies at their induction session and Elected Members can find these on their portal.

Ethical Governance Surveys are completed every three to four years to test user's knowledge and understanding of the council's counter fraud policies. The last staff survey was completed in 2019, with a further exercise being scheduled for 2023/24. Elected Members completed the survey in 2021. An action plan was populated and the majority of the actions have now been addressed following the launch of the new councillor portal. Following the local election in May the survey will be repeated later in the year.

Two whistleblowing calls were received in 2022/23. The first incident was reported to the Audit and Standards Committee in November 2022. Since this was last reported, this investigation has now concluded and the repayment of the Wyre In Bloom funding was requested and received. The terms and conditions governing the use of this funding have been revised and these will be issued to all recipients of Wyre In Bloom funding during 2023.

The second whistleblowing call was received in December 2022. This investigation was in respect of an allegation that an officer was carrying out non work related activities during the working day. The allegation was substantiated and appropriate action was taken by the Director and Head of Service. This investigation has now concluded.

The Audit and Risk Management Team continue to maintain the register of gifts and hospitality and provide advice when necessary. There is an online e-form

which staff are required to complete on receipt of any gift or hospitality. The e-form is then passed to the Head of Governance and Business Support to be included on the council's register. Since 1 April 2022 to 31 March 2023, there have been six declarations made.

There have been no reports of suspected money laundering during 2022/23.

Effectiveness of Internal Audit Review

In accordance with the Accounts and Audit Regulations 2015, paragraph 6 (1) requires the relevant body, each financial year to conduct a review of the effectiveness of its system of internal audit. The review recognises the important role that internal audit play in the assurance process and the need to continually ensure that it remains effective. The last annual review completed by the Audit and Risk Manager and ratified by the Head of Governance and Business Support and the Corporate Director Resources (Section 151 Officer) in May 2023 (to be considered at the June Audit and Standards Committee) identified no significant issues or areas of non-compliance that require reporting in the 2022/23 Annual Governance Statement. However a few minor issues require attention. These will be added to the Internal Audit Quality Assurance Improvement Plan (QAIP). See below for further details.

In addition, in order to comply with the PSIAS an external assessment must be conducted at least once every five years by a qualified independent assessor or assessment team from outside the organisation. External assessments can be in the form of a full external assessment, or a self-assessment in-house with independent external validation. It was agreed by the Lancashire District Chief Auditors group and validated by the Audit Committee, that peer reviews would be used to obtain the independent external validation. Wyre Council's last assessment was completed in April 2018. The report was presented to the Audit Committee on the 19 June 2018. Only three minor issues were identified, all of which have been considered and implemented where appropriate. The next peer review is scheduled to take place in July 2023.

Quality Assurance Improvement Plan (QAIP)

In accordance with the PSIAS, the Head of Internal Audit must develop and maintain a quality assurance and improvement plan (QAIP) that covers all aspects of the internal audit activity. The QAIP must include both internal and external assessments. The QAIP, which was last updated following the completion of the internal audit self-assessment, which is attached at Appendix 5 for information.

The internal assessments include the following:

- An annual self-assessment of the effectiveness of the audit service using the PSIAS and the Local Government Application Guidance Note. From this assessment an action plan highlighting areas for improvement will be

- developed. The results of this exercise are reported to the Audit Committee each year;
- Feedback on the Audit and Risk Manager (CAE) is sought annually prior to their performance appraisal;
 - Six monthly monitoring of the internal audit activity to the Audit Committee; and
 - Day-to-day monitoring of compliance with the Definition of Internal Auditing and the Code of Ethics documented within the section's Audit Charter and also in the PSIAS.

External assessments include:

- A five yearly independent assessment of compliance to the PSIAS and the Local Government Application Guidance Note;
- An annual review of the council's Annual Governance Statement which accompanies the Statement of Accounts;
- Regular attendance at the Audit Committee by the council's External Auditor with the opportunity to meet in private with the Committee; and
- The External Auditors and the Audit Committee review and challenge all internal audit reports.

Compliance to the Public Sector International Audit Standards (PSIAS)

In April 2014, the International Standard setters developed a comprehensive set of standards (PSIAS) that are expected to be in place within any effective audit organisation. The PSIAS requires that areas of non-compliance with the PSIAS Definition of Internal Auditing and the Code of Ethics are reported in the Annual Audit report and that significant deviation requires inclusion in the Council's Annual Governance Statement.

Following the last external PSIAS validation in April 2018, full compliance with the standards was reported with only minor issues identified that required consideration. Annual self-assessments continue to be completed by the Audit and Risk Manager and ratified by the Head of Governance and Business Support and the Director of Resources, with the last annual self-assessment being completed in May 2023. Following this last assessment only two minor issues were identified as requiring attention, namely:

1. Whilst the Audit and Risk Manager (CIA) has significant audit experience and has obtained 'Certified' auditor status, she currently does not hold 'Chartered' status as required by the PSIAS. Succession plans are in place and as the CIA will be commencing flexible retirement from 1 August 2023, the Audit, Risk and Performance Lead will undertake the relevant 'Chartered' qualification. The Head of Governance and Business Support will continue to ratify and countersign the Internal Audit Effectiveness review

and also the Annual Opinion until the Audit Risk and Performance Lead is qualified;

2. Owing to the Audit and Risk Manager directly managing the council's risk management function and the Audit Risk and Performance Lead being heavily involved in the procuring, training, refreshing the policy and rolling out the new risk management framework, arrangements need to be made with a third party to obtain independent assurances of the effectiveness of the risk management process and procedures. The completion of a reciprocal peer review has been included in the 2023/24 audit plan.

As reported above, there were no significant deviations that required reporting in the 2022/23 Annual Governance Statement.

Compliance Team

Since April 2020, the Compliance Team have been heavily involved in, firstly, the council's response to the pandemic and secondly responding to the cost of living crisis. In 2022/23 this involved the continued reconciliation and post-payment assurance checks in respect of the various Covid-19 schemes, the test and trace programme and self-isolation support payments. The team have also assisted in administering various schemes introduced to tackle the cost of living crisis. Debt recovery work in 2022/23 resulted in the issuing of over 13,000 reminder notices and 8,700 court summonses for Council Tax and Business Rate arrears.

Looking forward to 2023/24, the Compliance Team will continue to be responsible for follow up work in respect of the various cost of living schemes including the £150 Council Tax Energy Rebate, the Household Support Fund, Energy Bills Support Scheme Alternative Funding and the Alternative Fuel Payment Alternative Fund as well as their normal statutory debt recovery responsibilities. There is also an expectation that benefit fraud prevention and detection work will increase again as the DWP shift their focus back towards this area.

Internal Control System

In accordance with the Audit and Accounts Regulations 2015, Internal Audit is required to form an opinion on the adequacy and effectiveness of the council's internal control environment, which includes consideration of any significant risk or governance issues and control failures that have been identified throughout the year.

In providing an overall opinion on the council's system of internal control, it should be noted that assurance can never be absolute. Internal Audit can only provide

reasonable assurance that there are no major weaknesses in the areas reviewed. In arriving at an opinion, consideration is given to:

- The findings from the audit work undertaken during the year;
- The results of follow up action in respect of audit work;
- Whether or not any significant recommendations have not been accepted by management and the consequent risks;
- The risk management arrangements and the framework of assurance;
- The operation and design of the governance arrangements; and
- External assurance mapping to identify other sources of assurance.

The table below shows the total number of completed pieces of work by Wyre Council during 2022/23 and the overall audit opinion that was given.

Wyre Council Audit work completed / draft reports issued

Audits completed - old opinion definitions

Audit Opinion	Excellent	Good	Fair	Weak	Poor	Total
Number of Audits	0	0	1	0	0	1

Audits completed – new opinion definitions

Audit Opinion	Substantial	Reasonable	Limited	Minimal / No Assurance	Not yet issued	Total
Number of Audits	1	15	3	1	1	21

Of the 24 pieces of work agreed in the 2022/23 audit plan, 22 pieces of work have been completed or nearing completion. However, as explained above two pieces of work (election accounts and grant scheme compliance work) have not yet been started and have been rolled to the 2023/24 audit plan.

Annual Opinion

The purpose of my opinion is to contribute to the assurances already available to the council. This opinion does not imply that internal audit have reviewed all risks and assurances relating to the council.

Of the 22 pieces of audit work that have been completed or nearing completion and therefore considered when formulating my overall opinion, it is pleasing to see that only one piece of work (Marine Hall) has / will be issued with a 'minimal/no assurance' opinion. The Section 151 Officer has been alerted to this opinion and a reference to this piece of work has been made in the Annual Governance Statement as a 'significant' area of concern. Three audit reviews were given a 'limited' audit opinion and as such all will be followed up within the specified timescales and will be repeated until the opinion improves.

It should be noted that there is still 1 piece of audit work that has yet to be finalised (Civica Pay). Should the findings of this piece of work have a detrimental impact on the opinion already reported, then it will be re-issued prior to the Annual Governance Statement being finalised. The two pieces of work not yet started will be completed during 2023/24 and will contribute towards next year's opinion.

The council's risk management and assurance framework and overall governance processes continue to be well supported and operate effectively across the organisation with key officers participating in face-to-face risk workshops and in the formulation of the Annual Governance Statement. With the exception of the piece of work at Marine Hall and the procurement breach, the only other significant governance issue that has been raised is the delay to the formal sign-off of the 2020/21 and 2021/22 accounts. This is a national issue with a backlog of over 1,000 local government statement of accounts still to be signed off. Wyre has met its deadlines consistently and we continue to work with Deloitte as they experience capacity pressures to get these accounts over the line.

Following all the work documented within this report, it is therefore my overall opinion that *'reasonable assurances can be given on the overall adequacy and effectiveness of the council's governance, risk management, and control processes (i.e. the system of internal control)'*. This means that 'generally' there is a sound system of internal control, governance and risk management and that controls are in place and are generally being applied consistently. Whilst some issues, non-compliance or scope for improvement were identified recommendations have been made and if implemented will improve the control environment.

RISK MANAGEMENT PROGRESS REPORT

RISK MANAGEMENT PROGRESS REPORT

In June 2021, the council purchased a risk management system (GRACE) to fully automate the risk management process and remove Internal Audit from the management and administration of risk allowing them to give a more independent and objective opinion on the effectiveness of the risk management processes across the council. The council's strategic, operational and ICT risks are now populated within GRACE and action plans have been added to assist with the mitigation of the risks identified.

Whilst the Audit and Standards Committee do not have access to GRACE, strategic and ICT updates / actions plans are produced and presented to the Committee twice a year. Operational risks are reported on an 'exceptions' basis with the Audit and Standards Committee being made aware of any risks not being adequately managed.

The council's risk management and assurance framework continues to be well supported by CMT, the Audit and Standards Committee and across the organisation. Face-to-face risk workshops and quarterly reviews have been well attended with all responsible risk owners participating well. All risk owners have now been trained on the new GRACE system, and so far, it seems to have been well received.

Strategic Risks

Each year the council's Corporate Management Team (CMT), Head of Governance and Business Support, Audit and Risk Manager and the Audit and Standards Committee Chair attend a strategic risk workshop, to identify and prioritise risks and to produce an action plan. This year the workshop took place on the 12 January 2023 with the then Chair of Audit Committee. At the workshop, significant business risks that may impact upon the council's priorities (the business plan) were identified and assessed, and appropriate control measures were put place. The report and associated action plan is presented to Audit and Standards Committee and progress is monitored on a quarterly basis through CMT. The results of this workshop can be found at Appendix 3. Further quarterly updates are scheduled to place on the 19 July 2023 and 11 October 2023.

Operational Risks

Progress on the embedding of risk management is reported, to the Audit and Standards Committee via six monthly reports by the Audit and Risk Manager. This

is in line with the council's Risk Management Policy and Procedure, originally approved by Cabinet in April 2004 and reviewed and approved annually by the Audit and Standards Committee.

Operational risk workshops were held this year following the strategic risk workshop in January 2023, with each service unit identifying new risks that could occur during the year preventing the achievement of individual service plans. Whilst staff who have responsibilities for identified risks are encouraged to review their risks and update their action plans continually throughout the year, a number of prompts were issued to staff during the year to ensure progress was being documented.

Individual operational risk registers have not been provided as part of this report, however as explained above, Audit and Standards Committee members will be updated with any risks that are not deemed to be managed appropriately and copies of all registers can be found on the councillor portal.

ICT Risks

The council's ICT risk register is reviewed quarterly by the Corporate Director Resources, ICT Services Manager, Audit and Risk Manager and the Audit, Risk and Performance Lead. The last review was completed on 2 May 2023. The amended register following this review is attached at Appendix 4. The next quarterly review is scheduled for 1 August 2023.