



## Oadby and Wigston Borough Council

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*Internal Audit Progress Report*

*24<sup>th</sup> January 2024*



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This paper identifies progress made in relation to completion of work from the Council's 2023/24 Internal Audit Plan and brings to your attention matters relevant to your responsibilities as members of the Audit Committee.

This progress report provides a summary of Internal Audit activity in a format agreed with the Audit Committee and complies with the requirements of Public Sector Internal Audit Standards. Details of any reports issued since the last Audit Committee meeting are included within our papers.

This progress report covers the work carried out during the period October 2023 to January 2024.

### Action required

The Audit Committee is asked to:

**Note** the key messages and progress made against the Internal Audit Plan since the last meeting.

**Receive** the information and guidance papers produced by 360 Assurance and seek assurance from the Council that the issues raised are being considered and, where necessary, addressed by the Council.

### Key contacts

#### HEAD OF AUDIT – Leanne Hawkes, Director

M – 07545 423040

E – Leanne.Hawkes@nhs.net

#### ASSISTANT DIRECTOR – Tracey Barnard-Ghaut

M – 07545 502397

E- Tracey.Barnard-Ghaut1@nhs.net

#### CLIENT LEAD Ruby Deo, Audit Manager

M – 07545 502399

E – Ruby.Deo@nhs.net

## Key messages

Since the last Audit Committee we have:

- Issued 3 final reports:
  - Fleet Management
  - Complaints Management
  - Governance
- Held planning meetings with Council officers and undertaken fieldwork in order to progress the audit plan.
- Commenced our stage one work for the HOIA opinion.
- Issued 5 Terms of Reference. See Appendix C for details.

We draw Audit Committee’s attention to the following:

- The overall implementation of recommendations with original completion dates between 1<sup>st</sup> April to 31<sup>st</sup>December 2023 (2023/24) so far is **36%**.
- There are **28** overdue actions relating to 2023/24 at the time of writing. See page 4 and Appendix E for more details.
- There are **2** historic actions originally due prior to 1 April 2023 that remain open. These are detailed in Appendix E.

## Contract performance

Planned audits	Audit completed to report stage	% complete
20	6	30%

Planned grant certifications	Grant certifications completed	% complete
9	4	44%

A summary of internal audit plan progress to date can be seen at Appendix A.

A summary of audits completed is provided at Appendix B.

We have provided at Appendix D a summary of our performance in relation to Key Performance Indicators detailed in our Service Level Agreement with the Council.

## Service benefits and other matters



### Events

Papers from our events are available on our website  
<https://www.360assurance.co.uk/events/>



### Client briefing and other publications

We regularly publish articles and all of these are on our website. Our publications and monthly briefings are available at: <https://www.360assurance.co.uk/news-publications/>

## Work completed

Since our last report to you we have published the following reports:

Audit	Opinion	High	Medium	Low	Advisory
Fleet Management	Significant	-	3	-	-
Complaints Management	Significant	-	1	-	-
Governance (assessed progress against AGS Action Plan)	Significant	-	-	-	-

## Terms of Reference issued

Since our last report to you, the following Terms of Reference have been developed with Council Officers:

- Financial Ledger and Reporting
- Payroll and Expenses
- Revenues
- Financial Systems (Accounts Receivable)
- Benefits

These are detailed for the Audit Committee information in Appendix C.

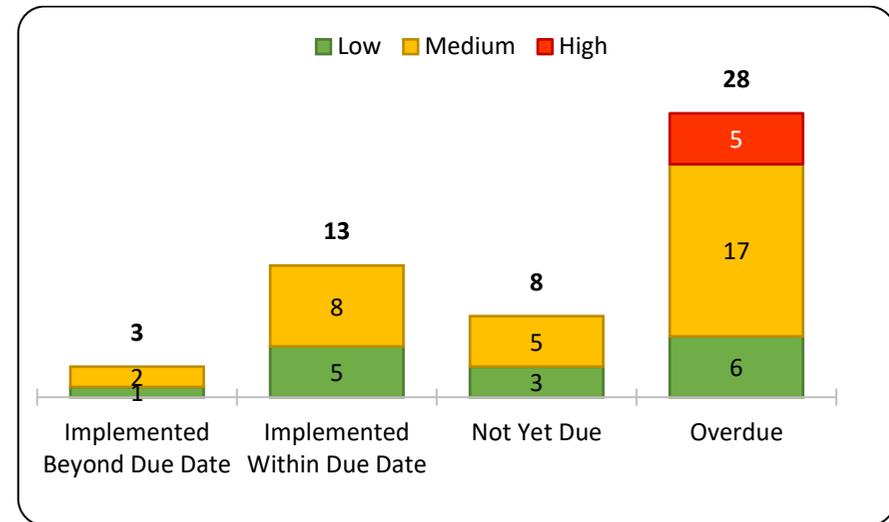
Planning meetings with Council Officers to discuss and agree the scope and coverage of planned work in quarter four are in progress.

## Status of agreed actions

The implementation of actions is undertaken using a 'live' follow up system. A summary of the current status of all follow up activity is attached at Appendix E, however, we would draw the committee's attention to the following:

- For a significant opinion on this element we would expect to see a robust process and proactive culture in the organisation on internal audit actions, high risks to be closed at their original due date, over 75% of actions to be implemented by 31 March 2024 and progress to have been made on historic actions.
- The first follow up rate (implemented by original due date) for 2023/24 is 30% (13/44) and the overall implementation rate is 36% (16/44).
- There are 28 actions still open that have not been implemented within their due date. These include 5 high risk actions.
- There are 2 historic actions originally due prior to 1 April 2023 that remain open; we will continue to track them to completion.

The chart below summarises the progress against agreed actions in-year to 15<sup>th</sup> January 2024, for Internal Audit.



This report summarises the work in the reporting period in respect of Internal Audit, at the Council. The Client Manager meets with the Interim S151 Officer regularly to discuss progress against the plan and to monitor and evaluate the effectiveness of this work which informs the Council's plan and local fraud risk assessment.

Members are asked to receive the report for assurance and are invited to raise any questions.

360 Assurance  
Wayside House  
Wilsons Lane  
Coventry  
CV6 6NY



[www.360assurance.co.uk](http://www.360assurance.co.uk)



@360assurance



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The table below summarises progress against the 2023/24 Internal Audit Plan (**bold** denotes core area to support HOIA opinion):

Ref.	Audit	Planned timing	Status	Assurance level provided	Date reported to Audit Committee
<b>Corporate</b>					
1	<b>Head of Internal Audit Opinion (core)</b>	Q1 -4	ToR issued, stage 1 work in progress	-	-
2	<b>Governance Arrangements (core)</b>	Q2	Completed	Significant	24 January 2024
3	National Fraud Initiative	Q1 - 4	In progress	-	-
<b>Finance</b>					
4	<b>Financial Management and Reporting (core)</b>	Q4	In progress	-	-
5	<b>Financial Systems (core)</b>	Q4	In progress	-	-
6	<b>Revenues (council tax and business rates) (core)</b>	Q3/4	In progress	-	-
7	<b>Benefits and Council Tax Support (core)</b>	Q4	In progress	-	-
8	Business Rates Grant Income	Q1	Completed	Advisory	4 October 2023
<b>Customer Services and Transformation</b>					
9	HR Staff Development	Q2/3	ToR issued	-	-
10	Payroll and Expenses	Q3/4	In progress	-	-
11	<b>Procurement (core)</b>	Q2/3	In progress	-	-
<b>Law and Democracy</b>					
12	Licensing	Q2/3	In progress	-	-
13	Private Sector Housing Enforcement	Q1	Completed	Significant	4 October 2023
14	Complaints	Q2	Completed	Significant	24 January 2024
15	Leisure Services Contract Management	Q3	In progress	-	-
16	Asset Disposals	Q2/3	In progress	-	-
<b>Built Environment</b>					
17	Housing Allocations	Q2/3	In progress	-	-
18	Housing Maintenance, Repairs and Voids	Q2	Completed	Advisory	4 October 2023
19	Disabled Facilities Grant (contract management)	Q1	Fieldwork complete	-	-
20	Grant Certifications To date Certifications have been issued for the following areas: – Midlands Net Zero Hub – Home Upgrade Grant Phase 1 – Midlands Net Zero Hub – Home Upgrade Grant Phase 2 – Energy Bill Support Scheme – Alternative Fuel Payment	Q1-4	Ongoing throughout the year	Grant certifications provided	4 October 2023
<b>Refuse and Recycling</b>					
21	Fleet Management	Q2	Completed	Significant	24 January 2024

The following audit reports have been issued and agreed with Council Officers since the last committee meeting.

Report 1 Fleet Management	
<b>Objectives and scope</b>	<p>The overall objective of our review was to ensure that the Council has an adequate system to provide a fleet of vehicles that are fit for purpose and meet the needs of the waste collection and Clean &amp; Green services. In order to achieve this objective, we have reviewed the following controls:</p> <ul style="list-style-type: none"> <li>• Fleet vehicles are maintained in a safe and usable condition that complies with relevant legislation.</li> <li>• Appropriate controls are developed to ensure that the proposed shared arrangements for fleet management delivers an effective service that meets legislative requirements and the needs of service users.</li> </ul>
<b>Audit opinion</b>	Significant Assurance
<b>Summary findings</b>	<p>The Council has a valid Operator’s Licence in place and has been issued a RAG rating status of green by the government, based on the number and nature of faults reported when refuse vehicles are issued with MOT certificates. Our review confirmed that there is evidence to demonstrate that regular checks are undertaken on vehicles’ condition, although we have made some recommendations in respect of service records maintained.</p> <p>The agreed audit scope included a review of the Council’s proposal to enter into a shared service arrangement for fleet maintenance with Blaby District Council. We were unable to provide assurance on a number of areas that were originally due to covered because the project to investigate the potential for a shared service and then progress this if found feasible was not as advanced as initially hoped.</p> <p>We have therefore highlighted the areas that management will need to provide assurance on as the project progresses.</p>

Report 2 Complaints Management	
<b>Objectives and scope</b>	<p>The overall objective of our review was to ensure that the Council has a process in place to investigate and respond to complaints in a timely manner, including making improvements to working practices where deemed necessary. In order to achieve this objective, we have reviewed the following controls:</p> <ul style="list-style-type: none"> <li>• There is an established Complaints Policy and means for customers to give feedback about the Council’s services.</li> <li>• Complaints are thoroughly investigated in accordance with policy and to an agreed timeframe.</li> <li>• The results of complaints investigations are used to make improvements to the services offered by the Council where applicable.</li> <li>• Operation of the complaints management system is subject to regular reporting and monitoring.</li> </ul>
<b>Audit opinion</b>	Significant assurance
<b>Summary</b>	The Council has an up-to-date Comments, Compliments and Complaints Policy, which outlines the methods by which complaints can be made

<b>findings</b>	<p>and how they are to be handled. There is clear reference to responsible officers and acknowledgement/response timeframes.</p> <p>A central log of all complaints received is maintained by the Policy, Compliance and Data Protection Officer.</p> <p>Training is provided to staff in respect of complaints handling. Our review of the attendance logs maintained by Human Resources (HR) highlighted 38 members of staff who had not completed the required training.</p> <p>Monthly complaints meetings are held and any lessons learned and formally recorded in the Lessons Learned register.</p> <p>Complaints received are reported to the Service Delivery Committee on a bi-annual basis.</p>
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Report 3		Governance Arrangements			
<b>Objectives and scope</b>	The overall objective of our review was to provide independent assurance that actions to improve controls, as identified in the 2022/23 AGS, have been completed in accordance with agreed timescales, and that satisfactory progress is being made to implement actions that remain as work in progress. To achieve this objective, we met with the officers responsible for taking each action point forward to establish what progress has been made. In cases where action was reported as complete or in progress, we obtained and reviewed supporting evidence of the action taken.				
<b>Audit opinion</b>	Significant Assurance				
<b>Summary findings</b>	<b>Progress against AGS Action Plan</b>	<b>Total</b>	<b>Implemented</b>	<b>In progress</b>	<b>Outstanding</b>
	Number of actions originally due for implementation by 31 <sup>st</sup> October 2023	12	7	4	1
	Number of actions due after 31 <sup>st</sup> October 2023	6	2	1	3
	<b>Total</b>	<b>18</b>	<b>9</b>	<b>5</b>	<b>4</b>

The following TORs have been issued and agreed with Council Officers since the last committee meeting.

ToR 14	Financial Ledger and Reporting
<b>Introduction</b>	<p>Councils are dependent upon their financial systems to provide accurate, complete and timely data to support their financial management and reporting. In particular, an organisation relies heavily on its financial ledger to provide the basic data necessary to inform its reporting of income, expenditure and budgetary performance. In turn, the financial ledger is populated via external systems and sub-ledgers including payroll, accounts payable and accounts receivable. A review of the Council’s financial ledger, management and reporting key controls forms part of our core audit programme.</p>
<b>Objectives and scope</b>	<p>The overall objective of our review is to provide an independent assurance opinion on the:</p> <ul style="list-style-type: none"> <li>• effectiveness of the Council’s arrangements to ensure the integrity of data held in the financial ledger.</li> <li>• robustness of in-year financial reporting arrangements.</li> </ul> <p>To achieve this objective, the following controls are to be reviewed using sample testing:</p> <p><u>Budget Setting</u></p> <ul style="list-style-type: none"> <li>• budgets are set in a structured, comprehensive, and robust manner in accordance with the Council's objectives and the Medium Term Financial Strategy (MTFS).</li> </ul> <p><u>Financial ledger</u></p> <ul style="list-style-type: none"> <li>• automated arrangements or regular manual checks ensure the financial ledger is in balance.</li> <li>• internal checks are in place to confirm that data input to the financial ledger from external feeder systems is complete, accurate and timely.</li> <li>• the use of suspense accounts is kept to a minimum – accounts are only used for the short-term posting of unidentified entries and are cleared promptly.</li> <li>• control accounts are regularly and promptly reconciled to information outside the financial ledger and reconciliations are reviewed and authorised.</li> <li>• cash/bank reconciliations are regularly and promptly prepared and reviewed with reconciling items cleared in a timely manner.</li> <li>• there is segregation of duties over the preparation, authorisation and input of journals – journals are supported by a clear narrative, description and adequate evidence.</li> <li>• access to the financial ledger is restricted to approved individuals.</li> <li>• robust system back-up and restore procedures are in place (for the financial ledger and council’s network where supporting records are held).</li> </ul>
<b>Methodology and approach</b>	<p>To deliver this audit we will:</p> <ul style="list-style-type: none"> <li>• hold interviews with key officers.</li> <li>• review supporting documentation (electronic and hardcopy) for all specified controls.</li> <li>• undertake walkthrough, substantive and compliance testing on a risk and sample basis to assess the design and operation of the controls in place, performing data analytics as appropriate.</li> </ul>

ToR 15 Financial Systems (Accounts Receivable)	
<b>Introduction</b>	The Council’s processes for reviewing staff performance and development have recently undergone a review led by the Strategic Director. The aim of the review was to refine current documentation used in the staff development process in line with the new Corporate Plan and Corporate Objectives and also to assess whether the same documentation can be adapted for all staff groups, including manual worker roles such as cleaners.
<b>Objectives and scope</b>	<p>The overall objective of our review is to determine whether an efficient, effective and robust control environment is in place in relation to accounts receivable and to provide an independent assurance opinion. To achieve this objective, we will review the following controls:</p> <ul style="list-style-type: none"> <li>• there are formal, structured processes in place to ensure that income is raised promptly and completely.</li> <li>• income received is allocated to the correct debtor accurately and promptly.</li> <li>• timely action is undertaken to follow up outstanding debt.</li> <li>• aged debt is reported to and scrutinised by an appropriate forum within the organisation.</li> <li>• authorised credit notes are accurately and promptly raised.</li> <li>• there is a formal authorisation process for the write off of debt.</li> <li>• system access permissions ensure segregation of duties.</li> </ul>
<b>Methodology and approach</b>	<p>To deliver this audit we will:</p> <ul style="list-style-type: none"> <li>• document, via walk-through testing, our understanding of the system processes and controls</li> <li>• undertake risk-based sample testing to assess the effectiveness of the controls in place, identifying risks and any mitigating controls</li> <li>• supplement our sample testing with whole population testing using data analytics where possible</li> </ul> <p>focus on 2023/24 transactions, ensuring a spread of coverage throughout the year up to the time of our audit.</p>

ToR 16 Payroll and Expenses	
<b>Introduction</b>	The payroll processing for the Authority has been provided for a number of years under a Service Level Agreement with East Midlands Shared Service hosted by Leicestershire County Council. The value of the monthly payroll is approximately £500,000, with salaries paid to about 180 employees. A planned upgrade to the payroll system operated by EMSS, delayed for much of 2022/23, commenced in February 2023. The 2022/23 review examined the design of controls for the revised process to be operated for the upgraded system. The 2023/24 audit will test the operational application of these controls.
<b>Objectives and scope</b>	<p>The objective of the review is to provide assurance that salaries and expenses are paid in an accurate, timely and complete manner. To achieve this objective, the following areas are to be considered:</p> <ul style="list-style-type: none"> <li>• new starters are authorised and entered accurately onto the payroll system.</li> <li>• leavers are authorised and accurately processed on a timely basis – final salary payments are adjusted to reflect leaving date.</li> <li>• changes to payroll records are authorised, controlled and accurately processed.</li> </ul>

	<ul style="list-style-type: none"> <li>• changes to an employee’s bank details are strictly controlled.</li> <li>• access to the payroll system is restricted so that only authorised officers may make additions, amendments and deletions.</li> <li>• the organisation verifies the payroll data prior to upload to the financial ledger.</li> <li>• checks are in place to ensure the accuracy of payroll runs prior to authorising payment.</li> <li>• back-up and recovery arrangements are in place for the payroll system.</li> </ul>
<b>Methodology and approach</b>	<p>To deliver this audit we will:</p> <ul style="list-style-type: none"> <li>• interview key staff to determine and document the current controls and processes in operation.</li> <li>• undertake sample testing to confirm compliance with controls and processes as recorded.</li> </ul>

ToR 17 Benefits	
<b>Introduction</b>	The operation of effective processes and controls in relation to housing benefits (HB) and council tax support (CTS) is important for the sound management of Council finances in ensuring that all HB payments and reductions in liability for CT are made to properly assessed, eligible claimants and in the correct amount in accordance with regulations and procedures. The estimated annual value of CTS provided for 2023/24 is £160,340 (as at the end of 09/05/2023). Estimated HB payment for 2023/24 is £136,490. The overall total of HB payments made has been reducing in recent years as more claimants move to universal credit payments that are administered by the Department for Work and Pensions (DWP).
<b>Objectives and scope</b>	<p>The objective of the review is to provide assurance that HB payments and CTS are accurate, timely and in accordance with regulations and procedures. To achieve this objective, the audit is to consider the following areas:</p> <ul style="list-style-type: none"> <li>• Housing Benefit and Council Tax Support claims are accurate, valid and processed promptly.</li> <li>• Housing Benefit and Council Tax Support data is held securely and accurately recorded within relevant Council systems.</li> <li>• Housing Benefit and Council Tax Support overpayments are identified and recovered promptly and effectively.</li> <li>• Processing times, accuracy, overpayment levels, fraud case outcomes and other key performance indicators are regularly monitored.</li> </ul>
<b>Methodology and approach</b>	<p>To deliver this audit we will:</p> <ul style="list-style-type: none"> <li>• interview key staff to determine the current controls and processes in operation to manage the contract with SLM.</li> <li>• review and comment on the adequacy of contract and performance reporting documentation.</li> <li>• undertake sample testing to confirm that controls and processes are operating in practice.</li> </ul>

ToR 18	Revenues
<b>Introduction</b>	<p>The operation of effective management controls in relation to business rates and council tax is important to the sound management of the finances of the Council in ensuring that all relevant collectable rates and taxes are identified, charged and collected.</p> <p>The estimated income from the council tax for 2023/24 is £36,504,357 and from business rates is approximately is £12.2m.</p>
<b>Objectives and scope</b>	<p>The objective of the review is to provide assurance that business rate and council tax income is collected promptly and in full. To achieve this objective, the following areas are to be considered:</p> <ul style="list-style-type: none"> <li>• Property records are accurately, comprehensively and efficiently maintained and updated.</li> <li>• Billing procedures are in accordance with statutory regulations and amounts due in respect of each chargeable property have been correctly calculated and promptly demanded from the person(s) liable.</li> <li>• The application of reliefs and exemptions is authorised in accordance with statute, the authority’s policy and is supported by documentary evidence.</li> <li>• Collection rates and other key performance indicators are regularly monitored and reported on.</li> <li>• Recovery and enforcement procedures are managed efficiently and in accordance with statutory requirements.</li> <li>• The security and integrity of the revenues system is properly maintained.</li> </ul>
<b>Methodology and approach</b>	<p>To deliver this audit we will:</p> <ul style="list-style-type: none"> <li>• interview key staff to determine and document the current controls and processes in operation.</li> <li>• undertake sample testing to confirm compliance with controls and processes as recorded.</li> </ul>

As part of our contract with the Council we agreed a number of Key Performance Indicators. Those that can be measured on a quarterly basis are included below; others will be reported in our Annual Report later in the year. Please note these are compiled on a cumulative basis.

So far in 2023/24 we have issued 18 Terms of Reference and issued six final reports.

360 Assurance KPIs	Target	Q1	Q2	Q3	Q4
Issue a Client Satisfaction Questionnaire following completion of every audit.	100%	100%	100%	100%	
Terms of Reference issued before commencement of the audit.	100%	100%	100%	100%	
Draft report issued within 10 working days of exit meeting.	100%	100%	100%	100%	
Final report issued within 5 working days of executive sign-off.	100%	100%	100%	100%	
Overall client satisfaction rating of satisfied or highly satisfied.	90%	No responses yet received	No responses yet received	100% (1 response received)	
Client KPIs	Target	Q1	Q2	Q3	Q4
Terms of Reference to be agreed within 10 working days of being received.	100%	100%	100%	100%	
Information has been provided and staff have been available to meet the timescales set out within the Terms of Reference.	100%	100%	100%	100%	
Management response received within 10 working days of receiving the final draft report.	100%	100%	100%	100%	

The table below provides a summary of actions due on or by 31<sup>st</sup> December 2023 that have yet to be implemented (this includes actions where extensions to original implementation dates have been agreed and historical actions originally due prior to 1 April 2023 that remain open).

Audit reference	Low	Medium	High	Total	Comments / Latest Status Update
<b>2021/22 Council Tax</b>	1	0	0	1	Documents and Resources. Original due date: 30.09.2022 Revised Implementation date: 31.03.2024
<p><u>Latest Status Update</u> The functionality of IDOX has been reviewed and it cannot provide a workflow system. A wider project to appraise alternatives to IDOX is needed. Benchmarking has commenced with 150 responses to a FOI request made being reviewed to date. Further data and alternative systems will be appraised to inform a business case to support the need for change. The wider project means significant investment of time and resource is needed to prepare the business case and implement changes, this has been reflected in the revised timescale.</p>					
<b>2022/23 Key Financial Systems</b>	4	5	0	9	3 actions due by 31.07.2023 (1 medium and 2 low in relation to accounts payable and financial management) 4 actions due by 30.09.2023 (2 medium and 2 low in relation to accounts receivable, accounts payable and system access) 2 actions due by 31.12.2023 ( 2 medium in relation to accounts receivable)
<p><u>Latest Status Update:</u> No status updates have been received and no revised dates agreed.</p>					
<b>2022/23 Safeguarding</b>	0	1	0	1	Safeguarding related grants. Original implementation date: 31.03.2023 Revised implementation dates: 31.05.2023
<p><u>Latest Status Update:</u> Training for managers and officers responsible for grants is to be developed in April 2023, and a list of those who require the training procured.</p>					
<b>2022/23 Alcohol and Entertainment Licensing</b>	0	1	2	3	Recording evidence Original implementation date: 30.04.2023 Revised Implementation date: 31.01.2024 Annual Fees Original implementation date: 31.05.2023 Revised Implementation date: 12.12.2023 Performance Information Original implementation date: 31.07.2023 Revised Implementation date: 31.01.2024

<p><u>Latest Status Update:</u> Recording evidence: Detail of inspections and actions now recorded on Uniform. Templates not set up correctly to allow proper integration or full use. This element will be picked up through the work to secure new templates and automate systems. Annual Fees: Work continues to secure payment of fees and this has included the employment of a part time resource. Work is expected to conclude in December 2023. Performance information: Benchmarking is taking place across the County. Measures to be introduced following system updates. Many measures are statutory. Performance measures will be introduced following work with NWLDC to digitised our systems and integrate forms.</p>					
<b>2022/23 Anti Fraud and Corruption</b>	0	1	0	1	Annual Report on Fraud and Corruption. Original implementation date: 31.07.2023 Revised implementation date: none received
<p><u>Latest Status Update:</u> This will be actioned and reported to Audit Committee at its meeting on the 4th October 2023. New target date 4th October 2023.</p>					
<b>2022/23 Capital and Programme Management</b>	0	2	2	4	Policy and procedure documentation. Refresh of project management methodology. Resourcing project management. Corporate Project Board meetings. Original implementation date: 30.04.2023 Revised implementation date: none received
<p><u>Latest Status Update:</u> None received.</p>					
<b>2022/23 Grounds Maintenance and Street Cleaning</b>	1	7	1	9	4 actions due by 30.06.2023 (4 medium risk actions in relation to Street cleaning, Employee health and safety training, health and safety risk assessments and grounds maintenance specifications) Revised implementation dates: none received. 4 actions due by 30.09.2023 (2 medium, 1 low and 1 high risk actions in relation to monitoring cleanliness, parks and open spaces strategy, KPI reporting on street cleaning and maintenance documentation. Revised implementation dates: none received. 1 action due by 31.12.2023 (medium risk in relation grounds maintenance and performance monitoring)
<p><u>Latest Status Update:</u> None received.</p>					
<b>2022/23 Housing Rents</b>	1	1	0	2	Rent Uplift reconciliation. Rent arrears recovery action. Original implementation date: 30.04.2023 Revised implementation date: none received
<p><u>Latest Status Update:</u> None received.</p>					