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# **Southern Internal Audit Partnership**

Assurance through excellence  
and innovation

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## **WEST SUSSEX COUNTY COUNCIL INTERNAL AUDIT PROGRESS REPORT - AUGUST 2023**

Prepared by: **Neil Pitman, Head of Partnership**

## 1. Role of Internal Audit

The requirement for an internal audit function in local government is detailed within the Accounts and Audit (England) Regulations 2015, which states that a relevant body must:

*‘Undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.’*

The standards for ‘proper practices’ are laid down in the Public Sector Internal Audit Standards [the Standards – updated 2017].

The role of internal audit is best summarised through its definition within the Standards, as an:

*‘Independent, objective assurance and consulting activity designed to add value and improve an organisations’ operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes’.*

The County Council is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal audit plays a vital role in advising the County Council that these arrangements are in place and operating effectively.

The County Council’s response to internal audit activity should lead to the strengthening of the control environment and, therefore, contribute to the achievement of the organisations’ objectives.

## 2. Purpose of report

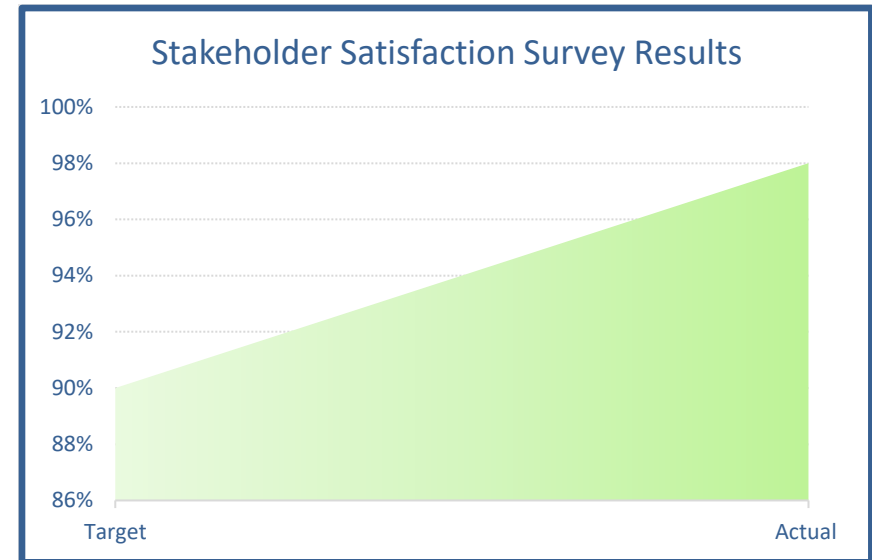
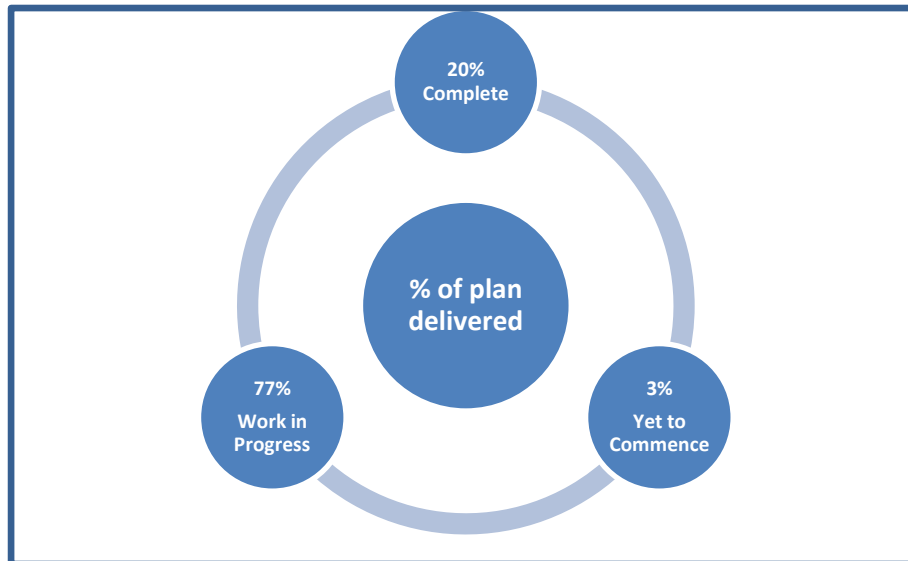
In accordance with proper internal audit practices (Public Sector Internal Audit Standards), and the Internal Audit Charter the Chief Internal Auditor is required to provide a written status report to ‘Senior Management’ and ‘the Board’, summarising:

- The status of ‘live’ internal audit reports;
- an update on progress against the annual audit plan;
- a summary of internal audit performance, planning and resourcing issues; and
- a summary of significant issues that impact on the Chief Internal Auditor’s annual opinion.

Internal audit reviews culminate in an opinion on the assurance that can be placed on the effectiveness of the framework of risk management, control and governance designed to support the achievement of management objectives of the service area under review. Assurance opinions are categorised as follows:

<b>Substantial</b>	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
<b>Reasonable</b>	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
<b>Limited</b>	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
<b>No</b>	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

### 3. Performance dashboard



#### Compliance with Public Sector Internal Audit Standards

An 'External Quality Assessment' of the Southern Internal Audit Partnership was undertaken by the Institute of Internal Auditors (IIA) in September 2020. The report concluded:

*'The mandatory elements of the IPPF include the Definition of Internal Auditing, Code of Ethics, Core Principles, and International Standards. There are 64 fundamental principles to achieve with 118 points of recommended practice. We assess against the principles. It is our view that the Southern Internal Audit Partnership conforms to all 64 of these principles.'*

*'We have also reviewed SIAP conformance with the Public Sector Internal Audit Standards (PSIAS) and Local Government Application Note (LGAN). We are pleased to report that SIAP conform with all relevant, associated elements.'*

## 4. Analysis of 'Live' audit reviews


Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Total Management Action(s)	Not Accepted	Not Yet Due	Complete	Overdue		
								L	M	H
Cyber Security (Risk Treatment)	Jul 2021	DFSS	Reasonable	3	0	0	2		1	
Special Schools Funding Thematic	Nov 21	DCYP&L	Reasonable	4	0	0	0	2	2	
WSFRS Operational Training delivery	Jan 22	CFO	Limited	14	0	0	13		1	
WSFRS Risk and Business Continuity	Mar 22	CFO	Reasonable	15	0	0	12		3	
WSFRS Working Time Directive	May 22	CFO	No	10	0	0	3		5	2
Adult's Income	July 22	DA&H	Limited	7	0	0	6		1	
Company Governance Framework	Oct 22	DL&A	Reasonable	5	0	0	1	3	1	
HR Policy Decision Making	Nov 22	DHR/OD	Limited	12	0	0	9		3	
Workforce Planning / Strategy	Jan 23	DHR/OD	Limited	5	0	2	0	1	2	
Care & Support Plans – CQC	Feb 23	DA&H	Limited	4	0	1	3			
Direct Payments	Feb 23	DA&H	Limited	11	0	2	8	1		
Procurement (Sub £100K)	Feb 23	DFSS	Limited	18	0	8	4		2	4
Transitions - CQC	Apr 23	DA&H	Limited	6	0	0	0	3	3	
Payroll	May 23	DHR/OD	Reasonable	17	0	2	11		2	2
Children's Care Placements	May 23	DCYP&L	Limited	23	0	2	13		4	4
WSFRS Overtime and TOIL	Jun 23	CFO	Reasonable	6	0	6	0			
RIPA Usage	Jun 23	DL&A	Reasonable	9	0	9	0			
Accounts Payable	Jun 23	DF&SS	Reasonable	12	0	0	6		6	
WSFRS Safe & Well follow up	Jul 23	CFO	Reasonable	6	0	6	0			
Software Development & Management	Aug 23	DF&SS	Reasonable	8	0	3	5			
SmartCore	Aug 23	DF&SS	Limited	11	0	11	0			
<b>Total</b>								<b>10</b>	<b>36</b>	<b>12</b>
<b>Overdue Management Actions - Direction of travel since March 2023 progress report</b>								+8	+13	+8

**Audit Sponsor**

Chief Executive  
Becky Shaw

Chief Fire Officer	Director of Adults & Health	Director of Children, Young People & Learning	Director of Place Services	Director of Finance & Support Services	Director of HR/OD	Director of Law & Assurance
(CFO)	(DA&H)	(DCYP&L)	(DPS)	(DFSS)	(DHR/OD)	(DL&A)
Sabrina Cohen- Hatton	Alan Sinclair	Lucy Butler	Lee Harris	Taryn Eves	Gavin Wright	Tony Kershaw

## 5. Executive Summaries of reports published concluding a 'Limited' or 'No' assurance opinion

SmartCore		
Audit Sponsor	Assurance opinion	Management Actions
Director of Finance & Support Services	 Limited	<div style="display: flex; justify-content: space-around; align-items: center;"> <div style="background-color: green; color: white; padding: 5px; text-align: center;">Low 0</div> <div style="background-color: yellow; color: black; padding: 5px; text-align: center;">Medium 1</div> <div style="background-color: red; color: white; padding: 5px; text-align: center;">High 10</div> </div>

### Summary of key observations:

The Council's core back-office support services, (Finance, Human Resources, Payroll and Procurement) currently rely on a system provided by SAP which was acquired in 2001. To meet the organisations future business needs a modern, fit for purpose replacement is required, SmartCore is the Council's ongoing programme for delivering a replacement system.

It is important that the findings from our 2022/23 review of SmartCore are taken in the context of ongoing discussions with the County Council's System Integrator Partner on the current Programme Plan and ongoing issues with regard data migration. However, despite the replacement project commencing in 2020, current activity remains focused on the need to secure a fully costed and resourced plan to enable delivery of the programme from a more assured position.

There was a gap in governance arrangements between the stand down of the governance boards in December 2022 and the approval of the Sponsors' meetings terms of reference in April 2023. There is no record of decisions made at the Sponsors' meetings since November 2022, albeit there were agendas and minutes recorded during some of this period.

It was also noted that despite the corporate significance of the project, review of risk registers found there to be no risk relating to the SmartCore Programme recorded on the corporate risk register and no open risks included on the Finance and Support Services risk register.

Despite the significant delay to the programme and associated implications, the last formal report on progress of the programme to Members was to the Performance and Finance Scrutiny Committee in September 2022, when they were advised that the programme was on course to meet the new delivery date of April 2023.

Additionally, there continues to be payments made to the contractor for work including programme management and PMO resource despite the Council's request for the programme to be paused since November 2022.

## 6. Planning & Resourcing

To ensure internal audit focus remains timely and relevant to the changing needs and requirements of the organisation that SIAP have adopted an approach of quarterly planning. The quarter 1 & 2 plans were approved by the County Council's Executive Leadership Team and the Regulation, Audit & Accounts Committee in March, and July 2023 respectively. SIAP will continue to liaise with key stakeholders over the remainder of the year to develop ongoing quarterly plans.

The rolling work programme (section 7 below) outlines audit activity for 2023/24 to date.

## 7. Rolling Work Programme

Audit Review	Sponsor	Scoping	ToR	Field work	Draft Report	Final Report	Assurance Opinion	Comment
School buildings upkeep / maintenance	DCYP&L	✓	✓	✓	Feb 23	Aug 23	Reasonable	
SmartCore (Oracle Fusion)	DF&SS	✓	✓	✓	May 23	Aug 23	Limited	
Homes for Ukraine	DPS	✓	✓	✓				
Children's Transitions	DA&H	✓	✓	✓				
Joint Fire Control (WSFRS)	CFO	✓	✓	✓	May 23			
Pension Fund Processes	DF&SS	✓	✓	✓				
Right to Work Process	DHROD	✓	✓					
Contract Management - Public Health	DA&H	✓	✓	✓	Aug 23			
Risk Management	DF&SS	✓	✓	✓	Aug 23			
Ball Tree Croft (care home)	DA&H	✓	✓	✓	Sep 23			
School Thematic – Procurement and CSOs	DCYP&L	✓	✓	✓	Aug 23			
SFVS – Returns analysis	DE&S	n/a	n/a	n/a	n/a	n/a	n/a	
Overtime (Corporate)	DHROD	✓	✓	✓				
Parkside Accounts (21/22)	DPS	✓	✓	✓	Aug 23			
Retained Firefighters (New)	CFO	✓	✓	✓				
Direct Payments (Children)	DCYP&L	✓	✓					
School Thematic - Recruitment Checks	DCYP&L	✓						



Audit Review	Sponsor	Scoping	ToR	Field work	Draft Report	Final Report	Assurance Opinion	Comment
Supporting Families - QA review	DCYP&L	✓						
Debt Recovery	DF&SS	✓	✓					
Highways Claims	DPS	✓	✓					
Parkside Accounts (22/23)	DPS							
Employer Contributions (Pensions)	DF&SS	✓	✓					
High Value Placements – Adults	DA&H	✓						
Ill Health Retirements	DHR/OD	✓	✓					
Financial Adult Safeguarding Team (FAST)	DF&SS	✓						
Ethical Governance (AGS Effectiveness)	DL&A	✓	✓					
Health & Safety in Highways Depots	DPS	✓	✓	✓	Sep 23			
<b>Grants 2023/24</b>								
Supporting Families Q2 claim	DCYP&L	n/a	n/a	n/a	n/a	n/a	n/a	
BSOG	ADHTP	n/a	n/a	n/a	n/a	n/a	n/a	
Highways DFT Funding Grant Declaration	ADHTP	n/a	n/a	n/a	n/a	n/a	n/a	

## Annexe 1

## Overdue 'High Priority' Management Actions

WSFRS Working Time Directive- No			
<p><b>Observation: Opt-out status</b></p> <p>The WSFRS Working Time Policy states: 'If the employee agrees to work in excess of 48 hours per week, for whatever reason, they must sign an Opt-Out Form without coercion or enforcement. This should be done as a matter of course for those on more than one contract of employment, whether for WSFRS or another employer.'</p> <p>We found in our testing that signed opt out forms were not consistently held on employee files or, where held, forms were out of date; we also found that opt out recording in FireWatch was inaccurate.</p> <p><b>Risk:</b> If Employees working over 48 hours a week on average have not signed an opt-out agreement, then WTR are breached.</p>			
Management Action	Original Due Date	Revised Due Date	Latest Service Update
Opt-out status Workstream to address this through: <ul style="list-style-type: none"> <li>• Contact all staff to confirm opt out status</li> <li>• Review current process</li> <li>• Process mapping</li> <li>• Gap analysis of information held</li> <li>• Completion of information gaps</li>   <li>• Future process embedded</li> <li>• Communications</li> </ul>	30.10.22 30.04.24 30.04.23 30.04.23 30.04.23	   N/A   01.01.24 01.01.24	   These elements of the required action have been implemented.   Delay with system changes and enhancements needed to complete the requirements of this project.

**WSFRS Working Time Directive- No**

**Observation: Secondary Employment**  
 The Working Hours SOP states: ‘Pay & Employment Services (PES) - 3.1 Keep records of Night Workers, any workers who work nights and workers with multiple employments, whether with WSF&RS or not’. Payroll Services (Capita) advised that they do not keep records as stated in the Working Hours SOP.  
 The Working Hours SOP also states: ‘Employees will advise their line Manager of all external employment, all hours worked and any substantial changes.’  
 In September 2021 People Support sent out an e-mail to all staff stating: ‘We are aware that some of the information we hold regarding secondary employment could be out of date and we would like to request that everyone checks that this information is correct on FireWatch.’  
**Risk:** If WSFRS does not have accurate information of employees with more than one job they cannot ensure that employees are not working more than an average 48 hours a week in total across both jobs and may be in breach of the Working Time Regulations.

Management Action	Original Due Date	Revised Due Date	Latest Service Update
Secondary Employment workstream to address this through: <ul style="list-style-type: none"> <li>Review of process</li> <li>Process mapping – as is/to be – one central version of the truth</li> <li>Gap analysis of information held</li> <li>Completion of information gaps</li> <li>Future process embedded</li> <li>Communications</li> </ul>	30.10.22 30.04.24 30.04.23 30.04.23 30.04.23 30.04.23	N/A 01.01.24 01.01.24	These elements of the required action have been implemented. Delay with system changes and enhancements needed to complete the requirements of this project.

## Procurement Sub £100k - Limited

**Observation: Compliant Spend Reporting**

Contracts are currently not set up in the finance system and linked to purchase orders to identify on and off-contract expenditure. Consequently, the Council is unable to accurately demonstrate its compliance with CSO's. Data obtained from the Council's financial system, SAP, showed that 992 suppliers each had PO expenditure of between £5k-£100k between January and December 2021 (with total expenditure of £26m). From these, 515 suppliers (52%) – £11.1m – could not be tied, via Procurement or Legal, to a known contract or waiver / exemption. The extent to which any current / historical contractual and related documentation (such as request for quotes) that may or may not reside at a local directorate/departmental level is unknown.

Albeit the Council's contracts register is regularly updated and made available to the public via the Council website, as required by the Local Government Transparency Code, it does not include contracts which are held locally only and unknown to Procurement / Legal.

**Risk: Overall compliance with CSOs cannot be accurately established and the legally required published contracts register is incomplete.**

Management Action	Original Due Date	Revised Due Date	Latest Service Update
<p>Continued drive with Directorate commissioners/service leads and contract management staff will progress via ELT and all DLTs to ensure clear awareness of CSO obligations to secure contracts &gt;£5k-£100k via Legal and shared with P&amp;CM to be recorded in the WSCC Contract Management system (Atamis) enabling reporting within the Contracts Register.</p> <p>As an ongoing activity – we will:</p> <ul style="list-style-type: none"> <li>• Report (quarterly) into ELT and DLTs the view of their Contract Register and Pipeline (showing timing of future tenders to ensure structured planning in advance) and their compliance data (spend on/off contract and waivers)</li> <li>• Ask DLTs to identify the barriers to following procurement regs and build actions to address these.</li> <li>• Plan to produce a basic toolkit and training material for 'buyers' that provides them with short and simple guidance on the process and thresholds</li> </ul>	30.04.23	<b>31.10.23</b>	A briefing to remind and build awareness of Standing Order responsibilities for Officers across Directorates that are responsible for contracts and buying activities (in the value range of >£5k-£100k) is in progress of development and will be issued to Requestors, Certifying Officers and shared as a briefing with DLTs.
Consistent and standard Contract Compliance reporting dashboard to be developed and shared on a regular basis with DLTs and Procurement Board (minimum quarterly basis).	30.04.23	<b>31.10.23</b>	Procurement Board have been updated with a quarterly report that includes Contract Compliance as part of it and this will continue on a quarterly basis as a fixed agenda item. A further report and update will be provided to ELT/DLTs to brief from this.

**Observation: Non-Compliant Contracts**

We identified 515 suppliers (with CSO applicable expenditure between £5k-£100k) from the finance system that did not have a centrally recorded contract against its name. We managed to trace and get a response from a council officer for 295 of these, however, 206 (£4.1m) provided information that they were in non-compliance with CSOs.

We were unable to obtain any further information for another 220 contracts (£4.9m). Therefore, there was a potential non-compliant contract spend of circa £9m (£4.1m+£4.9m) during 2021.

**Risk:** Sufficient assurances over service levels and value for money cannot be made.

Management Action	Original Due Date	Revised Due Date	Latest Service Update
As above – in addition work with DLTs to improve the quality of the contracts register and fill in any gaps	30.06.23	<b>31.10.23</b>	Briefings to the Procurement & Contract Management stakeholder group (via our enewsletter/virtual meetings) continues to be a regular message item requesting updates to Contract Register. A briefing to DLTs will be issued as a call to action in order to continue the development of the register for all new contracts issued in their services. Data quality will be significantly improved with new system controls and processes as part of Smartcore.

**Observation: Reporting of Waivers**

The Director of Law and Assurance and Director of Finance and Support Services are responsible for determining any requests to waive procurements requirements as laid out in CSO 52.5, as follows: *‘Procurement and Contracts Services shall provide quarterly summary reports of all requested waivers to these Standing Orders, whether approved or not, to all Directors and Assistant Directors of the Council.’*

We were only able to evidence this quarterly reporting to the Directors of Children Young People and Learning (CYP&L) and not for any other directorates within the Council.

**Risk:** The extent of current and / or expired waivers to CSOs is unknown

Management Action	Original Due Date	Revised Due Date	Latest Service Update
SO Waivers and Single Tenders reported to Procurement Board and DLTs on quarterly basis. This data to be included within ELT/DLT and Procurement Board dashboard of contract compliance	30.04.23	31.10.23	Procurement Board have been updated with a quarterly report that includes Waivers/Single Tenders as part of it and this will continue on a quarterly basis as a fixed agenda item. A further report and update will be provided to ELT (and individual DLTs of their respective Waivers/Single Tenders).

## Payroll - Reasonable

**Observation: Staff Overpayments**

There is a lack of assurance that all staff overpayments are being processed in a complete, accurate, and timely manner. Staff overpayments can be caused by a variety of reasons, but most prevalently this is caused by Payroll receiving late notifications from (Core/School) clients that staff are leaving or have left employment.

**Risk:** Overpayments not fully recovered from staff and incorrect tax amounts are sent to / recovered from HMRC

Management Action	Original Due Date	Revised Due Date	Latest Service Update
Approval of revised overpayments process	30.06.23	31.12.23	The process has been reviewed, and it is a reasonable process, but we identified a significant lack of management oversight. Our focus has therefore been in improving management oversight and so have implemented weekly reviews. Some improvement on the process is possible but will require some organisational agreements and policy change so the delivery date for that will be by end of December 2023. Although the review will take a little longer, the improved management oversight and control will address the concern in the meantime.
Implement revised overpayments process and train staff on process.	31.07.23	31.12.23	

## Children's Care Placements - Limited

**Observation: Placement Requests**

The Service Development Lead, Data and Performance Team, and Children's Commissioning & Interim Service Manager for PFT advised that a Care Referral UNDER 16 Form CYP765 should be completed before the Placement Finding Team initiate a search. However, our testing showed that for 11 of 15 children in our sample (Family Safeguarding) there was either:

- no CYP765 Form (Care Referral under 16) showing in Documents in Mosaic (4),
- Step status on Forms and Letters tab in Mosaic showing as 'incomplete' (4) or
- a form with one or more sections not ticked as 'section completed' (3).

Missing or incomplete sections/forms could mean there is insufficient information to initiate a search or delay the process; there could also be implications for reporting.

The referral form includes a section for desired outcomes and development needs and requirements for this section are included in the guidance; for two forms in our sample section 8 was not ticked as complete and for one form section 8 had not been completed.

**Risk:** Inappropriate/unsatisfactory placements

Management Action	Original Due Date	Revised Due Date	Latest Service Update
Design and implement new referral process and form (to include new Needs Assessment Tool) – for both under 16yr and post 16yr referrals. Guidance document and briefing to be provide to teams across the service as required	30.06.23	<b>30.09.23</b>	Draft referral ready to share with stakeholders for co production. Engagement events to be arranged with the aim this is done by Q3.
A new 'Care' referral form is being devised which will also be embedded on the Mosaic platform. It is felt the launching of the new form provides the team with a good opportunity to reset the practice expectations for the completion of referrals and ensuring that these are both needs led and child centred. The new form will therefore be accompanied by updated flow diagrams to aid ease of completion, the provision of exemplars of 'outstanding' referrals and bespoke training on referral completion which will be available on various platforms.	30.06.23	<b>30.09.23</b>	Key stakeholders have been met with as part of the review process, and benchmarking has taken place with 4 other LA's to date. Feedback is being incorporated into a draft template which will be reviewed with SW teams and providers over the next 6 weeks.  The upskilling of the Children's Placement Team re: best practice in referral writing has already started as has work on how the team can best support Social Work Teams with the QA of all care referrals.

<p><b>Observation:</b> During initial discussions, it was advised that an Individual placement Agreement (IPA) is completed for each placement and reviewed at regular intervals.</p> <p>The Dynamic Purchasing System (DPS) Agreement for Children's Placements and other Support Services (CPOSS) states that an “Individual Placement Agreement” or “IPA” means the legally binding agreement between the Authority and the Provider made in accordance with the terms of the DPS, however, we were advised by the Children’s Commissioning &amp; Contracts Team that no IPA was needed for CPOSS placements.</p> <p>IPAs were provided for five spot purchases; the form used for these IPAs, which were not made under the DPS agreement, is incorrect as it states that the authority and provider are parties to it. Again, the Children's Contracts and Commissioning Manager confirmed that advice from Legal had not been sought but that the CPOSS IPA is used so that spot placements are made on as similar a basis to CPOSS as possible.</p> <p>The process and responsibilities for review of IPAs is not clear.</p> <p><b>Risk:</b> Placements are not legally binding.</p>
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Management Action	Original Due Date	Revised Due Date	Latest Service Update
All current commissioned placements will be reviewed and any placements without an appropriate and fully completed IPA on file will have this addressed with immediate effect to ensure compliance.	30.06.23	<b>30.09.23</b>	This action is being reviewed in line with the Childrens Placements Team taking over key functions / tasks from the QA/Contracts team within the Commissioning Service, where this task has historically sat.

<p><b>Observation:</b> Entry to Care Panel Referrals</p> <p>The Entry to Care Panel Terms of Reference (ToR) state that all referrals should be made via Mosaic; CYP800 is the Entry to Care Request form in Mosaic.</p> <p>Our testing found that whilst a CYP800 form was evident in a majority of cases it was incomplete or contained insufficient information to support the required information to fulfil the requirements of the Entry to Care Panels terms of reference.</p> <p><b>Risk:</b> Insufficient information on which to base decisions</p>
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Management Action	Original Due Date	Revised Due Date	Latest Service Update
CYP800 is being reviewed with all relevant fields being made mandatory for progression to panel discussion	30.06.23	<b>30.09.23</b>	Mosaic request to Board completed, awaiting allocation of work, estimate is that this could all be changed, tested and go live early September.



## Annexe 2

## Overdue 'Low &amp; Medium Priority' Management Actions (August 2023)

Audit Review	Report Date	Opinion	Priority		Due Date	Revised Due Date
			Low	Medium		
Cyber Security (Risk Treatment)	Jul 2021	Reasonable		1	31.12.21	30.09.22 <b>31.12.23</b>
Special Schools Funding Thematic	Nov 2021	Reasonable		1	31.03.22	<b>31.03.23</b>
				1	31.03.22	<b>31.03.23</b>
			1		31.03.22	<b>31.03.23</b>
			1		31.03.22	<b>31.03.23</b>
WSFRS Operational Training	Jan 22	Limited		1	28.02.22	30.09.22 28.04.23 <b>31.12.23</b>
WSFRS Risk and Business Continuity	Mar 22	Reasonable		1	01.11.22	30.04.23 <b>31.08.23</b>
				1	01.11.22	30.04.23 <b>30.09.23</b>
				1	31.01.23	30.04.23 <b>30.09.23</b>
Working Time Directive	May 22	No		1	31.12.22	<b>31.12.23</b>
				1	30.04.23	<b>31.01.24</b>
				1	30.04.23	<b>31.01.24</b>
				1	30.04.23	<b>31.01.24</b>
				1	30.04.23	<b>31.03.24</b>
Adults Income	Jul 22	Limited		1	31.12.22	<b>30.09.23</b>
Company Governance Framework	Oct 22	Reasonable		1	31.12.22	30.04.23 <b>31.08.23</b>
			1		28.02.23	<b>31.08.23</b>
			1		28.02.23	<b>31.08.23</b>
			1		31.03.23	<b>31.08.23</b>
HR Policy / Decision Making	Nov 22	Limited		1	30.11.22	31.03.23 <b>31.08.23</b>

Audit Review	Report Date	Opinion	Priority		Due Date	Revised Due Date
			Low	Medium		
				1	30.11.22	28.02.23 31.03.23 <b>31.08.23</b>
				1	30.11.22	28.02.23 31.03.23 <b>31.08.23</b>
Direct Payments	Feb 23	Limited	1		31.03.23	<b>30.09.23</b>
Accounts Payable	Jun 23	Reasonable		1	30.06.23	<b>30.11.23</b>
				1	30.06.23	<b>30.11.23</b>
				1	30.06.23	<b>30.11.23</b>
				1	30.06.23	<b>30.11.23</b>
				1	30.06.23	<b>30.11.23</b>
				1	30.06.23	<b>30.11.23</b>
Children's Care Placements	May 23	Limited		1	30.06.23	<b>31.08.23</b>
				1	31.07.23	<b>30.09.23</b>
				1	31.07.23	<b>30.09.23</b>
				1	31.07.23	<b>30.09.23</b>
Payroll	May 23	Reasonable		1	30.06.23	<b>30.09.23</b>
				1	31.07.23	<b>30.09.23</b>
Procurement Sub £100k	Feb 23	Limited		1	30.04.23	<b>30.12.23</b>
				1	30.06.23	<b>30-.03.24</b>
Transitions CQC	Apr 23	Limited		1	30.05.23	<b>30.09.23</b>
				1	30.05.23	<b>30.09.23</b>
				1	30.05.23	<b>30.09.23</b>
			1		30.05.23	<b>30.09.23</b>
			1		30.05.23	<b>30.09.23</b>
			1		30.05.23	<b>30.09.23</b>
Workforce Planning / Strategy	Jan 23	Limited		1	31.07.23	<b>31.10.23</b>

Audit Review	Report Date	Opinion	Priority		Due Date	Revised Due Date
			Low	Medium		
				1	30.06.23	<b>30.09.23</b>
			1		30.06.23	<b>30.09.23</b>
Total			10	36		