



**Southern Internal
Audit Partnership**

Assurance through excellence
and innovation

**WEST SUSSEX COUNTY COUNCIL
INTERNAL AUDIT PROGRESS REPORT - AUGUST 2024**

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

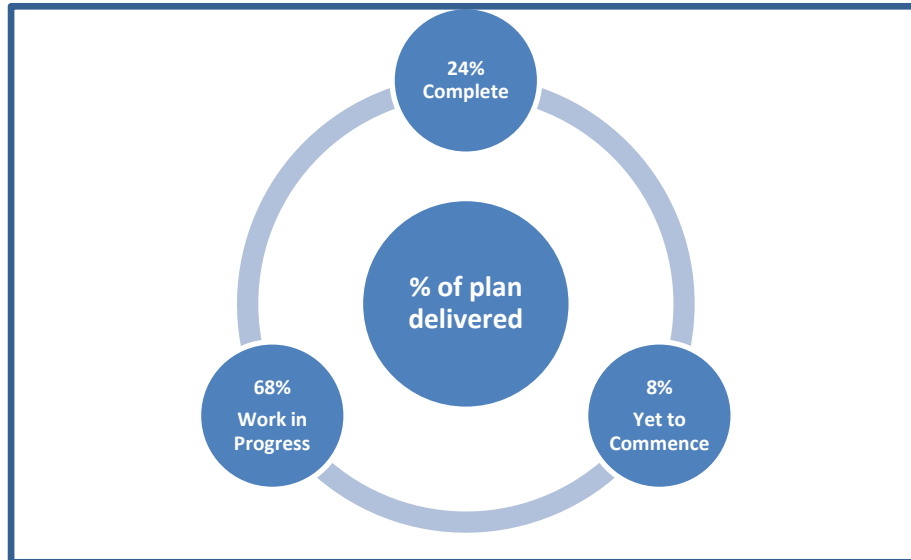
In accordance with proper internal audit practices (Public Sector Internal Audit Standards), and the Internal Audit Charter the Chief Internal Auditor is required to provide a written status report to ‘Senior Management’ and ‘the Board’, summarising:

- 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:

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.
No	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
Company Governance Framework	Oct 22	DL&A / DF&SS	Reasonable	5	0	0	4		1	
Workforce Planning / Strategy	Jan 23	DHR/OD	Limited	5	0	0	2	1	2	
Procurement (Sub £100K)	Feb 23	DFSS	Limited	13	0	0	8		3	2
Children's Care Placements	May 23	DCYP&L	Limited	23	0	0	20		1	2
WSFRS Overtime and TOIL	Jun 23	CFO	Reasonable	6	0	0	4		2	
Accounts Payable	Jun 23	DF&SS	Reasonable	12	0	0	11		1	
SmartCore	Aug 23	DF&SS / DHR&OD	Limited	11	0	0	10			1
Retained Duty System Firefighters	Sep 23	CFO	Limited	11	0	0	9		2	
Contract Management - Public Health	Oct 23	DA&H	Reasonable	8	0	0	6	2		
Joint Fire Control	Oct 23	CFO	Limited	6	0	0	0	6		
Debt Recovery	Jan 24	DF&SS & DL&A	Reasonable	6	0	0	4		2	
Contract Management	Feb 24	Corporate	Limited	23	0	2	12	3	2	
Financial Adult Safeguarding Team	Feb 24	DF&SS	Limited	4	0	1	2		1	
Public Consultations	Feb 24	DPS	Reasonable	3	0	0	1		2	
Overtime	Feb 24	DHR/OD	Limited	7	0	0	3	2	2	
Right To Work	Feb 24	DHR/OD	No	8	0	0	5		1	2
Adult Placements – Waivers	Mar 24	DA&H	Reasonable	10	0	0	7		3	
Group Crewing	May 24	CFO	Limited	11	0	11	0			



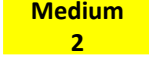

Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Total Management Action(s)	Not Accepted	Not Yet Due	Complete	Overdue		
								L	M	H
High-Cost Placements (Children’s)	May 24	DCYP&L	Limited	7	0	1	4		2	
Pension Fund Processes	Apr 24	DF&SS	Reasonable	2	0	2	0			
Children and Young People Plan	Jun 24	DCYP&L	Limited	5	0	2	3			
Use of Agency Staff	Jul 24	DHR&OD	Limited	12	0	5	1	1	4	1
NEETs	Aug 24	DCYP&L	Limited	3	0	3	0			
Total								15	31	8

Audit Sponsor

Chief Executive
Leigh Whitehouse

Chief Fire Officer (CFO) Sabrina Cohen- Hatton	Director of Adults & Health (DA&H) Alan Sinclair	Director of Children, Young People & Learning (Interim) (DCYP&L) Vince Clark	Director of Place Services (DPS) Lee Harris	Interim Director of Finance & Support Services (DFSS) Mike Suarez	Director of HR/OD (DHR/OD) Gavin Wright	Director of Law & Assurance (DL&A) Tony Kershaw
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5. Executive Summaries of reports published concluding a ‘Limited’ or ‘No’ assurance opinion

Title: Not in Employment, Education and Training (NEETS)				
Audit Sponsor	Assurance opinion	Management Actions		
Lucy Butler, Director of Children, Young People & Learning	 Limited	 Low 0	 Medium 2	 High 1
<p>Summary of key observations:</p> <p>The Council has a statutory responsibility in supporting young people to access education and training at least until their 18th birthday and those with EHCP until their 25th birthday. Review of performance data reported to the Children and Young People’s Service Scrutiny Committee highlights an upward trend in the percentage of 16–17-year-olds Not in Employment, Education and Training and Not Knowns (9.5% March 2023 against a target of 6%), consequently audit focus centred on the 16 – 17-year-old age range.</p> <p>Whilst there were arrangements in place to identify, locate, contact and provide necessary support to specific cohorts of young people who have completed their compulsory education, the governance over these arrangements was weak. Specifically, there were no policies or procedures formulated to define roles and responsibilities nor how such arrangements are delivered. Moreover, performance targets and reporting mechanisms have not been established. In the absence of robust governance, performance targets and reporting, managements position is weakened in ensuring arrangements are properly executed and their outcomes are meeting expectations and fulfilling their statutory obligations.</p> <p>A review was undertaken of the arrangements for contacting and supporting the cohorts of young people who had unknown status or were confirmed as NEET. A number of young people from the sample tested had no record of contact or intervention to provide support by the Career Advisor.</p> <p>Positively and based on the successful experience of East Sussex County Council using a career portal, the Post 16 Manager is working closely with counterparts in Brighton & Hove City Council to jointly develop a career portal for young people, which is expected to go live in December 2024. We reviewed the project specifications and noted that the portal has the potential to be used to improve tracking of young people who may need assistance in securing education, employment and training places in future. We also understand that the Post 16 Manager has a plan to engage with academies and education institutions to invite them to accept and process applications for places through this portal in order to broaden the portal’s user base and increase its effectiveness.</p>				

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, and 2 plans were approved by the County Council’s Executive Leadership Team and the Regulation, Audit & Accounts Committee in March, and July 2024 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 ongoing audit activity.

7. Rolling Work Programme

Audit Review	Sponsor	Scoping	ToR	Fieldwork	Draft Report	Final Report	Assurance Opinion	Comment
Children’s Transitions	DCYP&L	✓	✓	✓	Mar 24	Sep 24	Limited	Reported as part of the Annual Report & Opinion 2023/24
Direct Payments (Children)	DCYP&L	✓	✓	✓	Jan 24	Sep 24	Limited	
Use of Agency Staff	DHR&OD	✓	✓	✓	May 24	Jul 24	Limited	
Children & Young People Plan (2022-25)	CYP&L	✓	✓	✓	Jun 24	Jun 24	Limited	
Cyber Security – User Training and Phishing simulations	DF&SS	✓	✓	✓	May 24	Jul 24	Reasonable	
IT Change Management	DF&SS	✓	✓	✓	May 24	Jul 24	Reasonable	
Pensions - Admissions, Cessations and Management	DF&SS	✓	✓	✓				
Corporate Complaints	DL&A	✓	✓	✓	Jul 24			
Use of Volunteers	DHR&OD	✓	✓	✓	Sep 24			
Ash Dieback Contract Management	DPS	✓	✓	✓	Jun 24	Jul 24	Substantial	
Capital Programme Governance	DF&SS	✓	✓	✓	Aug 24	Aug 24	Substantial	
Public Health Grant Assurance Mapping	DA&H	✓	✓	✓				
Purchasing Controls Analytics	DF&SS	✓	✓	✓				
Travel Portal	DF&SS	✓	✓	✓	Jul 24			
NEET’s	CYP&L	✓	✓	✓	Jun 24	Aug 24	Limited	
IR35 - Follow up	HR&OD	✓	✓	✓	Jul 24	Jul 24	n/a	
Flexi Duty (WSFRS)	CFO	✓	✓	✓				
Public Health Statutory Responsibilities	DA&H							

Audit Review	Sponsor	Scoping	ToR	Fieldwork	Draft Report	Final Report	Assurance Opinion	Comment
Modern Slavery	DPS	✓	✓	✓	Sep 24			
Civil Parking	DPS	✓	✓	✓	Sep 24			
Blue Badges	DPS	✓	✓	✓	Aug 24	Sep 24		
School Place Planning	DCYP&L	✓	✓	✓				
Oracle Fusion programme - Procurement	DF&SS	✓						
Home to School Transport	DPS	✓	✓	✓				
Safeguarding Children	DCYP&L							
Freedom of Information (FOI)	DL&A	✓	✓	✓				
Traded Services	DCYP&L	✓	✓					
Deprivation of Liberty Safeguards	DA&H	✓	✓	✓				
Equipment Safety (Millbrook Healthcare)	DA&H	✓	✓					
Household Support Fund (Voucher scheme)	DPS	✓	✓	✓				
Multi-Disciplinary Consultant (Contract)	DPS	✓						
Statutory Checks in Buildings / WSCC Estate	DPS	✓						
Business Continuity	Corp	✓	✓					
CIPFA Financial Management Code - compliance	DF&SS	✓						
Main Accounting	DF&SS	✓						
IT Asset Management	DF&SS	✓	✓	✓	Aug 24			
Organisational Learning (WSFRS)	CFO	✓						
Grants & Misc 2024/25								
Multiply	DCYP&L	n/a	n/a	✓	n/a	May 24	n/a	Complete
BSOG	ADHTP							
5G Innovation (Part1)	DPS	✓						
Chichester Harbour	-	n/a	n/a	✓	n/a	May 24	n/a	Complete
Supporting Families (Claim 1)	DCYP&L	n/a	n/a	✓	n/a	Jun 24	n/a	Complete
Supporting Families (Claim 2)	DCYP&L	n/a	n/a	✓	n/a	Sep 24	n/a	Complete

Annexe 1

Overdue 'High Priority' Management Action

Procurement Sub £100k - Limited

Observation: Procurement Engagement / Plan

CSO 4.1(e) states that: *'Directors and/or Assistant Directors (as applicable under the Scheme of Delegation) shall ensure Responsible Officers engage with Procurement and Contracts Services before procuring any contract with a value of £5,000 or more in order for Procurement and Contracts Services to provide advice on the most appropriate sourcing route where required.'* - The sample of 40 contracted suppliers reviewed established that six (15%) of these had not engaged with Procurement prior to the procuring the contract.

CSO 4.2(f) states that Responsible Officers shall: *'devise a procurement plan that is efficient and suitable for the purchase and the market concerned, considering any other relevant sourcing options, such as the use of existing contracts and frameworks, taking into account any advice from Procurement and Contracts Services and Legal Services as necessary.'* - The sample of 40 contracted suppliers reviewed established that eight (20%) had not devised a Procurement Plan in accordance with CSOs.

Risk: Unsuitable sourcing routes chosen**Observation: Specifications**

CSO 31 states that: *'The Responsible Officer shall ensure the specification for the contract:*

31.1.1 clearly and effectively sets out the obligations on the supplier to deliver to the Council's requirements;

31.1.2 contains suitable and appropriate service levels and/or key performance indicators;

31.1.3 complies with the requirements of the PCR 2015 in respect of technical specifications and any internal guidance or Council policies; and

31.1.4 is legally enforceable, taking advice from Legal Services where necessary.'

The sample of 40 contracted suppliers reviewed established that six (15%) had not documented a specification in accordance with CSOs.

Risk: Services do not meet Council requirements**Observation: Contract Award Notifications (CAN) / Clarifications Log**

CSO 48.1 states that: *'The Responsible Officer shall ensure that a Contract Award Notice is published on Contracts Finder for all contracts with a value of £25,000 or more.'* - The sample of 40 contracted suppliers reviewed established that 27 would require a published notice. Of these, 14 (52%) had not published a notice in accordance with CSOs.

CSO 27 states that: *'The Responsible Officer shall maintain a clarification log containing a list of questions raised by suppliers during the course of a procurement process, with the Council's responses, to which all Candidates or Tenderers shall have unrestricted access (a "Clarification Log").'* - The sample of 40 contracted suppliers reviewed established that 21 require a Clarification Log. Of these, seven (33%) had not maintained a log in accordance with CSOs.

Risk: Lack of transparency in the procurement process

Observation: Procurement File

CSO 50.3 states that: *‘The Responsible Officer shall maintain a Procurement File containing sufficient information to justify decisions taken at all stages of the procurement such as documentation on:*

50.3.1 communications with suppliers and internal deliberations;

50.3.2 preparation of the procurement documents;

50.3.3 dialogue or negotiations, if any; and

50.3.4 selection and award of the contract.’

The sample of 40 contracted suppliers reviewed established that five (13%) had not maintained a Procurement File in accordance with CSOs.

Risk: Unjustified decision making occurs which cannot be challenged

Management Action	Original Due Date	Revised Due Date	Latest Service Update
Produce an easy-to-follow flow chart guidance on different requirements under CSO obligations and targeted comms with all buyers to refresh knowledge (working with Legal as owners of CSOs).	30.06.24	15.11.24	Standing Orders has been updated and published in Feb 24 with a comms via Legal. A further change/edit is in progress to account for Procurement Act and this is planned to be reviewed/agreed and published Nov24. All Staff comms to follow this will be provided by Legal, supported by Procurement. This will include guidance on key requirements under CSO obligations as an action for all commissioners/buyers/budget holders/contract managers to refresh knowledge and ensure full awareness of responsibilities.
Targeted comms with buyers and budget holders across the organisation to ensure full awareness of responsibilities	30.06.24	15.11.24	

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	30.09.23 31.03.24 30.09.24	Draft referral has been shared with stakeholders and co production finalised. Engagement events have now been completed the form will go live on the ICS across Q4.
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	30.09.23 31.03.24 30.09.24	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 has been incorporated into final draft template which has also been reviewed with SW teams and providers. The upskilling of the Children's Placement Team re: best practice in referral writing has been completed and now forms part of our BAU processes. Due to the above action, the under 16 care referral has not yet been implemented, but the over 16 support referral is now in full use.

SmartCore - Limited

Observation: Programme Plan

During our initial discussions with the then SRO and the Adviser to the Sponsors in November 2022, we were advised that an iterative programme plan was in place and was at the best place that it had been to date. However, review of the plan found that it was not fully resourced or costed and it was confirmed by the Co-Sponsor in April 2023 that a fully resourced, costed and deliverable plan was not in place. We were advised that this was due initially to the ongoing commercial discussions and subsequently issues identified around data migration.

It is imperative that a plan to enable successful delivery of the programme is agreed, providing clarity around goals, roles, timescales (and milestones), resourcing, costing, communication, and deliverables etc. with all key stakeholders as a matter of priority

Risk:

Management Action	Original Due Date	Revised Due Date	Latest Service Update
A new Programme Director has been appointed and a revised programme plan is being developed that will be fully resourced and costed.	Autumn 2023	31.03.24 30.09.24	A draft programme plan has been developed and this will be finalised and agreed once the system implementation/business change partner are appointed in September 2024

Right to Work – No

Observation: Absence of key controls

Key controls that support RTW compliance are either ineffective or missing:

- Guidance documents, procedures and templates were either incomplete, missing, or inaccurate. Testing found that there is no review and sign-off process for key documentation (prior to distribution), and neither is there a centralised process for updating all relevant documents, consistently and concurrently. This is compounded by the volume of change that teams are required to absorb, in respect of both RTW requirements (i.e. the Home Office guidance was updated nine times from January 2022 to September 2023).

Examples of omissions include missing procedural documentation for entering RTW data into SAP, as well as insufficient detail in documentation to enable compliant RTW checks, across all residency/citizenship categories, and candidate journeys (e.g. colleagues recruited within UK vs overseas, colleagues employed by schools and the Fire Service). This is particularly pertinent given changes to WSCC's internal recruitment model (i.e. more recruitment overseas), in response to changes in the labour market.

- There is no formal training for teams responsible for RTW compliance activities.
- There are no evidenced data quality checks of RTW data (either of individual records or of reporting data).
- There are no effective processes for recording, and monitoring adherence to work restrictions, which includes a lack of reporting.

Risk: Right to work processes and procedures may fail to comply with regulatory and legal requirements.

Management Action	Original Due Date	Revised Due Date	Latest Service Update
Commission training on RTW compliance for HR and those hiring managers who frequently undertake recruitment activity in order to ensure there is baseline level of knowledge across the organisation	31.05.24	31.10.24	Bespoke training identified which will meet needs identified, subject to agreement on funding.
Review current recording arrangements of RTW checks, through SAP to ensure these are entered in a consistent and compliant manner that would enable reporting/monitoring, including the recording and monitoring of adherence to work restrictions. Once agreed, the recording and reporting arrangements will be implemented, and documented in a procedures/guidance document.	30.04.24	31.10.24	Review undertaken. Recruitment cover sheet being updated to marry up with SAP fields. SAP fields do not reflect Visa types. We are working with the IT team to update the fields in SAP.

Use of Agency Staff - Limited

Observation: KPI monitoring

The contract with Matrix contains 21 key performance indicators which are clearly articulated and include target and reporting frequency.

Testing found that Matrix report on the KPI's within the contract to West Sussex County Council (WSSC) on a monthly basis. HR have the ability to quality assure the accuracy of the KPI's being reported by Matrix via the Agency Contract Manager having access to the Matrix system and running ad-hoc reports as and when required (generic and bespoke). However, the focus for the Agency Contract Manager has been the fulfilment rate KPI as this was an area requiring improvement. The other KPI's are reported in line with the contract but are not scrutinised or used by the service to generate actions to improve performance where appropriate.

Risk: The contractor performance in some areas may not be at the required level resulting in cost or performance issues.

Management Action	Original Due Date	Revised Due Date	Latest Service Update
To take to and engage ELT at the meeting in July and obtain views on developing/taking on actions	31.07.24	31.10.24	ELT engaged and have agreed steps to addressing long term/high-cost agency placements. Revised policy due at ELT in September where breaches of policy will be discussed.

Annexe 2

Overdue 'Low & Medium Priority' Management Actions (August 2024)

Audit Review	Report Date	Opinion	Priority		Due Date	Revised Due Date
			Low	Medium		
Company Governance Framework	Oct 22	Reasonable		1	31.12.22	30.04.23 31.08.23 30.11.23 31.03.24 30.09.24
Workforce Planning / Strategy	Jan 23	Limited		1	31.07.23	31.12.23 31.01.24 30.04.24 31.10.24
				1	30.09.23	31.03.24 31.12.24
			1		30.06.23	31.03.24 31.12.24
Procurement Sub £100k	Feb 23	Limited		1	30.04.23	31.12.23 31.10.24
				1	30.06.23	31.03.24 31.03.25
				1	30.06.23	30.11.24
Children's Care Placements	May 23	Limited		1	31.07.23	31.08.23 30.11.23 30.09.24
WSFRS Overtime and Toil	June 23	Reasonable		1	31.08.23	29.02.24 31.03.24 31.12.24
				1	31.08.23	31.01.24 31.03.24 31.12.24

Audit Review	Report Date	Opinion	Priority		Due Date	Revised Due Date
Accounts Payable	Jun 23	Reasonable		1	30.04.23	30.04.24 30.04.25
Retained Duty System Firefighters	Sep 23	Limited		1	31.03.24	30.06.25
				1	31.03.24	30.06.25
Contract Management - Public Health	Oct 23	Reasonable	1		31.03.24	30.04.25
			1		31.03.24	30.04.25
Joint Fire Control	Oct 23	Limited	1		31.12.23	29.02.24 31.10.24
			1		31.03.24	31.10.24
			1		31.01.24	31.10.24
			1		31.03.24	31.10.24
			1		31.03.24	31.10.24
			1		01.03.24	31.10.24
Debt Recovery	Jan 24	Reasonable		1	31.03.24	28.02.25
				1	31.03.24	31.10.24
Contract Management	Feb 24	Limited		1	30.04.24	31.03.25
				1	31.07.24	31.03.25
			1		29.03.24	30.11.24
			1		30.08.24	31.03.25
			1		29.03.24	30.11.24
Financial Adult Safeguarding Team	Feb 24	Limited		1	30.04.24	TBC
Public Consultations	Feb 24	Reasonable		1	30.04.24	TBC
				1	30.04.24	TBC
Overtime	Feb 24	Limited	1		30.04.24	31.10.24
			1		30.04.24	31.10.24
				1	30.04.24	31.10.24
				1	30.04.24	31.10.24

Audit Review	Report Date	Opinion	Priority		Due Date	Revised Due Date
Right to Work	Feb 24	No		1	30.04.24	30.11.24
Adult Placement - Waivers	Mar 24	Reasonable		1	31.07.24	31.10.24
				1	31.07.24	31.10.24
				1	31.07.24	31.10.24
High-Cost Placements (Children's)	May 24	Limited		1	31.05.24	30.11.24
				1	31.06.24	30.11.24
Use of Agency Staff	Jul 24	Limited		1	31.08.24	30.09.24
				1	31.07.24	30.09.24
				1	31.08.24	30.09.24
				1	31.08.24	31.10.24
			1		31.07.24	31.10.24
Total			15	31		