

Report of the Director of Finance to the meeting of the Governance and Audit Committee to be held on 24 November 2022.

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Subject:

INTERNAL AUDIT PLAN 2022/23 – MONITORING REPORT AS AT 30 SEPTEMBER 2022

Summary statement:

This report monitors the progress made by Internal Audit against the Internal Audit Plan for 2022/23 as at 30 September 2022.

EQUALITY & DIVERSITY:

An effective Internal Audit Service provides assurance that the appropriate governance and accountability arrangements are in place which allows Service Objectives to be delivered in accordance with the Council's equality policies

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Portfolio

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Improvement Area:

Corporate

1. SUMMARY

- 1.1 The purpose of this report is to bring to the attention of members of the Governance and Audit Committee (G&AC) any significant issues arising from the audit work undertaken to date and to inform them about the progress made up to 30 September 2022, against the Internal Audit Plan, which was approved by the Committee on 21 April 2022.

2. BACKGROUND

- 2.1 Internal Audit is part of Financial Services within the Department of Corporate Resources. This is the monitoring report on the Internal Audit Plan for 2022/23. This is detailed in Appendix 1.
- 2.2 The report enables the Council to demonstrate compliance with the Public Sector Internal Audit Standards (PSIAS). These require the Head of Internal Audit to report periodically to the Governance and Audit Committee on Internal Audit's activity, purpose, authority, responsibility and performance relative to its plan. Reporting must also include significant risk exposures and control issues, including fraud risks, governance issues and other matters needed or requested either by senior management or the Governance and Audit Committee.

The PSIAS also require the Head of Internal Audit to communicate the Internal Audit activity's plans and resource requirements, including significant interim changes, to the Governance and Audit Committee, including any impact of resource limitations.

3. OVERVIEW AND SCRUTINY COMMITTEE CONSIDERATION

- 3.1 Not Applicable.

4. OTHER CONSIDERATIONS

- 4.1 There are no other considerations.

5. OPTIONS

- 5.1 Not applicable

6. FINANCIAL AND RESOURCE APPRAISAL

- 6.1 The work of Internal Audit adds value to the Council by providing management with an assessment on the effectiveness of internal control systems, making, where appropriate, recommendations that if implemented will reduce risk and deal with financial uncertainty.

7. RISK MANAGEMENT

- 7.1 The work undertaken by Internal Audit is primarily concerned with examining risks within various systems of the Council and making recommendations to mitigate those risks. Consideration was given to the corporate risk register when the Audit Plan for

2022/23 was drawn up and any issues on the risk register that relate to an individual audit are included within the scope.

- 7.2 The key risks examined in our audits are discussed with management at the start of the audit and the implementation of recommendations is followed up with Strategic Directors.

8. LEGAL APPRAISAL

- 8.1 The Accounts and Audit Regulations for 2015 require the Council to 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. These standards are detailed in the Public Sector Internal Audit Standards supported by CIPFA's Local Government Application Note.

9. OTHER IMPLICATIONS

9.1 Equality and Diversity

Internal Audit seeks assurance that the Council fulfils its responsibilities in accordance with its statutory responsibilities and its own internal guidelines. When carrying out its work, Internal Audit reviews the delivery of services to ensure that they are provided in accordance with the formal decision making process of the Council.

9.2 Sustainability Implications

When reviewing Council Business, Internal Audit examines the sustainability of the activity and ensures that mechanisms are in place so that services are provided within the resources available.

9.3 Greenhouse Gas Emissions Impacts

There are no impacts on Gas Emissions.

9.4 Community Safety Implications

There are no direct community safety implications.

9.5 Human Rights Act

There are no direct Human Rights Act implications.

9.6 Trade Union

There are no implications for the Trade Unions arising from the report.

9.7 Ward Implications

Internal Audit will undertake specific audits through the year which will ensure that the decisions of council are properly carried out.

9.8 Implications for Corporate Parenting

None

9.9 **Issues Arising from Privacy Impact Assessment**

None

10. **NOT FOR PUBLICATION DOCUMENTS**

10.1 None.

11. **RECOMMENDATIONS**

That the anticipated coverage and changes of Internal Audit work during the year be endorsed.

That Internal Audit be required to monitor the control environment, risk management and governance arrangements and continues to assess areas of control weakness and the ability of management to deliver improvements to the control environment when required.

12. **APPENDICES**

Appendix 1 – Internal Audit Plan for 2022/23 – Monitoring Report as at 30th September 2022.

13. **BACKGROUND DOCUMENTS**

13.1 G&AC report dated 21 April 2022 – Internal Audit Plan 2022/23.

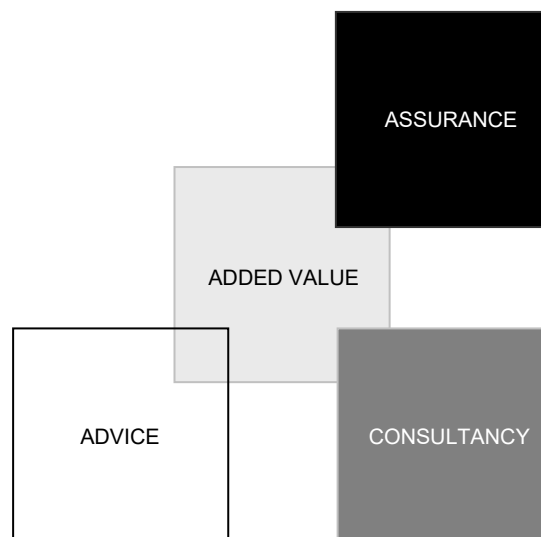
Internal Audit



INTERNAL AUDIT PLAN 2022/23

MONITORING REPORT

AS AT 30.9.22.



1 INTRODUCTION

- 1.1 The Internal Audit Annual Plan for 2022/23 was approved by the Governance and Audit Committee (G&AC) at its meeting on 21 April 2022. This report is the monitoring report for this financial year. It identifies the progress made against the Internal Audit Plan up until 30 September 2022 and identifies any significant audit issues arising.
- 1.2 The report enables the Council to demonstrate compliance with the Public Sector Internal Audit Standards (PSIAS). These require the Head of Internal Audit to report periodically to the Governance and Audit Committee on Internal Audit's activity, purpose, authority, responsibility and performance relative to its plan. Reporting must also include significant risk exposures and control issues, including fraud risks, governance issues and other matters needed or requested either by senior management or the Governance and Audit Committee.
- 1.3 The PSIAS also require the Head of Internal Audit to communicate the Internal Audit activity's plans and resource requirements, including significant interim changes, to the Governance and Audit Committee, including any impact of resource limitations.

2 RESOURCES

2.1 Audit Resources

The Internal Audit Plan for 2022/23 has slightly more capacity, 45 days, than in 2021/22 (2415 days v 2370 days). The net increase is due to staff being released back into the team from their secondments on business grants and Covid support. Two Senior Auditors, 1.6 FTEs equivalent, left the team at the end of March 2022, these vacancies were envisaged to be filled with the recruitment of a Senior Auditor (1 FTE) and an Audit Trainee (1 FTE), who were assumed to join the team by the 1st August 2022.

The Audit Plan includes 255 days in the Audit Plan for auditing the West Yorkshire Pension Fund and a further 44 days for the management of insurance and risk management. The net planned audit days for Bradford Council in the 2022/23 Audit Plan approved by the G&AC was 2116 days.

In August, one Audit Manager, 0.57 FTE equivalent, left the team and as at the 30 September has not been replaced. There are currently three vacancies. The net impact of the Audit Manager leaving and the delay in filling vacancies is that audit resources in 2022/23 will be less than planned for by approximately 300 days (12%). This assumes that the team does get 1 FTE additional resource in post by the 1 January 2023. A resource positioning exercise is currently underway.

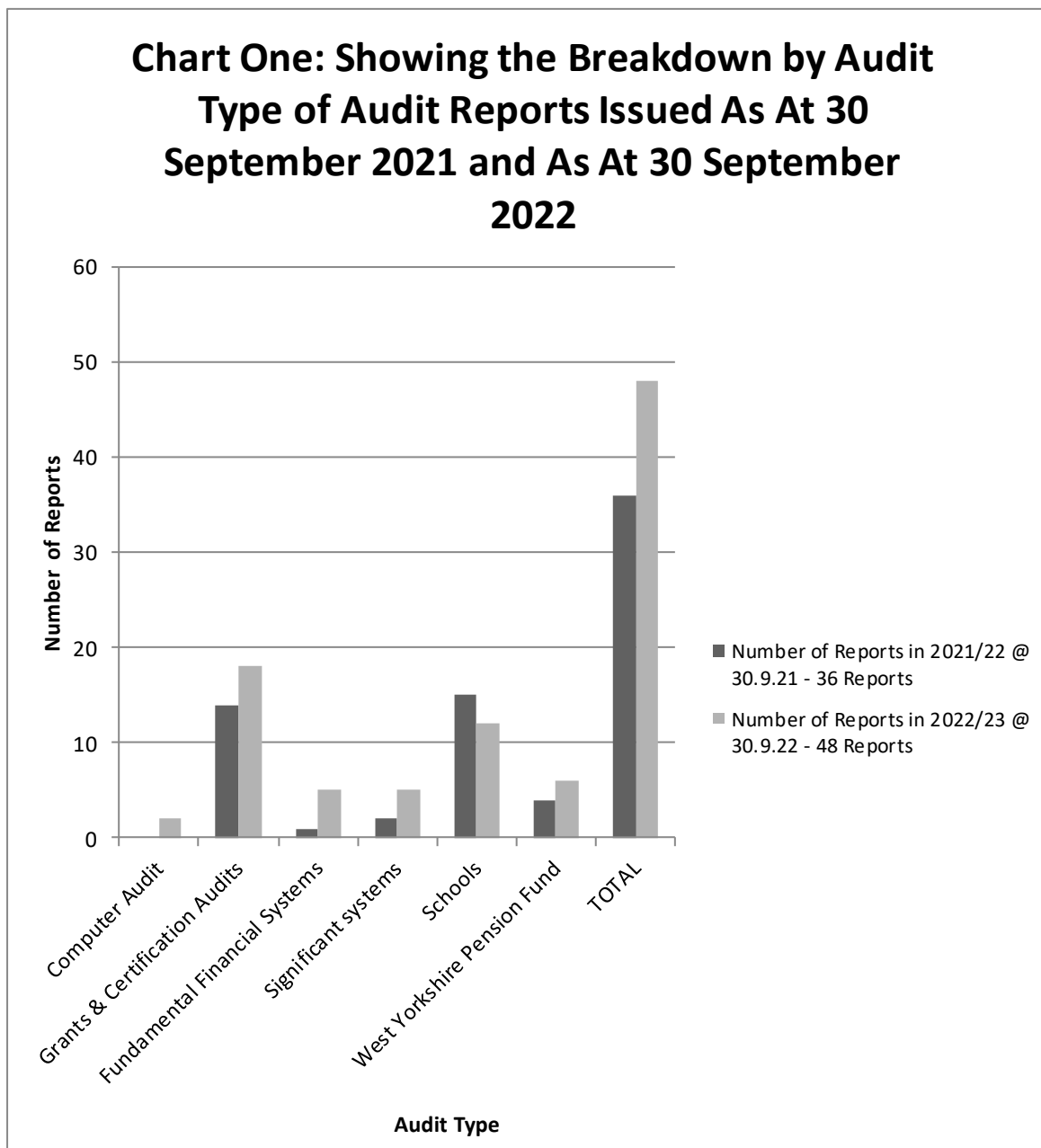
3 SERVICE DELIVERY

3.1 Audit Coverage

As at 30 September 2022, 45% of the 2022/23 audit plan has been completed, which is comparable to the 2021/22 position, where 46% of the 2021/22 audit plan had been completed as at 30 September 2021.

It is forecast that Internal Audit will not achieve its target level of 90% completion of the audit plan by the end of the financial year as audit resources will be approximately 300 days less than those stated in the Internal Audit Plan 2022/23.

All Internal Audit assignments result in an Audit Report that identifies the audit coverage, findings from the audit, risks arising from identified control weaknesses and prioritised audit recommendations. Chart One below shows that as at 30 September 2022 a total of 48 reports have been issued, which is significantly more than the 36 reports issued as at 30 September 2021. The chart shows a breakdown of the reports by audit type.



4.2 Control Environment

The following table details the opinions from those audits over the last two years where an appraisal of the overall system could be obtained. As can be seen the proportion of reports assessed as either good or excellent opinions is generally consistent over time and account for approximately 80% of the opinions reached.

Whilst reassuring, this is as expected as Internal Audit's core focus is on fundamental and significant systems, and schools. Further, Internal Audit's work includes an increasing proportion of grant certification and West Yorkshire Pension Fund audits, both of which have a track record of being well controlled.

Table One: Six Monthly Analysis of Audit Opinions raised in Internal Audit Reports issued in the Period 1 December 2020 to 30 September 2022

	1 Dec 2020* to 31 March 2021		1 April 2021 to 30 Sept 2021		1 Oct 2021 to 31 March 2022		1 April 2022 to 30 Sept 2022	
Opinions	Total	Proportion	Total	Proportion	Total	Proportion	Total	Proportion
Excellent	5	15%	9	28%	10	37%	18	41%
Good	23	70%	20	63%	12	44%	17	39%
Partially Effective	5	15%	2	6%	4	15%	9	20%
Ineffective	0		1	3%	1	4%	0	
Total Relevant Reports	33		32		27		44	
Not applicable**	0		4		7		4	
Total Reports	33		36		34		48	

* Due to the Council's Response to the Covid 19 crisis the Internal Audit Plan 2020/21 was suspended from the 1st April to the 30th June, to enable Internal Audit to support critical activities. The 2020/21 Audit Plan therefore applied from the 1st July to the 31st March, with 30 November in effect being the half year position for the 2020/21 Audit Plan.

** Internal Audit gives an opinion on the control environment whenever it is appropriate to do so. However, audit reports that provide advice, review specific control concerns or investigate irregularities generally do not have an opinion as they are too limited in scope.

The analysis above relates to those reports with opinions. Opinions are derived from a standard analysis of the level of control satisfaction and number of high priority recommendations within a report. Where reports are produced that do not relate to the planned evaluation of risks and controls, for example in response to requests for advice on specific matters, or in response to known control failures there is often no opinion applied to the report.

Internal Audit looks to minimise those reports without an opinion. Reports without an opinion were 8% (4) of all reports issued over the period 1.4.22 to 30.9.22.

The audit work has identified that 77% of controls examined were operating satisfactorily, which is the similar percentage (78%) found to be operating satisfactorily in 2021/22. All concerns arising from the audit assignments result in an audit recommendation. To date, 100% of our audit recommendations have been accepted by management.

4.3 Follow Up of Audit Recommendations

During the first half year a follow up exercise was undertaken. In total 125 recommendations from 39 reports were included in the follow up process representing all agreed high priority recommendations included in reports issued up to 31 March 2022. 53 of these (42%) were recommendations that had already been confirmed as partially implemented and the remainder were recommendations which management had agreed to implement.

The follow up process aimed to ascertain the current progress in implementing each recommendation through discussion with management, backed up wherever possible by evidence to support the stated position.

The follow up process found that 71 (57%) of the recommendations had been fully implemented as agreed, with a further 46 (37%) were partially implemented. Six recommendations (5%) had not yet been acted upon, however, their agreed implementation dates had not past at the time of the follow up. Two recommendations (1%) were considered no longer relevant.

In terms of Departmental performance, the percentage of recommendations which were closed following the process (due to being implemented or no longer relevant) were: Chief Executive - 40%; Children's Services - 84%, Corporate Resources - 42%; Health & Wellbeing - 58%; Place - 55%. The table below shows the full breakdown.

Department	Total	Opening Position		Closing Position			
		Agreed	Partially Implemented	No Action	Partially Implemented	Implemented	No Longer Relevant
Chief Executive	15	13	2	5	4	6	0
Children's Services	31	25	6	0	5	26	0
Corporate Resources	26	17	9	1	14	10	1
Health and Wellbeing	31	5	26	0	13	17	1
Place	22	12	10	0	10	12	0
	125	72	53	6	46	71	2

Progress against the implementation of all outstanding unimplemented recommendations, together with new agreed high priority or critical recommendations will continue to be monitored.

4.4 Summary of Audit Reports and Findings

A summary of the routine audits undertaken and the recommendations identified is reported in Appendix A.

5. Annual Assurance Process –

For 2022/23 the Council undertook a self assurance process for managers on their compliance with key governance issues. The process covered the following areas

- Safeguarding
- Equality
- Service Governance
- Performance
- Response to Internal & External Reviews
- Employee Code of Conduct
- Conflicts of Interest
- Whistleblowing
- Health and Safety
- Risk Management

- Business Impact Analysis
- Information Governance
- Compliance with Council Financial Regulations
- Procurement

The questionnaire was required to be completed by each of the Council 4th tier officer and the responses reviewed centrally and within the department. There were over one hundred responses in total. The assurance process was key evidence supporting the Annual Governance Statement along with Assistant Directors and Directors letters of representation.

6. Overall Audit Opinion

At the current time, Internal Audit has no evidence to indicate that the Council's internal control framework, risk management and governance processes is not effective. The Head of Internal Audit expects to be in the position to give an Internal Audit Opinion by the end of the financial year dependent on future events and planned activity. However, this requires the current level of resources identified and service departments to facilitate the audit process.

7 Prioritisation of Internal Audit Coverage in 2022/23

The first half of the year has seen the team focus on routine audits, such as grants, Schools and the West Yorkshire Pension Fund. They are more straight forward to complete and have enabled productivity to be maintained.

In the second half of the year the Service will shift its focus to Fundamental and Significant systems which provide broader assurance on the Councils governance processes and materially contribute to audit's opinion on the Council's control environment. This requires more input from services and the audit process takes longer. As audit resources are less than planned the team will not get through all of this year's audit plan but the following audits will be prioritised

Fundamental Systems Audit	Significant Systems Audit
Miscellaneous Payments	Post 16 Placements - Follow Up
Accounts Payable Assurance	Travel Assistance
Accounts Receivable Assurance	Transitional Planning
Council Tax - Enforcement & Write Offs	Energy Management
Council Tax - Valuation & Billing incl reliefs & discounts	Building Maintenance
NDR - Valuation & Billing incl reliefs & discounts	Miscellaneous Rents
Business Improvement Districts (BIDs)	Deferred Payment for Care - Follow Up
Final Accounts Review	BACES
Capital schemes	Direct Payments - Follow Up
Cash and Bank	Finance Protection Team - Migration of Client Bank Accounts
Payroll Processing	Planning Applications and Building Regulations Fees
IR35	Waste Management
	Swimming Pool and Sports Centres

During the year the audit plan is subject to revision in light of requests for, or the need to do additional unplanned audit work and also to reflect any in year changes in

available resources. The 2022/23 audit plan has been revised which is predominantly caused by changes in the range of central government grants. Appendix B indicates those audits added to the plan and those that have been replaced.

8 Internal Audit's Performance Indicators

Client Feedback

After each audit a client feedback questionnaire is issued to the appropriate officer to obtain feedback from them about the audit. 100% of the officers that responded said that the audit recommendations made were useful, realistic and overall the audit was of benefit to management.

Timeliness of Audits

As at the end of September 2022, 88% of draft reports were issued within 3 weeks of finishing the site work, which is above the target of 80%. 88% of final reports were issued within a week of the post audit meeting. The timeliness of issuing draft and final reports is crucial to providing a good service to officers, enabling them to deal with the issues raised and consider the recommendations made.

9 Internal Audit Quality Assurance Improvement Plan

In accordance with Public Sector Internal Audit Standards Internal Audit has developed and maintains a Quality Assurance Improvement Plan (QAIP). The QAIP establishes and maintains best practice and drives continual improvement. Improvement developments that Internal Audit are progressing in 2022/23 are detailed in the table below

Issue	Description	Improvement
PSIAS understanding	Staff need to confirm that they have read and understood PSIAS and if there are any queries or concern regarding compliance then these need to be raised with management?	Training Session in January 2023
Code of Ethics / Objectivity	Evidence base of compliance with this code of ethics E.g. All staff be required to comply with the PSIAS code of ethics as part of their appraisal objectives All internal Audit staff have confirmed that they have read the Code of Ethics/Internal Audit Charter, understand it and have regard to the Committee on Standards of Public Life's 'Seven Principles of Public Life'?	Evidencing benefits and impacts of training in January 2023.
Staff Proficiency/CPD	Skills assessment/review performance reviews for any stated needs to identify skills gap and develop staff's internal audit skills?	Skills Assessment to be completed as part of next year's Evolve Programme
Governance	The internal audit activity must evaluate the design, implementation and effectiveness of the organisation's ethics-related objectives, programmes and activities.	Incorporate into the 23/34 Annual Internal Audit Plan
Risk Management	Scale of internal audit work on risk management processes need to increase in future so that there is sufficient independent and objective assurance provided on risk management processes.	Incorporate into the 23/34 Annual Internal Audit Plan

Audit coverage of fundamental and significant systems	Need to maximise coverage of Fundamental and Significant Systems in 22/23 in advance of peer review.	Incorporate into the 23/34 Annual Internal Audit Plan and focus resources in this area for the second half of 2022/23
Efficiency and effectiveness of Internal Audit	Need to assess hybrid working arrangements to identify what works well and what doesn't for the service. Establish and implement an action plan to address those areas where improvements are required.	Formally Adopt Council Hybrid working arrangements in line with Council Policy

Appendix A Summary of Audit Reports and Findings

Appendix B Unplanned Audit Work Included in and Planned Audit Work Deleted from the 2022/23 Internal Audit Plan as at 30.9.22

Summary of Audit Reports and Findings**1. Fundamental Systems**

- 1.1 During the first half of the year, five audit reports were issued relating to fundamental systems, which had an audit opinion of Excellent or Good.
- 1.2 The reviews of Benefits Key Controls and Certification of Pension Contributions 2021/22 each resulted in an excellent opinion. The audits of the Accounts Collection Team (Accounts Receivable), Business Rates Control Assurance and Supplier Maintenance resulted in good opinions.

2. Significant Systems

- 2.1 During the first half of the year, five reports relating to significant systems were issued, four of these had audit opinions, which ranged from Effective to Partially Effective and these are summarised below.
- 2.2 The review of School Funding Allocation resulted in an Effective audit opinion. The audit of Health & Safety resulted in a Good opinion. The two audits that gave Partially Effective opinions were Sky View House Children's Home and The Willows Children's Home. The key concerns that gave rise to the Partially Effective opinions are described in the paragraphs below.
- 2.3 The key concerns identified in the Sky View House Children's Home audit include purchasing cards being given to other staff members to use, in breach of the compliance usage policy; non-compliant purchasing card spend, specifically on items for which a corporate contract exists; approval of purchasing card transactions not being made in a timely manner; lack of procedures or guidance governing what is acceptable spend by residential home staff; staff, due to a lack of understanding, can use incorrect cost centres to account for expenditure and unsecured safe keys.
- 2.4 The key concerns identified in The Willows Children's Home audit include purchasing card cost centres for some staff are incorrect as they have not been updated when staff have moved between residential homes, impacting on the integrity of the spend data between homes; lack of procedures or guidance governing what is acceptable spend by residential home staff; approval of purchasing card transactions not being made in a timely manner and staff, due to a lack of understanding, can use incorrect cost centres to account for expenditure.

3. Schools**3.1 School Audits**

Between April 2022 and the end of September 2022, 12 reports relating to schools were issued. A remote approach to delivering school audits, introduced during the financial year 2019/20 in response to Covid 19, continued to be undertaken, although it has now been possible to actually visit some schools.

- 10 reports related to individual school audits. All included recommendations to improve the control environment at each school that had been audited, six with audit opinions of Good, four were Partially Effective

- The eleventh report related to the assurance audit of Sixth Form funding for the financial year 2020/21, which is referred to in more detail below
- The twelfth report was an analysis of school's self-assessment returns relating to the Schools Financial Value Standard (SFVS) process for 2021/22, which is referred to in more detail below

3.2 Sixth Form Funding Assurance

Internal Audit provided a high level assurance piece of work in relation to sixth form funding totalling £6.9m for the financial year 2020/21, to enable the funding assurance statement to be signed off by the Council's Section 151 officer and be returned to the Department for Education (DfE). This work was expected to be required of Internal Audit in October 2021, but the release of relevant central government assurance documentation was delayed.

3.3 Schools Financial Value Standard

The Council's Director of Finance, as s151 officer, was required to submit an Annual Position Statement (APS) to the DfE before the 31st May 2022 and this occurred with Internal Audit's assistance before the deadline date. As mentioned above, an analysis report of school's SFVS self-assessment returns for 2021/22 was provided to the Director of Finance to support his sign off of the APS.

At the 2021/22 financial year end, all maintained schools were required to complete a self-assessment against the DfE's SFVS Standard. As at 31st March 2022, SFVS self-assessments were completed by 72 of the Council's 79 maintained schools, leaving seven that were late. These were promptly chased up and all were received by 5th April 2022. Five returns were received from exempt schools, demonstrating that they value the SFVS process although it was no longer required.

16 returns were sample tested to analyse and arrive at a grading of Good, Average or Poor. 14 (88%) were graded as Good or Average, comparing favourably with a result of 84% in the previous year. Two schools produced returns graded as Poor and they were individually contacted by Internal Audit to provide advice and support in order that improved SFVS returns are produced in the future.

4. Grants

Grant certification work is carried out in response to conditions placed on central government targeting of funding to local authorities, for example funding for pot hole repairs on the District's highway network.

The grants requiring certification can vary and change each year. The audit plan for 2022/23 has seen the number of grants requiring review increase by 8 to a total of 24, this increase is as a result of 4 Clean Air Zone grants and 4 Covid related grants. To date 18 reports have been issued relating to capital and revenue grants that required Internal Audit certification.

The values of the grants varied considerably, conditions also varied and included confirming that targets had been met, that funds had been appropriately spent and that other requirements, such as publication of how the grant had been used, had been complied with.

Overall Internal Audit has been able to give a positive opinion for all grants and consequently no funding has been lost.

5. Computer Audit

Computer audit services are provided by Salford Council under a contract arrangement. They are working to an audit plan covering the period 01/10/19 to 31/03/23 (three and half years) which was informed by an initial needs assessment. During the first half of 2022/23 two audit reports were issued, Mobile Device Management and Vulnerability Management. Another audit, Business Continuity, had issued a draft report to management and on receipt their response will be issued as a final. In the second half of 2022/23 four computer audits are planned, Network Management (& Telephony), Third Party Access Management, Service Desk Management and Software Asset & Licence Management.

6. West Yorkshire Pension Fund (WYPF)

During 2022/23 Internal Audit will carry out a variety of audits within the West Yorkshire Pension Fund (WYPF), in accordance with the annual plan agreed with WYPF Management. Reports issued to the 30 September 2022 were in respect of the following:-

- **Shared Service Partner Admission.** West Yorkshire Pension Fund provide administration services, on a shared service basis, to other LGPS Funds and Fire and Rescue Authority Pension Funds. This audit looked, for the first time, at the process in place surrounding the admission of a new fund into the shared service. The control environment was deemed to be of a good standard, however, a number of recommendations were made to further improve this process.
- **Fire Service New Pensions and Lump Sums Normal and Early Retirements.** At the time this audit was carried out, West Yorkshire Pension Fund provided an administration service for the payment of 21 Fire and Rescue Authority pensions. This audit examined the calculation of the annual pension and the lump sum following a Fire Pension member's decision to retire. The control environment was largely as required resulting in one recommendation for improvement.
- **Northern LGPS Northern Private Equity Pool.** This audit looked at the arrangements which surround the use of the Northern Private Equity Pool (NPEP), which was developed following the formation of the Northern LGPS investment pool (West Yorkshire, Greater Manchester and Merseyside Pension Funds). NPEP is an investment joint venture through which the three Northern LGPS Funds can invest collaboratively and collectively in private equity assets. The work was performed collaboratively with Internal Audit colleagues at Tameside and Wirral Councils. The control environment was found to be of a good standard with three Low Priority recommendations for improvement being made.
- **New Pensions and Lump Sums Deferred Members.** This audit examined the calculation of the deferred pension benefits for those members who have left the employment of a scheme employer. The control environment for this process was found to be largely as expected with one recommendation for improvement being made.
- **UK Fixed and Index Linked Public and Corporate Bonds.** Investment in this asset class at the time of the audit was approximately 13% of the of the total investment portfolio. The control environment for this asset class was deemed to

be excellent with no issues identified and therefore no recommendations for improvement were required.

- **Annual Benefit Statements.** All active and deferred members of West Yorkshire Pension Fund receive an Annual Benefit Statement, this provides a number of pension details which demonstrate the value of their current benefits calculated from information provided by the member's employer on their monthly returns. No issues were identified during the course of this audit.

7. Full List of Internal Audit Completed in 2022/23 As At 30 September 2022

7.1 A full list of the reports issued this financial year to date is detailed below.

Audit Category	Client	Opinion	Title
Fundamental Systems	Corporate Resources	Good	Accounts Collection Team (Accounts Receivable)
West Yorkshire Pension Fund	Chief Executive	Good	WYPF Shared Service Partner Admission
Grants	Place	N/A	Cultural Recovery Fund 24.12.21 CRFG-00301931-R3
Fundamental Systems	Corporate Resources	Good	Business Rates Control Assurance
Schools	Children's Services	Satisfactory	6th Form Funding Assurance Statement 2020-21
Significant Systems	Children's Services	Partially Effective	The Willows Children's Home
Significant Systems	Corporate Resources	Effective	School Funding Allocation
Significant Systems	Children's Services	Partially Effective	Sky View House Children's Home
Schools	Children's Services	N/A	Analysis of SFVS Returns 2022
Fundamental Systems	Corporate Resources	Excellent	Fundamental Systems - Key Controls - Benefits
Significant Systems	Human Resources	Good	Health & Safety
Fundamental Systems	Corporate Resources	Good	Supplier Maintenance
West Yorkshire Pension Fund	Chief Executive	Good	WYPF New Pension & Lump Sum Payments Fire Services
Grants	Children's Services	Good	Supporting Families (Families First) Funding 2022/23 Q1
West Yorkshire Pension Fund	Chief Executive	Good	WYPF New Pension & Lump Sum Payments Deferred Members
West Yorkshire Pension Fund	Chief Executive	Good	Northern LGPS - Northern Private Equity Pool.
Grants	Place	Excellent	Clean Air Implementation Fund Revenue Grant 2021/22
Grants	Place	Excellent	Clean Air Fund Revenue Grant 2021/22
Grants	Place	Excellent	Clean Air Fund Capital Grant 2021/22
Grants	Place	Excellent	Clean Air Implementation Fund Capital Grant 2021/22
Schools	Children's Services	Good	Bowling Park Primary School

Schools	Children's Services	Good	Strong Close Nursery School
Grants	Children's Services	Partially Effective	PE & Sport Premium Grant 2020/21
Significant Systems	Health and Well Being	N/A	OPG Assurance Action plan
Fundamental Systems	Corporate Resources	Excellent	Certification of Pension Contributions 2021/22
West Yorkshire Pension Fund	Chief Executive	Excellent	WYPF UK Fixed & Index Linked Public & Corporate Sector Bonds
Grants	Place	Excellent	Getting Building Fund - Bradford City Village - Grant Certification
Computer Audit	Corporate Resources	Partially Effective	Vulnerability Management
Computer Audit	Corporate Resources	Good	Mobile Device Management
Grants	Place	Excellent	Pot Hole Funding 21/22
Grants	Place	Excellent	WYCA Local Transport Block Capital Funding 2021/22
Grants	Place	Excellent	Highways Maintenance Challenge Fund 2021/22
Grants	Place	Excellent	West Yorkshire Plus Transport Fund
Grants	Place	Excellent	Highways grant - Transforming Cities
Grants	Place	Excellent	Highways grant - City Connect
Grants	Place	Excellent	Getting Building Fund - One City Park
Schools	Children's Services	Good	Keelham Primary School
Schools	Children's Services	Partially Effective	Addingham Primary School
Schools	Children's Services	Good	Beechcliffe School
Schools	Children's Services	Partially Effective	Swain House Primary School
Schools	Children's Services	Partially Effective	Sandy Lane Primary School
Schools	Children's Services	Good	Ben Rhydding Primary School
Schools	Children's Services	Good	St. Mary's and St. Peter's Catholic Primary School
Schools	Children's Services	Partially Effective	Long Lee Primary School
Grants	Children's Services	Good	Supporting Families (Families First) Funding 2022/23 Q2
Grants	Children's Services	Excellent	Local Authority Bus Subsidy (Revenue) Grant 2021/22
West Yorkshire Pension Fund	Chief Executive	Excellent	WYPF Annual Benefits Statements
Grants	Place	N/A	Innovate UK Business Growth Expansion – Advisory Services

Unplanned Audit Work Included in and Planned Audit Work Deleted from the 2022/23 Internal Audit Plan as at 30.9.22

Additional unplanned audit work done/propose doing in 22/23	Reason	Planned audit work proposed not doing in 2022/23	Reason
Clean Air Zone Grants	New grants for 22/23 requiring certification that were unknown when the audit plan was created	Discretionary Housing Benefits	Not priority
NNDR - Business Improvement Districts	New audit requested by the Head of Business Rates and Accounts Collection	Section 117 Mental Health Act - Follow Up	Majority of the report's recommendations have been confirmed as implemented by Audit Yorkshire, who jointly performed the original audit with BMDC
UK Edge Grant	Grant requiring certification that was unknown when the audit plan was created	Continuing Healthcare - Follow Up	Majority of the report's recommendations were the former CCG's responsibility which Audit Yorkshire, who jointly performed the original audit, have confirmed their implementation
Related Party Transactions (Schools)	Audit follow up of responses to related party transactions School Financial Value Standard question		
Highways Maintenance Challenge Fund Grant	Grant requiring certification that was unknown when the audit plan was created		
Test and Trace Support Payment scheme (TTSP) grant	Covid grant requiring sign off that was unknown when the audit plan was created		
Getting Building Fund Grant - One City Park	Grant requiring certification that was unknown when the audit plan was created		
WYPF Independent Dispute Resolution Process	Audit requested by WYPF Financial Controller		