



**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLANS
AT 31 DECEMBER 2021**

Summary: Section 1 Summary of Management Actions due for completion by 31/12/2021

There were 7 actions due for completion by 31 December 2021, 3 of which have been reported as completed by management and completion dates in relation to 4 actions have been revised.

Section 2 Summary of Current Management Actions Plans at 31/12/2021

At 31 December 2021 there were no audit reports delayed due to management not finalising the action plan within agreed timescales.

Section 3 Current Management Actions at 31/12/2021

At 31 December 2021 there were 17 current audit action points.

Section 4 Analysis of Missed Deadlines

At 31 December 2021 there were 10 audit action points where the agreed deadline had been missed.

Section 5 Summary of Action Plan Points by Audit Year

**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
SUMMARY OF ACTION PLANS DUE FOR COMPLETION BY 31.12.2021**

SECTION 1

Strategic Area	No. of Actions Due	No. of Actions Completed	Deadline missed Revised date set*	Deadline missed Revised date to be set*
Children and Families	4	2	2	
Supply, Distribution and Property	1		1	
Education	2	1	1	
Total	7	3	4	

* These actions are included in the Analysis of Missed Deadlines – Section 4

**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
SUMMARY OF CURRENT ACTION PLANS AT 31.12.2021**

SECTION 2

CURRENT ACTIONS BY STRATEGIC AREA


HSCP	
Due for completion February 2022	1
Total Actions	1
Children and Families	
Due for completion March 2022	1
Due for completion May 2022	1
Total Actions	2
Community Health and Care	
Due for completion February 2022	3
Total Actions	3
Regulatory and Regeneration	
Due for completion March 2022	1
Total Actions	1
Housing and Employability	
Due for completion February 2022	1
Total Actions	1
People and Technology	
Due for completion March 2022	1
Total Actions	1
Supply, Distribution and Property	
Due for completion February 2022	1
Due for completion March 2022	2
Due for completion April 2022	1
Due for completion May 2022	1
Due for completion August 2022	1
Due for completion March 2023	1
Total Actions	7
Education, Learning and Attainment	
Due for completion April 2022	1
Total Actions	1
Total current actions:	17

**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
CURRENT ACTION PLANS AT 31.12.2021**


SECTION 3

Current Internal Audit Action Plans



P 154. Charging Policy - Non Residential Services (Report Issued May 2019)

Code	Recommendation	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
T&PSR/IA AP/735	<p><u>4. Charging Policy</u> As the Community Based Care Charging Policy - Non Residential Services has not been reviewed for at least eight years and as some parts of the policy requires to be more generic and other parts require to be more specific, it is recommended that the policy be fully reviewed and revised. This will therefore provide more clarity, eliminate ambiguity and make it fit for purpose. It is also recommended that all services be included in the review to ensure input from all areas. In addition, once reviewed, the date of the revision should be recorded on the policy to ensure that there is proper version control. (Medium Risk)</p>	<p>A Charging Policy Review Group has been established on 7th Jan with meetings scheduled for every 2 weeks until end of June. The group includes all Heads of Service, the CFO, some Integrated Ops Managers and social care accountant. The draft Terms of Reference were considered at the 2nd meeting and agreement was reached between HoS about seconding a social worker to support the process. The review will consider the impacts of new Carers Act and Free Personal Care for Under 65 as well as Self Directed Support duties. It will also address the current anomalies/inequities between service users and opportunities to maximise charging in the context of the council's Commercialisation Policy – but within COSLA Guidance. Personal care is defined in legislation. A simple "service user guide" to non-residential charges can be added to the website/leaflet for distribution.</p>		31-Aug-2019 30-Sep-2020 31-Mar-2021 30-Nov-2021	28-Feb-2022*	HSCP Heads of Service	Beth Culshaw

P 165. CM2000 Functionality (Report Issued February 2020)

Code	Recommendation	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/028	<p><u>Overtime Payment</u> It is recommended that: • all timesheets are checked and agreed to CM2000 system before</p>	<p>We are working with CM2000 to develop a payroll report which will be used as the basis for staff payment. This report will be implemented by September 2020.</p>		30-Nov-2020 31-Mar-	28-Feb-2022*	Richard Heard	Lynne McKnight

Status Key

	On track
	Overdue – update required

**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
CURRENT ACTION PLANS AT 31.12.2021**

SECTION 3

Code	Recommendation	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
	being authorised for payment; • where there are instances of non-compliant clock in overtime, appropriate additional authorisation should be obtained. (Low Risk)	In the meantime Admin will do cross checks against clocking in and out. A communication will be issued to all home care staff re compliance and claims for overtime.		2021 31-Jul-2021			
IAAP/029	<u>Implementation of additional CM2000 Functionality</u> a) It is recommended that Management pilot and fully implement the Mileage functionality across the Homecare team within the planned time frame. (Medium Risk)	Mileage Wizard will be rolled out in next six months. This will depend on high compliance.		30-Jun-2020 30-Nov-2020 31-Mar-2021 31-July-2021	28-Feb-2022*	Richard Heard	Lynne McKnight
IAAP/030	<u>Implementation of additional CM2000 Functionality</u> b) It is recommended that Management develop a plan in collaboration with WDC ICT and Payroll to implement the Financial module. (Medium Risk)	We are working with CM2000 to develop a payroll report which will be used as the basis for staff payment. This report will be implemented for testing by September 2020		30-Nov-2020 31-Jan-2021 31-Mar-2021 31-Jul-2021	28-Feb-2022*	Richard Heard	Lynne McKnight

P 171. Social Work - Case Management (Report Issued August 2020)


Code	Recommendation	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/048	<u>3. Children's services – Supervision of casework</u> Senior Social Workers (SSWs) should be required to discuss all cases allocated to Social Workers on a regular basis to ensure that appropriate review is taken of lower priority cases and that no cases remain open which should be closed. Performance management information showing cases which have	Supervision with staff covers a range of issues in addition to discussion about cases. Supervision process requires review and update – can reflect frequency of discussions around cases; consider discussion of a certain number of cases in each supervision session. Explore an improved 'Team around the Child' reviewing		31-Mar-2021 31-Dec-2021	31-Mar-2022*	Annie Ritchie	Lesley James

Status Key


	On track
	Overdue – update required

**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
CURRENT ACTION PLANS AT 31.12.2021**



SECTION 3

Code	Recommendation	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
	not been updated within a specified period should be obtained to enable SSWs to gain assurance that there are no open cases which are not being actively dealt with. (Medium Risk)	model. Monthly report to managers, Head of Service, HSCP Chief Officer and Council Chief Executive includes breakdown of unallocated cases. Develop management exception report re: cases with no activity recorded for periods of time to provide further scrutiny and assurance.					
IAAP/050	<u>5. Children's Services - Peer review of case files</u> Management should consider what level of peer review is required to ensure that the cases are being recorded adequately and assess how the process can be re established given the current team workloads. (Medium Risk)	Management Team are reviewing peer review processes as part of case file audit and monitoring and how this can inform service redesign. Work has commenced as part of the PACE workstream in respect of children looked after at home. Intention to scale up when capacity is increased.		31-Oct-2020 31-Mar-2021 31-Dec-2021	31-May-2022*	Annie Ritchie	Lesley James

	172. Taxi Licensing (Report issued October 2020)
--	---

Code	Recommendation	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/066	<u>Acceptance of Incomplete/ Inaccurate Application forms</u> In the medium term the licensing team should look to phase out paper based applications completely with all licences being required to be submitted online, with originals of documents presented either in the one stop shops or directly to the licensing team. (High Risk)	Paper copy applications will be available in the medium term and the licensing team will work with the Trade to seek to establish a timetable to remove the ability to apply using paper applications.		31-Mar-2022	31-Mar-2022	Raymond Lynch	Peter Hessett

Status Key

	On track
	Overdue - update required

**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
CURRENT ACTION PLANS AT 31.12.2021**

SECTION 3

P 173. Housing Voids (Report Issued October 2020)

Code	Recommendation	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/079	<p><u>1.Void Management Policy Review & Update</u> The Void Management Policy 2013 should be reviewed and updated to take account of current working practices following the 2018 restructure of the Housing Operations Service and the introduction is the new Integrated Housing Management System (IHMS) in October 2019.</p> <p>(Medium Risk)</p>	The previous policy had fallen into abeyance, with the strategic direction for voids led by the Housing Improvement Board. Whereas this has led to significant improvements against the key tenets of the historic policy, given the extent of systemic and structural changes it would be beneficial to codify this within a revised policy. This will be developed with new tenant feedback and wider tenant consultation.		31-May-2021	28-Feb-2022*	Nicola Pettigrew	Peter Barry

P Cyber Security (Report issued December 2020)

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/081	<p>User Education and Awareness Training (Amber) c) Strategic People and Change Manager will progress the development of reports from ilearn which will enable managers to review their teams completion of the ilearn modules and add course to Skills Passport.</p>		31-Mar-2021	31-Mar-2022*	Strategic Change and People Manager	Chief Officer People and Technology

P Building Services – Stock Checks (Report issued May 2021)

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/090	<p>Lack of Stock Checks on Building Services Vans (Amber) The increase in imprest stock held in vehicles is part of the introduction of the IHMS. This allows a reduction in trips to depots to uplift stock items allowing right first time repairs and improved service efficiently. Stock checks of vans will be completed in line with monthly stock checks.</p>		30-Jun-2021 31-Aug-2021 30-Sep-2021 31-Dec-2021	31-Mar-2022*	Building Services Manager	Chief Officer – Supply, Distribution and Property

Status Key

	On track
	Overdue – update required

**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
CURRENT ACTION PLANS AT 31.12.2021**

SECTION 3

P Pupil Equity Fund (Report issued July 2021)

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/097	Exit Planning (Amber) Management have agreed to amalgamate all existing information already shared and any new guidance regarding exit planning into one formalised document.		31-Dec-2021	01-Apr-2022*	Senior Education Officer	Chief Officer – Learning & Attainment

P IHMS Stores and Stock Management (Report issued January 2022)


Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/103	Lack of Stock Control Process for Direct Purchases of UPVC Units (Red) Longer term Building Services will ensure just in time delivery of uPVC windows and door units recommence in line with the Councils' renewal programme.		01-Aug-2022	01-Aug-2022	Building Services Manager	Chief Officer – Supply, Distribution and Property
IAAP/104	Lack of Stock Control Process for Direct Purchases of UPVC Units (Red) An inventory of sizes/ types/hands/styles of uPVC windows and doors will be developed for inactive orders. A plan will be put in place to install all units where feasible. Any unusable units will be dealt within in line with the Council's management of obsolete stock procedures.		31-Mar-2023	31-Mar-2023	Building Services Manager	Chief Officer – Supply, Distribution and Property
IAAP/105	Non-compliance with Council Procedures for Stocktaking (Amber) Storekeepers/assistant storekeepers will not carry out physical counting of commodities held within their base store during perpetual stock counts in future with team members from other stores doing the count supported by technical and support teams.		30-Apr-2022	30-Apr-2022	Building Services Manager	Chief Officer – Supply, Distribution and Property
IAAP/106	Full implementation of Minimum/Maximum Levels and automatic reordering of stock items (Amber) These actions form part of stores catalogue review which is ongoing and scheduled to be completed early in the financial year 2022/2023.		30-Apr-2022	30-Apr-2022	Building Services Manager	Chief Officer – Supply, Distribution and Property
IAAP/107	Authorisation of Stock Check Adjustments (Amber) The current lead officer for the store operations (Technical Officer) will check and authorise results of perpetual stock takes prior to these being uploaded to the QL system.		28-Feb-2022	28-Feb-2022	Building Services Manager	Chief Officer – Supply, Distribution and Property

Status Key



	On track
	Overdue – update required

**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
CURRENT ACTION PLANS AT 31.12.2021**

SECTION 3

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/108	<p>Lack of functionality to record the transfer of materials between jobs on QL System (Amber)</p> <p>A review of direct purchase processes will be carried out by building services and IHP team. A fix in the QL system will be requested and an interim workaround developed which will be implemented by end of March 2022.</p>		31-Mar-2022	31-Mar-2022	Building Services Manager	Chief Officer – Supply, Distribution and Property

Status Key

	On track
	Overdue – update required

**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLANS
ANALYSIS OF MISSED DEADLINES**

SECTION 4

Report	Agreed Action	Original Due Date	Revised Date	Management Comments
<p>154. Charging Policy - Non Residential Services (May 2019)</p>	<p>Charging Policy (Medium Risk) A Charging Policy Review Group has been established on 7th Jan with meetings scheduled for every 2 weeks until end of June. The group includes all Heads of Service, the CFO, some Integrated Ops Managers and social care accountant. The draft Terms of Reference were considered at the 2nd meeting and agreement was reached between HoS about seconding a social worker to support the process. The review will consider the impacts of new Carers Act and Free Personal Care for Under 65 as well as Self Directed Support duties. It will also address the current anomalies/inequities between service users and opportunities to maximise charging in the context of the council's Commercialisation Policy – but within COSLA Guidance. Personal care is defined in legislation. A simple "service user guide" to non-residential charges can be added to the website/leaflet for distribution.</p>	<p>31-Aug-2019 30-Sep-2020 31-Mar-2021 30-Nov-2021</p>	<p>28-Feb-2022</p>	<p>The current Social Care Charging Policy was reviewed during 2020/21 to confirm its compliance with COSLA Guidance as well as undertaking an extensive engagement exercise with service users and stakeholder groups in relation to the current Day Opportunities fixed charge. The feedback from this will be considered alongside the current review into the future model of Day Care Services and any proposed change to the charging structure will be presented to a future HSCP Board meeting with recommendations to be considered by West Dunbartonshire Council as the statutory body with the responsibility to set and levy charges.</p> <p>Day services have been closed throughout 2020/21 (except for some high level support) and the Scottish Government have provided Covid-19 funding to the HSCP to cover the loss of income. It is expected that this will continue into 2021/22. In line with Council's Long Term Financial Strategy current charges will be uplifted by 4% in 2021/22.</p> <p>A report will be presented to HSCP Board in September 2021 and then to Council by February 2022 after taking into account any implications arising from the funding settlement.</p>
<p>165. CM2000 Functionality (February 2020)</p>	<p>Overtime Payment (Revised to Low Risk) We are working with CM2000 to develop a payroll report which will be used as the basis for staff payment. This report will be implemented by September 2020.</p> <p>In the meantime Admin will do cross checks against clocking in and out.</p> <p>A communication will be issued to all home care staff re compliance and claims for overtime.</p>	<p>30-Nov-2020 31-Mar-2021 31-Jul-2021</p>	<p>28-Feb-2022 Interim Update</p>	<p>In concert with the national picture care at home continues to be under significant pressure, this is as a result of a complex picture including, the rising rates of covid infection, challenges in terms of absenteeism, recruitment and retention. The service has always benefitted from the mixed economy of service delivery, however as these pressures are mirrored in the independent sector it is becoming increasingly challenging to support the core service with the use of agency workers. Although a project initiation document was agreed on the 14 May 2021, this complex landscape is impacting on the proposed plans to review the service. As such on the 26 August 2021 a phased approach was agreed with Trade Unions colleagues. The initial phase of the service review, which is expected to last approximately 6 months, will focus on compliance with the principles of the Fair Work Framework, specifically in relation to overtime, agency spend, absenteeism, high turnover and compliance with the working time directive.</p>

**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLANS
ANALYSIS OF MISSED DEADLINES**

SECTION 4

Report	Agreed Action	Original Due Date	Revised Date	Management Comments
165. CM2000 Functionality (February 2020)	Implementation of additional CM2000 Functionality (Medium Risk) Mileage Wizard will be rolled out in next six months. This will depend on high compliance.	30-Jun-2020 30-Nov-2020 31-Mar-2021 31-Jul-2021	28-Feb-2022 Interim Update	In concert with the national picture care at home continues to be under significant pressure, this is as a result of a complex picture including, the rising rates of covid infection, challenges in terms of absenteeism, recruitment and retention. The service has always benefitted from the mixed economy of service delivery, however as these pressures are mirrored in the independent sector it is becoming increasingly challenging to support the core service with the use of agency workers. Although a project initiation document was agreed on the 14 May 2021, this complex landscape is impacting on the proposed plans to review the service. As such on the 26 August 2021 a phased approach was agreed with Trade Unions colleagues. The initial phase of the service review, which is expected to last approximately 6 months, will focus on compliance with the principles of the Fair Work Framework, specifically in relation to overtime, agency spend, absenteeism, high turnover and compliance with the working time directive.
165. CM2000 Functionality (February 2020)	Implementation of additional CM2000 Functionality (Medium Risk) We are working with CM2000 to develop a payroll report which will be used as the basis for staff payment. This report will be implemented for testing by September 2020.	30-Nov-2020 31-Jan-2021 31-Mar-2021 31-Jul-2021	28-Feb-2022 Interim Update	In concert with the national picture care at home continues to be under significant pressure, this is as a result of a complex picture including, the rising rates of covid infection, challenges in terms of absenteeism, recruitment and retention. The service has always benefitted from the mixed economy of service delivery, however as these pressures are mirrored in the independent sector it is becoming increasingly challenging to support the core service with the use of agency workers. Although a project initiation document was agreed on the 14 May 2021, this complex landscape is impacting on the proposed plans to review the service. As such on the 26 August 2021 a phased approach was agreed with Trade Unions colleagues. The initial phase of the service review, which is expected to last approximately 6 months, will focus on compliance with the principles of the Fair Work Framework, specifically in relation to overtime, agency spend, absenteeism, high turnover and compliance with the working time directive.
171. Social Work - Case Management (Report Issued August 2020)	Children's Services - Peer review of case files (Medium Risk) Management Team are reviewing peer review processes as part of case file audit and monitoring and how this can inform service redesign. Work has commenced as part of the PACE workstream in respect of children	31-Oct-2020 31-Mar-2021 30-Jun-2021 31-Dec-2021	31-May-2022	The CS Management Team as part of a developed strategic plan will consider ways in which quality assurance, oversight and audit is routinely built in to self-evaluation for the service. An audit framework has been developed across the children and adult service with planned schooled audit activity sampling 10 cases x4 times a year with clear reporting governance including committee and SMT.

**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLANS
ANALYSIS OF MISSED DEADLINES**

SECTION 4

Report	Agreed Action	Original Due Date	Revised Date	Management Comments
	looked after at home. Intention to scale up when capacity is increased.			In addition planned audit activity has been agreed as part of the Serious Case Review Findings and a programme of key audit activity within social work is in place by the identified SCR champion.
Cyber Security (Report Issued December 2020)	User Education and Awareness Training (Amber) c) Strategic People and Change Manager will progress the development of reports from ilearn which will enable managers to review their teams completion of the ilearn modules and add course to Skills Passport.	31-Mar-2021	31-Mar-2022	There are ongoing discussions with WMS in order to create a link between ILearn and HR system.
171. Social Work - Case Management (Report Issued August 2020)	Children's Services – Supervision of case work (Medium Risk) Supervision with staff covers a range of issues in addition to discussion about cases. Supervision process requires review and update – can reflect frequency of discussions around cases; consider discussion of a certain number of cases in each supervision session. Explore an improved 'Team around the Child' reviewing model. Monthly report to managers, Head of Service, HSCP Chief Officer and Council Chief Executive includes breakdown of unallocated cases. Develop management exception report re: cases with no activity recorded for periods of time to provide further scrutiny and assurance.	31-Mar-2021 30-Jun-2021 31-Dec-2021	31-Mar-2022	Quality assurance of case work and practice requires to be further developed. There is a lack of independent scrutiny in relation to independent chairing of children plans in line with UNCRC principles to ensure planning for children and service delivery is effectively considered. This requires to be fully consider in relation to CS strategic plan and an aligned resource. A supervision policy has been developed for social work and is being updated by CSWO to include Children's services. The timescale for this is 14 th February where it will be discussed by CS management team with agreement re implementation date and planned briefings to staff. The policy aligns to Social Care standards and SSSC requirements. An audit of current supervision requires to be concluded and is a key recommendations form the findings of an SCR. Progress updates are being reported to CPC and CSWO who has assumed chairing responsibility for the group.
Housing Voids (Report Issued October 2020)	Void Management Policy Review & Update (Medium Risk) The previous policy had fallen into abeyance, with the strategic direction for voids led by the Housing Improvement Board. Whereas this has led to significant improvements against the key tenets of the historic policy, given the extent of systemic and structural changes it would be beneficial to codify this within a revised policy. This will be developed	31-May-2021	28-Feb-2022	The process for revising the policy and approving the current relet standard in the interim has been reported to the Housing Improvement Board. We will then proceed with the tenant and stakeholder consultation which will inform a paper seeking committee approval for both policy and standard in February 2022.

**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLANS
ANALYSIS OF MISSED DEADLINES**

SECTION 4

Report	Agreed Action	Original Due Date	Revised Date	Management Comments
	with new tenant feedback and wider tenant consultation.			
Building Services - Stock Checks (Report Issued May 2021)	Lack of Stock Checks on Building Services Vans (Amber) The increase in imprest stock held in vehicles is part of the introduction of the IHMS. This allows a reduction in trips to depots to uplift stock items allowing right first time repairs and improved service efficiently. Stock checks of vans will be completed in line with monthly stock checks.	30-Jun-2021 31-Aug-2021 30-Sep-2021 31-Dec-2021	31-Mar-2022	Pilot project to commence in October on one Building Services van to implement new IHMS process for managing Impress Stock in Vans. This involves a stock check on the Van stock. It was expected that the new process would be implemented for all Building Services vans with Impress stock (24 vans) by 31 st December 2021. However, some issues have been identified in terms of stock holding levels including min, max and reorder levels of items held in each vehicle which require to be reviewed to ensure optimum service delivery. This has delayed the rollout of the process for all vehicles which it is expected may take until the end of March 2022 and involve a stock check for each vehicle. If there are any further delays, management have advised that a physical stocktake on each vehicle will be carried out prior to 31 March 2022.
Pupil Equity Funding (Report Issued July 2021)	Exit Planning (Amber) Management have agreed to amalgamate all existing information already shared and any new guidance regarding exit planning into one formalised document.	31-Dec-2021	01-Apr-2022	Management have advised that they are currently awaiting updated SG guidance on the refreshed Scottish Attainment Challenge funding which will inform the Exit Planning Document.

**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLANS
SUMMARY OF ACTIONS BY AUDIT YEAR**

SECTION 5

Status at 31 December 2021

Audit Year	No of Agreed Actions	No of actions complete	Current actions by Grade		
			H	M	L
2018/2019	79	78	0	1	0
2019/2020	67	59	1	4	3
Total	146	137	1	5	3

Audit Year	No of Agreed Actions	No of actions complete	Current actions by Grade		
			Red	Amber	Green*
2020/2021	25	16	0	2	7
2021/2022	8	0	2	4	2
Total	25	16	2	6	9

* Green actions are within the Council's risk appetite and are therefore not included in Audit Committee reports.