



## **BUCKINGHAMSHIRE COUNCIL**

### **Business Assurance Update and Progress against the Internal Audit Plan 2021/22**

Maggie Gibb

Head of Business Assurance (& Chief Internal Auditor)

May 2022

## Contents

---

<b>1. Introduction .....</b>	<b>3</b>
<b>2. Resources.....</b>	<b>4</b>
<b>3 Risk Management.....</b>	<b>5</b>
<b>4 Internal Audit .....</b>	<b>5</b>
<b>5 Business Assurance.....</b>	<b>8</b>
<b>6 Counter Fraud .....</b>	<b>9</b>
<b>Appendix 1 – 2021/22 Internal Audit Plan .....</b>	<b>12</b>

# 1. Introduction

1.1 The Business Assurance Team is responsible for implementing the Council's Assurance and Risk Strategy through delivery of work programmes covering the following areas of activity:

- Internal Audit;
- Risk Management;
- Counter Fraud; and
- Assurance.

1.2 This report outlines the work carried out by the Business Assurance Team for FY21/22. The 2021/22 Internal Audit, Risk Management, Counter Fraud and Assurance work plans were produced with reference to the Strategic and Service Risk Registers along with consultation with Senior Leadership Teams for each Directorate. The plans considered activities that were scheduled for delivery in 20/21 but had to be paused due to the pandemic. A risk-based methodology was applied in developing the plans, to ensure that assurance work remained focussed on the Councils key risks and priorities.

1.3 The Business Assurance work plans continue to be dynamic in nature and are reviewed on a regular basis to ensure they continuously consider any new, emerging and changing risks and priorities. Quarterly updates on Business Assurance activities have been presented to each directorate leadership team providing them with an overview of the Internal Audit activities including progress on implementation of audit actions; and a risk management update on escalated risks with status of risk reviews.

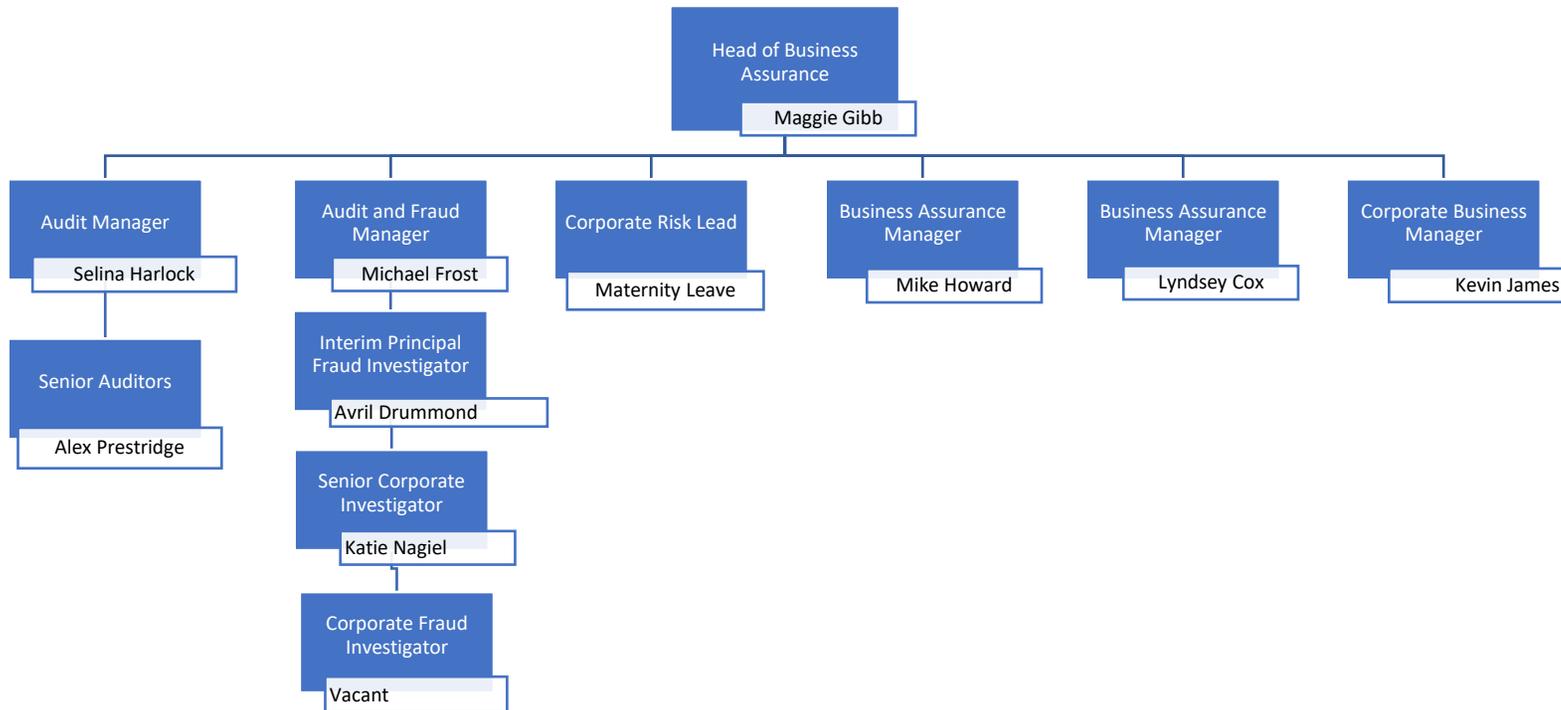
1.4 The Business Assurance Team is currently going through Service Review, which is part of the Better Buckinghamshire Programme. The review involves an evaluation of our current service delivery and works towards designing a human-centred and future-focusses service that delivers on the needs of customers and the team (officers). The outcomes of the CIPFA reviews has been

considered as part of the design process. A business case will be developed which will be subjected to approval, followed by a staff consultation process. The new structures will be confirmed following the consultation, and where applicable the recruitment process will commence. We expect the review to be concluded in quarter two. The CIPFA review of the Business Assurance service has been completed, and the outcome of this review are informing the Service Review and the improvement plan for the service.

## 2. Resources

2.1 Since the last update, the Business Assurance Team has seen the departure of the Corporate Fraud Investigator, the Mazar Seconded auditor and the Interim Corporate Risk Lead. Arrangements have been made to ensure there is sufficient cover for the Corporate Risk Lead role while we wait for the post holder to return from maternity leave. We continue to utilise the partnership arrangement with the APEX London Audit Framework to manage any resource pressures. The framework is hosted by the London Borough of Croydon and the audit service is currently provided by Mazars.

**Business Assurance Team Structure** (resources and structure being considered as part of service review process)



### **3 Risk Management**

- 3.1 The Business Assurance Team have been reviewing the risks in more detail to ensure that the magnitude of risks is understood and that there are appropriate internal controls and/or actions undertaken to mitigate risks and address some of the risk gaps identified.
- 3.2 We have continued to offer monthly risk management and Pentana training sessions and have reviewed our Risk Management e-learning module. We are continuing to identify and expand our training delivery methods and tailored education offerings.
- 3.3 The Business Assurance team has established an emerging risk register which is reported to Risk Management Group and the team are sharing knowledge to directorates' Risk Champions. The last meeting of the Risk Management Group was held on 25 April 2022, a detailed update on this meeting is reported separately.

### **4. Internal Audit**

- 4.1 The Internal Audit function has been progressing with the delivery of the approved 2021/22 audit assignments. Whilst we have an agreed Internal Audit plan which was approved as part of the Business Assurance Strategy, we have continued to follow a more fluid approach in the delivery of the audit plan. We regularly review the Internal Audit plan through discussions with Directorate Leadership Teams to help ensure that the assurance activities are continuously aligned and focused on emerging issues/ risks. Any significant deviation from the approved Internal Audit Plan is communicated through the periodic activity reporting process.
- 4.2 From review of the plan with directorates 37% of the audits activities have been deferred or cancelled, due to on-going service reviews within the directorates, system implementation or other transformation activity on-going within services - reasons for the cancellations/ deferments are noted within Appendix 1 highlighted in blue. Since the previous Committee, progress has continued, the table below provides a summary of the progress made in delivering the approved 21/22 plan:

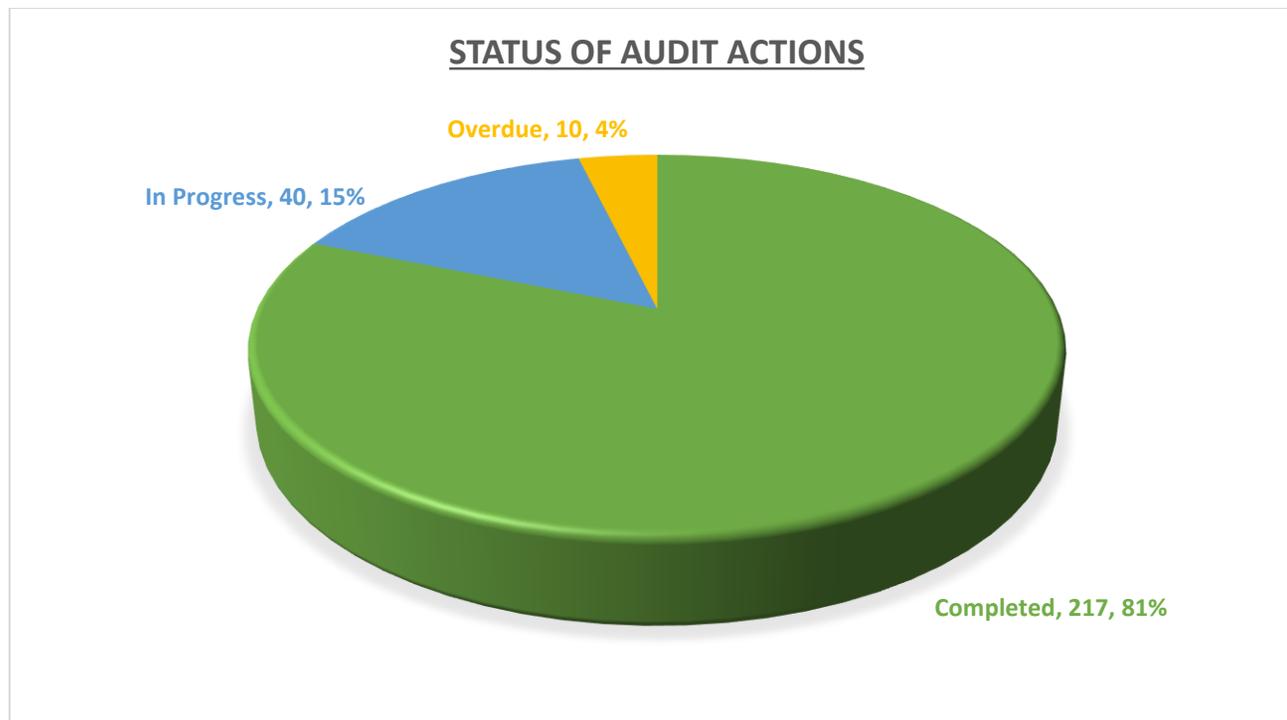
**Table 1 – Status of 2021/22 Audit plan**

Status	No. Audits	%
Not Started	0	0%
Planning	3	3%
Fieldwork	8	8%
Draft Report	15	15%
Complete	17	17%
Grants	14	14%
On-going	5	5%
Deferred/ Cancelled	37	37%

- 4.3 Appendix 1 outlines a summary update of the progress being made against the approved plan. There are three audits within Children’s Services that have been cancelled as the audit activity now needs to be focused on the findings of the Ofsted Social Care and SEND inspection findings. Internal Audit will be working closely with the service as they develop the improvement plans. An update on agreed approach will be provided as part of the 22/23 Internal Audit Plan. We would like to highlight that the team currently have two audits that they deem to be complete but at “final” draft report stage (highlighted in yellow in Appendix 1). A decision has been taken that all audit actions should be assigned at Heads of Services level going forward. As such Internal Audit will be communicating this change to services and will be meeting with the relevant Heads of Service and revisiting all reports and ensuring that the due dates set are appropriate. The reports will be issued as finals following these meetings.
- 4.4 Internal Audit work on grant certification provides an essential service for the Council. Although it is not audit opinion work, the Audit team’s schedule of grant certifications is an on-going commitment of Internal Audit resources which requires adherence to strict timescales for the certification of claims submitted. For FY21/22 14 grant certifications have been completed by Internal Audit and these are reflected in Appendix 1 against the respective directorate. It should be noted that this grant certification is separate to the continuous assurance and the certification work being undertaken for the Covid-19 grants.

4.5 Using the audit tool, 'Pentana', Internal Audit have been monitoring implementation of audit actions. Follow-up of management actions is a continuous task that is undertaken by the auditors alongside their assigned audit engagements. The chart below provides a summary on the implementation status of the audit actions:

**Summary Status of Management Actions**



4.6 Progress against implementing audit actions is reported to each of the Directorate leadership team meetings on a regular basis, and outstanding audit actions are reported to the Corporate Management Team (CMT). Following the last CMT meeting in March, a decision was made that all audit actions will be owned by Head of Service or above. This is to reduce the number of actions being completed late and therefore bring the responsibility for ensuring the completion of these actions back to management

level. Internal Audit will be working on adding the audit actions from the completed FY21/22 audit plan which are currently not included in the figures presented above.

4.7 The Audit Board, chaired by the Service Director, Corporate Finance (S151), met on 27 April 2022 and reviewed progress against the Business Assurance Strategy, in particular delivery of the Internal Audit Plan. Appendix 1 shows the current progress updated against the Internal Audit Plan.

## **5. Business Assurance**

5.1 We continue to provide assurance to CMT on the Covid-19 related grants and in this quarter the team will be working on handing over the on-going monitoring of the grants to services. The volume of Covid grants has now reduced and can be managed as part of business as usual as governance arrangements have been established to ensure adequate oversight of schemes and spend.

5.2 Throughout FY21/22 the Council received 35 grants totalling c.£73.8m of which £15.3m was carried forward from FY20/21. This year we have seen extensions to grants and these are held within the DCE directorate, however no new covid specific grants have received this year. As part of the year end process and in line with the completion of the grants, the team is focussing on ensuring that all grant returns are completed within the set deadlines and that reconciliations are completed in a timely manner to make certain that discrepancies can be rectified before they are required by government departments.

5.3 Since the last committee, the Business Assurance Team has been working with the Client Transport Service by re-evaluating the financial control framework to reflect the new processes that are now being followed on the new ONE system. The work being undertaken will include:

- Providing assurance on the invoice payment position via regular reconciliations and reporting.
- Provide assurance on the budget forecasting methodology and the.
- Developing an enhanced invoice register that provides up to date management information on progress against invoice payment process and reports of root causes of payment delays.

- 5.4 In quarter four, Business Assurance was commissioned by the Deputy Chief Executive (Monitoring Officer) and Corporate Director for Planning, Growth and Sustainability to undertake an independent 'rapid' review of the South East Aylesbury Link Road (SEALR) project. The review was to provide an understanding of the cost position, and the governance arrangements including providing clarity on the reporting and decision-making arrangements along with the mechanisms in place for the escalation of any issues or cost increases/ pressures.
- 5.5 Due to the urgency of the review, this was undertaken as desktop exercise consisting of a review of project documentation financial data and board papers. A report was produced, and this identified 11 key findings, of which seven were given a high risk rating. Following this report, further work has been requested for this particular project, however a wider review of projects will also be undertaken as part of FY22/23 assurance work.
- 5.6 As the Council works to support the Ukraine refugees, the team have been providing assurance on risk management, payment processing, cash handling procedures, insurance and fraud management. Using the spotlight tool, the Fraud Team have been verifying the bank information provided by sponsor families to ensure that they are not fraudulent, are not dormant and not business accounts. The payments to the sponsor families will be made in arrears i.e. once the Ukraine family has arrived.
- 5.7 We continue to progress with the review of the key financial systems that interface with our SAP finance system. The team will be working with IT to share what had been learnt from the maps that have been developed so far. Further work is being undertaken that will enable an oversight of the proportion of the review and capital budget for each service that is processed through each system. The output of this work will feed into the development of the ERP specification.

## **6 Counter Fraud**

- 6.1 The Business Assurance Team has been working closely with the Revenues and Benefits Teams to investigate any potentially fraudulent Business Rate Grant Claims.

Business Rate Grant applications referred to Business Assurance	49 (0 this month)
Additional Restrictive/Restart Grant applications referred to Business assurance	56 (0 this month)
Number failed risk assessment (deemed to be low risk and so not investigated, or closed after initial investigation)	33
Number investigated (BRG and ARG) to date	49
Number of potential prosecution claims	10
Number of prosecution files being prepared for legal services as of 1 April 2022.	5  One case is currently awaiting a trial (which will not be until late 2022), one case was sentenced and received a £21k fine in January 2022 with three other cases having prosecution files currently being prepared.

Cases whereby the grants were paid wrongly, but fraud was not proven, will be recovered.

The Investigations Team are undertaking daily pre-payment reviews to support the Omicron grant process.

**Other cases currently under investigation are as follows:**

- Council Tax Reduction cases received this month – four; one referral closed after risk assessment, and currently investigating five in total.

- Single Person Discount cases received this month – two; referrals closed after risk assessment - one, and currently investigating seven in total.
- Blue Badge cases received this month two; referrals closed after risk assessment two, currently investigating four in total.
- Disabled Facilities Grant received this month – zero; referrals closed after risk assessment – zero, currently investigating two in total
- Housing Fraud cases received this month - one, referrals closed after risk assessment – one, currently investigating two in total.
- Planning application fraud cases received this month - zero, currently investigating zero.
- Insurance case received this month – zero, currently investigating one.
- School admissions cases received this month - zero, currently investigating zero.
- Adult Social Care cases received this month - one, currently investigating one.
- Council Tax liability cases received this month – one, investigating three.
- Identity fraud cases received this month – zero, referrals closed after risk assessment – zero, investigating two.
- Omicron Grant cases received this month – one; referrals closed after risk assessment – one, investigating eight in total.
- Phishing scams or attempts this month: one
- Requests for information: three.

## Appendix 1 – 2021/22 Internal Audit Plan

Directorate	Service	Audit Title	Objectives/Risk/Concerns	Status
<b>Corporate</b>	<b>Corporate</b>	Governance	Deferred to 22/23 – new officer started in December recommend that audit be undertaken in Q1/Q2	
	<b>Corporate</b>	Business Cases	Deferred to 22/23 – resource pressures within the Internal Audit team recommend that audit be undertaken in Q1/Q2	
	<b>Corporate</b>	Grants	Internal Audit grant assurance returns in line with the funding conditions.	On-going
	<b>Corporate</b>	Covid-19 Pre and Post Payment Assurance Plan	Looking at the assurance that we have taken reasonable steps to ensure that payments are made to legitimate businesses.	On-going
	<b>Corporate</b>	Covid-19 Response	Continue to provide assurance on the Covid-19 grants that are received from government departments to support the Council's response to Covid-19.	On-going
<b>Deputy Chief Executive</b>	<b>Policy and Comms</b>	GDPR – Council wide audit	A new system is currently being implemented. Audit being deferred and will be undertaken once the system and processes are embedded in 22/23.	
	<b>Localities &amp; Strategic Partnerships</b>	Community Boards	A review is being undertaken within the service that is highlighting areas of improvement – agreed to undertake the audit once the identified improvements have been implemented. Deferred to 22/23	
	<b>Legal/ Dem Services</b>	Legal Process Review	Deferred to 22/23 – processes are currently being developed. Audit best placed to review once these are embedded. Recommend an audit in Q1/Q2	
	<b>Legal/ Dem Services</b>	Member Declarations and Member Complaints Process	Complete	Final Report

Directorate	Service	Audit Title	Objectives/Risk/Concerns	Status
<b>Deputy Chief Executive</b>	<b>Service Improvement</b>	Assurance over Service Improvement Programme	On-going Assurance in line with the Service Reviews	On-going
	<b>Service Improvement</b>	Digital	Assurance working being undertaken on Agile Delivery.	Scope being developed
	<b>Service Improvement</b>	Workstyle Strategy	Deferred to 22/23 per request from SLT – business case recently approved and strategy in early stages.	
	<b>Localities &amp; Strategic Partnerships</b>	Assets of Community Value	Complete	Final Report
	<b>Legal/ Dem Services</b>	Elections	Fieldwork in progress	Fieldwork
	<b>Policy &amp; Communication</b>	Complaints	A new system is currently being implemented. Audit being deferred and will be undertaken once the system and processes are embedded in 22/23.	
<b>Resources</b>	<b>Finance</b>	Pensions	Fieldwork complete at reporting stage.	Draft Report
	<b>Finance</b>	Capital Programme	Deferred to 22/23 – resource pressures within the Service due to sickness.	
	<b>Finance</b>	Contract Management	Deferred to 22/23 – this is a Council wide audit and there are resource pressures within the services to support the audit.	
	<b>Finance</b>	Asset Management	Cancelled per request from SLT – substantial work undertaken by external audit.	
	<b>Finance</b>	Budget Management	Complete	Final Report
	<b>Finance/ HR</b>	Expenses	Fieldwork in progress	Fieldwork
	<b>Finance</b>	Accounts Payable	Fieldwork complete at reporting stage.	Draft Report
	<b>Finance</b>	Accounts Receivable	Fieldwork in progress	Fieldwork

Directorate	Service	Audit Title	Objectives/Risk/Concerns	Status
<b>Resources</b>	<b>Finance/ HR/ IT</b>	Service Now Review	Deferred to 22/23 per request from SLT – the use of Service Now will be looked at as part of the service review – this is a low-risk area.	
	<b>Finance</b>	Cash Receipting End-to - End Process Review	Fieldwork complete at reporting stage.	Draft Report
	<b>Finance</b>	General Ledger	Actions from the previous year have been followed up and an Assurance Pack within Corporate Finance has been developed that is continuously monitoring compliance. Audit cancelled for this year.	
	<b>Finance</b>	Treasury Management	Complete	Final Report
	<b>Finance</b>	Debt Management	Fieldwork in progress	Fieldwork
	<b>Finance</b>	Revs & Bens System Implementation Assurance	Phase 1 assurance completed.	Final Report
			Phase 2 of the system implementation has commenced, and assurance is being provided throughout the project delivery.	On-going
	<b>Finance</b>	CTAX	Deferred to 22/23. New Revenues and Benefits system being implemented. Full audit to be undertaken once all legacies are migrated onto the new platform. Internal Audit are providing assurance on the system implementation.	
	<b>Finance</b>	NNDR		
	<b>Finance</b>	CTRS/HB		
	<b>Finance</b>	Procurement	New procurement regulations being introduced – deferred to 22/23 once implemented.	
	<b>Finance</b>	iCares Accounts Payable	Complete	Final Report
	<b>Finance</b>	iCares Accounts Receivable	Fieldwork complete at reporting stage.	Draft Report
<b>HR</b>	Payroll	Fieldwork complete at reporting stage.	Draft Report	

Directorate	Service	Audit Title	Objectives/Risk/Concerns	Status
<b>Resources</b>	<b>HR</b>	Apprenticeship Levy	Deferred to 22/23 per request from SLT – low risk. Report to CMT on options to be considered for the levy.	
	<b>HR</b>	IR35	Deferred to 22/23 – regular reporting on high-cost interims presented to CMT – other assurance arrangements are in place.	
	<b>IT</b>	IT Asset Management	Complete.	Final Report
	<b>IT</b>	Cyber Security	Complete.	Final Report
	<b>IT</b>	Audit needs assessment. Review to determine IT audit work to be undertaken.		Final Report
<b>Planning, Growth &amp; Sustainability</b>	<b>Property &amp; Assets</b>	Wycombe Old Library	Cancelled per request from SLT – project complete and value needed in service project governance assurance	
	<b>Property &amp; Assets</b>	Project Governance	Fieldwork in progress	Fieldwork
	<b>Housing &amp; Regulatory Service</b>	Enforcement (Housing)	Deferred to 22/23 per request from SLT, recruitment in progress as there are unfilled posts in the service – propose Q1	
	<b>Housing &amp; Regulatory Service</b>	Grant verification	Disability Facilities Grant	Completed
	<b>Planning &amp; Environment</b>	Building Control	Deferred to 22/23 – Service review in progress.	
	<b>Planning &amp; Environment</b>	CIL/Section 106	Fieldwork complete at reporting stage.	Draft Report
	<b>LEP</b>	LEP Audit	New white paper released other areas to consider – additionally due to staff changes within LEP audit is being deferred to Q1.	
	<b>LEP</b>	Grant Verification	Growth Hub Funding to LEPs – claim verification for FY20/21 funding.	Completed

Directorate	Service	Audit Title	Objectives/Risk/Concerns	Status
<b>Planning, Growth &amp; Sustainability</b>	<b>Housing &amp; Regulatory Service</b>	Homelessness	Deferred to 22/23 per request from SLT, recruitment in progress as there are unfilled posts in the service – propose Q1	
	<b>Housing &amp; Regulatory Service</b>	Temporary Accommodation	Deferred to 22/23 per request from SLT, recruitment in progress as there are unfilled posts in the service – propose Q1	
	<b>Property &amp; Assets</b>	Property Maintenance	Deferred to 22/23 – Service review in progress.	
	<b>Planning &amp; Environment</b>	Climate Change	Separate assurance programme being developed that will be aligned to the Climate Change Strategy. Commence assurance delivery in 22/23.	
	<b>Property &amp; Assets</b>	Property Repairs and Renewals	Deferred to 22/23 – Service review in progress.	
	<b>Property &amp; Assets</b>	Health & Safety	Cancelled per request from SLT – assurance process in place to ensure adequate arrangements are in place and mechanism for reporting agreed.	
	<b>LEP</b>	Grant Verification	EU Transition Business Readiness Growth Hub Funding to LEPs FY20/21	Completed
	<b>LEP</b>	Grant Verification	Supplemental Growth Hub Funding to LEPs FY20/21	Completed
	<b>LEP</b>	Grant Verification	Peer Network Funding to LEPs FY 20/21	Completed
<b>Communities</b>	<b>Highways &amp; Technical Services</b>	Flood Management	Fieldwork complete at reporting stage.	Draft Report
	<b>Neighbourhood Services</b>	Taxi Licensing	Complete.	Final Report

Directorate	Service	Audit Title	Objectives/Risk/Concerns	Status
Communities	Neighbourhood Services	Crematorium	Fieldwork in progress	Fieldwork
	Neighbourhood Services	Waste – Procurement and Disposal of Assets	Scope being agreed	Scope being agreed
	Highways & Technical Services	Parking	Deferred to 22/23 per request from SLT – new system and structure, need to embed processes. Recommend Q1/2	
	Highways & Technical Services	Transport for Bucks	Service currently undertaking a large tender exercise – assurance work to be undertaken is currently being considered.	On-going
	Transport Services	Home to School Transport	Deferred to 22/23 per request from SLT – new system will need to be embedded. Recommend Q2	
	Transport Services	Grant Verification	Bus Subsidy Ring-Fenced (Revenue) Grant	Complete
	Neighbourhood Services	Household Recycling Centres	Deferred to 22/23 – new procurement in progress. Recommend review once new arrangements are in place	
	Neighbourhood Services	Energy for Waste	Complete.	Final Report
	Highways & Technical Services	Grant verification	Highways Maintenance Challenge Fund Grant	Complete
Adults & Health	Quality Standards & Performance	iCares System – IT Application Controls Audit	Fieldwork in progress	Fieldwork
	Integrated Commissioning	Direct Payments	Service currently undertaking improvement work – agreed to defer review to Q2/3	
	Integrated Commissioning	Supplier Viability	Fieldwork complete at reporting stage.	Draft Report

Directorate	Service	Audit Title	Objectives/Risk/Concerns	Status
<b>Adults &amp; Health</b>	<b>Adult Social Care</b>	Implementation of Medications Policy – In-house services	Fieldwork complete at reporting stage.	Draft Report
	<b>Adult Social Care</b>	Interface – Hospital Discharges and Social Care	Deferred from 21/22 per request from SLT – process is weak and social care are currently working to develop and improve process. Plan for Q1/2	
	<b>Quality Standards &amp; Performance</b>	Quality Assurance Framework (QAF)	Cancelled per request from SLT – framework is fully operation and an annual external audit arrangement is in place. No concerns in this area.	
	<b>Integrated Commissioning</b>	Choice and Charging Policy	Complete	Final Draft Report
	<b>Adult Social Care</b>	Implementation of Medications Policy – Commissioned services (Follow-up)	Complete	Final Report
	<b>Adult Social Care</b>	Deprivation of Liberty Standards (DoLs) (Follow-up)	Complete	Final Draft Report
<b>Children’s Services</b>	<b>Education (Schools)</b>	Booker Park	Fieldwork complete at reporting stage.	Draft Report
		Speen School	Fieldwork complete at reporting stage.	Draft Report
		Buckingham School	Fieldwork complete at reporting stage.	Draft Report
		Cedar Park	Fieldwork complete at reporting stage.	Draft Report
		Radnage CoE Infant School	Fieldwork complete at reporting stage.	Draft Report
		Hazlemere CoE School	Complete	Final Report
	<b>Social Care</b>	Children’s Homes	Each home to be audited and reported on separately.	Fieldwork

Directorate	Service	Audit Title	Objectives/Risk/Concerns	Status
<b>Children's Services</b>	<b>Social Care</b>	Social Work England Information Requests	Deferred to 22/23 per request from SLT – service currently developing a process. Assurance needed when process is embedded.	
	<b>Social Care</b>	Care Leavers	Audit cancelled, need to be considered in light of the Ofsted findings.	
	<b>Social Care</b>	Fostering Services	Audit cancelled, need to be considered in light of the Ofsted findings.	
	<b>Education</b>	SEND – Complaints & SARs	Audit cancelled due to Ofsted inspection. However, audit activity is being discussed with management to reflect the outcomes of the inspection.	
	<b>Education</b>	Early Years - Entitlement for 2/3/4 yrs. and Claims Payment	Complete	Final Report
	<b>Social Care</b>	Commissioning of Residential placements	Fieldwork complete at reporting stage.	Draft Report
	<b>Education</b>	SEND Transport Eligibility	New audit requested by service – scope being agreed	Scope being agreed
	<b>Education</b>	Grant Verification	DfT – Travel Demand Grant	Complete
	<b>Education</b>	Grant Verification	Schools Direct Salaried Grant (Ashmead Combined School)	Complete
	<b>Education</b>	Grant Verification	Schools Direct Salaried Grant (Bedgrove Infant School)	Complete
	<b>Social Care</b>	Supported Families Programme Grant Verification	Completed in June for 65 families under Sustained and Significant Progress	Claim 1 - Complete
			Claim made for 77 families under Sustained and Significant Progress	Claim 2 - Complete

Directorate	Service	Audit Title	Objectives/Risk/Concerns	Status
	<b>Social Care</b>	Supported Families Programme Grant Verification	Completed in June for 65 families under Sustained and Significant Progress	Claim 1 - Complete
			Claim made for 77 families under Sustained and Significant Progress	Claim 2 - Complete
			Claim made for 71 families under Sustained and Significant Progress	Claim 3 - Complete
			Claim made for 84 families under Sustained and Significant Progress	Claim 4 - Complete
<b>All Directorates</b>	Follow-Ups			On-going
<b>BMKFA</b>	Audit plan approved and date for audit delivery agreed with the clients. Plan to be delivered by February 2022 ahead of their external audit.			In-progress
<b>Academies</b>	Audit plans approved and key days for audit delivery agreed with the Academies			In-progress

