

<b>CITY OF WOLVERHAMPTON COUNCIL</b>	<b>Audit and Risk Committee</b> 24 July 2023
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**Report title** Annual Internal Audit Report 2022-2023

**Accountable director** Claire Nye, Finance

**Accountable employee** Peter Farrow      Head of Audit  
Tel      01902 554460  
Email      [peter.farrow@wolverhampton.gov.uk](mailto:peter.farrow@wolverhampton.gov.uk)

**Report to be/has been considered by** Not applicable

**Recommendations for noting:**

The Audit and Risk Committee is asked to note:

1. The contents of the Annual Internal Audit Report and the overall opinion that “based on the work undertaken during the year, the implementation by management of the recommendations made and the assurance made available to the Council by other providers as well as directly by Internal Audit, Internal Audit can provide reasonable assurance that the Council has adequate and effective governance, risk management and internal control processes”

## **1.0 Purpose**

- 1.1 The purpose of this report is to provide the Audit and Risk Committee with an annual internal audit opinion on the adequacy and effectiveness of the Council's governance, risk management and internal control processes.

## **2.0 Background**

- 2.1 This report gives a brief description of the role of Internal Audit, the control environment within which it operates, its compliance with the Public Sector Internal Audit Standards and a summary of the work carried out during the year to 31 March 2023.

## **3.0 Progress, options, discussion, etc.**

- 3.1 Quarterly internal audit update reports will continue to be presented to the Committee throughout the year.

## **4.0 Financial implications**

- 4.1 There are no financial implications arising from the recommendation in this report. [AS/14072023/M]

## **5.0 Legal implications**

- 5.1 There are no legal implications arising from the recommendation in this report. [TC/13072023/A]

## **6.0 Equalities implications**

- 6.1 Where appropriate, any relevant equality issues will be considered as part of individual reviews, and a review of the corporate approach to equalities forms part of the Audit Universe and will be subject to a separate review within a three-year cycle.

## **7.0 All other implications**

- 7.1 There are no other implications arising from the recommendations in this report.

## **8.0 Schedule of background papers**

- 8.1 There is no schedule of background papers.

# Annual Internal Audit Report 2022-2023

[NOT PROTECTIVELY MARKED]



## 1 Introduction

Our internal audit work for the period from 1 April 2022 to 31 March 2023 was carried out in accordance with the approved Internal Audit Plan. The plan was constructed in such a way as to allow us to make a statement on the adequacy and effectiveness of the Council's governance, risk management and control processes. In this way our annual report provides one element of the evidence that underpins the Annual Governance Statement the Council is required to make to accompany its annual financial statements. This is only one aspect of the assurances available to the Council as to the adequacy of governance, risk management and control processes. Other sources of assurance on which the council may rely, could include:

- The work of the External Auditors (Grant Thornton)
- The result of any quality accreditation
- The outcome of any visits by His Majesty's Revenues and Customs (HMRC)
- Other pieces of consultancy or third-party work designed to alert the Council to areas of improvement
- Other external review agencies (i.e. Ofsted, the Information Commissioner's Office)

As stated above, the framework of assurance comprises a variety of sources and not only the Council's internal audit service. However, Internal Audit holds a unique role within a local authority as the main independent source of assurance on all internal controls. Internal Audit is therefore central to this framework of assurance and is required to acquire an understanding not only of the Council's risks and its overall whole control environment but also all sources of assurance where appropriate.

In this way, Internal Audit will be able to indicate whether key controls are adequately designed and effectively operated, regardless of the sources of that assurance. Also, consideration of the Council's ethics and activities, and information technology governance is implicit in all internal audit activity.

The definition of internal audit, as described in the Public Sector Internal Audit Standards, is "Internal Auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes".

Internal audit activity is organisationally independent and further details behind the framework within which internal audit operates, can be found in the internal audit charter.

### *Executive Summary*

As the providers of internal audit to the council, we are required to provide the Chief Executive and Section 151 Officer with an opinion on the adequacy and effectiveness of the Council's governance, risk management and control processes. In giving our opinion it should be noted that assurance can never be absolute. The most that internal audit can provide to the Chief Executive and Section 151 Officer is reasonable assurance that there are no major weaknesses in the council's governance, risk management and control processes. We have taken into account:

- All audits undertaken for the year ended 31 March 2023.
- Any follow-up action taken in respect of audits from previous periods.

- Any key recommendations not accepted by management and the consequent risks.
- Any limitations which may have been placed on the scope of internal audit.
- The Council's Strategic Risk Register as presented regularly to the Audit and Risk Committee.

### *Internal Audit Opinion*

We have conducted our audits in accordance with the Public Sector Internal Audit Standards. Within the context of the parameters set out above, our opinion is as follows:

Based on the work undertaken during the year - the implementation by management of the recommendations made and the assurance made available to the Council by other providers as well as directly by Internal Audit, we can provide reasonable assurance that the Council has adequate and effective governance, risk management and internal control processes.

We are pleased to report that this is the equivalent of an unqualified opinion and the highest level of assurance available to Audit Services. As stated in paragraph 1.3 "In giving our opinion it should be noted that assurance can never be absolute. The most that internal audit can provide is reasonable assurance that there are no major weaknesses in the Authority's governance, risk management and control processes".

In reaching our opinion, the following factors were taken into particular consideration:

- We have had unfettered access to all records and employees during 2022-2023.
- The Council has embraced the internal audit function and has been open to our findings and recommendations in order to seek to continually improve the Council. This is particularly highlighted through the various requests for audit input received, and proactive auditing in terms of supporting projects and programmes.
- The need for management to plan appropriate and timely action to implement our and other assurance providers' recommendations.
- Key areas of significance, identified as a result of our audit work performed in year are detailed later in this report.
- While stand-alone reviews of governance and risk management are not undertaken, consideration of both these issues are implicit in all internal audit work. Similarly, assurance is gained from the regular review of the Council's Strategic Risk Register as presented at meetings of the Audit and Risk Committee, and through the 'calling-in' of certain risks by the committee for a more detailed review.

While not fundamental to the overall opinion, we gave a 'limited assurance' rating as a result of our internal audit work in the following areas:

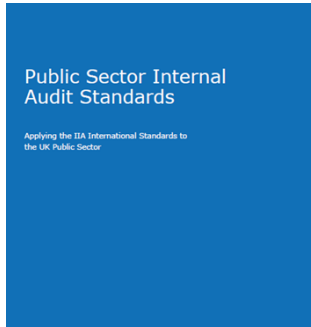
• SEND and Post 16 Provision in Schools
• Continuing Health Care
• IT Asset Management Arrangements
• Climate Change: 2028 Net Zero Action Plan

Further details on the SEND and Post 16 Provision in Schools report was presented to the Audit and Risk Committee during the year, with the other three reviews being reported here for the first time.

## Key risks the Council faces

The key risks the Council faces in delivering its outcomes are captured in a Strategic Risk Register which is updated and reported to SEB, Cabinet and the Audit and Risk Committee on a regular basis.

### *Compliance with the Public Sector Internal Audit Standards*



The internal audit service follows the Public Sector Internal Audit Standards, and the Code of Ethics that form part of the standards, as laid out in the internal audit charter approved by the Audit and Risk Committee.

### *Summary of work completed*

A detailed written report and action plan is prepared and issued for every review where appropriate. The responsible officer will be asked to respond to the report by completing and returning an action plan. This response must show what actions have been taken or are planned in relation to each recommendation.

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

### *Year on year comparison*

A total of 35 pieces of audit work have been completed during the year in which an audit opinion has been given. A summary of the audit opinions given, along with a comparison over previous years, is set out below:

Opinion	2022-2023	2021-2022	2020-2021
No assurance	-	-	N/A
Substantial	16	11	15
Satisfactory	15	15	7
Limited	4	3	2

## 2 Summary of audit reviews completed

The following audit reviews were completed by the end of the third quarter of the current year.

Auditable area	AAN Rating	Recommendations					Level of assurance
		Red	Amber	Green	Total	Number accepted	
<i>2021/22 Audits completed in quarter 1</i>							
Account Payable - Key Financial System Review	High	-	-	1	1	1	Substantial
Payroll - Key Financial Systems Review	High	-	-	1	1	1	Substantial
Payroll – KFS (HR specific findings)	High	-	2	-	2	2	Substantial
<i>2022/23 Audits completed and previously reported</i>							
Art Gallery – Kickstart Grant Certification	Medium	-	-	-	-	-	Not Applicable
Fixed Assets - Key Financial System Review	High	-	-	-	-	-	Substantial
2021/22 Senior Officer Emoluments	High	-	-	2	2	2	Not Applicable
Community Occupation Therapy Service	Medium	-	2	10	12	12	Satisfactory
WMPF 2021/2022 Contribution Statements	High	-	-	-	-	-	Not Applicable
Transport Related Grant Certifications	Medium	-	-	-	-	-	Not Applicable
Supporting Families 2022/2023 Grant Certifications	Medium	-	-	-	-	-	Not Applicable
Education Music Service	Medium	-	1	3	4	4	Satisfactory
Public Health Payment Uploads	Medium	-	1	2	3	3	Satisfactory
SEND and Post 16 Provision in Schools	Medium	2	9	1	12	12	Limited
Adoption Support Fund – Special Guardianship	Medium	-	1	4	5	5	Satisfactory
Payroll Payments – Collective Agreement Compliance	Medium	-	4	3	7	7	Satisfactory

Auditable area	AAN Rating	Recommendations					Level of assurance
		Red	Amber	Green	Total	Number accepted	
RIPA Compliance Review	Medium	-	-	-	-	-	Not Applicable
City of Wolverhampton Mayor's Charity Trust	Medium	-	-	-	-	-	Not Applicable
Council linked bodies – WV Living	Medium	-	-	-	-	-	Not Applicable
Democratic Services – Individual Executive Decision Notices	Medium	-	3	3	6	6	Satisfactory
<i>Reported here for the first time:</i>							
Continuing Health Care	Medium	2	3	5	10	10	Limited
Procurement Non-Compliance Monitoring	High	-	4	-	4	4	Satisfactory
Health and Safety – Tree Inspections	Medium	-	4	3	7	7	Satisfactory
Registrars Financial Management Arrangements	Medium	-	-	2	2	2	Substantial
Social Worker Training and Development	Medium	-	4	1	5	5	Satisfactory
IT Asset Management Arrangements	Medium	1	3	3	7	7	Limited
Climate Change: 2028 Net Zero Action Plan	High	-	7	-	7	7	Limited
Private Sector Housing Review	High	-	4	1	5	5	Satisfactory
Markets Incentive Schemes	Medium	-	5	1	6	6	Satisfactory
<i>2022/23 Key Financial Systems Reviews:</i>							
Main Accounting System (General Ledger and Budgetary Control)	High	-	-	4	4	4	Substantial
Accounts Receivable	High	-	3	5	8	8	Satisfactory
Treasury Management	High	-	-	-	-	-	Substantial
Local Taxes (Council Tax and NNDR)	High	-	-	2	2	2	Substantial



Auditable area	AAN Rating	Recommendations					Level of assurance
		Red	Amber	Green	Total	Number accepted	
Housing Benefits	High	-	-	3	3	3	Substantial
Housing Rents	High	-	-	-	-	-	Substantial
Payroll	High	-	-	-	-	-	Substantial
Accounts Payable	High	-	-	1	1	1	Substantial

Key: AAN Assessment of assurance need.

### School Establishment Visits

Auditable area	AAN Rating	Recommendations					Level of assurance
		Red	Amber	Green	Total	Number accepted	
Phoenix Nursery School	Medium	-	1	-	1	1	Substantial
Colton Hills Secondary	Medium	-	7	3	10	10	Satisfactory
Castlecroft Primary School	Medium	-	4	6	10	10	Satisfactory
Christ Church CE Junior School	Medium	-	-	7	7	7	Substantial
Holy Trinity RC Primary School	Medium	-	-	3	3	3	Substantial
St. Michael's CE Primary School	Medium	-	1	1	2	2	Substantial
Stowlawn Primary School	Medium	-	6	3	9	9	Satisfactory

### 3 *On-going assurance where reports are not issued*

It is a requirement of the Internal Audit Charter that Internal Audit will remain sufficiently independent of the activities that it audits to enable auditors to perform their duties in a manner which facilitates impartial and effective professional judgements and recommendations. Objectivity is presumed to be impaired when individual auditors review any activity in which they have previously had operational responsibility. If individual auditors are extensively consulted during system, policy or procedure development, and independence could be seen as being compromised, or if they have had previous operational roles, they will be precluded from reviewing and making comments during routine or future audits, for the remainder of that financial year and for the following financial year after their involvement. Therefore, should any reviews be conducted on the below, then they will be led by another member of the audit team where appropriate.

Project/Programme	Audit Service's Role
Pay Strategy	A member of the team sits on the Council's Pay Strategy Board. The purpose of the board is to ensure that all requests in respect pay and grading is approved in accordance with the Council's Collective Agreement for NJC employees.
Project Assurance Group	A member of the team is involved in this group. The purpose of the group is to ensure that all of the Council's projects and programmes, recorded through the Verto system, are reviewed and scrutinised.
Business Support Programme	A member of the team sits on the Board in the capacity of providing advice and support. The programme's main objective is the centralisation of administration within the Council.
City Learning Quarter Programme	Audit Services have been invited to provide an assurance role for the programme. This is a major capital investment project which has a reputational risk to the Council.
Agresso Board	A member of the team sits on this Board to oversee the on-going development of the Council's enterprise resource planning (ERP) solution.
Children's Transformation Board	A member of the team attends the Board and provides support and assurance on project management arrangements and specific audit issues. This also includes advice and support on the implementation of the new Eclipse management information system.
Transform Adult Social Care Programme	A member of the team attends the Board to provide support and assurance on project management arrangements and specific audit issues.

Project/Programme	Audit Service's Role
Strategic Transport Asset Group	A member of the team is involved in this group. The purpose of the group is to ensure that business cases submitted by business areas for vehicles and equipment replacement are reviewed and assessed prior to approval, as well as addressing future Council Fleet requirements and climate targets for a cleaner environment and reduction in carbon emissions, and future use of electric / hybrid vehicles.
Depot Relocation	A member of the team attends the Board to provide support and assurance on project management arrangements and specific audit issues.
Civic Halls Operational Board	A member of the team is a representative on this group. The purpose of the board is to oversee the operational delivery of the Civic Halls full refurbishment.
Adult Eclipse Project Board	A member of the team will attend the Board to provide support and assurance on project management arrangements for the new Eclipse management information system and any specific audit issues.
Business Improvement Programme Boards	The purpose of these boards is to drive through service improvements in selected areas of the Council. Audit's role on these boards is provide assurance around governance and risk, as well as addressing any particular audit issues.
Regularity Services Debt Recovery Project	A member of the team is engaged to provide advice and consultancy as the Project develops new arrangements for the recovery of outstanding debts.
Fleet Replacement Programme	A member of the team is engaged within the Transport Asset Group that oversees delivery of the Fleet Replacement Programme including electrification of the Fleet, providing support and assurance on programme governance and management arrangements and specific audit issues.
Wolves At Work 18-24 Programme Board	The purpose of this board is to oversee and provide direction for the development and delivery of various Council initiatives, programmes and projects (in liaison with external partners) with the collective aim to improve employment opportunities in this age range, A member of the team is present on this board to provide support and assurance.
School Compliance Board	The Schools Compliance Board is responsible for providing assurance that all maintained schools in the city are meeting statutory requirements, and that the council is correctly discharging its responsibilities. Audit's role is to overview and challenge quality assurance aspects of the Board generally and to report issues to the Board arising from on-going audit assurance work which will be scheduled throughout the year.

#### 4 *Counter Fraud Activities*

The Audit Service's team investigate all allegations of suspected fraudulent activity, during the year. Details of these will, where appropriate, be presented to the Audit and Risk Committee in a separate report, along with details of initiatives put in place in order to both raise awareness of, and tackle fraud across the Council.

#### 5 *Key issues arising from our work completed during the year*

We have previously brought the following matter to the attention of the Committee

##### **SEND and Post 16 Provision in Schools**

Following the 2021 SEND Local Area inspection and the Written Statement of Action that followed, we undertook a review into two of the areas of weakness identified. These being around the completion of Educational Healthcare Plans and in the planning and support of transitions both within the statutory school age and from statutory school age to post-19 and post-25.

A new Service Manager for this area joined the Council in 2021 and had similarly identified a number of issues in these areas. They had subsequently started to introduce the improvements required. Our review and findings covered a similar historical timeframe of 2021-2022. Following our review we made a series of recommendations to, where appropriate, help enhance and build on the changes being made, all of which have been agreed. We also provided comments on the new processes from an audit perspective at the same time.

Therefore, it needs to be recognised that our findings related to a time and process that has since been, and continues to be improved upon within the service area.

Our review noted that:

- Educational Healthcare Plans did not always explicitly focus on preparing for adulthood, or that the transition to adult care and support had been planned and integrated.
- They were not always fully completed and did not always demonstrate how the different services would be working together to meet the young person's needs.
- Insufficient evidence was available to demonstrate that the various finance processes had been followed.
- Individual Placement Agreements were not always available for certain placements.
- Difficulties in reconciling placements to the initiating requisitions and orders.
- The late placing of orders, after invoices had been received, and the impact this would have upon budget monitoring.

As indicated above, a number of improvements have already been made in these areas, including a specific action plan to address the audits recommendations, and we plan to revisit the implementation of our recommendations during 2023-2024. Following the inspection, the progress of the Written Statement of Action is also being overseen by the Strong Families, Children and Young People Scrutiny Panel and through regular meetings with the DfE, both who have indicated that they are happy with progress.

In terms of reviews completed in the final quarter of the year we now bring the following to the attention of the Audit and Risk Committee:

### **Continuing Healthcare (CHC)**

The Integrated Care Board (ICB) is a statutory organisation bringing the NHS together locally to improve population health and establish shared strategic priorities within the NHS. ICBs were legally established on 1 July 2022, to formally take on commissioning responsibilities from clinical commissioning groups (CCGs) which ceased to exist. NHS Continuing Healthcare is the name given to a package of care which is funded by the ICB (formally called the CCG). It is for individuals outside of hospital who have significant health care needs, rather than social or personal care needs. The Council has a Service Level Agreement to commission, contract and case-manage CHC for people who are living in the community (rather than a care home). This is usually via a Personal Health Budget that is managed in the same way as the Council's Direct Payments. Payments are received by the Council in return for these services and the cost of care provided is also re-charged to the ICB.

The service level agreement states that the Council will contract with approved care agencies (or non-approved agencies in exceptional circumstances as agreed by the CCG) on behalf of the CCG / ICB for the provision of care for those individuals who are deemed to be eligible for NHS funding, having been assessed against the NHS CHC criteria as determined by the National Framework. The Council are required to submit a quarterly schedule to the CCG/ ICB of all payments made by the Council, on the CCG/ ICB's, behalf.

As part of our review, we were unable to gain assurance that the processes in place for the administration of CHC were operating correctly and that the Service Level agreement with CHC was being fully complied with, and there was the need for a more focused strategic overview and consistency regarding the arrangements.

The service area has indicated that actions required have been identified and are being undertaken to address the shortfalls identified where they fall within the gift of the Council rather than the ICB.

Our review of a sample of 10 cases under the care of CHC (which represented 25% of the Council's CHC cases) identified that an initial screening eligibility checklist, a detailed assessment of eligibility for CHC using a standardised tool known as a 'Decision Support Tool, costed support plans, and approval and an annual review of support plans were not always available.

We understand that a SharePoint system accessed by the Council and the ICB has now been set up to support the processes and the introduction of the new Eclipse recording system in Adults Social Care will support this further.

Also, as at March 2023, total debt outstanding for amounts invoiced to the CCG / ICB for the current financial year was £1.2m million (although all invoices had been raised) and there was a need for an updated data sharing agreement to be introduced.

We also understand that action is being taken by the Council's Debt Recovery Team to recover all NHS debt to the Council including the invoices outstanding for the Continuing Healthcare re-charge, and that a new system has been introduced for Continuing Healthcare

re-charges from April 2023 where the ICB make monthly automatic calendar payments to the Council with the need for an invoice.

## **IT Asset Management Review**

In 2019 an audit of the Council's IT asset management arrangements was undertaken following the theft of a number of laptops by an ex-employee which resulted in a criminal conviction. As a result of our earlier review a number of procedures and controls were put in place to address the recommendations contained within the report. Whilst it is acknowledged that the physical security of IT stock has improved, a limited assurance opinion was given as a result of the following:

- A formal policy and procedure was not in place, and there was no evidence of regular stock takes being undertaken on IT equipment held.
- There was a lack of evidence that delivery notes were being reconciled to the asset management system to ensure that all new IT assets were being logged.
- There was no policy or procedure in place for the recovery (or recharging) of IT equipment which was not returned by an employee upon leaving the Council. Since 2020, a number of employees, had left the Council without returning their IT equipment.
- The authorisation for the disposal of obsolete and non-repairable equipment were not being retained.

## **Climate Change: 2028 Net Zero Action Plan**

Our review was based on the actions detailed within the 28 July 2021 Cabinet report to meet the Council's net zero carbon ambitions by 2028. The plan, approved by Cabinet, detailed 89 actions, divided between themed areas of governance, funding, engagement, transportation, built environment / energy, consumption, water and circular economy. Individual directors and members had been assigned responsibility for the actions within the plan, and the plan forms one part of the council's overall approach to address the climate emergency.

A limited rating was given, as at the time of our review, there was a lack of formal embedded governance arrangements and service management involvement/accountability for the detailed actions within the plan. However, recently a new Head of Green Cities and Circular Economy and support team has recently been established to oversee the climate change agenda. With the engagement of appropriate senior managers and introduction of formal programme management, there remains sufficient time to revise and rationalise the plan to achieve realistic targets.

The service has confirmed that detailed project management, a programme board and support is now in place with formal reporting procedures which will include reporting to the relevant scrutiny panel.

At the time of our review, we flagged the following:

- There had yet to be a formal programme board established to oversee and challenge the management and monitoring of the individual projects / actions which form the 2028 plan.
- A dependency upon a single employee to promote and progress the plan.
- Limited engagement with the actions within the plan by service areas/ managers responsible for their implementation.
- Target dates associated with key actions were not being met, probably due to over ambitious deadlines and an initial lack of resources.

- A lack of formal reporting on the progress of the plan to Members and senior officers.
- The plan was yet to be underpinned by a focussed risk register detailing manager responses, mitigating actions and residual risks / priority responses.
- We also noted differences regarding the number of actions required across the various versions of the plan.

### Follow-up of previous recommendations

We continue to monitor the implementation of previous key recommendations, and any major issues of concern relating to their non-implementation, will be reported back to the Audit and Risk Committee.

### 6 *Changes to the Audit Plan during the year*

As a result of timing issues and other mitigating factors a small number of audits have been fed back into the audit universe and where appropriate will be completed and reported upon in the 2023-2024 year. This will not impact upon the ability to provide an end of year audit opinion on the adequacy and effectiveness of the Council's governance, risk management and control framework. These include City Events, Adult Services Commissioning, Housing Capital Programme, Wolves at Work and the Art Gallery Catering Operation. However, additional unplanned audit work has been undertaken, and this will also help inform our annual opinion.

### 7 *Audit and assurance effectiveness measures*

Our performance during the year against the following audit and assurance effectiveness measures, prepared around the successful delivery of the audit service, is as follows:

Audit Plan measures	
Audit reports identifying suggested areas for action, issued to auditees within two weeks of completion of fieldwork.	Approximately 60% of audit reports were issued within two weeks of the completion of audit fieldwork, with the average number of days to issue a report from the completion of fieldwork being 19 days.
Number of audits where time taken to complete assignment is more than 10% longer than planned.	Approximately 60% of reviews took 10% longer than anticipated, with the others completed either on target or under. In the majority of instances, reasons for audit work exceeding budget is that unforeseen issues arise which can take time to resolve. However, we will continue to seek to improve on both the estimated times assigned, and in the time taken in completing such reviews in the coming year.
Delivery of at least 80% of the audit plan, and an opinion which provides suitable assurance on the overall governance, risk management and control environment.	The audit plan was subject to revision during the course of the year in order to take account of emerging issues and a changing risk profile. Based on the revised number of audits over 80% of the plan was delivered.
Risk Based Audit Plan produced and available to the Council in advance of the year.	The Audit Plan was approved by the Audit and Risk Committee prior to the commencement of the new plan year.
Recommendations measures	
90% of recommendations accepted by Council management.	All recommendations made in the year were accepted by Council management.

Number of key recommendations followed up, implemented by the council by the target date.

The majority of previous key recommendations followed up had been implemented within the agreed date. Where not, these are reported back to the Audit and Risk Committee throughout the year.



Relationships measure	
Positive feedback from completed client satisfaction surveys and other sources.	All feedback received was of a positive nature.
External Audit measure	
External Audit use the work of internal audit to help inform their own work.	No issues have been raised by the External Auditors on the work of Internal Audit.

## 8 *Key Partnerships*

Audit Services also provide the internal audit service on behalf of the City of Wolverhampton Council for the following:

- West Midlands Pension Fund
- West Midlands Combined Authority
- Wolverhampton Homes
- WV Living

Each of these have their own Audit Committee, or equivalent, which we also report directly to.