

Audit and Risk Committee

20 June 2022

Report title	Annual Internal Audit Report 2021-2022	
Accountable director	Claire Nye, Director of Finance	
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Report to be/has been considered by	Not applicable	

Recommendation 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 2022.

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. [GE/09062022/L]

5.0 Legal implications

- 5.1 There are no legal implications arising from the recommendation in this report. [TC/09062022/D]

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 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.

8.0 Schedule of background papers

- 8.1 There is no schedule of background papers.

Internal Audit Annual Report 2021-2022



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COUNCIL

1. *Introduction*

Our internal audit work for the period from 1 April 2021 to 31 March 2022 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 Her 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 2022.
- 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.

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

- We have had unfettered access to all records and employees during 2021-2022.
- 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:

• Children's Residential Homes – Employee Working Hours
• Lawnswood Campus Sites
• IR35 Compliance Review

Further details on each of these limited assurance reports were presented to the Audit and Risk Committee during the year and are included later in this report.

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 both SEB and the Audit and Risk Committee on a regular basis.

Compliance with the Public Sector Internal Audit Standards

Public Sector Internal Audit Standards

Applying the IS: International Standards to
the UK Public Sector

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. The quality assurance and improvement programme and accompanying self-assessment identified no major non-conformances with these standards. This was confirmed through the results on an independent valuation of the self-assessment exercise commissioned by, and reported through the Audit and Risk Committee in 2018. Therefore, the internal audit activity is able to confirm conformance with the international standards for the professional practice of internal auditing.

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 29 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	2021-2022	2020-2021	2019-2020
No assurance	NIL	N/A	N/A
Substantial	11	15	9
Satisfactory	15	7	18
Limited	3	2	4

2 Summary of audit reviews completed

The following audit reviews were completed during the 2021-2022 financial year.

Auditable area	AAN Rating	Recommendations					Level of assurance
		Red	Amber	Green	Total	Number accepted	
Previously reported:							
2020/21 Audits that will feed into the 2021/22 opinion							
Adult Education External Funding	Medium	-	1	2	3	3	Satisfactory
ConnectED – CWC Supervisory Compliance	Medium	-	2	5	7	7	Satisfactory
2021/22 Audits as reported previously							
Co-ordination and Monitoring of School Financial Value Standard (SFVS) Returns	Medium	-	-	-	-	-	Not Applicable
2020/21 Senior Officer Remuneration	High	-	-	-	-	-	Not Applicable
Early Years Grant Arrangements	Medium	-	1	5	6	6	Satisfactory
Children’s Residential Homes – Employee Working Hours	Medium	3	3	1	7	7	Limited
2020/21 Bad Debt Review	Medium	-	-	-	-	-	Not Applicable
Elections – Postal Votes	Medium	-	-	5	5	5	Substantial
WMPF Payroll Contribution Statements	High	-	-	-	-	-	Substantial
2020/21 Transport Grant Certifications	Medium	-	-	-	-	-	Not Applicable
Graiseley Primary School	Medium	-	3	3	6	6	Satisfactory
Wilkinson Primary School	Medium	-	1	1	2	2	Substantial
Low Hill Nursery School	Medium	-	-	8	8	8	Satisfactory
Claregate Primary School	Medium	-	2	1	3	3	Substantial

Auditable area	AAN Rating	Recommendations					Level of assurance
		Red	Amber	Green	Total	Number accepted	
Lawnswood Campus Sites	Medium	-	9	12	21	21	Limited
IR35 Compliance Review	Medium	3	1	-	4	4	Limited
Professional Conversations	Medium	-	3	-	3	3	Satisfactory
Mayor's Charity Trust Audit	Medium	-	-	-	-	-	Not Applicable
School Census Procedures	Medium	-	-	2	2	2	Substantial
Troubled Families Grant Claim	Medium	-	-	-	-	-	Not Applicable
Reported this quarter for the first time:							
Bantock Primary School	Medium	-	1	2	3	3	Substantial
Rakegate Primary School	Medium	-	2	5	7	7	Satisfactory
Penn Hall Special School	Medium	-	4	6	10	10	Satisfactory
Childrens - Out of City Placements	Medium	-	3	1	4	4	Satisfactory
Westside Project Management	Medium	-	2	-	2	2	Satisfactory
Landfill Contract Management	Medium	-	2	-	2	being finalised	Satisfactory
Diversity Data Breach - Agresso Assurance	Medium	-	-	-	-	-	Not Applicable
Cyber Security Review	Medium	-	2	9	11	11	Satisfactory
ICT - Disaster Recovery Arrangements	Medium	-	3	6	9	9	Satisfactory
Compliance with New Financial Management Code	Medium	-	-	-	-	-	Not Applicable
Black Country AIM Programme	Medium	-	-	-	-	-	Not Applicable
ACE Grant Certification (Small Capital)	Medium	-	-	-	-	-	Not Applicable
Kickstart Grant - Art Gallery	Medium	-	-	-	-	-	Not Applicable

Auditable area	AAN Rating	Recommendations					Level of assurance
		Red	Amber	Green	Total	Number accepted	
2021/22 Key Financial System Reviews							
Main Accounting System (General Ledger and Budgetary Control)	High	-	-	2	2	2	Substantial
Accounts Receivable	High	-	1	5	6	6	Satisfactory
Income Management	High	-	-	-	-	-	Substantial
Treasury Management	High	-	-	1	1	1	Substantial
Local Taxes (Council Tax and NNDR)	High	-	-	2	2	2	Substantial
Housing Benefits	High	-	1	1	2	2	Satisfactory
Housing Rents	High	-	-	-	-	-	Substantial

Key:

AAN - Assessment of assurance need

N/A - Consultancy type assignments where an opinion on the control environment is not the main focus of review

3 On-going assurance work where reports are not issued

Internal Audit also provide continuous and ongoing support on control issues through their presence on a number of working groups and boards. 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.

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.
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.
Infrastructure for Growth Board	The purpose of this group is to oversee the strategy of regeneration projects across the city to ensure there is a co-ordinated joined up approach. A member of the team is present on this board to provide support and assurance around governance.
Our Assets Board	A member of the team attends the Board to provide support and assurance on project management arrangements and any specific audit issues.
Local Fibre Network Programme Board	The purpose of this Board is to oversee the implementation and roll-out of a new fibre network across the city, which will enable superfast broadband. A member of the team attends the Board to provide support and assurance on project management arrangements and any specific audit issues.
Art Gallery Improvements Scheme Board	The purpose of this Board is to provide a strategic overview of the building improvements to the City's Art Gallery. A member of the team attends the Board to provide support and assurance on project management arrangements and any specific audit issues.
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.

4 *Counter Fraud Activities*

The Audit Service's team investigate all allegations of suspected fraudulent activity, during the year. Details of these will be presented, where appropriate 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 brought the following matter to the attention of the Committee in September 2021, in our quarter 1 update report

Children's Residential Homes – Employee Working Hours

The service area requested this review in order to ensure employees working in both the Council's children's residential accommodation establishments were complying with the working time regulations. Our review identified a number of areas of non-compliance in terms of employees working on average over 48 hours per week without obtaining the necessary opt-out agreements, insufficient rest periods being taken between shifts and scope for improving the monitoring records in place in order to aid managers in monitoring compliance with the regulations.

However, whilst these non-compliance issues were identified, it is important to stress that the resourcing of residential homes was impacted by staff absences during Covid-19 and that residential homes also need to be managed in accordance with the Children's Home Regulations (England) 2015, which restricts the ability to use agency staff to that of no more than 50% within residential home duties, while also ensuring that the care needs of the children were met.

Following our review we subsequently revisited this area later in the year and from the evidence provided, improvements had been made in monitoring hours worked, thus ensuring members of the team were now complying with working hour regulations.

We brought the following matters to the attention of the Committee in March 2022, in our quarter 3 update report

IR35 Compliance Review

The purpose of this review was to provide assurance that the Council has robust systems and procedures in place to manage compliance with IR35 and identify contractors who fall within scope to avoid the risk of financial penalties. In addition, a follow up of the recommendations made in the previous audit review has been undertaken to establish if agreed actions have been implemented. The main findings of the review were as follows:

- Inconsistencies in the policies and procedures relating to the recruitment of agency workers/contractors. It was also not clear as to who was responsible for undertaking the IR35 checks to ensure the Council was fully compliant with the legislation.

- There were several assumptions made when IR35 was implemented, which were still currently in place. These related to posts that were either in or out of scope in terms of IR35 assessments. However, there was no reference as to how these posts will be assessed in the current policies or procedures.
- Although there was a required process to follow when recruiting agency workers or contractors, it was identified that managers were not always following this process, and as a result were unaware of what their responsibilities were under IR35, which in turn poses a risk to the Council in terms of not complying with the legislation.
- There was evidence that required IR35 checks had not been undertaken. Also, for those checks completed there were some cases where insufficient evidence was on file to support whether the agency worker/contractor, and their intermediary, had been notified of the determination.

Lawnswood Campus Pupil Referral Unit

Lawnswood Campus is home to three Pupil Referral Units, the Braybrook Centre, The Midpoint Centre the Orchard Centre which includes the Nightingale Home and Hospital Service serving the schools in Wolverhampton as part of a city wide strategy to promote inclusion and positive behaviour in safe, secure, child-centred, positive and nurturing environments.

- **Braybrook:** Key Stage 3 children and young people with social, emotional and behavioural difficulties and includes a Student Support Centre and Outreach Service.
- **Midpoint:** Key Stage 4 children and young people with social, emotional and behavioural difficulties and includes a Student Support Centre and Outreach Service.
- **Orchard:** Key Stage 3 and 4 children and young people who require social, emotional or mental health (SEMH) support.
- **Nightingale:** KS2-KS4 specialist short stay Centre that works in partnership with key agencies to offer appropriate intervention to vulnerable students with medical and mental health needs in a supportive and structured setting.

All four services have been rated as 'Good' in their last Ofsted inspections.

Our review was undertaken between November and December 2021 and the scope covered the arrangements made by the school in respect of governance, protection of people, assets and data, and expenditure and income. Our main findings were as follows:

- The minutes of the Management Committee and the Finance and General Purposes Committee for 2020 to 2021 did not always reflect the key decisions being made and appendices were not being referenced in or attached to the minutes of the meetings.
- Declarations of interest had not been made by all members of the Management Committee and key financial staff.
- The Centres websites were not compliant with the requirements set out in the Constitution of Governing Bodies of Maintained Schools. In addition, the school had not completed or published its Covid19 Risk assessment.
- There were no inventories for any of the Centres.
- Details of virements being undertaken at each of the Centres were not being reported to the Management Committee.
- In one case details of expenditure in excess of the Executive Headteachers delegated limits was not presented to the Management Committee for approval.
- A number of invoices order had been raised following receipt of the invoice, therefore budgetary commitments were not promptly recorded in the financial system, and also in

some cases there was limited evidence of goods receipting / confirmation of service received.

Following the audit, the school have implemented an action plan to address the areas identified for improvement and we plan to carry out a follow up review in July 2022.

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

Cyber Security

Following the increased risks around cyber security an audit review of the Council's cyber security arrangements was undertaken. Assurance was also taken from a recent external review of the Council's cyber security risks which concluded that *the Council had a strong cyber security posture and recommendations made were mostly minor controls considerations*. Our review identified further issues in respect of the incident response plan not being up to date and no clear record to demonstrate that it had been signed off as part of the governance process, alongside other minor recommendations made in order to enhance the processes already in place.

Disaster Recovery

Alongside the above, and the increased risks in cyber security a review of the Council's disaster recovery arrangements was undertaken to ensure systems and data could be safely recovered in the event of an incident. The recovery arrangements of physical IT infrastructure is covered by a disaster recovery plan with the Resilience Team, and the recovery of digital assets is covered under the Council's Cyber Security Incident Response plan.

Whilst a framework of controls governing disaster recovery was found to be in place, controls required strengthening. Three issues that were categorised as amber were identified relating to the following:

- The cyber security response plan had not been updated to reflect changes to key contacts and had no evidence of formal sign-off.
- The off-site back-up facility had not been risk assessed at the time of the review and therefore, the vulnerabilities of the building were unknown.
- There was currently no rolling programme for testing system restores in the event of an incident.

In addition to this recommendation further minor recommendations were made to enhance the processes already in place.

Key Financial Systems Reviews

We undertake annual reviews of all of the Council's key financial systems:

Accounts Receivable

A review of the accounts receivable system was undertaken to ensure that an effective system was in place for raising invoices and managing debtors. This included the accuracy of raising invoices in accordance with approved charges, accountancy postings, and the debt recovery processes.

Local Taxes (Council Tax and Business Rates)

A review of Council Tax and Business Rates administered through the Northgate Revenues system. The review focussed on the accuracy of bills, processing of property changes per the Valuation Office, collection and posting of income, and recovery processes.

Income Management

A review of the Council's income management arrangements was undertaken to ensure that all sources of income received by the Council is identified and assigned to the appropriate accounts. Where income cannot be allocated suspense accounts are cleared.

Treasury Management

A review of the Council's Treasury Management arrangements was undertaken to ensure the income is invested and loans taken out in accordance with the Council's Treasury Management Policy.

Housing Benefits

A review of the processing and payment of Housing Benefit claims that fall outside Universal Credit.

Housing Rents

A review of the annual rent setting process administered by Wolverhampton Homes. The review also included the collection of rents, recovery rates, and postings to the Council's accounts.

Main Accounting System (General Ledger and Budgetary Control)

A review of the Council's accounting system which covers the annual budget setting process and monitoring arrangements. The general ledger element of the review covered the administration of accounts in the system including journals, balance of control accounts, and changes to standing data.

At the time this report was produced we were completing our reviews on both Accounts Payable and Payroll. No issues of any significance that would impact upon our ability to give an overall annual audit opinion had been identified. Also, due to the timing of reconciliations, our Fixed Assets reviews will be undertaken in the first quarter of the subsequent year.

Follow up of previous recommendations

We also 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 reported to the Audit and Risk Committee in March, 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 2022-2023 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 SEND and Post 16 Provision in Schools, the wider Programme and Project Management Framework, Recruitment Selection, Housing Capital Programme and Adult Services Service Provider Fee Review.

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 65% of audit reports were issued within two weeks of the completion of audit fieldwork.
Number of audits where time taken to complete assignment is more than 10% longer than planned.	Approximately 50% 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 take time to resolve. However, we will continue to seek to improve on the time taken in completing such reviews.
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 have been reported back to the Audit and Risk Committee throughout the year.

Relationships measure	
Positive feedback from completed client satisfaction surveys and other sources.	The majority of feedback 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

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