

Rother District Council

Report to:	Audit and Standards Committee
Date:	20 March 2023
Title:	Internal Audit Report to 31 December 2022
Report of:	Gary Angell, Audit Manager
Purpose of Report:	To report on Internal Audit activity in the third quarter of 2022/23 and to provide a progress update on the implementation of audit recommendations made in earlier periods.
Officer Recommendation(s):	It be RESOLVED: That the Internal Audit report to 31 December 2022 be noted.

Introduction

1. The Council is required to ensure that it has reliable and effective internal control systems in place. The adequacy of these systems is tested by both Internal and External Audit.
2. The Council's Internal Audit Service operates in accordance with the Public Sector Internal Audit Standards. It is a requirement of these Standards that we report to the Audit and Standards Committee on audit matters and any emerging issues not only in relation to audit, but also to risk management and corporate governance.

Current Position

3. Resources within the Internal Audit Service are now back to normal but the knock-on effect of the prolonged absence of one member of the team and a higher than usual volume of the audits with control issues this year means that it will no longer be possible to deliver all of the audits planned for 2022/23.
4. In total, three audits will need to be dropped. These are ICT Asset Management, Licensing and Main Accounting. The first two of these will now be carried out as part of next year's Audit Plan. However, the ongoing need for the Main Accounting audit has been reassessed and it will no longer feature in its existing format in future years. The reasoning for this is explained in the report on the Internal Audit Plan 2023/24 which follows this item.
5. All remaining Governance Audits are still on target to be completed by 31 March 2023.

Summary of Activity to 31 December 2022

6. Five audit reports were issued in the quarter. An overview of the findings arising from each of these audits is given in the Executive Summaries which are reproduced in Appendix A.

7. Three of these audits (Homelessness Prevention Initiatives, Treasury Management and Cyber Security) provided substantial assurance, but the other two (Community Infrastructure Levy (CIL) and Public Conveniences Cleaning Contract) only received limited assurance ratings. Neither of these audits had any high risk recommendations, but they were marked down because of the number of issues found. At the CIL audit, these mostly related to collection and enforcement, whereas insufficient record keeping and problems with the contract sum were found at the Public Conveniences Cleaning Contract audit.

Review of Capital Projects

8. Following a discussion on the findings of the Investment Property audit at the last meeting on 5 December 2022, Members requested that the Council carry out an urgent review of all Capital Projects in light of the current financial situation. The Director of Place and Climate Change confirmed that a full review of Capital projects is underway, and the latest position is outlined at Appendix B.

Implementation of Audit Recommendations

9. Each quarter, Members are updated on the progress made on implementing the audit recommendations reported at previous meetings. Appendix C shows a summary of the current position.
10. There are currently eight recommendations in the 'Old Years' section. This is made up of two recommendations from 2018/19 and six recommendations from 2021/22. Whilst some progress continues to be made in respect of many of these recommendations, this progress is mostly slow, and not all recommendations showed signs of movement this quarter. The External Auditors are also now highlighting the fact that some of the issues raised by Internal Audit are taking a long time to address and their latest VFM report (currently at draft report stage) recommends that "the Council should explore ways it can increase the responsiveness to longstanding Internal Audit recommendations". The Audit Manager will therefore send a list of all longstanding recommendations to the Senior Leadership Team on a six-monthly basis so that it can discuss progress with the officers concerned.
11. The latest progress update supplied by the managers with the two oldest recommendations is as follows:

Audit	Recommendation	Current Position
Procurement Issued 05/10/18	To formalise an SLA for the service provided by the East Sussex Procurement Hub.	The document has now been drafted and is currently with the Wealden Legal team for review and comment. Once this review has been completed the draft will be shared and discussed with SLT prior to being agreed. [Chief Finance Officer]
ICT Governance Issued 12/04/19	To produce a new ICT Disaster Recovery Plan.	Documentation detailing suppliers, contacts etc has been created. A Remote Data Centre Project is also underway. [ICT Manager & Data Protection Officer]

12. Progress on the current year recommendations remains good, with two-thirds of them already completed.

Audits Planned Next Quarter

13. The audits scheduled to take place in the first quarter of 2023/24 are yet to be determined. They will be selected from the new Audit Plan once it has been approved elsewhere on the agenda.

Conclusion

14. Three audits in the 2022/23 Audit Plan will not be completed this financial year because of resourcing issues and the higher than usual volume of issues found.
15. Two of the audits completed this quarter received limited assurance.
16. Further action is required to encourage officers with longstanding audit recommendations to address the issues raised.

Other Implications	Applies?	Other Implications	Applies?
Human Rights	No	Equalities and Diversity	No
Crime and Disorder	No	External Consultation	No
Environmental	No	Access to Information	No
Risk Management	No	Exempt from publication	No

Chief Executive:	Malcolm Johnston
Report Contact Officer:	Gary Angell, Audit Manager
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Appendices:	A – Audit Reports issued during Quarter to 31 December 2022 B – List of Capital Projects and Review Position C – Summary of Progress on Recommendations Made up to 30 September 2022
Relevant Previous Minutes:	AS22/43
Background Papers:	None.
Reference Documents:	None.

HOMELESSNESS PREVENTION INITIATIVES AUDIT

Service Manager: Joe Powell

Officer(s) Responsible for Implementing Recommendations: Kathryn Harlow and Claire Ellwood

Overall Level of Assurance: **SUBSTANTIAL**

Purpose and Objectives

The purpose of the audit is to provide organisational and departmental management with an assurance as to the adequacy of the control systems based on compliance with the control objectives set out in the table below.

These objectives are designed to assess the extent to which the organisation meets its legal requirements, its own needs and those of its stakeholders and how the control systems in place contribute to the overall governance arrangements and securing value for money from the Council's services and operations.

Background Information

When the Homelessness Prevention Initiatives were last audited in 2017/18 and 2018/19, significant control issues were found resulting in audits with minimal and limited assurance ratings. A new management team is now in place and procedures and controls have improved significantly since then. For example, there is now a designated officer who acts as a liaison between Housing Needs Officers, clients and letting agents. This helps to ensure paperwork to support each grant or loan is obtained and processes are carried out more efficiently and effectively.

Limitations of Coverage

The Rother Leasing Scheme was not reviewed as part of this audit.

Control Objectives

The audit opinion is based on the extent of compliance with the objectives (below), which have either been met in full (**M**), partially met (**P**) or not met (**N**).

<p>Financial Assistance – Homelessness prevention grants and loans are only paid to bona fide landlords in respect of clients in genuine need, and all loans are subsequently recharged.</p>	<p>M</p>
<p>Rother Tenant Finder Scheme – Financial incentives are only paid to bona fide landlords in respect of clients in genuine need; properties meet the required standards for health and safety; the Council has secured nomination rights on the property for a minimum period of 12 months; there is a budget for the scheme which is regularly monitored.</p>	<p>P</p>

Level of Assurance

Based on the findings from the audit we have determined that substantial assurance can be given on the governance arrangements.

The main issue identified at the audit relates to gas safety certificates. Closer attention needs to be paid to the faults listed on these certificates, and the letting agent contacted where appropriate, to ensure that all necessary remedial work is carried out before the client moves in.

Other recommendations/advisories were also made regarding a few minor procedural issues to help improve internal control.

Executive Summary

Overall, the control objectives are considered to have largely been met, but we have made one medium and two low risk recommendations to management to further enhance the governance arrangements.

Internal Audit Service
October 2022

COMMUNITY INFRASTRUCTURE LEVY (CIL) AUDIT

Service Managers: Jeff Pyrah and Myles Joyce

Officer(s) Responsible for Implementing Recommendations: Aaron Sams and Christine Hyszka

Overall Level of Assurance: **LIMITED**

Purpose and Objectives

The purpose of the audit is to provide organisational and departmental management with an assurance as to the adequacy of the control systems based on compliance with the control objectives set out in the table below.

These objectives are designed to assess the extent to which the organisation meets its legal requirements, its own needs and those of its stakeholders and how the control systems in place contribute to the overall governance arrangements and securing value for money from the Council's services and operations.

Background Information

Since this audit was last undertaken in 2019 there have been significant staff changes within the Planning team. This includes the management responsible for CIL and the post of Principal CIL Officer, which was undertaken by a different officer at the start of the COVID-19 lockdown. The post then remained vacant for over three months in late 2021/early 2022 before the current Principal CIL Officer took on the role. It should be acknowledged that many of the control issues identified during this audit originated in the period prior to the current management structure. In recent months, prioritisation has been given to the setting up of policies and procedures for paying out CIL grants to support important infrastructure projects. Nevertheless, the control issues identified regarding debt management, monitoring and enforcement now need to be addressed by management.

Control Objectives

The audit opinion is based on the extent of compliance with the objectives (below), which have either been met in full (**M**), partially met (**P**) or not met (**N**).

CIL Scheme – The Charging Schedule implemented at the Council has been scrutinised by an independent examiner and approved by Members, and full details of the CIL Scheme published on the Council’s website.	M
Calculation of Liability – The levy is calculated in accordance with the approved Charging Schedule and by applying the relevant formulae based on internal area and agreed indices.	P
Exemptions and Relief – Compulsory and non-compulsory provisions for exemption or relief from the levy have been granted in accordance with the regulations.	M
Collection – Liability to CIL is established and the liable person promptly billed once development has commenced. Any overpayments are correctly refunded.	P

Enforcement – Appropriate enforcement action is taken against responsible persons who fail to adhere to the CIL regulations.	N
Use of CIL Funds – CIL receipts are spent in accordance with regulations and payments are authorised before the funds are released. The allocation of funds to Town and Parish Councils, etc is correctly apportioned.	M
Reporting Arrangements – The CIL received, spent, transferred and retained is reported and placed on the Council’s website.	M

Level of Assurance

Based on the findings from the audit we have determined that only limited assurance can be given on the overall governance arrangements owing to the number of issues found, especially around collection and enforcement.

The main issues found relate to:

- **CIL Calculation, Liability Notices and Demand Notices** – To date, there has been no management oversight of these key stages to identify errors and delays. The audit found CIL calculation/liability notice errors worth £130,000 (all of which have since been rectified) and a demand notice which was issued six weeks late. The Principal CIL Officer has therefore agreed to introduce a second person check at each of these stages so that any similar issues can be promptly identified and rectified.
- **Monitoring of Arrears** – Outstanding debts were not being monitored. Failure to monitor outstanding debts and take prompt and appropriate enforcement action increases the risk of bad debts leading to financial loss to the Council. Planning officers have now agreed to review all overdue demand notices on a weekly basis and to re-establish contact with customers with aged debts in order to recover the sums owed.
- **Instalments** – The Council has a published Instalment Policy which allows developers of sites with CIL liability of £50,000 or more to pay CIL in instalments. The Policy states that instalments will be cancelled and the full amount of CIL due becomes payable immediately if an instalment becomes overdue. However, as outstanding debts are not being monitored, debtors have continued with instalment plans when payments have fallen overdue. The Principal CIL Officer has agreed to make this point clearer in correspondence with customers and to monitor instalments more closely from now on.
- **Enforcement** – No interest or surcharges are being applied for late payment or any infringement of the CIL regulations. Stop notices cannot be issued for non-payment as debts are not being monitored. Cases of suspected infringement referred to Planning by Internal Audit are not being followed up. Consequently, substantial sums of money potentially remain uncollected and there is nothing to deter developers from future breaches of CIL regulations. Planning management accept that this situation is unsatisfactory. The default position will now be to apply CIL surcharges unless the client can demonstrate exceptional circumstances and late payment interest will be applied to all outstanding cases on a quarterly basis from now on.

Executive Summary

Overall, the control objectives are considered to have only been partially met. We have made seven medium and two low risk recommendations to management all of which are aimed at enhancing the governance arrangements.

Internal Audit Service
October 2022

PUBLIC CONVENIENCES CLEANING CONTRACT AUDIT

Service Manager: Deborah Kenneally

Officer(s) Responsible for Implementing Recommendations: Deborah Kenneally and Lynsey Goodwill

Overall Level of Assurance: **LIMITED**

Purpose and Objectives

The purpose of the audit is to provide organisational and departmental management with an assurance as to the adequacy of the control systems based on compliance with the control objectives set out in the table below.

These objectives are designed to assess the extent to which the organisation meets its legal requirements, its own needs and those of its stakeholders and how the control systems in place contribute to the overall governance arrangements and securing value for money from the Council's services and operations.

Control Objectives

The audit opinion is based on the extent of compliance with the objectives (below), which have either been met in full (**M**), partially met (**P**) or not met (**N**).

Contract – The contract is properly authorised and the contract documentation complete.	M
Monitoring Performance – The performance of the Contractor is adequately monitored to ensure compliance with the terms of the contracts.	P
Payments – All contract payments are correct and within the authorised budget.	P
Budget – The budget is monitored and controlled.	M

Level of Assurance

Based on the findings from the audit we have determined that only limited assurance can be given on the overall governance arrangements owing to the number of issues found.

Two main problem areas were identified, namely:

- **Record Keeping** – Whilst regular inspections of the public conveniences are taking place, no assurance could be given on the performance of the contract. This is because, at the time of the audit, no proper record was being kept of service delivery issues, and none of the matters discussed at weekly meetings with the Contractor’s supervisors were being minuted. Instead, most day-to-day communication with the Contractor took place via a WhatsApp group installed on the Contact Compliance Officers (CCOs) private mobile phones. Apart from the absence of any audit trail on Council systems, this approach also raised concerns about supervisory oversight (as there were no RDC managers in the WhatsApp

group), business continuity, and compliance with GDPR and Freedom of Information Act legislation.

Management has since agreed (1) to discontinue the use of WhatsApp and look into alternative means of communication between the CCOs and the Contractor, and (2) to record all problems found at inspections and to minute any remedial action agreed by the Contractor at the weekly meetings.

- **Contract Sum** – Several issues were found with the annual inflation uplift, including the inconsistent use of indices and other calculation errors. It is therefore evident that insufficient checks are being carried out to ensure the calculation is correct before each uplift is applied. Internal Audit calculated that this has resulted in the Council overpaying by £3,683.80 during the first five years of the contract. Furthermore, the contract has recently been extended but the latest (Year 6) uplift calculation supplied by the Contractor could not be agreed at the audit because insufficient supporting evidence has been provided. This should have been queried by RDC management at the time because the whole basis of the calculation has changed.

Management has since agreed (1) to ensure that all future uplift calculations are checked by RDC officers, (2) to obtain reimbursement for the overpayment identified at the audit, and (3) to seek clarification and evidence as to how the uplift was calculated for Year 6 and to carry forward any necessary adjustments to the Year 7 uplift calculation.

The need to improve the recording and recharging of minor works was also highlighted in the report.

Executive Summary

Overall, the control objectives are considered to have only been partially met. We have made five medium and three low risk recommendations to management all of which are aimed at enhancing the governance arrangements.

Internal Audit Service
December 2022

TREASURY MANAGEMENT AUDIT

Service Manager: Antony Baden

Officer(s) Responsible for Implementing Recommendations: Aleksandra Janowicz

Overall Level of Assurance: **SUBSTANTIAL**

Purpose and Objectives

The purpose of the audit is to provide organisational and departmental management with an assurance as to the adequacy of the control systems based on compliance with the control objectives set out in the table below.

These objectives are designed to assess the extent to which the organisation meets its legal requirements, its own needs and those of its stakeholders and how the control systems in place contribute to the overall governance arrangements and securing value for money from the Council's services and operations.

Control Objectives

The audit opinion is based on the extent of compliance with the objectives (below), which have either been met in full (**M**), partially met (**P**) or not met (**N**).

INVESTMENTS	
Policy and Procedures – Investments are only made in accordance with the Council's approved policy and any amendments are promptly actioned. The Council seeks to maximise the return on its investments where it is prudent to do so.	P
Authorisation and Record Keeping – All investments and withdrawals are properly authorised with all relevant records and accounts updated and adequate documentation kept to support the transfer of funds.	M
Monitoring of Performance – There is regular monitoring and reporting of investment performance.	M
LOANS	
Policy and Procedures – The Council has an approved strategy for external borrowing and borrowing levels are related to the Council's needs.	M
Authorisation and Record Keeping – All loans are properly authorised with all relevant records and accounts updated and adequate documentation kept to support each transaction.	M
Repayment and Interest – All loan repayments and interest charges are correctly calculated and properly recorded.	M

INVESTMENTS AND LOANS	
Reconciliation and Other Controls – There are regular reconciliations to ensure that all transactions are accounted for. There is fidelity insurance cover for all staff involved in Treasury Management. Members receive Treasury Management training.	M

Level of Assurance

Based on the findings from the audit we have determined that substantial assurance can be given on the governance arrangements.

The main issue found related to the interpretation of the suggested maximum investment limit for local authority loans in the Treasury Management Strategy. Internal Audit read this to mean that a maximum of 50% of the Council's total investments could be placed with local authorities at any one time, with an additional rule that the maximum investment with any single local authority is £2 million. However, the Chief Finance Officer's interpretation was that only one of the aforementioned criteria need apply meaning that a recent £6 million loan to Thurrock Council was within the rules. The guidance is therefore unclear.

Apart from this ambiguity, there is also a need to ensure that the strategy is flexible enough to take advantage of better interest rates whilst still remaining prudent, and to include loans to the Rother DC Housing Company.

A recommendation has therefore been made that the Treasury Management Strategy should be amended to ensure that:

- Investment limits to financial counterparties are clear and unambiguous;
- It allows officers greater flexibility whilst also ensuring consistency with prudential indicators;
- Investments through loans to the Housing Company are included in the strategy.

In response, the Finance team has agreed that the strategy will be amended for 2023/24 to include all of the above points.

The only other issues found during the audit were minor in nature and are dealt with in the report.

Executive Summary

Overall, the control objectives are considered to have largely been met. We have made one medium and two low risk recommendations to management all of which are aimed at enhancing the governance arrangements.

Internal Audit Service
December 2022

CYBER SECURITY AUDIT

Service Manager: Graham McCallum

Officer(s) Responsible for Implementing Recommendations: Graham McCallum

Overall Level of Assurance: **SUBSTANTIAL****Purpose and Objectives**

The purpose of the audit is to provide organisational and departmental management with an assurance as to the adequacy of the control systems based on compliance with the control objectives set out in the table below.

These objectives are designed to assess the extent to which the organisation meets its legal requirements, its own needs and those of its stakeholders and how the control systems in place contribute to the overall governance arrangements and securing value for money from the Council's services and operations.

Control Objectives

The audit opinion is based on the extent of compliance with the objectives (below), which have either been met in full (**M**), partially met (**P**) or not met (**N**).

Security Strategy – There are policies and procedures in place to protect the confidentiality, integrity and availability of the Council's data.	P
Data Security – All connections to network data are approved and secure.	M
System Security – The network is protected, traffic is monitored, and the risk of network failure and/or data loss minimised.	P

Level of Assurance

Based on the findings from the audit we have determined that substantial assurance can be given on the governance arrangements.

Two main issues were found, both of which relate to cyber security training – i.e. the need to improve the measures for ensuring that all staff and Members undertake it, and complete refresher training each year thereafter. The ICT Manager has agreed to liaise with Human Resources and follow up all outstanding cases to ensure that this is achieved.

The only other issues found during the audit were minor in nature and are dealt with in the report.

Note - System security is only rated as 'partially met' because a recommendation to produce a new ICT Disaster Recovery Plan is still outstanding from another audit.

Executive Summary

Overall, the control objectives are considered to have largely been met but we have made two medium and two low risk recommendations to management to further enhance the governance arrangements.

Internal Audit Service
December 2022

The following information was supplied by the Director of Place and Climate Change on 03/03/23.

Capital Project	Review Position
Acquisitions, Transformation and Regeneration	
Other Schemes	
Corporate Document Image Processing System	No review as yet undertaken
Rother Transformation ICT Investment	No review as yet undertaken
Community Grants	No review as yet undertaken
Cemetery Entrance	No review as yet undertaken
Development of Town Hall Bexhill	This scheme has been put on hold with projected final spend reported to Full Council. A decision on progression of this scheme will be a matter for the new Council and a review will be undertaken at that point.
Ravenside Roundabout	No funding currently allocated to this scheme. Funding options continue to be explored
CIL Scheme 1 Village Hall Energy Project	CIL Funded - Currently at Stage 1 of delivery which is Village Hall assessments. Full funding but scope of capital works will be determined at stage 2.
UK Shared Prosperity Fund	Externally Funded - Rye Fisheries scheme is in development and this scheme will be spent in 2023/24
Property Investment (PI)	
Beeching Road Hotel and Food store Development	Currently at heads of terms stage and in negotiation with a food store provider and hotel provider to ascertain final costs and funding structure. Delegated authority to agree has been given to the Property Investment Panel, which will consider the final terms prior to proceeding. A Budget of £15m has been agreed by Council subject to final terms.
PIS - Beeching Park Estate	Complete and spent
PIS - Beeching Road 18-40 (Creative Workspace)	This scheme is substantively complete; however some issues remain unresolved with the contractor around guttering and water ingress which are currently being rectified. No further spend anticipated on this scheme.
Barnhorn Green GP Surgery and Industrial Development	A Planning application has been submitted and is now likely to be considered at committee in the summer
Mount View - NHS Mental Health Hospital	Capital outlay has been spent on land acquisition. A capital receipt is expected following the on-sale of the phase 1 land to ES NHS Partnership Trust
PIS - Buckhurst Place	Acquisition of Sainsbury's complete
Housing Development Schemes	
Community Led Housing Scheme - CHF	Development of Cemetery Lodge proposal continues
Blackfriars Housing Development - Infrastructure only	Currently under construction. Identified overspends to be confirmed based on finalised embankment design works.

Capital Project	Review Position
RDC Housing Company Limited funding	Loan Funding Agreement not yet signed, however funding of £2.7m facilitated so far.
RDC Housing Company share investment	No review as yet undertaken
Development of council owned sites	Mostly spent on pre-development works at Camber and Rye sites.
King Offa Residential scheme	Land transfer complete. Brown Field Land Release Fund works now scheduled for delivery spring 2023
Mount View Street Development - Housing	No Project or Funding agreed
Camber, Old Lydd Road	Brown Field Land Release Fund works now scheduled for delivery winter 2023, dependant on planning approval
Housing and Community Services	
De La Warr Pavilion - Capital Grant	No review as yet undertaken
Land Swap re Former High School Site	Complete and spent
Bexhill Leisure Centre - site development	No review as yet undertaken
Fairlight Coastal Protection	No review as yet undertaken
Disabled Facilities Grant	No review as yet undertaken
Sidley Sports and Recreation	No review as yet undertaken
New bins	No review as yet undertaken
Improvements to Northiam Recreation Ground s106	No review as yet undertaken
Bexhill Promenade - Protective Barriers	No review as yet undertaken
Housing - Temporary Accommodation Purchase	No review as yet undertaken
Bexhill Promenade - Shelter 1	No review as yet undertaken
Bexhill Promenade - Outflow pipe	No review as yet undertaken
Bexhill Leisure Centre - refurbishment	No review as yet undertaken
Capital - Northiam Cemetery Extension – S106	No review as yet undertaken
Strategy & Planning	
Payments to Parishes - CIL	No review as yet undertaken
Resources	
ICT Infrastructure Replacement Programme	No review as yet undertaken
New website development	No review as yet undertaken
Invest To Save initiatives (Financial Stability Prog)	No review as yet undertaken

Summary of Progress on Recommendations Made up to 30 September 2022

Old Years: Audit recommendations made in 2018/19 (2) and 2021/22 (6)

Previous quarter's performance shown in brackets

Risk	Issued		Implemented		Work-in-Progress		Not Started	
High	4		4	(4)	0	(0)	0	(0)
Medium	64		58	(58)	5	(4)	1	(2)
Low	46		44	(44)	2	(1)	0	(1)
Total	114		106	(106)	7	(5)	1	(3)
			93.0%	(93.0%)	6.1%	(4.4%)	0.9%	(2.6%)

Note – All audit recommendations made in 2019/20 and 2020/21 have been resolved.

Breakdown of outstanding audit recommendations by Service Manager:

Duncan Ellis (Chief Finance Officer)

- Procurement (2018/19) – issued 05/10/18. Recommendation to formalise an SLA for the service provided by the East Sussex Procurement Hub (Medium).
- Creditors (2021/22) – issued 01/02/22 (1 Medium)

Graham Burgess (Property Investment & Regeneration Manager)

- Estates Income (2021/22) – issued 30/06/21 (1 Medium)

Graham McCallum (ICT Manager & Data Protection Officer)

- ICT Governance (2018/19) – issued 12/04/19. Recommendation to produce a new ICT Disaster Recovery Plan (Medium)
- Data Protection (2021/22) – issued 25/06/21 (2 Medium & 1 Low)

Joe Powell (Head of Housing & Community)

- Housing Temporary Accommodation (2021/22) – issued 20/09/21 (1 Low)

Current Year – Audit Recommendations 2022/23 (up to 30 September 2022)

Previous quarter's performance shown in brackets

Risk	Issued		Implemented		Work-in-Progress		Not Started	
High	2	(1)	1	(1)	1	(0)	0	(0)
Medium	13	(9)	8	(6)	2	(3)	3	(0)
Low	6	(3)	5	(2)	0	(1)	1	(0)
Total	21	(13)	14	(9)	3	(4)	4	(0)
			66.7%	(69.2%)	14.3%	(30.8%)	19.0%	(0%)