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# 1 Introduction

## 1.1 The Definition and Role of Internal Audit

The definition of Internal Auditing in the Public Sector Internal Audit Standards (PSIAS) is as follows:

Internal Auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation achieve its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

The role and responsibilities of the Flintshire County Council's Internal Audit Service are outlined in the Internal Audit Charter, which has been approved by the Governance and Audit Committee and is part of the Constitution. It also specifies the department's independence, authority, scope of work and reporting arrangements. All audit work is carried out in accordance with the contents of the Charter.

The role of Internal Audit is to provide an independent and objective opinion to the organisation on the overall adequacy and effectiveness of the framework of internal control, risk management and governance. Internal audit is therefore a key part of Flintshire County Council's assurance cycle, and if used effectively, can inform and update the organisation's risk profile. Internal Audit is just one of the sources of assurance available to the Council and Governance and Audit Committee that assists the Council to prepare the Annual Governance Statement.

## 1.2 Professional Standards

The professional responsibilities for Internal Auditors are set out in the International Standards for the Professional Practice of Internal Auditing, published by the Chartered Institute of Internal Auditors (CIIA) in the UK and Ireland. Public Sector Internal Audit Standards (PSIAS) are based on these Standards.

The Standards require the Audit Manager to develop a Quality Assurance and Improvement Programme (QAIP), designed to enable an evaluation of Internal Audit's conformance with the Standards. The QAIP must include both internal and external assessments. External assessments must be completed at least every five years. Internal assessments must include:

- Ongoing monitoring of the performance of the Internal Audit activity; and
- Periodic self-assessments

Ongoing monitoring of performance is in place. The quality of audit work is ensured by the use of an audit manual, ongoing supervision and management of staff and the review of all audit work. Performance targets are set and actual performance reported to quarterly Governance and Audit Committee meetings.

An external assessment of Flintshire's Internal Audit Service against the Standards is required every five years. This was last undertaken in March 2017 by the Chief Internal Auditor, Ceredigion County Council and the final external assessment report was presented to the Audit Committee (as previously named) in June 2017. All actions identified as part of the external assessment have been implemented. The next external assessment is due to take place in June 2022.

A self-assessment against the Standards has been completed and the results were reported to the Governance and Audit Committee in March 2022. The Internal Audit Service was self-

assessed as being generally conforming. The Internal Audit Service maintains a Quality Assurance Improvement Programme (QAIP). The programme includes the evaluation of the Internal Audit Service's conformance with the Standards and an evaluation of whether internal auditors apply The Institute of Internal Auditor's Code of Ethics and the QAIP components to ensure continuous improvement.

QAIP reflects the actions following the external assessment and the annual self-assessment. This was presented to Governance and Audit Committee separately and is within Appendix C of this report.

Overall internal and external assessment concluded:

**Following both the internal self-assessment and the external assessment, the Internal Audit Service continues to Generally Conform to the Standards.**

**That means that the relevant structures, policies and procedures for the department, as well as the processes by which they are applied, comply with the requirements of the Standards and of the Code of Ethics in all materials respects.**

**General Conformance does not require complete / perfect conformance, the ideal situation etc.**

### 1.3 Declaration of Independence

During the year 2021/22, all Auditors have acted with integrity and objectivity and at no point has their independence been compromised.

Annually each Auditor completes an independence and pecuniary interest declaration to identify any pecuniary or non-pecuniary interests they have. Where declarations are made work is allocated on the basis to ensure a conflict does not exist.

Internal Audit is well positioned within the Council to ensure independence remains. The Internal Audit, Performance and Risk Manager reports direct to the Chief Officer, Governance and the Council's Monitoring Officer and has direct access to and meets bimonthly with the Chief Executive and the Leader of the Council.

## 2 Internal Audit Assurance for 2021/22

### 2.1 Context

The Internal Audit Service to Flintshire County Council is required to provide the Council (through the Governance and Audit Committee) with an opinion on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control. In giving that opinion it should be noted that assurance can never be absolute. The most that the Internal Audit Service can provide to the Council is a reasonable assurance that there are no major weaknesses in risk management, governance and control processes.

The matters raised in this report are only those which came to our attention during our Internal Audit work and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

There have been no limitations made on the scope of Internal Audit coverage during the year.

### 2.2 Resources

As a result of an internal secondment from Senior Auditor to Principal Auditor and an increase in hours for other part time staff, the service was fully resourced.

In early 2021 our application for a further Graduate Trainee was successful, recruitment took place in June 2021 and the Graduate Trainee started in the position in September 2021.

There has been some long-term sickness in the service, however overall there has been sufficient resources within the team to draw a reasonable conclusion on the adequacy and effectiveness of Flintshire County Council's governance, risk management and internal control arrangements.

### 2.3 Internal Audit Opinion

**For the year ending 31 March 2022, based on the work the Internal Audit Service has undertaken my opinion is that Flintshire County Council has an adequate and effective framework of governance, risk management and internal control.**

During 2021/22 we have issued three 'Red / Limited assurance' opinions (compared to previous years 2020/21 zero audits, 2019/20 one audit, 2018/19 two audits, 2017/18 three audits, 2016/17 four audits & 2015/16 six audits), where an urgent system revision was required.

Overall 68% of assurance opinions issued were either Green or Amber Green providing the Committee assurance that of the audits undertaken this year in the main there are effective arrangements in place for governance, risk management and internal control.

An analysis of the category of actions raised during 2021/22 show actions primarily relate to policy and / or operational matters of the service. The graph below provides you with further information of the other category of actions raised during 2021/22.



## 2.4 Scope of the Internal Audit Opinion

In arriving at this opinion, I have taken into account:

- The results of all internal audits undertaken during the year ended 31 March 2022 (see Appendix B for a summary of audit opinions and number of agreed actions);
- The results of follow-up action taken in respect of audits from previous years;
- The appropriateness of the proposed action by management to address control weaknesses and consequent risks;
- Matters arising from previous reports or other assurance providers to the Governance and Audit Committee and/or Council;
- Direct assurance from management;
- External assurance from Audit Wales;
- No limitations have been placed on the scope of Internal Audit;
- No resource constraints have been imposed upon us which may have impinged on our ability to meet the full internal audit needs of the organisation; and
- Where weaknesses have been identified I am happy that appropriate action plans are in place to address those weaknesses and to mitigate risks.
- During 2021/22, 125 actions were raised and 143\* were implemented to date. \* *Some relate to previous years audit reviews.*

## 2.5 The Basis of the Opinion

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

### Corporate Governance

A Corporate Governance Working Group operated during the year and were tasked with updating and co-ordinating the annual governance self-assessment and preparing it in line with the seven principals from the CIPFA/SOLACE guidance on ‘delivering good governance’ in Local Authorities in Wales released in 2016.

The group was chaired by the Internal Audit Manager and members included the Democratic Services Manager, Strategic Performance Advisor, IT Business Services Manager, Senior

Manager Human Resources and Organisational Development, and a Principal Accountant. The group updated the Council's Code of Corporate Governance, then prepared and drafted the Annual Governance Statement. The group issued corporate governance self-assessment assurance questionnaires to the Chairs of Overview and Scrutiny Committees and facilitated a challenge workshop with nominated members of the Governance and Audit Committee. This process provided an opportunity for senior officers and members to consider the effectiveness of governance arrangements. The group also considered the overall assurance framework.

The Annual Governance Statement explains how Flintshire County Council complies with its own Code of Corporate Governance, in line with the seven principles and also meets the requirements of the Accounts and Audit (Wales) Regulations 2018. The Annual Governance Statement includes actions to cover:

- Emerging risks and areas for improvement following a review against the Code of Corporate Governance.
- Enhance on the performance already made.
- How the governance framework supported Council to effectively manage the Pandemic.
- Strategic risks of the Council.

The Council is subject to external inspections by Audit Wales (AW), Estyn, and CIW. Assessments undertaken by AW are both on a local and national level where the Council may be part of thematic review. Regardless of whether the Council is directly involved, the Council performs a self-assessment against the reports' findings. All actions from external inspections are monitored. During 2021/22 the Council has undergone reviews and received reports from Audit Wales (AW), Care Inspectorate Wales (CIW) and the Information Commissioner Office (ICO):

National Reports Received:

- At Your Discretion Local Government Discretionary Services (AW)
- Regenerating Town Centres in Wales (AW)
- Financial Sustainability of Local Government (AW)
- The Welsh Government's Warm Homes Programme (AW)
- Information Commissioner's Annual Report 2020-21(ICO)

External Local Reviews:

- Flintshire County Council – Rental Income (AW)
- Flintshire County Council – Financial Sustainability Assessment (AW)
- Commissioning Older People's Care Home Placements – North Wales Councils and Betsi Cadwaladr University Health Board (June/July 2022) (AW)
- Care Home Commissioning for Older People (June/July 2022) (AW)
- Assurance Check April 2021: Social Services (CIW)

The outcome of these reviews and national reported managed in accordance with the External Regulation Reporting Protocol. In March 2022, a summary of all actions and progress against these action from the above reports were presented to Governance and Audit Committee for consideration. Actions are on progress for implementation.

In March 2022, the Annual Audit Summary 2021 (AW) summarises the audit and regulatory work undertaken at the Council by Audit Wales during 2020/21. From the report published there are no significant issues arising which would raise concern.

## Information Governance

Information Governance is a major component to the overall governance framework of the Council. To ensure the Council's IT infrastructure is secure, IT Services is subject to a number of external inspections and these are detailed in the table on the following page.

Area of IT Independently Assessed	Independent Assessor	Supporting Information
IT Infrastructure:	Public Services Network (PSN)	To assess the Council's infrastructure and ensure it is meeting best practices as define by the Cabinet Office in Line with National Cyber Security Centre (NCSC) Guidance. The assessment is undertaken annually. The council successfully met the requirements as part of the latest accreditation process and the current certificate expires in March 2023.
IT Infrastructure:	Cyber Essentials Plus (CEP)	It is the intention of the council to pursue Cyber Essentials Plus accreditation in September 2022 and have engaged an external partner to assist with the process. This work has been severely impacted by the pandemic and capacity issues within the service as we migrate to cloud-based Microsoft Services
Information Management & Address Standards:	Geoplace	Monthly assessment undertaken of the Council's address data to ensure the addresses used to populate the National Land and Property Gazetteer meet the required Standards. The Council has maintained its Gold Standard and was highly commended at the annual GeoPlace Awards for the way that we were able to use our address data in response to the Covid-19 pandemic and a project to support the work of our Brokerage team in Social Services.
Information, Processes and Procedures around Financial Systems	Audit Wales	As part of the annual audit, Audit Wales considers the adequacy of the Council's security and interfaces with the Council's financial systems. No actions have been raised following this review. This work is currently underway and due to be completed by end of April. Any actions will be prioritised within the service accordingly.
Website Accessibility	Government Digital Service (GDS)	All public sector websites must reach Web Content Accessibility Guidelines (WCAG) 2.1. The Council's website meets this standard.

Any actions arising from these external assessments are monitored and managed by IT services ensuring any developments required are implemented to support and compliment the role out of the Digital Strategy.

### Risk Management

During 2021/22, the Internal Audit (as previously titled) Manager took over managing the Performance and Risk Management Service following the retirement of the previous post holder. The Council continued to provide progress reports against the Council's emergency and recovery risks. These were presented to both the Recovery Board and Overview and Scrutiny Committees.

During the year the Internal Audit Service undertook a review of how portfolios managed their operational risks and the findings were reported directly to the Chief Officer Governance in order to maintain independence of the Internal Audit, Performance and Risk Manager. Areas for improvement were identified and these have been incorporated into a programme of work for the service.

The Strategic Risks are considered when identifying the audit work for the forthcoming year. My annual opinion is also informed by the number of risk-based audit assignments completed during the year review.

### Internal Control

Audits were carried out in all areas of the Council during the year. The overall level of control found in audit assignments this year was good. 68% of audits resulted in a 'green' or 'amber green' assurance level. No area stood out as being worse than the others. In all cases the findings were reported to the Governance and Audit Committee. During 2021/22, 125 actions were raised to improve the internal control, risk management and governance arrangements across the authority. During the year a total 143 actions have been implemented. Some of these relate to actions raised in previous years. All actions are monitored and progress reported to Chief Officers monthly and at each Governance and Audit Committee meeting. Summary results are given in Appendix B, together with definitions of the assurance levels (Appendix A).

## 2.6 Level of audit coverage during the year

The number of reviews / audit work completed and presented to Governance and Audit Committee in each area of the Council is detailed in the table below.

Review Type	High	Medium	Annual / Follow Up	A&C	New	In Progress	Deferred / NLR	Total
Corporate	3				-		-	3
Education and Youth	8		1	1	1	2	-	13
Governance	1	1	2	1	2		1	8
Housing & Assets	2		1			1	2	6
People and Resources	2	1	2	1			-	6
Planning, Environment & Economy	1			1			2	4
Social Services	1				2		4	7
Streetscene and Transportation		2	1			1	1	5
External				1		1	1	3
<b>Total</b>	<b>18</b>	<b>4</b>	<b>7</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>11</b>	<b>55</b>
			<b>39</b>					

The original plan approved contained 48 audits / areas of work to be undertaken (including carry forward work). The plan continued to be reviewed quarterly with Chief Officers and their senior management teams. All high priority audits would be undertaken and any new requests for audit assistance would be considered and replace (where applicable) medium priority audits. As a result of reviewing the plan 11 audits were deferred or no longer relevant and replaced with seven audits. Any changes to the plan were reported back to Governance and Audit Committee.

Status of 2021/22 Audit Plan					
Priority	Completed	In Progress / Draft Report	Deferred	NLR *	Total
High	23	1	2	2	28
Medium	4		6		10
Annual / Follow Up	7	1			8
Advice & Consultancy	5	3	1		9
Position Original Plan	39	5	9	2	55

\* No Longer Relevant. This is where the service requested the work and this was no longer needed or the audit has been combined within another review.

There is always a time lag in terms of the dates of audits. The audit plan for the following financial year will always include work carried over.

Within 2021/22, including carry forward work, 39 final audits were brought to the Governance and Audit Committee and at the time of this report a further five issued/ due to be issued as awaiting finalisation or near completion. Given the flexibility of the plan and the ability to move reviews based on risk overall the 2021/22 plan was substantially completed.

All the deferred audits were considered during the planning meetings for the 2022/23 to 2024/25 audit strategic plan and all nine deferred audits from 2021/22 have been included within the 2022/23 Audit plan.

## 2.7 Assurance Levels

The definitions for the assurance levels are given in Appendix A of this report. The tables in Appendix B show the assurance opinions and number of agreed actions made in 2021/22.

## 2.8 Other Internal Audit Work

In addition to the reviews analysed in Appendix B, we have also carried out the following internal audit work during the year.

Area of Work	Comments
Schools Audits	5 individual school audits and a Control Risk Self-Assessment (CRSA) sent to all schools
Investigations	See 2.9 below
National Fraud Initiative	2.5 days on work relating to National Fraud Initiative
Advisory work	133 days on advisory work in the year
Grant audits	3 audits of grants
COVID19	Involved in specific workstreams detailed in 2.10

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## 2.9 Anti-Fraud and Corruption and Investigations

At the start of the year and during the year there have been no investigations.

## 2.10 Advisory / Consultancy work

This includes work that, in some cases, does not result in an audit report and or assurance opinion however adds value to the Authority by contributing to working groups or providing advice. Examples include:

- Advice on GDPR Project Group and Board
- Membership of the Corporate Governance Working Group
- Membership of Accounts Governance Group
- Membership of the Programme Co-ordinating Group
- Membership of the Emergency Management Response Team
- COVID19 - Governance and Legal Silver Tactical Group
- COVID19 - Organisational Recovery Group
- COVID19 - TTP Regional Tracing, Operation and Performance Group
- COVID19 - TTP Regional Oversight Group
- COVID19 - TTP Flintshire Oversight Group
- COVID19 - Prevention & Surveillance Group
- Corporate Health & Safety Group
- Corporate Data Protection Group

It should be noted that the number of days spent on advisory work (133 for 2021/22) continues to remain high (111 2020/21, 97 2019/20, 91, 2018/20, 124 days for 2017/18, 79 days for 2016/17) and demonstrates the noticeable rise in requests for Internal Audit to become involved in emerging issues, supporting the business to response to the emergency of the pandemic whilst working with the organisation to ensure a robust control environment is in place.

## 2.11 Audit of Third Parties

Following the transformation changes of services and the creation of Aura Leisure and Libraries and NEWydd in 2016/17 the Internal Audit Service has a 3 year SLA to deliver an internal audit service to these organisations. During 2019/20, these SLAs were renewed for a further three years.

Due to the impact the pandemic has had on both external third parties it has not been possible to audit NEWydd. Audit reviews are scheduled to resume in 2022/23.

## 2.12 Internal Audit Performance

The performance of the department against performance measures and targets is set out below.

Performance against target is reported to each Governance and Audit Committee and is summarised in the table below. Overall apart from two all internal performance targets were achieved or exceeded. There continues to be a low number of questionnaires returned.

Currently there is no benchmarking data available, however this is something the All Wales Head of Audit's Group is looking at as part of a Task and Finish Group.

**Internal Audit Performance Indicators**

Performance Measure	Reporting Period					Overall Average Performance 21/22	21/22 Target
	Jun 21	Sep 21	Nov 21	Jan 22	Mar 22		
Reported to Committee	Jun 21	Sep 21	Nov 21	Jan 22	Mar 22		
Average number of days from end of fieldwork to debrief meeting	6	9	44	9	9	15	20
Average number of days from debrief meeting to the issue of draft report	3	4	7	2	5	4	5
Days for departments to return draft reports	4	9	8	8	6	7	7
Average number of days from response to issue of final report	1	2	2	0	0	1	2
Total days from end of fieldwork to issue of final report	12	29	61	28	30	32	34
Audits completed within planned time	88%	86%	100%	57%	50%	76%	80%
Productive audit days	61%	65%	85%	70%	100%	76%	75%
Client questionnaires responses as satisfied	100%	100%	100%	100%	100%	100%	95%
Return of client satisfaction questionnaires	33%	67%	100%	75%	79%	71%	80%

## Levels of Assurance – Standard Audit Reports

## Appendix A

The audit opinion is the level of assurance that Internal Audit can give to managements and all other stakeholders on the adequacy and effectiveness of controls within the areas audited. It is assessed following the completion of the audit and is based on the findings from the audit. Progress on the implementation of agreed actions will be monitored. Findings from **Red** assurance audits will be reported to the Governance and Audit Committee.

Level of Assurance	Explanation
<p><b>Red – Limited</b></p> 	<p><b>Urgent system revision required (one or more of the following)</b></p> <ul style="list-style-type: none"> <li>• Key controls are absent or rarely applied</li> <li>• Evidence of (or the potential for) significant financial / other losses</li> <li>• Key management information does not exist</li> <li>• System / process objectives are not being met, or are being met at a significant and unnecessary cost or use of resources.</li> </ul> <p>Conclusion: a lack of adequate or effective controls.</p> <p><b>Follow Up Audit</b> - &lt;30% of actions have been implemented. Unsatisfactory progress has been made on the implementation of high priority actions.</p>
<p><b>Amber Red – Some</b></p> 	<p><b>Significant improvement in control environment required (one or more of the following)</b></p> <ul style="list-style-type: none"> <li>• Key controls exist but fail to address all risks identified and / or are not applied consistently and effectively</li> <li>• Evidence of (or the potential for) financial / other loss</li> <li>• Key management information exists but is unreliable</li> <li>• System / process objectives are not being met, or are being met at an unnecessary cost or use of resources.</li> </ul> <p>Conclusion: key controls are generally inadequate or ineffective.</p> <p><b>Follow Up Audits</b> - 30-50% of actions have been implemented. Any outstanding high priority actions are in the process of being implemented.</p>
<p><b>Amber Green – Reasonable</b></p> 	<p><b>Key Controls in place but some fine tuning required (one or more of the following)</b></p> <ul style="list-style-type: none"> <li>• Key controls exist but there are weaknesses and / or inconsistencies in application though no evidence of any significant impact</li> <li>• Some refinement or addition of controls would enhance the control environment</li> <li>• Key objectives could be better achieved with some relatively minor adjustments</li> </ul> <p>Conclusion: key controls generally operating effectively.</p> <p><b>Follow Up Audit:</b> 51-75% of actions have been implemented. All high priority actions have been implemented.</p>
<p><b>Green – Substantial</b></p> 	<p><b>Strong controls in place (all or most of the following)</b></p> <ul style="list-style-type: none"> <li>• Key controls exist and are applied consistently and effectively</li> <li>• Objectives achieved in a pragmatic and cost effective manner</li> <li>• Compliance with relevant regulations and procedures</li> <li>• Assets safeguarded</li> <li>• Information reliable</li> </ul> <p>Conclusion: key controls have been adequately designed and are operating effectively to deliver the key objectives of the system, process, function or service.</p> <p><b>Follow Up Audit:</b> 75%+ of actions have been implemented. All high priority actions have been implemented.</p>
<p><b>Categorisation of Actions</b></p>	<p>Actions are prioritised as High, Medium or Low to reflect our assessment of risk associated with the control weaknesses</p>
<p><b>Value for Money</b></p>	<p>The definition of Internal Audit within the Audit Charter includes 'It objectively examines, evaluates and reports on the adequacy of the control environment as a contribution to the proper economic, efficient and effective use of resources.' These value for money findings and recommendations are included within audit reports.</p>

## Internal Audit Opinions and Recommendations 2021/22

## Appendix B

Auditable Area	Number of Reports & Audit Opinions						Priority & Number of Agreed Actions			
	Red	Amber -	Amber +	Green	Advisory / Grant - No Opinion Given	In Total *	High	Medium	Low	In Total
Corporate		1	2			3	0	11	4	15
Education and Youth	1		5	3	2	11	5	14	11	30
Governance	1	1	1	2	2	7	3	12	3	18
Housing & Assets	1	1			1	3	3	8	2	13
People and Resources		2	2		2	6	2	9	9	20
Planning, Environment & Economy		1			1	2	2	2	0	4
Social Services			3			3	1	4	7	12
Streetscene and Transportation		1	1	1		3	2	5	3	10
External			1			1	0	1	2	3
<b>Total</b>	<b>3</b>	<b>7</b>	<b>15</b>	<b>6</b>	<b>8</b>	<b>39</b>	<b>18</b>	<b>66</b>	<b>41</b>	<b>125</b>

PSIAS –Quality Assurance Improvement Programme (QAIP)

Appendix C

Actions from External Assessment (EA) March 2017 and Self-Assessment (SA) February 2022 (questions not scored as conforming)

Ref	Conformance with the Standard	Compliance	Planned Actions	Person Resp.	Timescale	Comment
2120 (SA)	Has the internal audit activity evaluated the potential for fraud and also how the organisation itself manages fraud risk?	Partial	Improve awareness of fraud. Collect data on fraud risk.(2120)	LB	Implemented	Anti-Fraud and Corruption Strategy and Fraud Response Plan has been updated and presented to Governance and Audit Committee in February 2019.
					Implemented	Fraud risk assessment has been undertaken with each of the key service areas.
					Implemented	Develop an online reporting solution which supports digital and customer strategies. The privacy notice is currently being finalised and it will be ready to go live in the new financial year.
2110 (SA & EA)	Internal Audit reviews the activities in place that manage and monitor the effective implementation of the organisation's ethics and values.	Partial	(SA) Review as part of CGWG – review of Code of Corporate Governance.  (EA) The Service needs to undertake a review to evaluate the design, implementation and effectiveness of the	LB	Implemented	Audit work is based on the Council's objectives and priorities and covers areas in the Code of Corporate Governance such as organisational, performance management, and communication of risk and control information.  Whilst ethics is considered as part of routine audits, a specific review on ethics and values has been undertaken as part of the 2021/22 plan and a copy of the report

Ref	Conformance with the Standard	Compliance	Planned Actions	Person Resp.	Timescale	Comment
			Council's ethics related objectives, programs & activities. (2110.A1)			provided to members of the Governance and Audit Committee for information.