



**Chief Internal Auditor's
Annual Report and Opinion on the System of Internal Control
2022-23**

**Mark P Niblock
Chief Internal Auditor
Wirral Internal Audit Service**

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Section One

Executive Summary

1.1 Introduction

In accordance with the Public Sector Internal Audit Standards (PSIAS), the Chief Internal Auditor is required to provide an annual opinion on the overall adequacy and effectiveness of the organisation's control and governance processes. This is traditionally achieved through the delivery of a comprehensive risk-based plan of work (the Internal Audit Plan), agreed with Officers and Members. For 2022-23 the Internal Audit Service delivered a comprehensive programme of work over the full twelve-month period up to the 31 March 2022, covering all of the in-year key risks to the Council, as detailed in this report, which is considered sufficient to support the delivery of the Chief Internal Auditor's annual opinion. This does not imply that Internal Audit has reviewed all risks and assurances relating to the organisation, however the opinion does form one of the key sources of assurance that underpins the Council's Annual Governance Statement.

1.2 Overall Assurance

In providing an opinion it should be noted that assurance can never be absolute. The work of Internal Audit can only provide reasonable assurance that there are no major weaknesses in the Council's control and governance processes. The opinion provided is based on the work completed by internal audit and reported to the Audit and Risk Management Committee. It must be noted that there may be weaknesses in the Council's systems of internal control that have not been identified if they did not form part of the programme of audit work completed or were excluded from the scope of individual internal audit assignments.

1.3 Opinion

It is important to acknowledge that external reports received by the Council in recent years have identified a number of areas for improvement across the Council's governance arrangements and for which improvement plans are in place and good progress is being made.

I have taken account of this and the impact on the control environment as well as the outcomes from the programme of audit work, that includes the identification of improvement and development opportunities across some key corporate systems for which actions are currently in hand and including my ongoing engagement with senior management. It is my opinion therefore that the Council generally maintains adequate and effective control and governance processes overall. This opinion is based on audit work performed during 2022-23 and from cumulative knowledge of the organisation.

There has been positive engagement with management in agreeing recommendations where audit work has identified weaknesses in the design or application of controls. Action plans are in place to address all issues identified through the work of internal audit. The results of the follow up audits completed provide assurance that the actions agreed in response to audit reports are implemented in a timely fashion.

Section Two

Basis of the Opinion

2.1 Planned coverage and output

The Internal Audit Service delivered a comprehensive plan of audit work during 2022-23 that involved the completion of over sixty individual assignments in accordance with the agreed Internal Audit Plan for the year as endorsed by the Audit and Risk Management Committee in March 2022. These audits were designed to target key risks to the Council across a wide range of service areas with all of the actions identified in audit reports agreed with clients for implementation or management of the risk and subject to action plans for delivery. Regular updates were provided to Chief Officers and the Audit and Risk Management Committee during the year on progress towards the implementation of agreed recommendations by officers with appropriate escalation actions being taken in year.

The delivery of the Audit Plan of work for 2022-23 and its comprehensive coverage is considered sufficient and wide-ranging enough to allow a confident and evidence-based annual audit opinion. It is important to note that the overall opinion is based on internal audit work undertaken during 2022-23 and the significant level of support and challenge to the Council during the year regarding the implementation of some replacement key corporate systems. To date no significant issues or weaknesses arising from this work have been identified that would impact on the overall opinion.

2.2 Summary of work supporting the opinion

The audit work undertaken that forms the basis of the opinion includes:

- The work of Internal Audit in reviewing the Council's governance arrangements including challenging and supporting the arrangements implemented.
- Assessment of risk management arrangements across business areas including those implemented in response to emerging risks presented.
- Assessment of the range of audit opinions arising from audit assignments completed during the year. This assessment takes account of the relative materiality of areas audited and includes the development and

utilisation of audit programmes for key financial systems to evaluate the risks and impacts of mitigating actions taken by management.

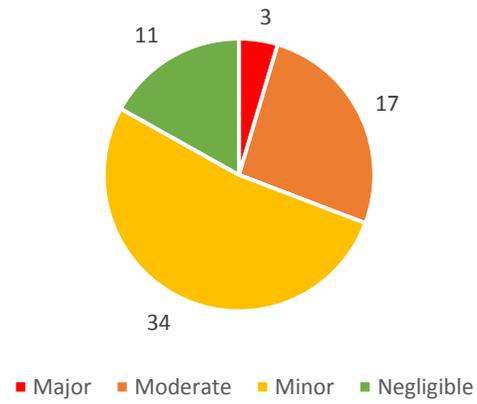
- The development and delivery of a plan of work for the Merseyside Pension Fund that included risk assessments, and for which separate reporting arrangements are in operation in accordance with the service level agreement.
- Assessment of management's responses to Internal Audit's recommendations and the progress made in addressing risks and issues identified through audit work.
- Discussions with senior managers from across the organisation to contribute to developing appropriate responses to evolving risks and threats presented in line with government requirements and best professional practice.

2.3 Audit assignments completed

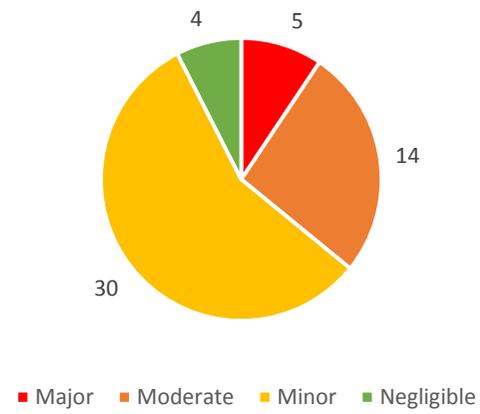
Sixty five individual audits were completed during 2022-23 that included a significant number of real-time consultancy and advice and guidance assignments. A full list of these audits that have helped inform the overall opinion is provided in Appendix A. The list identifies a wide range of different types of audit activity undertaken during the year. Where actual planned audits have been completed each of these is graded in terms of the risk to the organisation and how well risks were managed in the area under review. Four different levels of opinion are used: major, moderate, minor and negligible. Definitions of the assurance levels are provided in Appendix B. Where audit work comprises consultancy work of an advisory and guidance type nature a risk opinion has been identified for this report based upon the nature of the risk presented and management actions being taken. This work often comprises either providing support and guidance or involvement in systems designed to address challenges presented. Audit involvement in these areas has been provided in compliance with best professional practice to support effective control and governance principles.

The charts below analyse the audit opinions identified for 2022-23 and 2021-22 allowing a reasonable comparison to be made over the period. The outcomes for the two years are broadly similar with the majority of opinions provided falling within the minor and negligible categories although a sizeable number are rated as moderate for both. The most notable aspect is the reduction in numbers of major opinions provided and the corresponding increase in the number of audits with a negligible opinion presented. This is an encouraging observation and suggests that in some areas a greater understanding and application of risk management and effective control is in evidence. There are however some exceptions to this general rule and this is explored further in this report.

Audit Organisational Risk Opinions 2022-23



Audit Organisationa Risk Opinions 2021-22



In addition to the delivery of a comprehensive programme of audit work as detailed in the Annual Audit Plan the team is directly responsible for completing the annual Corporate Governance review that includes targeted work to evaluate the effectiveness of arrangements in accordance with the CIPFA/SOLACE Delivering Good Governance in Public Sector publication. The key elements of this include:

- Completion of Governance Assurance Statements by SLT Directors,
- 121 meetings with all Directors,
- Review of governance issues raised in external/internal assurance reports and audit work completed in-year
- Preparing the draft Annual Governance Statement
- Supporting the Council's Corporate Governance Group
- Input to revision of Code of Conduct for Employees

2.4 Summary of key issues arising in year

Issues have been identified in audit work completed during the year and reported to senior management for appropriate actions to be undertaken to mitigate any risks and strengthen and improve the respective control environment. All of these issues have been summarised and reported to the Audit and Risk Management Committee at regular scheduled meetings and appropriate actions taken by Members that have included relevant officers being invited to Committee meetings to provide updates including progress being made to implement agreed actions. Key issues identified and reported during 2022-23 include the following for which actions have either been undertaken in year by senior management or are progressing and will be subject to further audit work during 2023-24:

Information Governance and GDPR Compliance.

The Council remains committed to maintaining and improving effective information governance. The Senior Information Reporting Officer (SIRO) Annual Report, provided as a Briefing Note to the November 2022 ARMC, highlighted key in-year actions. These included a review of information governance policies and the creation of a redesigned comprehensive Information Asset Register and Record of Processing Activities. The Briefing Note also detailed planned actions for the next 12 months to ensure the governance framework remains robust. Key actions included the review and updating of information governance related policies and procedures, preparation of a business case to procure Information Asset Owner and Administrator training for 2023 and progressing towards Cyber Essentials Plus accreditation. There continues

to be an emphasis for staff on the safety and security of information and a new course is currently being completed by all staff.

Actions are also being taken by senior management to improve controls in operation over the Accounts Payable and Liquidlogic systems following audits undertaken during the year to evaluate the effectiveness of controls in operation to protect the integrity of data maintained on these systems and the effectiveness of the overall information governance arrangements in operation.

A number of key actions are still required however to ensure that the Council continues to build on this progress and current arrangements must continue to be strengthened to ensure ongoing compliance with GDPR, especially in light of the corporate hybrid working arrangements in place and associated increased risks and threats presented. The Council has recently confirmed a new SIRO (new Director of Law & Governance) and a new deputy SIRO (Head of ICT & Digital). Existing arrangements will be reviewed in the light of these appointments. There remains a need for further action to ensure full compliance with the Payment Card Industry Data Security Standard (PCI DSS). As the Council's estate reduces, action will be necessary to ensure any remaining documentation in closed offices is appropriately managed. Internal Audit will continue to work with senior management and colleagues to ensure that best practice solutions are implemented in response to developing risks in this area and more targeted work is scheduled within the Internal Audit Plan for 2023-24.

Cyber Security

Internal Audit conducted various assignments that have identified several recommendations to be actioned in order to strengthen the control environment. Continued regular dialogue with the Head of ICT ensures that such actions are implemented within the agreed timeframe. One key recommendation made by internal audit was to implement multi-factor authentication, this is now in place for Microsoft applications and will reduce the risk of unauthorised access to some of the systems. Cyber security remains a key corporate risk and remains on the internal audit plan for 2023-24.

Further actions being implemented by senior management will strengthen the security of the system and mitigate risks associated with targeted fraudulent activity aimed at the Council. Officers were also alerted and acknowledged the need for these actions to be replicated in all future systems currently being developed and have provided assurances that the Oracle Fusion system recently rolled out includes improved controls in these areas. Internal Audit will continue to work with

senior management and colleagues to ensure that best practice solutions are implemented in response to developing risks in this area and more targeted work is scheduled within the Internal Audit Plan for 2023-24 in these areas.

Finance Resilience.

There are significant financial challenges facing the Council in 2023-24, with very little financial flexibility. There are low general fund balances and some areas previously used for achieving in-year additional savings have already been taken into account in setting the budget, further reducing contingency options available. It is essential therefore that departments deliver strongly against agreed 2023-24 budget savings and 2023-24 financial challenges are not further exacerbated with additional financial pressures from the close-down of 2022-23.

A further key priority is to develop a new Medium Term Financial Strategy (MTFS) in summer 2023, together with a refreshed corporate plan, to establish a sustainable financial position for the new four-year electoral cycle. This should include proposals to move to a more transformational approach to savings in line with Council priorities.

Targeted audit work undertaken during 2022-23 identified a number of key items of note that included the positive impact that key officer appointments have had on the budget process and the associated improvements in processes, including increased internal scrutiny and more robust identification of budget savings, as well as improved processes in place to monitor the achievement of savings in-year. Further actions are still required to continue this improvement that includes the need for lessons learned reviews from the 2022-23 and 2023-24 budget process and the Community Asset Transfer process and the need for service reviews to be delivered in time to inform budget setting decisions for 2024-25.

Corporate Procurement

Work completed during 2022-23 identified a number of areas where it is acknowledged that corporate compliance with internal control procedures in operation across the Council for the procurement of goods and services is in need of improvement to ensure continued compliance with current best professional practice and actions are currently being undertaken across the following areas with targeted work being completed by officers to develop and improve existing arrangements. It is essential that these actions are completed with some immediacy to ensure that the control environment continues to be strengthened and risks to the organisation are being managed and mitigated effectively:

- Compliance with No PO - No Pay Policy.
- Arrangements for managing the pipeline for the review and sign off of contracts.
- Contract management and monitoring.

The Internal Audit Service has included more targeted work in these areas during 2023-24 and will continue to contribute to the development of more robust corporate systems in these areas through the involvement with corporate working groups set up to oversee this activity, reporting outcomes and progress to the Audit and Risk Management Committee.

Risk Management

In the past year the Council has sought to strengthen the visibility and understanding of the risks it faces across its services. The regular review and reporting, using the Power BI toolkit, for Corporate and Directorate Risk Registers has become embedded in the risk management arrangements at these levels. Directorate Risk Registers are reviewed on a quarterly basis, as a minimum, and feature in the DMT Insights pack available to all Directors and Assistant Directors. The Corporate Risk Register undergoes a quarterly review by SLT and features in the monthly reporting pack via the OPG to SLT.

Risk Workshops have been introduced for the Policy and Service Committees enabling the respective Director to present their Directorate Risk Register to the Committee. Discussions have focussed on the risks, their mitigations, and planned actions to ensure continued management and monitoring of the risks. These discussions have also linked in with activities in committee work plans and decisions or actions in the regular committee reports. Each committee has agreed to hold a Risk Workshop on a 6 monthly basis to continue the improved visibility and understanding of the management of the Council's risks. Risk management training for Members following the May 2023 election will be an area of focus for the year.

Business Continuity Planning

The Council continues to face challenges to maintain robust business continuity management across all areas. During 2022-23 the Council has experienced a number of "live" events that it has had to prepare for that include the following:

- The switchover to the new ERP financial system,

- Increased threats of cyber-attacks
- The relocation of its back-up data centre.

Whilst arrangements were put in place for these individual events planning and learning from them now needs to be fed back into Business Continuity Plans to ensure a single resource is maintained. Plans also need to be reviewed and updated following recent changes in structures and personnel, including new Directors. The annual cycle of review and submission of plans will continue to help embed business continuity into the day-to-day activities of services.

Merseyside Pension Fund

The following audits of systems in operation at the Merseyside Pension Fund were completed during the year to evaluate and provide assurances regarding the effectiveness of the controls in operation and the overall environment:

Treasury Management
 Russian Federation Investments
 Transfers In / Aggregation

Cyber Assurance
 Northern Pool – GLIL Infrastructure Investments
 Benefits Payable.

The work undertaken and reports completed identified a number of actions to improve systems in operation and strengthen the control environment, although none of these were significant and the overall outcomes identified that during 2022-23 there was a sound system of control in place overall this was being consistently applied.

HMRC – P11D Tax Returns

Actions were agreed with senior management during the year to improve the effectiveness of the annual HMRC return on Council Employee Benefits - P11D to ensure that the Council remains in compliance with internal policies and HMRC regulations following the identification of some anomalies in the previous annual return tested. Further audit work has been scheduled for 2023-24 to ensure that these arrangements remain robust and continue to provide relevant assurances.

Regeneration – Governance Arrangements

The CPC recognised an improved alignment of corporate resources to support the Council's regeneration ambitions during the year. In response to issues raised in external reviews and to manage risk effectively, internal governance arrangements for Regeneration have been strengthened through the establishment of a Regeneration Programme Board, reporting through to the Investment and Change Board. A Regeneration Oversight Group chaired by the Chief Executive has also been established to provide high level scrutiny of the delivery of the regeneration programme and to ensure that corporate input and support is provided to ensure delivery is in line with Improvement Plan priorities. A LeftBank Programme Board has also been set up. These arrangements are important to coordinate funding and ensure delivery against the timescales associated with these funding sources. The Council also commissioned Arlingclose to undertake a review of Regeneration projects and associated accounting treatment.

The CPC further reported that the Council will need to assure itself that the interdependency between the significant issues concerning regeneration companies and joint ventures, as reported by Grant Thornton, and the Councils' regeneration ambitions are being appropriately managed.

Audits undertaken during the year support these findings whilst acknowledging work undertaken by the department to strengthen arrangements and improve risk identification, management and governance systems in operation. It is noted that more work is being undertaken in these areas and some key audit work is planned for 2023-24 to support this and provide assurance on the effectiveness of revised arrangements.

Key Financial Systems

After completion of the Post Covid19 'Business as Usual' reviews undertaken as part of the Audit plan for 2021-22 together with the associated follow-up audits, the work undertaken within 2022-23 on the key financial systems primarily focused on the development of the new ORACLE Fusion system, with ongoing direct input and support provided as well as evaluation and testing of various elements of this process. This has involved members of the Audit Team being directly involved through attendance at numerous development working groups and sessions (e.g. application walk-throughs). Enabling the service to provide input and challenge regarding the process being followed and the effectiveness of the control environment in operation for each of the following modules and ultimately providing assurance on the operation of the new system:

Accounts Payable
Collections

Accounts Receivable
Procurement

Cash Management

Climate Emergency

Follow up work during the year has indicated a positive position regarding the actioning of 15 of the originally agreed 17 audit recommendations from a comprehensive audit report on Climate Emergency in 2021-22. The remaining recommendations are in progress and regular liaison takes place between internal audit and climate emergency officers as the meeting of climate emergency requirements and goals remains a key corporate risk.

Creditor Payments

Actions are currently being undertaken by management within the Finance Department to strengthen the arrangements in place to ensure that ongoing identification and prevention of potential duplicate payments generated by financial systems remain robust following an audit undertaken in the later part of the year. Senior management have provided assurances that the new Oracle Fusion system includes real time checking and that regular sample testing is routinely undertaken to provide ongoing assurances regarding the effectiveness of the control environment.

Hind Street Regeneration Development

Audit work completed in relation to the Hind Street Development indicated that future focus must be given as this Development progresses to the commissioning of consultants, the clear responsibility for the managing and reporting of any cost overruns, and the regular reporting to the Project Board of any issues that may affect project delivery schedules. A number of important actions agreed with management in these areas are currently being implemented to strengthen and improve existing arrangements and the effectiveness of these will be monitored through targeted follow up audit work during 2023-24.

Health and Safety

An internal audit report on corporate Health and Safety was completed in March 2023 that identified a number of high priority recommendations concerning the communication of a revised health and safety policy, the development of an escalation process where there are differences of opinion preventing the agreement of a health and safety internal report,

the need for an agreed process for checking the suitability of contractors before contracts are awarded, and the inclusion of agreed implementation dates in the health and safety internal review report action plans.

Detailed actions have been agreed with the Health and Safety Team following the audit and progress will continue to be monitored during 2023-24 as it is important that corporate leadership remains clearly focussed on the significant challenges in this area and risks are effectively managed and mitigated. It is encouraging to note that a reorganisation of corporate health and safety oversight has been implemented and a new Health, Safety and Wellbeing Board comprising of all Directors has been implemented. This should strengthen the corporate arrangements, developing enhanced corporate ownership of risk and support the implementation of important actions identified in the audit report.

2.5 Follow-up audit assignments completed

In accordance with the requirements of the Public Sector Internal Audit Standards follow-up audit assignments are normally routinely completed for all audits. These audits examine the progress that management has made in implementing previously agreed audit recommendations. Revised opinion are subsequently issued where appropriate, informed by the extent to which the issues identified in the original audit report have been addressed. Good progress has been made during 2022-23 by management in response to these audits. Any failure to implement agreed recommendations within agreed timescales are routinely reported to the Audit and Risk Management Committee.

2.6 Limitations placed on internal audit

During the year, there have been no matters arising which have impacted on the independence of the Internal Audit Service and there have been no inappropriate scope or resource limitations on internal audit work.

2.7 Conformance with the Public Sector Internal Audit Standards (PSIAS)

The Council's external PSIAS assessment was completed during 2020 and the overall conclusion was that the Council's internal audit arrangements 'fully conform' with all aspects of the standards.

Section Three

Performance, Quality Assurance and Improvement Programme

3.1 Performance

The Internal Audit service measures its ongoing performance against an agreed set of key targets in line with current best practice and as identified below. These indicators form part of the overall service performance reporting information for senior management and the Audit and Risk Management Committee.

The table below details the key performance targets relating to the Internal Audit Service and identifies actual performance during 2022-23, indicating that all of the targets were achieved:

IA Performance Indicator	Target	Actual
Percentage of High priority recommendations agreed with clients.	100	100
Percentage of returned client survey forms indicating 'satisfaction' with the IA service.	90	100
Percentage of internal audit reports issued within 10 days of completion of fieldwork.	100	100

3.2 Quality Assurance

The development and maintenance of a Quality Assurance and Improvement Programme (QAIP) is a requirement within PSIAS. The purpose of the QAIP is to ensure that the Internal Audit service operates in accordance with PSIAS and the Local Government Application Note (LGAN) and maintains consistently high standards. The Internal Audit Service operates a QAIP that is designed to provide all stakeholders with reasonable assurance that the service performs its work in accordance with this, the Internal Audit Charter, Strategy and Code of Ethics. The QAIP is designed to cover all

elements of internal audit activity in accordance with PSIAS Standard 1300 ensuring compliance, adding value and helping improve organisational operations. Key elements of the quality assurance improvement programme are described below:

- The Internal Audit team is made up of appropriately trained and qualified staff with significant local government experience. All of the team complies with ethical rules, technical standards and professional practice laid down by Wirral Internal Audit Services and respective professional bodies;
- Internal audit work is based upon a detailed risk-based audit plan, which is agreed in consultation with management and is approved by the Audit and Risk Management Committee;
- Internal Audit employs an audit methodology that is in accordance with professional standards;
- Terms of reference are developed with key stakeholders for each audit assignment which set out the agreed coverage;
- Robust management review is undertaken of all audit files and reports prior to issue;
- Post audit assessments are undertaken for all audit assignments completed and performance evaluated;
- There is a well-developed system of regular reporting of progress against the audit plan and the performance of the Internal Audit Service against key targets to the Audit and Risk Management Committee;
- All Internal Audit staff complete annual declarations confirming their compliance with the Code of Ethics;
- There is a commitment to the continuing professional development of all internal audit staff through a range of learning and development opportunities including ongoing auditor skills appraisal. These include professional training, on the job training, e-learning, webinars and attendance at relevant training events and workshops.

An annual report is presented to the Audit and Risk Management Committee on this evaluating the effectiveness of the Internal Audit Service against key criteria with the last report being presented in October 2022.

3.3 Feedback from audit clients

Internal Audit invites feedback on the quality of service provided by issuing a 'customer satisfaction questionnaire' at the end of each audit. This is an important process in terms of identifying how the audit was received by the service area. It is also an important means of identifying aspects of the audit process that can be improved.

The feedback received in the year was very positive, a sample of the comments received through the questionnaires are included below:

- *“The auditor was very thorough and professional. I appreciate the feedback received and fully accept the extremely useful recommendations outlined in the report to improve things. Many thanks”*
- *“Many thanks to the auditor for all the feedback and recommendations and for making our audit run so smoothly”*
- *“Thank you, a very helpful and challenging process”*
- *“Thank you for your time with us. We found your visit really, really helpful in developing our understanding of the financial systems and procedures we follow. Moreover, the way you explained what needed to be done, why etc were very clear and done in a highly professional way”.*

3.4 Areas for Development

Wirral Council faces many challenges and opportunities during 2023-24 that bring with them significant risks, it is important that the Internal Audit Service targets its resources in these areas during 2023-24 to evaluate the effectiveness of the arrangements in place to manage and mitigate these risks effectively. Consequently, the Internal Audit Service has developed a highly comprehensive Internal Audit Plan for the year that is intentionally flexible and dynamic to allow it to evolve in line with the evolving risk landscape. Some of the issues that the Council will face include the following:

Financial Pressures

Significant Regeneration development

Challenging Governance Issues

Increased Cyber and Information governance threats

It is important that the Internal Audit Service develops its processes, procedures and audit approaches to these challenges in a way that adds value to the organisation whilst at the same time remaining fully in compliance with professional best practice:

Outcomes from reviews during 2022-23 identified some areas of corporate operations and governance systems for improvement and actions are underway by the Council to identify and implement systems to strengthen arrangements in these areas. The Internal Audit Service has an important role to play, assisting and supporting the organisation in evaluating and assessing progress in a number of these areas and inclusions have been made to the Audit Plan to accommodate targeted work in some of these areas and programmes will be developed to undertake this work during 2023-24.

Other corporate initiatives currently being implemented that will require the Internal Audit Service to develop a more robust and refined audit approach to certain operations during 2023-24 includes the implementation of Integrated Care Systems for the planning and delivery of health and care services, as well as the delivery of numerous major corporate regeneration projects across the borough. Each of these will involve a different model of delivery and include working directly with partners from outside of the organisation, to develop joined up collaborative solutions to risk and control issues presented.

The constantly changing landscape and increased demands and challenges that the organisation and the Internal Audit Service faces does however provide ongoing opportunities to constantly challenge the way that the team operates and to implement some improvements to working practices. A number of these working practices allow for increased flexibility of delivery that is beneficial to both the organisation and the workforce. The Internal Audit Service will continue to monitor and evaluate the effectiveness of the hybrid way of operating and develop the model as required making sure that performance management and quality control arrangements remain paramount.

Appendix A

Summary of Internal Audit Activity During 2022-23

A summary of the audit work completed in the year is set out below, identifying the planned audit work completed. Assurance ratings and the number and priority of recommendations made are identified where appropriate.

Definitions of the organisational risk opinion can be found at Appendix B.

No	Audit Assignment	Organisational Risk Opinion	High Recs	Med Recs	Low Recs	Recs Impl / In Progress
1	Woodlands Primary School	Minor	0	5	3	Y
2	Accounts Receivable	Minor	Real time advice & guidance provided			
3	Treasury Management	Minor	0	0	5	In Progress
4	Retrospective Purchase Orders	Moderate	4	5	0	In Progress
5	Big Heritage Levelling Up Fund	Minor	Real time advice & guidance provided			
6	Capitalisation of Salaries	Minor	Real time advice & guidance provided			
7	Port City Innovation Hub Grant Q3	Negligible	0	0	0	Y
8	Transfers In / Aggregation	Minor	0	0	1	Y
9	Employee Code of Conduct – Input to Update	Minor	Real time advice & guidance provided			

No	Audit Assignment	Organisational Risk Opinion	High Recs	Med Recs	Low Recs	Recs Impl / In Progress
10	The Priory Parish CE Primary School	Minor	0	4	2	Y
11	Community Asset Transfer – Working Group Input	Minor	Real time advice & guidance provided			
12	Corporate Governance Group Input	Moderate	Real time advice & guidance provided			
13	Covid Grants – BEIS Return	Minor	0	0	0	Y
14	Post Covid 19 - Business As Usual Review	Moderate	1	0	0	In Progress
15	St Peters CE Aided School (Heswall)	Minor	0	6	0	Y
16	St Peters Catholic Primary School (Birkenhead)	Minor	0	4	0	In Progress
17	Oracle Implementation – Development Input	Moderate	Real time advice & guidance provided			
18	Oracle – Data Migration – Guidance/Testing	Moderate	Real time advice & guidance provided			
19	Personal Finance Unit	Moderate	1	2	0	In Progress
20	Port City Innovation Hub Grant Q1	Negligible	0	0	0	-
21	Emergency Support	Negligible	Real time advice & guidance provided			
22	Fees and Charges – Policy Framework	Minor	0	0	0	Y
23	Performance Management – Business Planning	Minor	1	1	0	In Progress

No	Audit Assignment	Organisational Risk Opinion	High Recs	Med Recs	Low Recs	Recs Impl / In Progress
24	Merseyside Pension Fund - Payroll Recharge	Moderate	1	0	0	Y
25	Future Yard Accelerator Fund – Sample Testing	Minor	0	0	0	Y
26	Information Governance Board – Ongoing Input	Moderate	Real time advice & guidance provided			
27	Merseyside Pension Fund - Stakeholder Report	Negligible	0	0	0	Y
28	Orrets Meadow	Minor	0	3	1	Y
29	Merseyside Pension Fund – Cyber Security Arrangements	Moderate	3	4	0	In Progress
30	New Ferry Town Centre – Grant Claim Q1	Negligible	0	0	0	Y
31	New Ferry Town Centre – Grant Claim Q2	Negligible	0	0	0	Y
32	Head Teachers Cluster Group - Workshops	Minor	0	0	0	Y
33	School Business Managers - Workshops	Minor	0	0	0	Y
34	Merseyside Pension Fund – Cyber Assurance	Minor	0	1	0	In Progress
35	Hind Street Regeneration – Systems Review	Major	2	4	0	In Progress
36	Mersey Park Primary School	Minor	0	6	0	Y
37	Hind Street Grant Claim Q1	Minor	0	0	0	Y

No	Audit Assignment	Organisational Risk Opinion	High Recs	Med Recs	Low Recs	Recs Impl / In Progress
38	JOY Project – Business Case Review	Minor	Real time advice & guidance provided			
39	Maintained Schools – Consultancy (HT)	Minor	0	0	0	Y
40	St Georges Primary School	Minor	0	7	2	Y
41	St Annes Catholic Primary School	Minor	0	1	1	Y
42	Health and Safety Review	Moderate	4	2	0	In Progress
43	Hamilton Park and Northside Grant Claim Q3	Negligible	0	0	0	-
44	Gifts, Hospitality and Conflicts of Interest	Moderate	0	6	1	In Progress
45	Financial Resilience	Moderate	0	7	0	Y
46	Greasby Infant School	Negligible	0	7	1	Y
47	Hamilton Park and Northside Grant Claim Q1-2	Negligible	0	0	0	-
48	HMRC Employee Benefits - P11D	Moderate	2	3	2	In Progress
49	Elleray park School	Minor	0	2	2	Y
50	Devonshire Park Primary	Minor	0	0	1	Y
51	Creditor Payments	Moderate	1	3	0	In Progress

No	Audit Assignment	Organisational Risk Opinion	High Recs	Med Recs	Low Recs	Recs Impl / In Progress
52	Covid 19 Grants - Post Assurance Verification	Negligible	0	0	1	Y
53	Creditors – Duplicate payments	Moderate	2	1	0	In Progress
54	Claim Audit Certification – Q1	Minor	0	0	1	Y
55	CCTV Control Room – Information Governance	Moderate	1	5	1	Y
56	St Johns Catholic Junior	Minor	0	4	2	Y
57	Prenton Primary School	Minor	0	2	2	In progress
58	Ridgeway – Information Governance	Minor	Real time advice & guidance provided			
59	Mayors Charity	Minor	0	0	2	Y
60	Accounts Payable – Access Controls Follow Up	Major	10	5	1	In progress
61	Liquidlogic – Information Governance/Access Controls	Major	6	10	0	In Progress
62	Bidston Avenue Primary School	Minor	0	5	2	In Progress
63	Annual Governance Review	Moderate	Review culminates in AGS 22-23			
64	Grants – Expenditure Verification	Minor	0	0	0	-
65	Transport Shed – Business Case Review	Negligible	Real time advice & guidance provided			

Appendix B

Organisational Risk Opinions

Conclusion from Audit Findings	Risk Level
<i>A Major organisational risk opinion indicates that the likelihood/impact of the risks identified during the review, should these materialise, would leave the Council open to a major risk of a fundamental or material nature. This opinion suggests that there are some potentially serious weaknesses in the design and/or operation of the control environment that may have a significant impact on the achievement of systems and/or corporate objectives if not addressed.</i>	Major
<i>A Moderate organisational risk opinion indicates that the likelihood/impact of the risks identified during the review, should these materialise, would leave the Council open to a moderate risk of a fundamental or material nature. This opinion suggests that there are some weaknesses in the design and/or operation of the control environment that may have varying degrees of impact on the achievement of systems and/or corporate objectives.</i>	Moderate
<i>A Minor organisational risk indicates that the likelihood/impact of the risks identified during the review, should they materialise, would leave the Council open to minor non fundamental or material risk.</i>	Minor
<i>A Negligible organisational risk indicates that there were no weaknesses identified during the audit review and that the Council is not exposed to any risks directly associated with the findings.</i>	Negligible

