

ISLE OF ANGLESEY COUNTY COUNCIL	
Report to:	Governance and Audit Committee
Date:	29 June 2023
Subject:	Internal Audit Annual Report 2022-23
Head of Service:	Marc Jones, Director of Function (Resources) and Section 151 Officer MarcJones@anglesey.gov.wales
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Nature and Reason for Reporting: The Public Sector Internal Audit Standards require the chief audit executive to produce an Internal Audit Annual Report (Standard 2450).	

1. Introduction

1.1. The Public Sector Internal Audit Standards (PSIAS) require the 'chief audit executive' to deliver an annual internal audit opinion and report that the organisation can use to inform its annual governance statement. This Committee's terms of reference also require it to consider the annual report of the internal auditors.

1.2. This report provides the Committee with the Internal Audit Annual Report for 2022-23, which provides the Head of Audit and Risk's overall opinion on the adequacy and effectiveness of the Council's framework of governance, risk management and control during the year.

2. Recommendation

2.1. That the Committee considers and comments on the Head of Audit and Risk's annual report and overall 'opinion'.



INTERNAL AUDIT ANNUAL REPORT 2022-23

Marion Pryor BA MA CMIIA CPFA ACFS

June 2023

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ISLE OF ANGLESEY
COUNTY COUNCIL**

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INTRODUCTION

The Public Sector Internal Audit Standards (PSIAS) require the 'chief audit executive', in the Council's case the Head of Audit and Risk, to deliver an annual internal audit opinion that the organisation can use to inform its Annual Governance Statement¹.

The annual opinion includes:

- An [opinion](#) on the overall adequacy and effectiveness of the organisation's risk management, control and governance processes.
- Disclosure of any [qualifications](#) to that opinion, together with the reason for the qualification.
- A [summary](#) of the audit work from which the opinion is derived, including reliance placed on other assurance bodies.
- Any [issues](#) the chief audit executive judges particularly relevant to the preparation of the Annual Governance Statement.
- A summary of the [performance](#) of the internal audit function against its performance measures.
- Commentary on [compliance](#) with the PSIAS and communicates the results of the Internal Audit quality assurance programme.
- A [Statement of Independence](#)

¹ The Accounts and Audit (Wales) Regulations 2014 requires a review of governance arrangements to be reported within the authority, in the Council's case, the Governance and Audit Committee, and externally in the published accounts. The Annual Governance Statement (AGS) is an annual review of the systems of internal control and gathers assurance from various sources to support it. Internal Audit is a key contributor and the Head of Audit and Risk provides a written annual report to those charged with governance to support the AGS.

INTERNAL AUDIT OPINION

Head of Internal Audit Opinion 2022-23

For the 12 months ended 31 March 2023, the Isle of Anglesey County Council's Head of Audit and Risk's opinion is that the organisation has an adequate and effective framework for risk management, governance and internal control.

While I do not consider any areas of significant corporate concern, some areas require the introduction or improvement of internal controls to ensure the achievement of objectives, and these are the subject of monitoring.

There are no qualifications to this opinion.

BASIS OF MY OPINION

Scope

I have reached my opinion by considering the work and activities we have carried out during the year, further discussed below. The opinion does not imply that we have reviewed all risks and assurances relating to the Council. It is substantially derived from the setting of a risk-based strategy, which management have fed into, and the new Governance and Audit Committee approved in June 2022. It should provide a reasonable level of assurance, subject to the inherent limitations [below](#).

Limitations

The matters raised in this report are only those that came to our attention during the course of our work and activities within the Council. They are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Neither this report, nor our work, should be taken as a substitute for management's responsibilities for the application of sound internal control practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist.

Third Line Assurance²

Key to being able to obtain sufficient assurance to inform the opinion was to take into account internal audit reviews of the strategic risks and other audit work, and the assurance ratings provided:

Audits of Strategic Risks

During 2022-23, following a comprehensive review of the Council's risks to achieving its corporate priorities, 11 (13 in 2021-22) risks were rated as having a red or amber residual risk rating and were recorded in the Council's strategic risk register.

² Definitions of assurance ratings in place during 2022-23 can be found at [Appendix A](#)

We aim to audit 80% of these red and amber residual risks over a two-year cycle. We reviewed 9 (82%) (10 / 83% in 2021-22) of these over a 24-month period. ([Appendix B](#) refers).

We were able to provide **Reasonable** assurance that the Council was effectively managing all but one of the strategic risks we reviewed.

We provided only **Limited** assurance for one audit (IT Vulnerability Management) in September 2022, which we revisited in January 2023.

The results of our revisit were positive. The IT Team had successfully addressed three of the issues/risks identified during our initial review and work to address the two remaining issues was well underway, with only one target date slipping and only by a month. We were satisfied that arrangements to manage the risks associated with IT vulnerabilities and patching had improved since our initial review, and therefore were able to increase the assurance level provided to **Reasonable**. We are continuing to monitor the two remaining actions as part of our internal monitoring system to ensure they are successfully implemented and the associated issues/risks addressed.

Other audit work

We also reviewed other key areas of the Council's activities, including areas where the Director of Function (Resources) and Section 151 officer and Leadership Team had raised concerns ([Appendix C](#) refers).

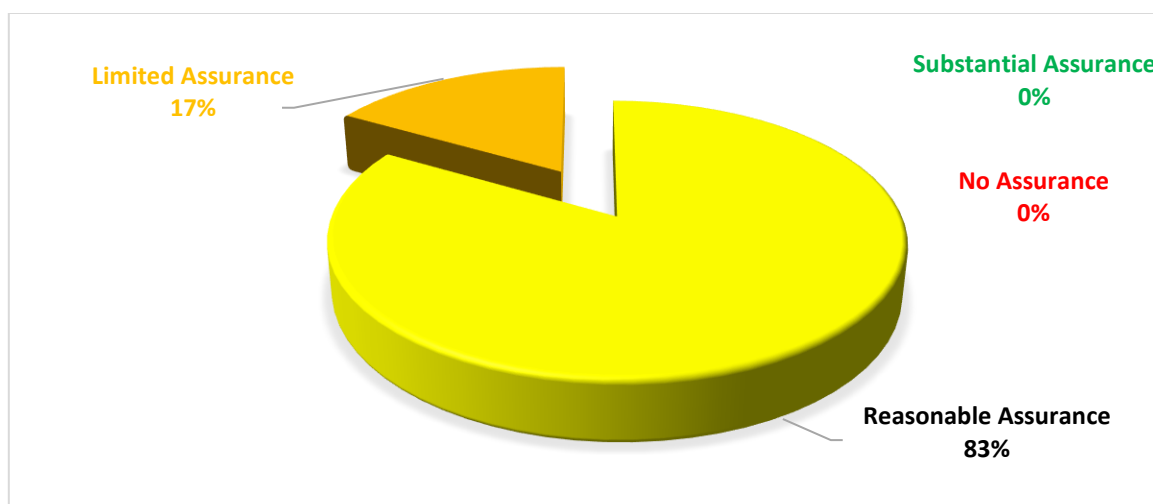
Of the 11 audits (17 in 2021-22) of this type we undertook during 2022-23, although we were unable to provide any with **Substantial** assurance (one in 2021-22), we provided seven with **Reasonable** assurance (eight in 2021-22) and two **Limited** assurance (six in 2021-22).

The two limited assurance reports were conducted late in the year; Galw Gofal (Partnership Governance Arrangements) in January 2023 and Recovering Council Sundry Debts and the impact of Covid-19 in February 2023, and will be followed up during 2023-24.

Two investigations were not provided with assurance ratings.

Internal Audit Assurance ratings provided during 2022-23

Overall, we were able to provide **Reasonable** assurance or above for 83% (67% in 2021-22) of the assurance audits we undertook during 2022-23.



Three audits (17%) received **Limited** assurance during the year, compared to six (25%) in 2021-22. In accordance with our protocol, we formally revisit all the 'Issues/Risks' raised in reports with a **Limited** assurance, when they become due, to ensure they are effectively addressed.

No audits received **No** assurance and no 'Critical' (red) 'issues/risks' were raised during the year.

Where we identified 'Issues/Risks', management accepted them all. The remaining 'Issues/Risks' were monitored by recording in our action tracking system, discussed in further detail in the following [section](#).

ISSUES/RISKS RAISED

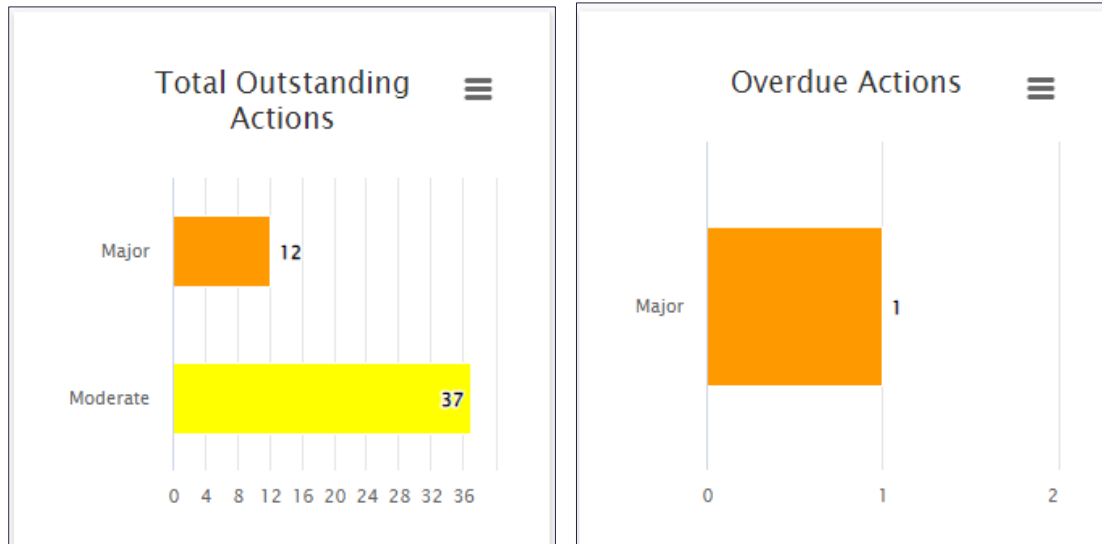
We use the Council's action tracking system 4action to monitor the 'Issues' and 'Risks' we raise during our work. We continue to develop and refine our dashboard, which displays a real-time snapshot of current performance in addressing outstanding actions and facilitates effective tracking and reporting of this information. We continuously monitor 'overdue' actions and so are able to obtain updates from management as to progress with addressing them.

We have also developed a bespoke service dashboard to assist heads of service and their management teams in monitoring and providing updates on their actions.

The following graphs show the outstanding actions as at 31 March 2023. Inevitably, the impact of the recovery phase of the Covid-19 pandemic on some services has affected their ability to address their outstanding actions over the past few years.

However, it should be noted that no 'Critical' (red) issues/risks were raised during the year and there are no 'Critical' (red) 'issues/risks' currently outstanding.

Current and Overdue Actions

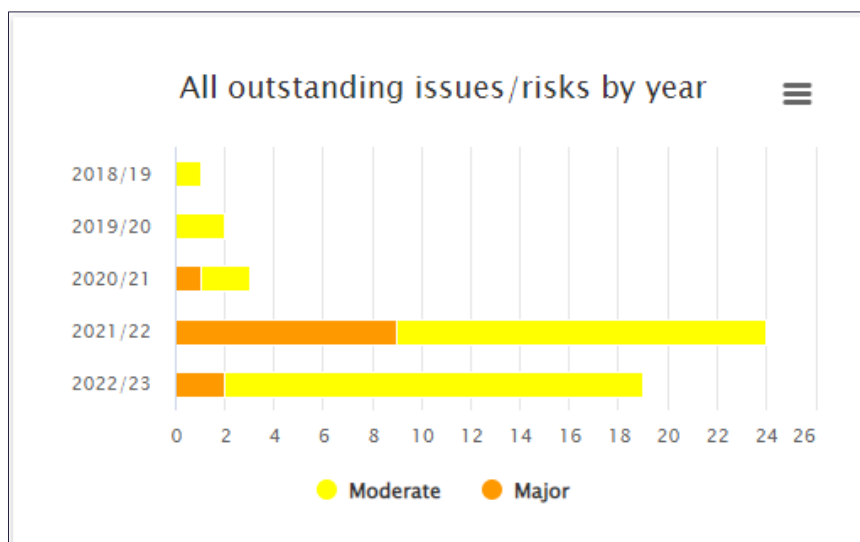


As at 31 March 2023, we are tracking 49 actions via our action tracking system (62 as at 31 March 2022). Of these 12 (17 in 2021-22) are rated 'major' (amber) and 37 (45 in 2021-22) 'moderate' (yellow) in risk priority, as shown above left.

We actively monitor all actions and pursue them with management when they become due to ensure they are addressed. There is currently one action (two in 2021-22) that has reached the date management were due to finish implementing it, and it is now 'overdue', as shown above right.

It is a 'major' rated issue/risk and relates to an audit of Housing Allocations and more specifically to developing and improving the Housing application process, discussed in further detail below.

Issues / Risks by Year



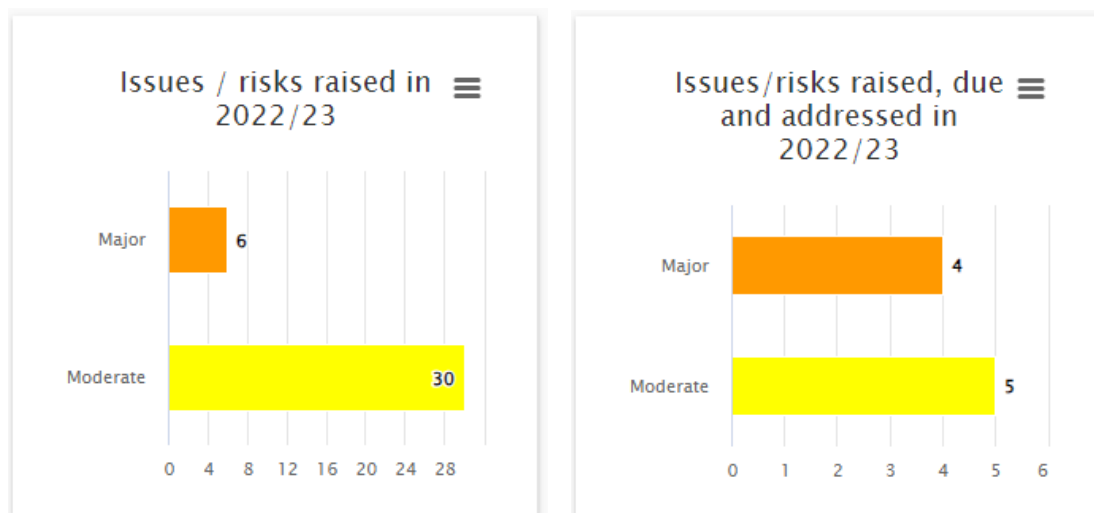
Of the 49 (62 in 2021-22) actions we are tracking, these were raised between 2018-19 and 2022-23.

While the graph above indicates the majority relate to the last two financial years, there is one issue/risk dating back to 2018-19 that management has yet to fully address. This relates to improving the password complexity settings for the Council's externally facing Leisure booking system and is rated as 'moderate' in risk priority. Work to address it forms part of the implementation of the new Leisure Hub system. There are delays with agreeing a go-live date with the software supplier due to technical issues. The IT team are currently liaising with the software provider to resolve this.

There are no 'major' rated issues/risks dating back further than 2020-21. This demonstrates that management are prioritising addressing risks of higher priority. In addition, to ensure that services are successfully addressing their issues/risks promptly, where a 'major' rated issue/risk is still not resolved 12 months after the original completion date has passed, action owners are asked to attend a Governance and Audit Committee meeting to update the Committee on the reasons for the delay in addressing the issue/risk.

There is currently one 'major' or rated issue/risk relating to an audit of Housing Allocations and improvements to the Housing applications process. The Service Manager - Community Housing attended the meeting of the Committee on 18 April 2023 to provide a further update.

Issues / Risks Raised and Due in 2022-23



During 2022-23, we raised 36 (31 in 2021-22) 'issues/risks' that required management attention. Of these, we classified six (nine in 2021-22) as 'major' (amber) and 30 (22 in 2021-22) as 'moderate' (yellow).

Nine of the actions raised became due for completion in 2022-23 (five in 2021-22), and management addressed all nine (five in 2021-22) before 31 March 2023. This represents 100% performance in this area (100% in 2021-22).

ISSUES RELEVANT TO THE PREPARATION OF THE ANNUAL GOVERNANCE STATEMENT

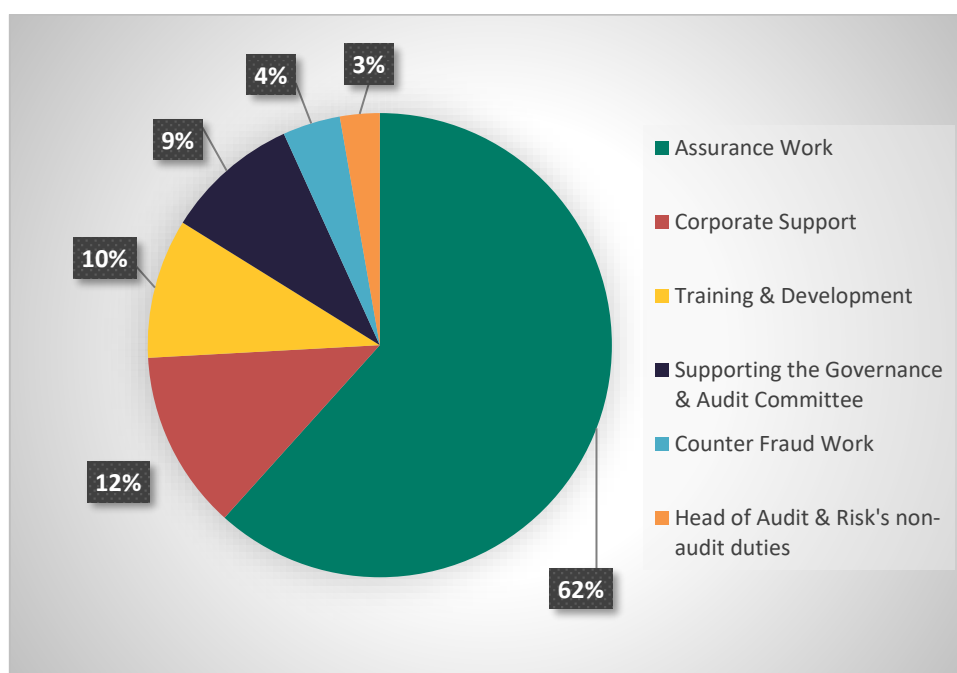
There are no issues which are of a significantly high risk or impact that warrant inclusion in the Annual Governance Statement.

During 2022-23, we have found senior management at the Council to be supportive and responsive to the issues we have raised. We have a good relationship with management; they openly share the areas where they perceive to be potential problems and take on board the results of our work as an opportunity for making improvements.

We have also been commissioned to undertake advisory work in the year at the request of management, which gives a strong indicator that managers are willing to engage with Internal Audit to establish good risk and control environments.

OUR PERFORMANCE

When delivering the risk-based audit strategy, the Head of Audit and Risk, supported by the Leadership Team, has made every effort to make best use of available internal audit resources during the year, as follows:



Adding Value

Throughout the year we strived to add value wherever possible. We have continued to support managers across the Council by providing training, advice and sourcing external resources to provide assurance, such as the training and audits of the Unofficial School Funds and IT audit.

We have also continued to support peers regionally, nationally across Wales, and the North West of England, by sharing good practice and work programmes, along with areas of emerging risk.

Performance Measures

We have in place a quality assurance and improvement programme to ensure continuous improvement of our internal audit service. In June 2022, the Governance and Audit Committee agreed a number of performance targets within the Strategy for 2022-23, which can be seen below.

Performance Indicator	Performance 2020-21	Performance 2021-22	Target 2022-23	Performance 2022-23
Red and Amber Residual Risks in the Strategic Risk Register audited (over a rolling 24-month period) Appendix B	28%	83%	80%	82%
Audits completed within six months	85%	76%	85%	89%
Clients' responses at least 'satisfied'	100%	100%	100%	100%
Number of staff	2.6 FTE	3.1 FTE	5.0 FTE	3.0 FTE

We have performed well against most of our targets, with three out of four indicators meeting their target. Crucially, we have comfortably achieved our target of reviewing 80% of the red and amber residual risks in the Strategic Risk Register, which provides sufficient assurance to allow the Head of Audit and Risk to provide the Annual Audit Opinion.

Despite a successful recruitment exercise at the end of 2021, we again failed to meet our target of retaining five full time equivalent (FTE) members of staff during the year, due to secondment, part-time working and internal promotion.

Following the internal promotion in August 2022, and two attempts at recruitment, we successfully recruited a Senior Auditor to join the team from 1 April 2023.

While the secondment continues, we have utilised external expertise to conduct IT audits and audits of strategic risk register risks. This has proved so successful that we have decided to continue with this approach, keeping the secondment vacancy unfilled to provide the funding for the specialist expertise.

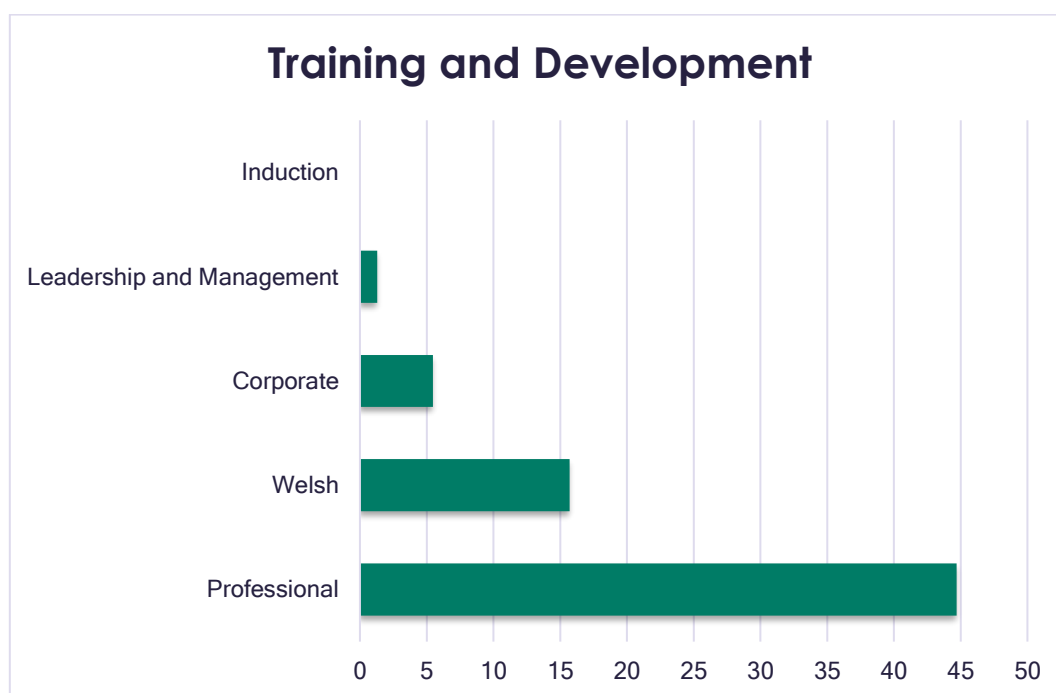
Benchmarking

Normally we would benchmark our performance against the 22 members of the Welsh Chief Auditors Group. However, due to the pandemic, benchmarking was cancelled for a third year. Around 19 councils regularly participated in the benchmarking exercise pre-Covid. However, following concerns around the comparability and operational nature of the data, the Welsh Chief Auditors Group has established a working group to review the measures and a new set of measures is currently being piloted, with a commitment to re-starting the benchmarking exercise from 2023-24.

TRAINING AND DEVELOPMENT

All current members of the team are professionally qualified, with a good mix of professional qualifications, including CIPFA³, CIIA⁴, IRRV⁵, ACFS⁶, ACFTech⁷ and AAT⁸. The service has invested significantly to ensure they continue their professional development and stay abreast of emerging risks and developments in the sector. We have also participated in all the mandatory corporate training, where required.

In total, the service invested 67⁹ days (10%) in training and development during 2022-23 consisting of the following:



³ The Chartered Institute of Public Finance and Accountancy (CIPFA) is the professional body for people working in public services.

⁴ The Chartered Institute of Internal Auditors (CIIA) is a professional association for internal auditors.

⁵ The Institute of Revenues Rating and Valuation (IRRV) is the professional body for local taxation, benefits and valuation.

⁶ The ACFS (Accredited Counter Fraud Specialist) is a professional counter fraud qualification accredited by the Counter Fraud Professional Awards Board.

⁷ The ACFTech is counter fraud qualification provided by CIPFA and accredited by the Counter Fraud Professional Accreditation Board.

⁸ The Association of Accounting Technicians

⁹ Total of 88 days (9%) in 2021-22,

CONFORMANCE WITH THE PUBLIC SECTOR INTERNAL AUDIT STANDARDS

External Assessment (Standard 1312)

The Public Sector Internal Audit Standards require internal audit services to have an external assessment which must be conducted by a qualified, independent assessor or assessment team from outside the organisation once every five years.

An external assessment of the Isle of Anglesey County Council Internal Audit Service was due in June 2022, but postponed at the request of the peer reviewer, Flintshire County Council, until September 2022.

The assessment, concluded in May 2023, confirmed that:

Following validation of the self-assessment by Flintshire County Council, the Internal Audit Service of Ynys Môn County Council 'Generally Conforms' with the requirements.

"Generally Conforms"¹⁰ reflects the highest level of conformance following an external assessment... Overall, the Ynys Môn County Council's Internal Audit Service complies with the standards in all significant areas and operates independently and objectively."

Statement of Independence (Standard 1110)

Standard 1110 requires the chief audit executive to confirm, at least annually, the organisational independence of the internal audit activity. The Internal Audit Charter defines how internal audit independence is established and maintained, which is submitted to the Governance and Audit Committee annually and was last submitted on 8 December 2022 for the Committee's consideration.

Accordingly, the Head of Audit and Risk has taken no part in the undertaking and reporting of audits in areas where a conflict exists in accordance with the Internal Audit Charter.

¹⁰ 'Generally Conforms' means the evaluator has concluded that the relevant structures, policies and procedures of the internal audit service, as well as the processes by which they are applied, comply with the requirements of the individual Standard or element of the Code of Ethics in all material respects. For the sections and major categories, this means that there is general conformance to a majority of the individual Standards or elements of the Code of Ethics, and at least partial conformance to the others, within the section/category. There may be significant opportunities for improvement, but these must not represent situations where the service has not implemented the Standards or the Code of Ethics, has not applied them effectively, or has not achieved their stated objectives.

CHALLENGES AND OPPORTUNITIES GOING FORWARDS

Along with the rest of the Council, the Internal Audit team has responded and adapted to new ways of working following the Covid-19 pandemic. We redirected resources to meet the new challenges and the team continues to embrace this agile approach.

Internal audit has a vital role to play in supporting public service organisations to achieve their goals. Demonstrating stewardship of public funds, building and maintaining public trust and confidence in decision making and delivering a sustainable future for taxpayers and service users are fundamental expectations of all those working within the public services. Working in conjunction with the Council's governance, risk, control and assurance frameworks, Internal Audit can contribute to this complex web of expectations, obligations, ambitions and challenges by providing support in a unique and independent way.

Assurance requirements are fluid and constantly evolving, meaning internal audit must keep up with the pace of change to be able to stay relevant.

Advances in technology present new opportunities and innovative approaches for delivering internal audits. We use data analytics to test full data sets, spot hidden risks, and to target our testing; it allows us to analyse large volumes of data to identify trends, patterns, and anomalies that may indicate potential risks or opportunities for improvement, which adds value and insight to the work we produce.

Achieving this requires trained¹¹ internal auditors supported by modern approaches and professional standards. It needs both capacity and capability. Staff turnover has created a challenge to ensuring there are sufficiently experienced auditors to complete more complex work, as well as to provide coaching and support to new members of staff. However, an enthusiastic and dedicated team places internal audit in a good position to ensure delivery of its strategy and continue to support the Council as a key component of its governance structure.

¹¹ Our Senior Auditor recently qualified in the CIPFA Certificate in Data Science, delivered in partnership with the Southampton Data Science Academy.

APPENDIX A: DEFINITION OF ASSURANCE RATINGS 2022-23

Level of Assurance	Definition
Substantial Assurance	<p>Arrangements for governance, risk management and internal control are good.</p> <p>We found no significant or material Risks/Issues.</p>
Reasonable Assurance	<p>Arrangements for governance, risk management and/or internal control are reasonable.</p> <p>There are minor weaknesses in the management of risks and/or controls but there are no risks to the achievement of objectives. Management and Heads of Service can address.</p>
Limited Assurance	<p>Arrangements for governance, risk management and internal control are limited.</p> <p>There are significant weaknesses in the management of risks and/or controls that put the achievement of objectives at risk. Heads of Service need to resolve and SLT may need to be informed.</p>
No Assurance	<p>Arrangements for governance, risk management and internal control are significantly flawed.</p> <p>There are fundamental weaknesses in the management of risks and/or controls that will lead to a failure to achieve objectives. The immediate attention of SLT is required, with possible Executive intervention.</p>

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APPENDIX B: THIRD LINE ASSURANCE – RED AND AMBER RESIDUAL RISKS IN THE STRATEGIC RISK REGISTER 2022-23

Risk Ref	Risk	Inherent Risk Priority	Residual Risk Priority	Created Date	Audit Year 2018/19	Audit Year 2019/20	Audit Year 2020/21	Audit Year 2021/22	Audit Year 2022/23
YM1	The risk that a real reduction in Council funding would lead to a reduction in statutory services, priorities not being delivered, and increasing staffing pressures	E / I = 5 T / L = 4 B1 (20)	E / I = 4 T / L = 4 B2 (16)	14/05/2019 12/01/2022		Financial Resilience (April 2020)			Financial Resilience (November 2022)
YM2	The risk that the Council is unable to recruit, retain and develop suitable staff, or that the staffing structure is not suitable to provide efficient and effective services	E / I = 4 T / L = 5 A2 (20)	E / I = 4 T / L = 4 B2 (16)	20/06/2018 12/01/2022	Recruitment & Retention (March 2019)				Recruitment & Retention (June 2022)
YM3	The risk of IT failure significantly disrupting service delivery	E / I = 5 T / L = 5 A1 (25)	E / I = 4 T / L = 4 B2 (16)	10/09/2018 12/01/2022		IT Audit - IT Resilience (April 2020)	IT Audit - IT Resilience (Follow Up) (May 2021)	IT Audit - Software Licence Management* (January 2022)	IT Audit - Cloud Computing (March 2023)
YM4	The risk that a cyber-attack has a significant impact on the Council's	E / I = 5 T / L = 5 A1 (25)	E / I = 5 T / L = 3 C1 (15)	21/06/2018 12/01/2022	IT Audit - Cyber Security (February 2019)		IT Audit - IT Service Continuity		IT Audit - IT Service Continuity (Phishing)

Risk Ref	Risk	Inherent Risk Priority	Residual Risk Priority	Created Date	Audit Year 2018/19	Audit Year 2019/20	Audit Year 2020/21	Audit Year 2021/22	Audit Year 2022/23
	ability to provide frontline and support services and results in a significant fine from the Information Commissioner						(Phishing) (April 2021)		(Follow Up) (September 2022) IT Vulnerability Management (September 2022) IT Vulnerability Management (Follow up) (January 2023)
YM5	The risk that the Island's schools are not suitable to meet the future educational challenges and that this affects standards	E / I = 4 T / L = 5 A2 (20)	E / I = 4 T / L = 4 B2 (16)	20/06/2018 12/01/2022	Director of Education, Skills and Young People requested postponement of audit due to pause in the programme				Audit started March 2023 and rolled forward to 2023-24
YM7	The risk that a change beyond the Council's control (e.g. Brexit, covid pandemic) affects the Council's ability to provide affordable services	E / I = 4 T / L = 4 B2 (16)	E / I = 3 T / L = 4 B3 (12)	20/06/2018 12/01/2022		Managing the Risks of Brexit (January 2020) Business Continuity (February 2020)	Review of COVID-19 Emergency Response (April 2020)	COVID-19 Emergency Management Assurance (May 2021)	
YM9	The risk of a lack of suitable housing that local residents can afford in their communities	E / I = 4 T / L = 5 A2 (20)	E / I = 4 T / L = 5 A2 (20)	12/01/2022					The Council's arrangements for the provision of suitable housing (June 2022)

Risk Ref	Risk	Inherent Risk Priority	Residual Risk Priority	Created Date	Audit Year 2018/19	Audit Year 2019/20	Audit Year 2020/21	Audit Year 2021/22	Audit Year 2022/23
YM10	The risk that a serious safeguarding error leads or contributes to serious harm to the vulnerable individuals the Council is responsible for	E / I = 5 T / L = 4 B1 (20)	E / I = 4 T / L = 2 D2 (8)	20/06/2018 12/01/2022	Deprivation of Liberty Safeguards (June 2018)		Corporate Parenting Panel (January 2021)		Audit started March 2023 and rolled forward to 2023-24
YM11	The risk that an increase in poverty increases demand on Council services	E / I = 4 T / L = 5 A2 (20)	E / I = 4 T / L = 5 A2 (20)	18/08/2020 12/01/2022	Welfare Reform (April 2019)				Poverty (March 2023)
YM13	The risk that the Council cannot adapt to become a carbon neutral Authority by 2030	E / I = 4 T / L = 4 B2 (16)	E / I = 4 T / L = 3 C2 (12)	12/01/2022					Climate Change Health Check (ZM) (September 2022)
YM14	The risk that the Island's physical assets (e.g. buildings, roads, IT network) will not be fit for purpose, or meet the needs of residents, businesses and visitors	E / I = 5 T / L = 5 A1 (25)	E / I = 4 T / L = 4 B2 (16)	12/01/2022				Investment in Assets (November 2021)	

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APPENDIX C: THIRD LINE ASSURANCE – OTHER INTERNAL AUDIT WORK IN 2022-23

Title of Audit	Date of Final Report	Assurance Level	Critical	Major	Moderate
Fraud and Corruption in Procurement (previously corporate risk YM46)	August 2022	Reasonable	0	0	6
Council Tax and NNDR Refunds	November 2022	Reasonable	0	0	4
Direct Payments	September 2022	Reasonable	0	0	5
Cash Handling at Cyswllt Môn	November 2022	Reasonable	0	0	3
Duplicate Payment	November 2022	n/a	0	0	0
Galw Gofal (Partnership Governance Arrangements)	January 2023	Limited	0	1	4
Community Renewal Fund Grant	January 2023	Reasonable	0	0	0
Gas Safety	April 2023	Reasonable	0	1	5
Council Tax Direct Debit Error	January 2023	n/a	0	0	1
Recovering Council Sundry Debts and the impact of Covid-19 (second follow up)	February 2023	Limited	0	2	3
Identification of duplicate invoices and recovery of duplicate payments / Payments - Supplier Maintenance (second follow up)	April 2023	Reasonable	0	0	1
		11	0	4	32

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