APPENDIX A - EXTERNAL QUALITY ASSESSMENT OF SPELTHORNE BOROUGH COUNCIL'S INTERNAL AUDIT

December 2023

Index

Issued to: Punita Talwar, Internal Audit Manager, Spelthorne Borough Council

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1. EXECUTIVE SUMMARY

1.1 Background

Introduction

This report has been prepared following a review of compliance with the Public Sector Internal Audit Standards (PSIAS) 2017 and the International Professional Practices Framework (IPPF) on which the PSIAS have been based. The purpose of this report is to provide an overview of Spelthorne Borough Council's (SBC) arrangements for the operation and management of their Internal Audit function.

The Standards apply to all public sector internal audit functions, whether in-house, shared services or outsourced and require a 'Quality Assurance and Improvement Programme' as outlined at Standard 1300:

"*External assessments must be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organisation. External assessments can be in the form of a full external assessment or a self-assessment with independent external validation*".

This report details the main findings from the independent external validation exercise undertaken between October and November 2023 by Alex Middleton – Senior Auditor, Surrey Heath Borough Council in respect of the External Quality Assessment (EQA) and the self-assessment carried out by Spelthorne Borough Council.

1.2 Scope

The purpose of this EQA is to provide an independent validation assessment of the extent to which the Internal Audit function at Spelthorne BC complies with the PSIAS and the IPPF.

The methodology for this EQA takes the form of a validated self-assessment. As such this assessment has undertaken the following work in arriving at the overall opinion:

- A review of the self-assessment checklist completed by the Audit Manager for Spelthorne BC;
- a series of tests using a standard checklist;
- a review of guidance and process documents;
- an evaluation of audit working papers including audit reports and completed risk assessments;
- a review of Spelthorne's Audit Charter and Audit Manual;
- examining committee papers;
- periodic Teams meetings between the 3 authorities audit managers – at the start of the exercise to agree a common approach and midway through the review with the Spelthorne Manager
- applying the CIPFA local government application note and checking conformance with the PSIAS and application note.

1.3 Limitations

The following assumptions have been made when carrying out this validation. The working papers reviewed were a sample from the entire work programme for the year, so it is assumed that they are consistent with the work produced for the remainder of the year. It was agreed that the working papers provided would come from the 2022/23 audit year, so the exercise did not review the most recent documents, but it is assumed that they are consistent with the work carried out in 2023/24. An initial Teams virtual meeting was held between the 3 parties to establish ground rules and agree a common approach as well as a catch up call mid-way through the exercise, but there were no on-site visits, unlike 5 years ago when the previous exercise was undertaken. There was no consultation with stakeholders at Spelthorne council, so an independent view was not obtained. Again due to resources, reliance was placed on the self-assessment.

1.4 Areas of Good Practice Identified

- Overall Spelthorne's IA team is conforming to the majority of the Public Sector Internal Audit Standards
- A comprehensive Audit Charter in place which has recently been revised and refreshed (October 2022)
- An established Audit Manual with detailed themes on the audit framework, risk assessments and evaluations, dealing with fraud and corruption, as well as sections on the audit assignment process including planning, testing and reporting. The Manual has also recently undergone revisions dated October 2023.
- Maintenance of a training and development log listing training undertaken by the team
- An effective audit planning process in place – including the production of a comprehensive Annual Plan addressing key risks, priorities and resources
- Regular and effective reporting to Members via an Audit Committee
- A well established and recognised risk assessment process in place – embedded in the planning stages, as well as the audit assignment stages
- An effective audit reporting mechanism in place with full written audit reports, highlighting main risks and areas for improvement, and evidence of approval and sign off by Spelthorne senior officers
- Evidence of management supervision and a quality control process in place
- Strong and clear reporting lines with direct links to the S151 officer, senior management and to Members
- Development of a number of measures to assess Quality Assurance including service performance targets and KPIs for the team and the individual, regular reporting of team performance to Members and delivery of the Annual Plan and following up audit recommendations

1.5 Conclusion and Main Findings

Surrey heath are able to report that the overall opinion of the Internal Audit team operating at Spelthorne "generally conforms" to the public sector Internal audit standards.

A1 Global Grading Definitions

The following rating scale has been used in this report:

Generally Conforms (GC)	The reviewer has concluded that the relevant structures, policies, and procedures of the activity, 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 activity has not implemented the Standards or the Code of Ethics, has not applied them effectively, or has not achieved their stated objectives. As indicated above, general conformance does not require complete/perfect conformance, the ideal situation, successful practice, etc.
Partially Conforms (PC)	The reviewer has concluded that the activity is making good-faith efforts to comply with the requirements of the individual Standard or element of the Code of Ethics, section, or major category, but falls short of achieving some major objectives. These will usually represent significant opportunities for improvement in effectively applying the Standards or Code of Ethics and/or achieving their objectives. Some deficiencies may be beyond the control of the activity and may result in recommendations to senior management or the board of the organisation.
Does Not Conform (DNC)	The reviewer has concluded that the activity is not aware of, is not making good-faith efforts to comply with, or is failing to achieve many/all of the objectives of the individual Standard or element of the Code of Ethics, section, or major category. These deficiencies will usually have a significant negative impact on the activity's effectiveness and its potential to add value to the organisation. They may also represent significant opportunities for improvement, including actions by senior management or the board.

A summary of the degree of conformance with each of the 13 auditing Standards is detailed under Appendix A, ranging from 'full conformance' to 'partial conformance'.

For the most part, this review has demonstrated that Spelthorne's audit team are meeting, or in some instances exceeding, the benchmark requirements of the PSIAS. Examples of where the service is exceeding the Standards include the adoption of not simply an Audit Charter document but a highly effective one, as a mandate for the service, and embedding a robust and comprehensive risk assessment process to direct and navigate the service through the organisation.

The PSIAS checklist was completed by the Internal Audit Manager to a high standard, and was found to be very thorough, well presented and was particularly well evidenced by a number of supporting documents- including audit reports, the Audit Charter and Manual, committee reports, as well as other working papers. Clearly a lot of time and effort went into assessing the service and producing this self-assessment checklist demonstrating conformance with the Standards, and the Internal Audit Manager should be commended for this.

The review has also highlighted a small number of areas where improvements could be made, most of which are minor. With the implementation of some, if not all, of these then the service could demonstrate excelling in many areas of the PSIAS, especially given the relatively small size of the team, as well as the organisation as a whole.

I. **Development of a more robust Quality Assurance Improvement Plan –** whilst there are a number of quality measures in place to both monitor and measure the overall performance of the Internal Audit function, such as having service and individual targets and KPIs, the team could consider building upon the process by introducing some improvements such as reporting progress to senior management/Members, including any formal or informal feedback from stakeholders, and better consultation.

II. **Making better use of 'integrated assurance' provided by other parties -** Internal Audit could make better use of the assurances that are already in existence within the Council,

including the external auditors, the IIP or equivalent, and ISO. Whilst a project integrated assurance framework is not required, Internal Audit could benefit from better coordination between other service providers

III. **Reporting arrangements –** the reporting arrangements currently in place are sound and allow for effective and prompt feedback of Internal Audit's key findings and results. Audit recommendations are supported by evidence from working papers. They tend to be well drafted and presented. Consideration could be given to attending management team meetings in person to present those audit reports where full assurance is not given, the reason being is that the key findings are likely to be given more importance. The 'cost' implications of audit recommendations could also be more fully considered/documented – especially in the current climate where additional resources are scarce.

IV. **Audit Strategy –** it is acknowledged that Internal Audit has already developed a medium term plan which in turn directs the Audit Annual Plan. The service would benefit from a high level document, focusing more on strategic issues, and possibly better linkage to the organisation's Corporate Plan and main objectives. Issues could include linking to the business plan as well as any emerging risks identified nationally which are not covered off in other committee reports.

An evaluation of each 'Standard' can be seen in Appendix A of the report.

2. DETAILED FINDINGS AND RECOMMENDATIONS

2.1 Audit Strategy

Internal Audit has developed a medium term plan which in turn directs the Audit Annual Plan, but there is a lack of a top level policy that directs the Audit team. An Audit Strategy should be a high level policy statement that directs Audit's direction of travel. According to the IIA an Audit Strategy should start with a shared vision which is a statement of intent to the Council's stakeholders – i.e. senior management and Members. The vision should be supported by clearly defined objectives and actions. The Strategy should be reviewed regularly as part of a cyclical process of planning and monitoring the delivery of the business objectives. Effective strategies should be clear, simple, motivational, and should reflect the actual service of the Council. The audit strategy document should take into account stakeholder needs and requirements and help to manage expectations. The strategy should also include risk management and how decision making is to be achieved.

2.2 Development of a more robust Quality Assurance Improvement Plan

Spelthorne's Audit team has established measures to monitor and report on service delivery and performance. Of note are the KPIs and service targets in place which are agreed annually and used to measure the audit service. Audit also produces a number of committee reports so service delivery is reported to Members. The service also delivers an Annual Plan which is measured against the Standards. Audit recommendations are also followed up and % completed on target are reported.

The service's QAIP could be developed to include:

➢ Reporting the outcomes of the QAIP to senior management and to Members periodically
➢ Identifying and actioning business opportunities
➢ Including stakeholder feedback – this can be informal
➢ Identifying any improvements
➢ Consulting with the board of the senior management on what they would like to be included in Audit's QAIP that would benefit the organisation

2.3 Reporting arrangements

A sample of Audit reports were examined as part of this exercise, and they were found to be comprehensive, articulate at presenting the main findings, and audit recommendations were well evidenced by supporting data. Reports are shared with the relevant Group Heads and final reports are circulated to the executive management team. The Audit Manager should consider attending senior management team meetings in person to present those audit reports where full assurance is not given.

The 'cost' implications of audit recommendations could also be more fully considered/documented – especially in the current climate where additional resources are scarce. Whilst a full cost benefit analysis is not expected for every recommendation, an estimation of the potential cost to implement them could prove to be useful.

2.4 Integrated assurance

There are a large number of third parties and service providers who monitor and review Council activities, in a similar way to Internal Audit, and provide other sources of assurance to the board. Such examples include the external auditors who provide an overall opinion on the Council's accounts, , the IIP or equivalent who review the Council's establishment and human resource activities, the ISO quality management scheme, the HSE who examine the authority's health and safety arrangements, as well as Surrey County Council who monitor and review the authority's safeguarding arrangements.

The Internal Audit team should maximise the use of the integrated assurance in place at the Council so that assurance coverage is maximised in a coherent and coordinated manner by avoiding duplication or gaps across activities.

The team should consider incorporating this into the annual committee reports as well as within the Audit Strategy document.

Whilst there are clearly some defined examples where the auditors utilise the assurance from other sources, they could benefit from making it more coordinated and standardised into their methodology.

The service has admitted that there is little scope at present for mapping integrated assurance across the whole of the organisation, so maybe this exercise could be done in conjunction with the Group Head of Corporate Governance and/or the Chief Finance Officer.

2.5 Staff Resourcing

It is noted in the service's organisational chart that at full capacity the team comprises one FTE and one part time Audit Manager. At the time of this report the team is also carrying one vacancy. Ultimately this could impact on service delivery and being able to effectively meet the Audit Plan. The PSIAS may not be fully met, for example audits not be able to be completed, or rotated between staff. The resourcing issue should be reported the Audit Chair and the impact it could have on meeting the Standards, even for a short while.

2.6 Stakeholder feedback

The self-assessment document makes reference to the audit team seeking the views of managers. However the process could be improved by requesting more feedback from roles such as the Audit Chair, the Chief Executive and/or the S151 officer and the results of any feedback could feed into the audit planning process as well as inform the QAIP. Such feedback doesn't need to be formal, it could for example be based around a conversation/discussion, rather than any dedicated form filling which would take more time..

2.7 Audit Manual

The Audit Manual at Spelthorne covers a large number of areas including scope of audit, reporting lines, audit techniques and working practices, resourcing, due professional care, relationships.

It is also noted that the Manual has recently undergone a refresh dated October 2023.

When the Manual undergoes its next review, the service may want to focus upon the following:

- ➢ Document retention
- ➢ Data sharing
- ➢ Staffing – in particular for consultancy/ad hoc work
- ➢ QAIP improvements (highlighted in this report)

> ➢ Training and development – mandatory training, industry or institute specific events/courses etc

2.8 Upskilling from Contractors

Spelthorne's Internal Audit team occasionally commissions audit contractors to help deliver technical or specialised pieces of work. For example they have been used for data protection/GDPR audits as well as IT audits.   There is an inevitable additional cost associated with this premium activity which needs to be absorbed into the audit budget. This additional resource is identified in the team's organisational chart.

There would be benefit to the organisation if current audit staff could take on some learning points from these contractors, where time and resources allow, above and beyond what is currently achieved. This 'upskilling' allows the current auditors to learn from what the contractors are delivering and would have the benefit of placing less reliance on utilising contractors going forward, which in turn would save money.

I would like to thank Spelthorne BC for their cooperation and provision of records during the review.

Name – Alex Middleton

Job Title – Senior Auditor

Organisation –Surrey Heath Borough Council

3. DRAFT ACTION PLAN = priorities (TBC), responsible officers and target dates

Ref. No.	Finding	Recommendation	Priority	Management Comment	Responsible Officer	Target Date (Draft)
				The findings and recommendations raised have been discussed with the assessor during December 2023. The Internal Audit Manager at Spelthorne BC has provided responses and prepared an initial action plan in December 2023. The priority order for implementing recommendations will be discussed with the Internal Audit Manager's organisational and functional reporting lines. This will also consider the wider context of future service planning including measures being explored to build and support service resilience and capacity. Taking forward recommendations will be dependent upon how the service is delivered in the future.		
3.1	Audit Strategy - Internal Audit has already developed a medium term plan which in turn directs the Audit Annual Plan, but the service would benefit from a high level document, focusing more on strategic issues, and possibly better linkage to the organisation's Corporate Plan, objectives and mission.	A high level Audit Strategy should be developed to complement the annual Audit Plan and medium term plan.		The recommendation is agreed in principle, and it is proposed that this could comprise a brief strategy statement which demonstrates how the internal audit service links to and supports the Council's Corporate Plan and priorities, as well as how the service is risk focussed. The Service Plan already includes reference to this important linkage, but it is accepted that a higher-level document could add further value in setting out the integrated approach at a strategic level, including an overall shared vision for the service.	Internal Audit Manager	29th February 2024
3.2	Development of a more robust Quality Assurance	The current Quality Assurance process and		As part of the annual review of internal audit effectiveness (which forms part of the overall QAIP) the Internal Audit	Internal Audit Manager	31st March 2024

| Improvement Plan – Spelthorne's Audit team has established measures to monitor and report on service delivery and performance. Of note are the KPIs and service targets in place which are agreed annually and used to measure the audit service. These form a large part of the service's present QAIP. Improvements could be made to the QAIP. These could include reporting specific outcomes of the QAIP to senior management and Members, identifying and actioning business opportunities, including stakeholder feedback – this can be informal, identifying any improvements, and consulting with the board of the senior management on what they would like to be included in Audit's QAIP that would benefit the organisation | Plan should be reviewed and improved. | | Manager has previously acknowledged and reported to both Management Team and the Audit Committee scope for the QAIP arrangements to be enhanced further. However, given the capacity of the service it was already identified that there is limited opportunity to substantially progress this area in terms of additional reporting, as communicated in the Audit Charter (approved November 2022) and other relevant reports.

Going forward the Internal Audit Manager will consult with the management team and Audit Committee to ascertain the degree to which the organisation wishes to take this recommendation forward and coverage areas, with a view to any development of the QAIP reporting being meaningful yet proportionate to a smaller audit service. | | |

| 3.3 | Reporting arrangements – at present Spelthorne's audit reporting arrangements are sound, and audit recommendations are well evidenced by supporting data. Reports are shared with the relevant Group Heads and final reports are circulated to the executive management team.

The Audit Manager should attend senior management team meetings in person to present those audit reports where full assurance is not given.

The 'cost' implications of audit recommendations could also be more fully considered/documented – especially in the current climate where additional resources are scarce. | (a)The distribution of audit reports and the (b)cost implications of audit recommendations should be explored, in terms of whether they are affordable and can be met from the current budget. | | (a)Currently the Internal Audit Manager communicates audit findings and recommendations periodically to both management team and the Audit Committee which coincides with planned reporting cycles to the Audit Committee. Any key matters are also highlighted verbally during meetings, and quarterly meetings are also held with the Deputy Chief Executive (Chief Finance Officer) which provides an opportunity to highlight internal control weaknesses and improvement areas.

The recommendation is accepted in terms of developing this further, and from discussions it is noted that the proposed action is for the Internal Audit Manager to attend management team meetings (or separate meeting) to present audit reports where an audit assurance opinion that falls below 'Reasonable assurance' is provided, and/or where it is deemed that it would be useful to have a targeted session on a particular audit report on the basis that the findings outline a number of risks/issues/internal control weaknesses that need to be specifically brought to the attention of the executive management team in enhancing and protecting organisational value.

(b)It is accepted that the cost implications of audit recommendations could be more fully considered in the current challenging financial climate, although this will also be dependent on the nature of the recommendation . For example, some may be related to non-compliance matters which in any case should already form part of defined and established processes. In other areas there could be a cost and time implication and that would be at the discretion of the accountable Service Manager to assess the likely impact in terms of cost/budget and time of implementing proposed risk management actions in strengthening | Internal Audit Manager | (a)31st January 2024

(b)29th February 2024 |

				internal controls prior to accepting an audit recommendation. The Internal Audit Service consider whether recommendations are deemed practical and proportionate before raising them, and perhaps this could be developed further in discussions with Service Managers/Group Heads during exit meetings and report liaison. There are also areas where audit recommendations aim to promote efficiencies in practices and approaches or reduce the potential for financial losses based on observations and findings arising from the audit.		
3.4	Integrated assurance - whilst there are clearly some defined examples where the auditors utilise the assurance from other sources, they could benefit from making it more coordinated and standardised into their methodology. The team should consider incorporating this into the annual committee reports as well as within the Audit Strategy document. The service has admitted that there is little scope at present for mapping integrated assurance across the whole of the organisation, so maybe this exercise could be done in conjunction with the Group Head of Corporate	Internal Audit should make better use of the integrated assurance in place at the Council so that assurance coverage is maximised in a coherent and coordinated manner by avoiding duplication or gaps across activities.		The recommendation is accepted and going forward references to alternative sources of assurance could be highlighted and applied during key stages of the audit process such as audit planning and scoping, as well as within the audit strategy document. The annual audit report and audit plan report already refer to considering alternative sources of assurance as part of the annual audit planning process/annual audit opinion, and at the next review this can be highlighted to incorporate specific alternative sources of assurance provision upon which a degree of reliance may be placed. A separate full assurance mapping exercise across the organisation is resource intensive and the Internal Audit Manager has previously reported (annual review of audit effectiveness reports to management team and Audit Committee) that such an exercise is an organisational responsibility with internal audit input. This will be discussed further with the Group Head of Corporate Governance and Chief Finance Officer in terms of how they wish to take forward.	Internal Audit Manager	(a)31st March 2024 (b) 29th February 2024 – initial discussions

	Governance and/or the Chief Finance Officer.					
3.5	Staff Resourcing - at full capacity the team comprises one FTE auditor and one part time Audit Manager. At the time of this report the team was also carrying one vacancy. Ultimately this could impact on service delivery.	Whilst it is acknowledged that Internal Audit operates with a small team, any vacancies will have an impact on being able to meet the PSIAS Standards and the Audit Plan. Arrangements should be in place to manage staff resourcing. The resourcing issue should be reported to the Audit Chair and the impact it could have on meeting the Standards, even for a short while.	ACTIONED	The Internal Audit Manager informed the Chair and Vice-Chair of the Audit Committee in summer 2023 of the resourcing matter. The approach to manage the impact on the 2023/24 Audit Plan in terms of reprioritisation of the work programme has been explained in a separate report, communicated and presented to both management team and the Audit Committee.	Internal Audit Manager	Implemented summer 2023 and reported to the meeting of the Audit Committee on 30th November 2023
3.6	Stakeholder feedback - The self-assessment document makes reference to the audit team seeking the views of managers. The service could be improved by requesting feedback from the Audit Chair, the Chief Executive and/or the S151 officer. Such feedback doesn't need to be formal.	Internal Audit should obtain stakeholder feedback from the Audit Chair, section 151 officer and the Chief Executive on a periodic basis, if possible, which could be used to better inform audit planning and service delivery.		The rationale for the recommendation is accepted given the PSIAS expectations. This will be discussed as part of the Internal Audit Managers liaison with the three reporting lines referred to in the recommendation. Some feedback from these key stakeholders is already acknowledged.	Internal Audit Manager	29th February 2024

3.7	Audit Manual - the Manual has recently undergone a refresh dated October 2023. When the Manual undergoes its next review, it would benefit from focus being given to expanding the following sections: document retention, data sharing, staffing – in particular for consultancy/ad hoc work, QAIP improvements, and training and development.	The Audit Manual which sets out the procedures and practices of the Internal Audit function, could be improved by expanding the sections covering: document retention, data sharing, staffing, QAIP improvements, and training.		The recommendation is accepted, although to avoid potential duplication with other corporate documents it is proposed that cross reference to the Information Asset Register and local document retention policy can be highlighted in the Audit Manual under the relevant sections. The separate Audit Charter document also refers to most of the sections referred to in the recommendation, but the recently refreshed operating manual can be reviewed again for completeness. . Consultancy work is not undertaken by the Internal Audit Service at Spelthorne, although advisory work on risk and control matters (planned and reactive) is provided which represents added value to the Council.	Internal Audit Manager	31st March 2023
3.8	Upskilling from Contractors - Spelthorne's Internal Audit team occasionally commissions audit contractors to help deliver technical or specialised pieces of work. There is an inevitable additional cost associated with this premium activity which needs to be absorbed into the audit budget. There would be benefit to the organisation if current audit staff could take on some learning points from these contractors, where	The authority should develop its internal auditors by making better use of any learning opportunities when taking on temporary audit contractors. This 'upskilling' would place less reliance on contractors going forward which inevitably cost more, and would allow technical skills to be developed and retained in house.		Competitive market rates are sought for audit contractor activity. The Internal Audit Manager has promoted opportunities to learn and understand better specialised areas with a view to keeping abreast with current practices/approaches, common risks and topical issues. This does already benefit the Council in different ways , for example informing broader audit insight and planning. Whilst the rationale for raising this recommendation is acknowledged and the Internal Audit Manager supports a learning culture in promoting continuous professional development, in practice it could be challenging to fully implement for several reasons as set out below: 1.Shadowing contractors on more specialised areas requires the buy-in and time commitment of all parties including internal staff and contracted resource.	Internal Audit Manager	The current arrangements and perceived limitations in implementing the recommendation have been set out in the management comment.

time and resources allow, above and beyond what is currently achieved. This 'upskilling' allows the current auditors to learn from what the contractors are delivering and would have the benefit of placing less reliance on utilising contractors going forward, which in turn would save money.		2. Whilst there could be some opportunities for upskilling, there are still likely to be limitations to internal staff being able to deliver every aspect of the audit at the next review and therefore it would not necessarily negate the need for sourcing external resource possessing specialised/technical knowledge and skills including subject matter expertise. The current approach is common practice in the internal audit profession given the expectation to provide reliable assurance across a wide spectrum of areas. Furthermore, in some areas specific software is in use by contractors to run data analytics and provide extended assurance in drawing audit conclusions. 3. Closer working with audit contractors could take time away from other areas of planned service delivery which would need to be managed and presents greater challenge in a smaller service.	

SUMMARY OF CONFORMANCE WITH THE PSIAS – Appendix A

Reference	Assessment Area	Fully Conforms	Generally Conforms	Partially Conforms	Does Not Conform	Comments
Section 1	Definition of internal Auditing	✔				Meets/exceeds requirements
Section 2	Code of Ethics	✔				Meets/exceeds requirements
Section 3	Attribute Standards					
3.1	Purpose, Authority and Responsibility		✔			Development of an Audit Strategy has been recommended (rec 3.1) Expanding the Audit Manual (rec 3.7)

3.2	Independence and Objectivity	✔				Meets/exceeds requirements
3.3	Proficiency and Due Professional Care		✔			Upskilling from contractors (rec 3.8)
3.4	Quality Assurance and Improvement Programme			✔		Some improvements have been recommended around the QAIP (rec 3.2) Seeking stakeholder feedback (rec 3.6)
Section 4	Performance Standards					
4.1	Managing the Internal Audit Activity		✔			Making better use of integrated assurance (rec 3.4) Staff resourcing issue (rec 3.5)
4.2	Nature of Work	✔				Meets/exceeds requirements

4.3	Engagement Planning	✓				Meets/exceeds requirements
4.4	Performing the Engagement	✓				Meets/exceeds requirements
4.5	Communicating Results		✓			Some improvements have been recommended around the reporting arrangements (rec 3.3)
4.6	Monitoring Progress	✓				Meets/exceeds requirements
4.7	Communicating the Acceptance of Risk	✓				Meets/exceeds requirements