

Audit Committee

28 June 2024

Annual Internal Audit Opinion and Report 2023 / 2024



Report of Paul Darby, Corporate Director of Resources

Electoral division(s) affected:

Countywide.

Purpose of the Report

- 1 To present to Members the Chief Internal Auditor and Corporate Fraud Manager's assurance opinion on the adequacy and effectiveness of the Council's internal control environment, risk management and corporate governance arrangements in place during the year.
- 2 Members are also presented with the Annual Internal Audit Report for 2023 / 2024.

Executive Summary

- 3 The Public Sector Internal Audit Standards (PSIAS), established in 2013 (revised in 2016 and 2017), states that the provision of assurance services is the primary role for internal audit in the UK public sector. This role requires the chief audit executive to provide an annual internal audit opinion based on an objective assessment of the framework of governance, risk management and control. Consulting services are advisory in nature and are generally performed at the specific request of the organisation, with the aim of improving governance, risk management and control but still contribute to the overall opinion however each review does not deliver individual assurance opinions.
- 4 An overall opinion is the professional judgement of the Head of Internal Audit Services based primarily on the results of individual internal audit engagements and supported by incorporating other reliable assurance information.
- 5 Based on the work undertaken, we are able to provide a **Moderate** overall assurance opinion on the adequacy and effectiveness of the governance, risk management and internal control operating across the Council in 2023/2024.

- 6 This moderate opinion ranking provides assurance that there is a sound system of control in place, but there are some weaknesses and evidence of non-compliance with controls or ineffective controls. Despite the financial challenges the Council continues to face and the ever increasing diverse nature of the Internal Audit Plan this assurance opinion should be regarded as positive. This is supported by the improvements made over recent years particularly within key financial systems where significant improvements have been made in recent years.
- 7 Processes link business objectives, budget and workforce planning and are governed by timely and appropriate layers of officer and Member challenge and scrutiny. These arrangements remain robust. The Council remains well placed to respond to risks however the scale and pace of change continues to be an inherent risk to the control environment and this needs to be effectively managed.
- 8 Despite the challenges faced, the Council has continued to progress a number of significant developments and projects which include various commercial investment and regeneration projects.
- 9 The Council's Company governance arrangements where the Council has a significant interest or control in a company have also continued to progress through a corporate group. During the year the Group has considered the Council's strategic approach to, and structure of, its Companies and joint venture arrangements. Updates on the Group's work are periodically presented to the Corporate Management Team, which considered proposals to amend the governance arrangements to ensure appropriate member oversight of Council companies in their capacity as shareholder.
- 10 Reviews undertaken during 2023/24 have largely resulted in substantial audit opinions being issued, particularly for the key financial systems, which is positive. Some reviews have however referred to unsatisfactory compliance with the Council's Policies and Procedures in some instances and identified weaknesses with regards to the management oversight over the operational working practices in place in some areas. It is recognised that the Council is on a continuing never ending journey in terms of strengthening its governance arrangements and internal controls. Internal audit contributes where it can to assist the organisation achieve its objectives and continually add value.
- 11 During the year internal audit issued three 'Limited' assurance opinions, two which related to schools, which is an increase on the previous year when only one Limited Assurance opinion was provided which related to a school review. Limited assurance opinions are issued where there are significant concerns about the system of internal control or an absence

of controls which could put the process or system objectives at risk and urgent improvement is needed.

- 12 In determining the annual assurance opinion, consideration has been given to the organisations risk management and governance arrangements, as well as to the findings contained within the Annual Protecting the Public Purse report which is being reported to this Committee meeting as a separately agenda item.

Recommendation

13 Members are asked to:

- (a) note the content of the Annual Internal Audit Report for 2023/2024 at Appendix 2;
- (b) note the overall 'moderate' opinion provided on the adequacy and effectiveness of the Council's governance, risk management and internal control environment for 2023/2024.

Background

- 14 The Public Sector Internal Audit Standards (PSIAS) established in 2013 (revised in 2016 and 2017) are the agreed professional standards for internal audit in local government. PSIAS was the Code under which the Internal Audit Service operated during 2023/2024. It sets out the requirement for the Chief Internal Auditor and Corporate Fraud Manager (“Chief Audit Executive”) to report to officers and the Audit Committee (“The Board”) to help inform their opinions on the effectiveness of the Internal Control environment in operation within the Council.
- 15 The Annual Internal Audit Report should therefore be considered in the context of fulfilling the above requirement.
- 16 The annual internal audit opinion contributes to the completion of the Annual Governance Statement (AGS). It is specifically timed to be considered as part of the Council’s annual review of governance and internal control.
- 17 Internal Audit therefore has a professional duty to provide an unbiased and objective view of the Council’s Internal Control environment. Internal Audit is independent of the processes that it evaluates and as such reports to Corporate Management Team and the Audit Committee.
- 18 No system of internal control can provide absolute assurance against material misstatement or loss, nor can internal audit give absolute assurance.

Appendix 1: Implications

Legal Implications

The Accounts and Audit Regulation 2015 (Part 2, Section 5) states a relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal audit standards or guidance.

Completion of the Annual Internal Audit Opinion ensures compliance with both the Public Sector Internal Audit Standards 2017 and the Accounts and Audit Regulations 2015

Furthermore, internal audit assists the Corporate Director of Resources in fulfilling their duties under Section 151 of the Local Government Act 1972 which requires each Local Authority to make arrangements for the proper administration of their financial affairs.

Finance

There are no direct financial implications associated with this report.

Internal Audit work has clear and direct effects, through recommendations made, to assist in improving value for money obtained, the probity and propriety of financial administration, and / or the management of operational risks.

Consultation

All Corporate Directors and Heads of Service.

Equality and Diversity / Public Sector Equality Duty

There are no equality and diversity / public sector equality duty implications as a result of this report.

Climate Change

There are no climate change implications as a result of this report.

Human Rights

There are no human rights implications as a result of this report.

Crime and Disorder

There are no crime and disorder implications as a result of this report.

Staffing

There are no staffing implications as a result of this report.

Accommodation

There are no accommodation implications as a result of this report.

Risk

The key risk is that the Chief Internal Auditor and Corporate Fraud Manager is unable to deliver an annual opinion to inform the Annual Governance Statement. To mitigate this risk, a defined process exists within the Service to carry out effective performance management and as such assurance is reflected in reports to the Audit Committee. Any issues with performance would be reported to the Audit Committee where further action would be agreed and overseen.

Procurement

There are no procurement implications as a result of this report.



INTERNAL AUDIT

ANNUAL REPORT

2023 / 2024

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1. Introduction and Background

- 1.1 This report summarises the work carried out by internal audit during the financial year 2023/2024 and provides assurance on the effectiveness of the Council's internal control environment, risk management and corporate governance arrangements in place during the year.
- 1.2 The requirement for an internal audit function is contained within by Section 151 of the Local Government Act 1972 which requires Local Authorities 'make arrangements for the proper administration of their financial affairs and ensure that one of its officers has responsibility for the administration of those affairs'. Authority has been delegated to the Corporate Director of Resources to fulfil this function.
- 1.3 Part 2, Regulation 5 of the Accounts and Audit Regulations 2015 requires that "A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance".
- 1.4 Internal Audit within the public sector in the United Kingdom has been governed by the Public Sector Internal Audit Standards (PSIAS) since 1st April 2013 (revised 2016 and 2017) and sets out proper internal control practices alongside the Chartered Institute of Public Finance and Accountancy (CIPFA) Local Government Application Note.
- 1.5 This report fulfils the requirement of PSIAS 2450 for the Chief Internal Auditor and Corporate Fraud Manager ("Chief Audit Executive") to provide an annual report to the Audit Committee ("The Board") timed to support the Annual Governance Statement (AGS).
- 1.6 The report sets out:
 - The annual internal audit opinion on the overall adequacy and effectiveness of the Council's framework of governance, risk management and control (i.e. the control environment);
 - A summary of the audit work carried out from which the opinion is derived;
 - Details of the quality assurance arrangements in place during 2023/2024 which incorporates the outcomes of the self-assessment completed in February 2024 and the external quality assessment carried out by CIPFA in February 2022 to ensure conformance with the PSIAS.

2. Service Provided and Audit Methodology

- 2.1 Internal Audit is an independent, objective assurance and consultancy activity designed to add value and improve an organisation's operations.
- 2.2 The primary objective of internal audit is to provide an independent and objective opinion on the Council's control environment.
- 2.3 The Internal Audit Charter, agreed by Corporate Management Team and the Audit Committee, establishes and defines the terms of reference and audit strategy for how the service is to be delivered. During the year, audit services were also provided to a number of external clients including Durham's Police and Crime Commissioner and Durham Constabulary, Durham and Darlington Fire and Rescue Authority, New College Durham, the Durham and Mountsett Crematoria Joint Committees and Aim High Academy Trust. The service is also responsible for the provision of internal audit of the Durham County Pension Fund.
- 2.4 The agreed audit strategy to provide independent assurance, is summarised as follows:
- To work in consultation with senior management teams and other providers of assurance to prepare strategic and annual audit plans.
 - To carry out planned assurance reviews of the effectiveness of the management of operational risks in all key service activities/systems over a rolling five year programme (Strategic Audit Plan).
 - To carry out assurance reviews of the management of strategic risks where the effective management of the risk is heavily dependent on identified controls.
 - To carry out annual reviews of key risks where a high level of assurance is required to demonstrate the continuous effectiveness of internal controls, for example those associated with key financial and non-financial systems.
 - To use a Control Risk Assessment (CRA) methodology to focus audit resources on providing assurance on key controls where there is little or no other independent assurance on their adequacy or effectiveness.

3. Types of Audit Work Carried Out in 2023/2024

Assurance Reviews

- 3.1 Assurance reviews are those incorporated into annual audit plans from strategic plans where the CRA methodology is to be applied. They also include service requests to provide assurance on more specific risks within a particular service activity.
- 3.2 On completion of each assurance review an opinion on the adequacy and / or the effectiveness of the control framework in place is provided to inform the annual audit opinion.
- 3.3 The audit methodology for arriving at audit opinions on individual assurance reviews is attached at Appendix E.

Advice and Consultancy Work

- 3.4 In addition to planned assurance reviews, provision is also made in annual audit plans to support service managers by undertaking advice and consultancy type work. The outcomes from this work can also provide assurance on the control framework even though an assurance opinion is not provided on the completion of this work.
- 3.5 A summary of the work undertaken is attached at Appendix B

Counter Fraud Work

- 3.6 Provision is made in annual audit plans to support service managers at an operational level to mitigate the strategic risk of fraud and corruption. Control weaknesses identified when fraud is suspected or proven also impacts on the overall opinion on the adequacy and effectiveness of the Council's internal control system.

Grant Certification

- 3.7 Some provision is also made in internal audit plans for the certification of external grant claims where required. Again, the outcomes of this work can help inform the annual opinion on the control environment.
- 3.8 A summary of the grant work delivered is provided in Appendix C

4. Audit Quality Assurance Framework

- 4.1 The Internal Audit Charter sets out the performance and quality framework for the service. This reflects the requirements of the PSIAS.
- 4.2 Key elements of the quality assurance framework operating during 2023/2024 include:
- Independent quality reviews undertaken by audit managers as a matter of routine and periodically by the Chief Internal Auditor and Corporate Fraud Manager to ensure consistent application of agreed processes and procedures and to ensure expected quality standards are maintained.
 - Key contacts, determined by appropriate Heads of Service, agree the Terms of Reference for each audit review and are able to challenge the findings and content of draft reports prior to them being finalised.
- 4.3 A summary of our performance against agreed indicators is provided in Appendix A.
- 4.4 The total number of productive days available during 2023/24 was originally estimated to be 3,152. As at 31 March 2024, the service had delivered 2,943 productive days, representing 93% of the total estimated planned productive days for the year. The target to the end of March was for 90% to have been delivered, therefore performance was above the profiled target.
- 4.5 The service has experienced recruitment and retention challenges in recent times and although the service now has a full compliment of staff, there continues to be significant training and development requirements which need to be met.
- 4.6 The service regularly reviews the content of the plan to ensure that the audits included in the plan are prioritised on a risk basis and to ensure that all key financial systems and high risk areas of activity are reviewed on an annual basis to ensure that the Chief Internal Auditor is able to provide an annual opinion on the adequacy of the internal control environment in place.
- 4.7 The PSIAS requires that the Council completes an annual review of the effectiveness of internal audit and that once every five years an External Assessment must be completed, the outcome of which are reported to Audit Committee.

- 4.8 In February 2024, a self-assessment by the Chief Internal Auditor and Corporate Fraud Manager was carried against the key elements of the Public Sector Internal Audit Standards (PSIAS) and CIPFA Local Government Application Note during 2023/24 which established that the service continues to confirm to the demonstrated that the service was **conforming** with the requirements.
- 4.9 The last external assessment, carried out by the Chartered Institute of Public and Finance and Accountancy (CIPFA) in February 2022, concluded that 'Durham County Council's Internal Audit Service's self-assessment is accurate and as such we conclude that they FULLY CONFORM to the requirements of the Public Sector Internal Audit Standards and the CIPFA Local Government Application Note'.

Improvements made during the year to improve the quality and effectiveness of the service

- 4.10 All areas of improvement which were identified by CIPFA in the last external quality assessment carried out in February 2022 have been considered and actioned as required, in accordance with the agreed timescales.
- 4.11 Furthermore, improvements identified during the self-assessment carried out by the Chief Internal Auditor and Corporate Fraud Manager in February 2024 have also been considered and addressed where required.
- 4.12 A summary of the main improvements made to the service as a result of these reviews are highlighted below:

- PSIAS Ref 1130 – Audit Responsibilities are to be rotated periodically.

On 1 April 2023 audit responsibilities were reallocated across Principal Auditor and Senior Auditor level. Work is regularly allocated on the basis to ensure individual auditors gain experience in a variety of areas in order to maintain their training and development. The rotation of responsibilities occurs annually.

- PSIAS Ref 2010 - Establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation's goals.

The annual Internal Audit planning process involves reviewing the organisation's risk registers to identify strategic and operational risks, as well carrying out horizon scanning of the organisation's macro environment to consider the inclusion of relevant emerging issues which may arise.

Once approved, the Internal Audit Plan is reviewed throughout the year and where required, changes are made to planned activities to ensure the audit plan is risk based and is consistent with the Council's objectives.

- PSIAS Ref 2030 – To ensure that internal audit resources are appropriate, sufficient and effectively deployed to achieve the approved plan.

Although the service has experienced recruitment and retention challenges in recent times it is pleasing to report that the service have operated with a full compliment of staff during the Internal Audit year 2023/24. However, there continues to be significant training and development requirements which need to be met and therefore ongoing training and support is being delivered as required.

Furthermore, service restructure proposals were made during 2023/24 to reflect the changing needs of the service following a reduction been made to the external client portfolio of work earlier in the year and to ensure the service was able to achieve its MTFP savings target.

The restructure proposals included the removal of one Audit Manager post from the staffing establishment following the postholder's retirement at the end of March 24, leaving one Internal Audit Manager post remaining on the current staffing establishment with effect from 01 April 2024.

A review of the roles and responsibilities of the Internal Audit Service was carried out during the restructure to ensure the structure is fit for purpose and is able to deliver the diverse nature of the team's workload. This resulted in the regrading of the one remaining Internal Audit Manager post and four Principal Auditor posts with effect from 01 April 2024 which is when the new service structure came into effect.

4.13 The Corporate Fraud Team influences pro-active fraud work and promotes the counter fraud strategy across the organisation. Improvements have continued to be made during the year to further improve the joint working relationships between Internal Audit and Corporate Fraud Teams to ensure that where required, improvements are made to the organisations control framework on a timely basis.

5. Summary of Audit Work Carried Out

Assurance Work

- 5.1 Our work programme for the financial year 2023/2024 included work carried out between April 2023 and March 2024.
- 5.2 A summary of assurance work completed during the year is attached at Appendix E.

Advice and Consultancy Work

- 5.3 All planned reviews are designed to add value as they provide independent assurance, through evaluation and challenge, on the adequacy and effectiveness of arrangements in place to manage risks and the development of controls. This evaluation and challenge supports the effective and efficient use of resources and value for money (VFM).
- 5.4 Through our advice and consultancy work we are able to add value proactively and reactively.
- 5.5 Reactive work involves positively responding to ad-hoc requests for advice and reviews added to the audit plan to address new or emerging issues and risks. It also includes responding to potential fraud and irregularities and we ensure that all such incidents are properly investigated and that appropriate action is taken by managers, whether or not fraud or malpractice is proven. This work is delivered from the contingency provision within the audit plan.
- 5.6 A summary of key advice and consultancy work completed during the year is attached at Appendix B.

6. Key Areas for Opinion

- 6.1 The four main areas of the control environment considered when determining our assurance opinion are:
- Overall Control Environment
 - Financial Management
 - Risk Management
 - Corporate Governance
- 6.2 Assurance has been provided through the review of key financial systems during the year. It is acknowledged that whilst overall assurance in relation to key financial systems remains positive, testing of the control environment in operation during the year still highlighted some weaknesses in controls.

Appendix 2

- 6.3 Independent assurance on the effectiveness of the Council’s risk management arrangements has been provided by consideration of the adequacy and effectiveness of operational risk management through the risk based audit approach and the CRA methodology applied to individual audit assignments. This in turn provides some assurance on the management of related strategic risks.
- 6.4 A number of audits have been carried out during the year to provide independent assurance on the effectiveness of specific key corporate governance arrangements. In addition, compliance with relevant key council policies and procedures has also been considered as part of the risk based approach to the audit service related planned assurance reviews.
- 6.5 Key issues arising from audit work where controls have improved or further improvements have been identified are summarised in Appendix D.
- 6.6 The implementation of audit recommendations made to improve the control environment helps to embed effective risk management and strengthen the effectiveness of the Council’s corporate governance arrangements. Details of progress made on the implementation of all High and Medium ranking recommendations are reported quarterly to Corporate Directors and the Audit Committee. A summary of progress on actions due at the 31 March 2024 is given below:

Service Grouping	Number of Actions Due to be Implemented	Number of Actions Actually Implemented	Actions Overdue by Agreed Original Target Date	Actions with an Agreed Revised Target Date	Actions Overdue by Revised Target Date
Adult and Health Services (AHS)	13	11	2 (15%)	2	0
Chief Executive (CE)	9	9	0 (0%)	0	0
Children and Young People’s Service (CYPS)	71	70	1 (1%)	1	0
Neighbourhoods and Climate Change	35	35	0 (0%)	0	0
Regeneration, Economy and Growth (REG)	25	25	0 (0%)	0	0
Resources (RES)	222	220	2 (1%)	2	0
TOTAL	375	370	5 (1%)	5	0

6.7 The % of audit recommendations implemented by service managers within agreed target dates remains high and the Council out performs many of its benchmarked comparators. This statistic stands at 99% before revised targets are incorporated, this increases to 100% if revised to include revised target dates.

7. Audit Opinion Statement

7.1 The Council has responsibility for maintaining a sound system of internal control that supports the achievement of its objectives.

7.2 Internal Audit is required to provide an opinion on the Council's control environment, risk management and corporate governance arrangements in place during the year.

7.3 The Chief Internal Auditor and Corporate Fraud Manager is able to confirm that there has not been any impairments to the Internal Audit Service's independence and objectivity during the year.

7.4 In giving this opinion it should be noted that assurance can never be absolute and therefore only reasonable assurance can be provided that there are no major weaknesses in these processes.

7.5 In assessing the level of assurance to be given, we based our opinion on:

- All of the work undertaken by Internal Audit and the Corporate Fraud Teams during the year.
- Follow up actions on audit recommendations.
- Any significant recommendations not accepted by management and the consequent risk.
- The effects of any significant changes in the Council's systems.
- Matters arising from previous reports to the Audit Committee.
- Any limitations which may have been placed on the scope of the internal audit.
- The extent to which resource constraints may impinge on internal audit's ability to meet the full audit needs of the Council.
- The outcomes of the audit quality assurance process.

Appendix 2

- The reliability of other sources of assurance considering when determining the scope of audit reviews.

7.6 Based on the work undertaken, we are able to provide a **Moderate** overall assurance opinion on the adequacy and effectiveness of the governance, risk management and internal control operating across the Council in 2023/2024.

7.7 This moderate opinion ranking provides assurance that there is a sound system of control in place, but there are some weaknesses and evidence of non-compliance with controls or ineffective controls.

7.8 This overall 'moderate' opinion reflects the widening scope of internal audit, with new audit areas being undertaken each year as part of the agreed audit strategy to review key service activities over a five year rolling programme. It is important to recognise however in many cases these audits are not performed annually unless they are key systems both financial and non-financial.

Assurance Level	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Substantial	35	61	44	22	26	51	65
Moderate	34	67	46	20	8	21	38
Limited	22	10	7	3	5	1	3
Total	91	138	97	45	39	73	106

Note: For comparison purposes previous year reported figures include school based reviews which, because of COVID, were not undertaken for the majority of 2020/21 and 2021/22

7.9 The adequacy and effectiveness of key financial controls is a consideration in our opinion. Good progress continues to be made in making improvements to a number of key financial systems which has provided a better operational platform for effective financial risk management and resulted in 11 out of the 15 key financial system reviews undertaken providing substantial assurance opinions during 2023/24.

7.10 Policies and procedures are now in place for the majority of key financial systems however a number of our recommendations continue to relate to non-compliance where system owners are requested to send reminders to employees or offer refresher training as appropriate.

7.11 A number of internal audit reviews and fraud referrals actioned during the year identified unsatisfactory compliance with the Council's Policies and Procedures. It is recognised that the Council continues to be on a journey of continuous improvement and it is evident that there is a clear direction and drive from the organisation to change the culture and behaviours. It is important that internal audit contributes where it can to assist the organisation achieve its objectives and continually add value.

- 7.12 The Annual Internal Audit Report 2019/2020 identified that further work would be required in relation to the effectiveness of the Council's Company governance arrangements and improvements continued to be made during 2023/24 through a corporate group, and where the Council has a significant interest or control in a company. The Chief Internal Auditor and Corporate Fraud Manager attends these meetings.
- 7.13 Three Limited Assurance reports were issued in 2023/24, two which related to Schools, which is an increase on the previous year when only one Limited Assurance opinion was provided which related to a school review. All audits with a limited assurance opinion have disclosed at least one high risk finding or a number of medium priority recommendations and these are subject to progress updates and a follow up audit approximately six months after the final report has been issued and are reported to Audit Committee/ the relevant Governing Body on an exception basis.
- 7.14 It is especially pleasing to note that service groupings continue to value the work of internal audit and particularly around involving us in advice and consultancy work both where major systems or processes are being implemented or reviewed. This is illustrated in the continuing work delivered on financial systems, e.g. use of Procurement Cards and cash across the council, ongoing training and support provided to Children's Homes, as well as Internal Audit's attendance at workstream meetings e.g. Azeus and Home to School Transport. It is therefore important that service groupings continue to engage internal audit in work of this nature where controls and processes can be evaluated before implementation.
- 7.15 Where internal audit has identified areas for improvement, recommendations are made to minimise the level of risk, and action plans for their implementation were drawn up and agreed by management. Whilst the % of actions implemented within target dates is high, in many cases there is a time gap between a control weakness being reported and the date determined by management for when the action can practically and realistically be implemented. Consequently, the added assurance provided on implementation cannot always be recognised and evidenced in arriving at our overall annual assurance opinion.

PERFORMANCE INDICATORS

Appendix A

Efficiency		Objective: to provide maximum assurance to inform the annual audit opinion	
KPI	Measure of Assessment	Target (Frequency of Measurement)	Actual as at 31/03/2024
Productive audit time achieved	% of planned productive time from original approved plan completed as at 31 st March.	90% (Annually)	93%
Timeliness of Draft Reports	% of draft reports issued within 20 working days of end of fieldwork/closure interview	100% (Quarterly)	100% (118 out of 118)
Timeliness of Final Reports	% of final reports issued within 10 calendar days of receipt of management response	100% (Quarterly)	100% (115 out of 100)
Quarterly Progress Reports	Quarterly progress reports issued to Corporate Directors within one month of end of period	100% (Quarterly)	100%
Quality		Objective: To ensure that the service is effective and adding value	
KPI	Measure of Assessment	Target (Frequency of Measurement)	Actual as at 31/03/2024
Recommendations agreed	% of Recommendations made compared with recommendations accepted	95% (Annually)	100%
Post Audit Customer Satisfaction Survey Feedback	% of customers scoring audit service satisfactory or above (3 out of 5) where 1 is poor and 5 is very good	100% (Quarterly)	100% (89 out of 89) Average score 4.7
Customers providing feedback responses	% of Customer returning satisfaction returns	70% (Quarterly)	82%

KEY ADVICE AND CONSULTANCY WORK UNDERTAKEN IN 2023/2024

Adult and Health Services

Implementation of Local Provider Selection Regime (PSR) Framework.

The overall objective of the review was to review PSR processes, document templates and policies and procedures developed and provide feedback on the compliance with the NHS PSR statutory guidance, adequacy of internal controls and efficiency of the process.

Azeus – Finance Process

To provide advice and guidance on Finance Processes being developed as part of the ongoing Azeus system development.

Azeus – Panel Process

To provide advice and guidance on Panel Processes being developed as part of the ongoing Azeus system development.

Azeus – Governance Board

Meeting attendance and provision of Internal Audit advice and support at Azeus Governance Board meetings.

Azeus - System Upgrade Testing Methodology

To provide advice and guidance on Finance Processes being developed as part of the ongoing Azeus system development.

Learning Disability Budget Task & Finish Group

Attendance and provision of Internal Audit support at Learning Disability Budget Task & Finish Group. The Group was established in response to budgetary pressures to support reviews of working practices. discuss the implementation of improvements to the LD process and support the wider AHS quality assurance process, with a focus on high cost packages.

Children & Young People's Services

Children's Homes – Training

Presentation delivered to Children's Home Managers by Internal Audit and Corporate Procurement on the process and the expected control framework supporting the Council's purchasing methods (purchase orders, procurement catalogue and procurement cards).

Children's Homes – Review of Financial Procedures

Provision of advice and guidance in relation to the development of Children's Home financial policies and procedures, including the use of procurement cards.

Home to School Transport - Procurement Workstream

Meeting attendance and provision of Internal Audit advice and support at Home to School Transport Procurement Workstream meetings

Home to School Transport - Procurement Bid Analysis

Provision of support in analysing information in relation to the home to School taxi contracts

Provision of Head Teacher Training

Delivery of Internal Audit and Corporate Fraud training offer provided to LEA Head Teachers as part of DCC's Financial Management training offer.

Schools Financial Value Standards (SFVS)

Advice and support provided to LEA schools on the completion of Schools Financial Value Statements (SFVS) prior to DCC's annual submission to the DfE.

Neighbourhoods and Climate Change

Highways Permit Charges

An advisory review to ensure that charges made to utility companies in relation to highways permits for road and street works are appropriate and will not generate a surplus.

Carbon Emissions Performance

An advisory review to ensure that the methods employed to calculate the authority's operational carbon footprint and performance comply with relevant guidelines and provides accurately calculated figures which are appropriately reported against carbon reduction targets.

Corporate Resources

Information Governance

The service is represented on the corporate Information Governance Group (IGG) to provide advice and guidance and to carry out independent assurance work on the Council's information governance arrangements.

Information Management - BI Data Ingestion

Provision of advice and consultancy support on the Business Intelligence Data Ingestion Process.

Company Governance

Assisting the Head of Legal and Democratic Services with advice and guidance as to the proper governance structures required within the Council to effectively report on the performance of companies in which the Council has an interest or control.

RIPA Officers Group

The service is represented on the corporate RIPA Officers Group to ensure robust working relationships are in place with other DCC Officer and to provide counter fraud guidance with regards to in place across the council.

Review of External Legal Fees

An advisory review was carried out to evaluate the extent to which NEPO (North East Purchasing Organisation) frameworks are utilised in the commissioning of external legal services (specifically the Legal Services framework and the Social Care Barristers framework).

Equal Pay Risk

This was a joint piece of work led by the Internal Audit Service with support from HR and Employee Services, which considered any new equal pay risks for the council.

Payroll System (ResourceLink)

Attending meetings to provide advice and support on the ongoing development of the Payroll System.

P2P Performance and Improvement Working Group

Attending meetings to provide ongoing advice and support on the purchase to pay performance and improvements.

Appendix 2

Durham Credit Union

Provision of advice and support on the Credit Union's financial information and the delivering of internal control training

GRANT WORK UNDERTAKEN IN 2023/2024

As the Council strives to maximise external funding to help it deliver its objectives, we have been increasingly required to provide independent assurance that funding is correctly spent by certifying grant claims across the organisation. Such work adds value by ensuring no grant is lost through claw back or reputational damage that may impact on future external funding opportunities.

Police and Crime Panel Grant

The establishment of Durham Police and Crime Panel is a statutory duty placed upon the authority as a result of the Police and Social Responsibility Act 2011, to provide scrutiny of the work of the Police and the Crime and Victims Commissioner, and support objectives within the Police, Crime and Victims Plan. The administration of the panel is supported by a grant from the Home Office.

The work carried out involved reviewing the grant claim to verify that allocated staff meetings and the associated expenditure incurred were correctly calculated in accordance with the grant terms and conditions.

Changing Places Toilets (CPT)

The Changing Places Toilets Fund is a government grant, provided by the Department of Levelling Up, Housing & Communities to local authorities for the purpose of installing accessible toilets for severely disabled people.

The work carried out involved reviewing the agreement in place regarding the installation of toilets at the Locomotion site to verify that the expenditure incurred was in accordance with the grant terms and conditions.

Supporting Families Grant

The Supporting Families Programme is set up to help thousands of families across England to get the help they need to address multiple disadvantages through a whole family approach, delivered by keyworkers, working for local authorities and their partners.

The work carried out involved reviewing a sample of transactions in conjunction with the supporting evidence to determine whether expenditure had been properly incurred in accordance with the Supporting Families 2022-25 Framework and associated Guidance.

Multiply (UKSPF) Funding

The Department of Education Multiply Grant provides support towards expenditure incurred in the delivery of numeracy courses to adults aged 19 years of age and above.

The work carried out involved reviewing a sample of transactions to ensure expenditure had been made in the delivery of courses in accordance with the grant, as well as review of contractors to ensure contract awards made were line with Contract Procedure Rules.

Local Transport Capital Block Funding Maintenance Grant

The purpose of this Department of Transport grant is to provide local authorities with support towards the expenditure incurred on Highways maintenance, which is overseen by the Highways Service area of Neighbourhoods and Climate Change.

The work carried out involved a reviewing a sample of highways maintenance projects to ensure that the grant conditions had been adhered to.

Local Transport Capital Block Funding Integrated Grant

The purpose of the grant from the Department of Transport is to provide local authorities with support towards the expenditure incurred on Integrated Transport, which is overseen by the Transport & Infrastructure Services area of Regeneration, Economy and Growth.

The work carried out involved a reviewing a sample of highways buildings projects to ensure that the grant conditions had been adhered to.

Carbon Connects Grant

Carbon Connects is an ERDF funded scheme aimed to reduce the degradation and carbon loss caused by the reduction of peatlands through the development of peatland restoration projects. All DCC funded work is managed by the North Pennines AONB Partnership

The work carried out involved reviewing all expenditure incurred in conjunction with the supporting evidence to verify that expenditure had been properly incurred in accordance with the grant conditions.

Nature for Climate Peatland Grant Claims

The Nature for Climate Peatland Scheme is funded through Natural England, of the Department for Environment, Food & Rural Affairs, to facilitate peatland restoration programmes.

Appendix 2

The work carried out involved reviewing all expenditure incurred in conjunction with the supporting evidence to verify that expenditure had been properly incurred in accordance with the grant conditions

Disabled Facilities Grant

The Disabled Facilities Grant is provided by the Department for Levelling Up, Housing & Communities for the provision of home adaptations for older and disabled people.

The work carried out involved reviewing a sample of adaptations to determine whether there was compliance with the tendering process and to verify that expenditure had been accurately recorded and that completion and safety certificates had been obtained as required, in accordance with the grant terms and conditions.

Bus Subsidy Ring Fenced Grant

The Bus Subsidy Ring Fenced Grant from the Department of Transport is paid to local authorities with the purpose of supporting bus services, or the infrastructure supporting such services.

The work carried out involved reviewing a sample of transactions to verify invoice payments made to supporting documentation in accordance with the terms and conditions of the grant.

Bishop Auckland Heritage Action Zone - Project Manager

The grant was awarded by Heritage England to fund 80% of the newly created Bishop Auckland Heritage Action Zone Project Manager post and related expenses.

The work carried out involved verifying the expenditure incurred to supporting documentation to confirm that the expenditure incurred was in accordance with the grant terms and conditions.

Bishop Auckland Heritage Action Zone - Heritage Skills

The grant was awarded by Heritage England to fund Heritage Skills events to offer training in heritage constructions skills.

The work carried out involved verifying the expenditure incurred to supporting documentation to confirm that the expenditure incurred was in accordance with the grant terms and conditions.

Bishop Auckland Heritage Action Zone - Community Engagement

The grant was awarded by Heritage England to fund a programme of community engagement, skills development and education activities.

Appendix 2

The work carried out involved verifying the expenditure incurred to supporting documentation to confirm that the expenditure incurred was in accordance with the grant terms and conditions.

Home Upgrade Grant (HUG) 2

The Home Upgrade Grant was awarded by The Secretary of State for Business, Energy, and Industrial Strategy to improve the energy efficiency of 250 of homes of low income households.

There was no spend in the period as the project was in its early stages of development and therefore the work carried out was limited to internal audit reviewing and signing off the required documentation.

Active Travel Funding Project

The Active Travel Fund project was funded by a grant from the North-East Combined Authority (NECA) for improvements to the A167 Great North Cycleway (Newton Aycliffe).

The work carried out involved verifying the expenditure incurred to supporting project documentation to confirm that the expenditure incurred was in accordance with the grant terms and conditions.

Section 256 Agreements

In accordance with the requirements of the NHS Act 2006, Section 256 agreements set out the formal arrangements in place between the Council and the NHS North East & North Cumbria Integrated Care Board (NENCICB) covering the payment of shared health and social care costs for a range of established schemes.

The work carried out involved reviewing a sample of transactions in conjunction with the supporting evidence to determine whether expenditure had been properly incurred in accordance with the relevant terms and conditions contained within the Section 256 agreement.

Section 75 Agreements – Better Care Fund

Section 75 agreements (Better Care Fund) set out the pooled budget arrangements in place between the NHS and local authorities under section 75 of the NHS Act 2006 aimed at improving the integration of health and social care provision.

The work carried out involved reviewing a sample of transactions in conjunction with the supporting evidence to determine whether expenditure had been properly incurred in accordance with the relevant terms and conditions contained within the Section 75 agreements.

Appendix 2

Digital Durham

The scope of the work carried out provided assurance that the terms of the grant had been met and that the information contained within the Superfast End of Financial Year Monitoring Report 2022/23 and State Aid Return 2022 was accurate.

The work carried involved reviewing the payments made in respect of milestones achieved relating to the end of year report 2022/23 and also in respect of the State Aid return Superfast spend for the calendar year 2022 (Quarter 4 2021/22 to Quarter 3 2022/23).

KEY CONTROL ISSUES

Limited Assurance Opinions

During the year limited assurance opinions were delivered against the three following areas with follow up working planned to be completed in the coming months. In all cases an agreed action plan has been developed and is being implemented. The details of the issues raised can be found on Part B of the Audit Committee Papers held throughout the year. Below is a brief summary of the work that was carried out.

Fun with Food Grant Review

The review evaluated the control framework in place on the management of the risks associated with the Fun and Food programme, which included reviewing the application process, the awarding of funding and the processing of claims in accordance of the requirement of the scheme

School Reviews

1x Primary School
1x Specialist Secondary School

School reviews attempt to support each Governing Body in providing an independent assurance opinion on the school's financial management and key governance processes.

They look at the effectiveness of:

- relevant key policies and procedures;
- the arrangements in place in school to identify, assess and monitor risks;
- the control design to ensure that the school's assets and interests are accounted for and safeguarded from loss of all kinds including fraud, waste, extravagance, inefficient administration and poor value for money.

Follow Up Reviews

High Needs Budget

A follow up review that looked at the progress made in implementing the recommendations contained within the action plans of the High Needs Budget audit reports issued on 6 December 2019 and 23 November 2021.

Ropery Walk and Leadgate Primary Schools

2x follow up school reviews that looked at the effectiveness of;

- relevant key policies and procedures;
- the arrangements in place in school to identify, assess and monitor risks;
- the control design to ensure that the school's assets and interests are accounted for and safeguarded from loss of all kinds including fraud, waste, extravagance, inefficient administration and poor value for money.

Fraud and Irregularity

Weaknesses in control identified through fraud and irregularity investigations.

The Counter Fraud and Corruption Strategy which was refreshed in November 2022 and potential cases of suspected fraud and / or irregularity are reported to internal audit. Details of cases reported and the work being undertaken to combat the strategic corporate risk of fraud are reported to Corporate Management Team and the Audit Committee in the Annual Protecting the Public Purse Report.

Assurance Opinion Methodology

Findings

Individual findings are assessed on their impact and likelihood based on the assessment rationale in the tables below:

Impact Rating	Assessment Rationale
Critical	A finding that could have a:
	Critical impact on operational performance (Significant disruption to service delivery)
	Critical monetary or financial statement impact (In excess of 5% of service income or expenditure budget)
	Critical breach in laws and regulations that could result in significant fine and consequences (Intervention by regulatory body or failure to maintain existing status under inspection regime)
	Critical impact on the reputation of the Council (Significant reputational damage with partners/central government and/or significant number of complaints from service users)
	Critical impact on the wellbeing of employees or the public (Loss of life/serious injury to employees or the public)
Major	A finding that could have a:
	Major impact on operational performance (Disruption to service delivery)
	Major monetary or financial statement impact (1-5% of service income or expenditure budget)
	Major breach in laws, regulations or internal policies and procedures (noncompliance will have major impact on operational performance, monetary or financial statement impact or reputation of the service)
	Major impact on the reputation of the service within the Council and/or complaints from service users
Minor	A finding that could have a:
	Minor impact on operational performance (Very little or no disruption to service delivery)
	Minor monetary or financial statement impact (less than 1% of service income or expenditure budget)
	Minor breach in internal policies and procedures (noncompliance will have very little or no impact on operational performance, monetary or financial statement impact or reputation of the service)

Likelihood	Assessment criteria
Probable	Highly likely that the event will occur (>50% chance of occurring)
Possible	Reasonable likelihood that the event will occur (10% - 50% chance of occurring)
Unlikely	The event is not expected to occur (<10% chance of occurring)

Appendix 2

Overall Finding Rating

This grid is used to determine the overall finding rating.

LIKELIHOOD			
Probable	M	H	H
Possible	L	M	H
Unlikely	L	L	M
	Minor	Major	Critical
	IMPACT		

Priority of our recommendations

We define the priority of our recommendations arising from each overall finding as follows;

High	Action required, that is considered imperative , to improve the control environment so that objectives are not exposed to unacceptable risks through lack of or weaknesses in critical or key controls.
Medium	Action required to improve the control environment so that objectives are not exposed to risks through weaknesses in controls.
Best Practice	The issue merits attention and its implementation will enhance the control environment.

Overall Assurance Opinion

Based upon the ratings of findings and recommendations arising during the audit as summarised in the risk matrix above we define the overall conclusion of the audit through the following assurance opinions:

Substantial Assurance	There is a sound system of control. Any weaknesses identified expose some of the system objectives to minor risks.
Moderate Assurance	Whilst there is basically a sound system of control, there are some weaknesses, which expose objectives to risk.
Limited Assurance	There are weaknesses in key areas in the system of control, which expose objectives to unacceptable levels of risk.

Summary of Assurance Work 2023 / 2024

Appendix F

Service Grouping	Service	Audit Activity	Assurance Opinion
Adult and Health Services	Adult Care	Workforce Development Fund	Substantial
Adult and Health Services	Adult Care	Section 117 Payments	Moderate
Adult and Health Services	Adult Care	Pathways – Overarching Report	Moderate
Adult and Health Services	Adult Care	Durham Pathways	Substantial
Adult and Health Services	Adult Care	Peterlee Pathways	Substantial
Adult and Health Services	Adult Care	Spennymoor Pathways	Substantial
Adult and Health Services	Adult Care	Newton Aycliffe Pathways	Substantial
Adult and Health Services	Adult Care	Stanley Pathways	Substantial
Adult and Health Services	Commissioning	Continuing Health Care and Funded Nursing Care	Moderate
Adult and Health Services	Commissioning	Commissioning of Domiciliary Care	Substantial
Adult and Health Services	Public Health	Public Health Claims Processed via Pharmoutcomes	Substantial
Children & Young People's Services	Early Help, Inclusion and Vulnerable Children	Aycliffe Secure Services	Substantial
Children & Young People's Services	Early Help, Inclusion and Vulnerable Children	Fun with Food	Limited
Children & Young People's Services	Early Help, Inclusion and Vulnerable Children	Family Hubs and Starter for Life	Substantial
Children & Young People's Services	Early Help, Inclusion and Vulnerable Children	Children in Need	Substantial
Neighbourhoods and Climate Change	Community Protection Services	Online Licence Applications	Substantial
Neighbourhoods and Climate Change	Environment	Trade Waste	Substantial

Appendix 2

Service Grouping	Service	Audit Activity	Assurance Opinion
Neighbourhoods and Climate Change	Environment	Stores Management	Substantial
Neighbourhoods and Climate Change	Environment	Fuel Stocks and Stores	Substantial
Neighbourhoods and Climate Change	Environment	Durham Crematorium	Substantial
Neighbourhoods and Climate Change	Environment	Mountsett Crematorium	Substantial
Regeneration, Economy and Growth			
Regeneration, Economy and Growth	Corporate Property and Land	Asset Valuation	Moderate
Regeneration, Economy and Growth	Culture, Sport and Tourism	Gala Theatre	Substantial
Regeneration, Economy and Growth	Culture Sport and Tourism	Competition Line UK Income Share Agreement	Substantial
Resources			
Resources	Corporate Finance and Commercial Services	Short Term Investments	Substantial
Resources	HR and Employee Services	Payroll – Temporary input	Substantial
Resources	Legal and Democratic Services	Gifts and Hospitality	Substantial
Resources	Transactional and Customer Services	Council Tax – Valuation	Substantial
Resources	Transactional and Customer Services	Council Tax – Recovery	Substantial
Resources	Transactional and Customer Services	Business Rates – Overarching Report	Substantial
Resources	Transactional and Customer Services	Business Rates – Valuation	Substantial
Resources	Transactional and Customer Services	Business Rates – Refunds	Substantial
Resources	Transactional and Customer Services	Business Rates – Recovery	Substantial

Appendix 2

Service Grouping	Service	Audit Activity	Assurance Opinion
Resources	Transactional and Customer Services	Housing Benefits and Council Tax Reduction - Overarching	Substantial
Resources	Transactional and Customer Services	Housing Benefits and Council Tax – Overpayments and Recovery	Substantial
Resources	Transactional and Customer Services	BACS Submissions	Substantial
Resources	Transactional and Customer Services	Creditors – Overarching Report	Moderate
Resources	Transactional and Customer Services	Creditors – Retrospective PO's	Moderate
Resources	Transactional and Customer Services	Creditors –Receipting of Goods	Moderate
Resources	Transactional and Customer Services	Cash Management	Substantial
Resources	Transactional and Customer Services	Cash Management – Community Coaches	Substantial
Resources	Transactional and Customer Services	Cash Management – Spennymoor Education Centre	Moderate
Resources	Transactional and Customer Services	CRM - Internal Management and Governance	Moderate
Resources	Transactional and Customer Services	Financial Assessments	Moderate
Resources	Digital Services	Vulnerability Management	Substantial
Resources	Digital Services	ICT Purchasing	Moderate
Resources	Digital Services	Third Party Access	Moderate
Resources	Digital Services	Incident Management	Moderate
Resources	Pension Fund	Transfers In and Out	Substantial
Resources	Pension Fund	Compliance with Breach Policy	Substantial
Resources	Pension Fund	Pension Fund: Payroll Review	Substantial

Appendix 2

Service Grouping	Service	Audit Activity	Assurance Opinion
School Establishments			
Children & Young People's Services	Nursery Schools	Oxhill Nursery School	Substantial
Children & Young People's Services	Nursery Schools	Wingate Nursery School	Moderate
Children & Young People's Services	Nursery Schools	Etherley Lane Nursery School	Moderate
Children & Young People's Services	Nursery Schools	Langley Moor Nursery School	Substantial
Children & Young People's Services	Nursery Schools	Tudhoe Moor Nursery School	Moderate
Children & Young People's Services	Primary Schools	North Park Primary School	Moderate
Children & Young People's Services	Primary Schools	Seascape Primary School	Substantial
Children & Young People's Services	Primary Schools	Westlea Primary School	Substantial
Children & Young People's Services	Primary Schools	West Pelton Primary School	Substantial
Children & Young People's Services	Primary Schools	Chester Le Street Red Rose Primary School	Substantial
Children & Young People's Services	Primary Schools	Fencehouses Woodlea Primary School	Moderate
Children & Young People's Services	Primary Schools	Cestria Primary School	Substantial
Children & Young People's Services	Primary Schools	Burnside Primary School	Substantial
Children & Young People's Services	Primary Schools	The Grove Primary School	Moderate
Children & Young People's Services	Primary Schools	Consett Infant School	Substantial
Children & Young People's Services	Primary Schools	Rookhope Primary School	Moderate
Children & Young People's Services	Primary Schools	St Johns Chapel Primary School	Moderate
Children & Young People's Services	Primary Schools	Wearhead Primary School	Moderate
Children & Young People's Services	Primary Schools	Oakley Cross Primary School	Moderate
Children & Young People's Services	Primary Schools	Byers Green Primary School	Moderate
Children & Young People's Services	Primary Schools	Cassop Primary School	Substantial
Children & Young People's Services	Primary Schools	Ferryhill Station Primary School	Moderate
Children & Young People's Services	Primary Schools	Dean Bank Primary School	Substantial
Children & Young People's Services	Primary Schools	Broomhill Cottages Primary and Nursery School	Moderate
Children & Young People's Services	Primary Schools	Ramshaw Primary School	Substantial
Children & Young People's Services	Primary Schools	Escomb Primary School	Moderate
Children & Young People's Services	Primary Schools	Woodland Primary School	Moderate
Children & Young People's Services	Primary Schools	Cockton Hill Primary School	Substantial

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Service Grouping	Service	Audit Activity	Assurance Opinion
Children & Young People's Services	Primary Schools	Langley Moor Primary School	Moderate
Children & Young People's Services	Primary Schools	Newton Hall Infants School	Moderate
Children & Young People's Services	Primary Schools	Esh Winning Primary School	Substantial
Children & Young People's Services	Primary Schools	Thornley Primary School	Moderate
Children & Young People's Services	Primary Schools	Wheatly Hill Community Primary School	Limited
Children & Young People's Services	Primary Schools	Wingate Primary School	Moderate
Children & Young People's Services	Primary Schools	Shotton Primary School	Substantial
Children & Young People's Services	Primary Schools	Copeland Road Primary School	Substantial
Children & Young People's Services	Primary Schools	St Andrews Primary School	Moderate
Children & Young People's Services	Primary Schools	Byerley Park Primary School	Substantial
Children & Young People's Services	Primary Schools	Blackhall Primary School	Moderate
Children & Young People's Services	Primary Schools	Roseberry Primary School	Moderate
Children & Young People's Services	Primary Schools	Easington Colliery Primary School	Substantial
Children & Young People's Services	Primary Schools	Durham Gilesgate Primary School	Substantial
Children & Young People's Services	Primary Schools	Finchale Primary School	Substantial
Children & Young People's Services	Primary Schools	King Street Primary School	Moderate
Children & Young People's Services	Primary Schools	Framwellgate Moor Primary School	Substantial
Children & Young People's Services	Primary Schools	Ebchester C.E. Primary School	Substantial
Children & Young People's Services	Primary Schools	St Stephen's C of E Primary School	Substantial
Children & Young People's Services	Primary Schools	Gainford C. E. (Controlled) Primary School	Substantial
Children & Young People's Services	Primary Schools	Staindrop C. E. (Controlled) Primary School	Moderate
Children & Young People's Services	Primary Schools	St. John's C.E.Aided Primary School	Moderate
Children & Young People's Services	Primary Schools	Seaview Primary School	Substantial
Children & Young People's Services	Primary Schools	Tanfield Lea Community Primary School	Substantial
Children & Young People's Services	Primary Schools	Seaham Trinity Primary School	Substantial
Children & Young People's Services	Primary Schools	The Meadows	Limited
Children & Young People's Services	Primary Schools	Villa Real School	Substantial