

AUDIT and GOVERNANCE COMMITTEE
18 SEPTEMBER 2024

INTERNAL AUDIT 2024/25 PROGRESS REPORT

Report by the Executive Director of Resources

RECOMMENDATION

1. The Committee is RECOMMENDED to

Note the progress with the 2024/25 Internal Audit Plan and the outcome of the completed audits.

Executive Summary

2. This report provides an update on the Internal Audit Service, including resources, completed and planned audits.
3. The report includes the Executive Summaries from the individual Internal Audit reports finalised since the last report to the May 2024 Committee. Since the last update, there have been no red reports issued.

Progress Report:

Resources:

4. A full update on resources was made to the Audit and Governance Committee in May 2024 as part of the Internal Audit Strategy and Plan for 2023/24. Since May 2024 our new Senior Auditor has started (June 2024), and our new audit apprentice joined us at the beginning of September 2024. One of our Principal Auditors is currently on maternity leave but will be returning from the beginning of October 2024.
5. We continue to support team members to complete professional training. Two of our apprentices (one for Counter Fraud and one for Internal Audit) are now in permanent posts within the team.

2024/25 Internal Audit Plan:

6. The 2024/25 Internal Audit Plan, which was agreed at the May 2024 Audit & Governance Committee, is attached as Appendix 1 to this report.

This shows current progress with each audit and any amendments made to the plan. The plan and plan progress is reviewed regularly with senior management. There have been two amendments to the plan (additions), these are included in Appendix 1.

- There have been 4 audits concluded since the last update, summaries of findings and current status of management actions are detailed in Appendix 2. The completed audits are as follows:

Final Reports 2024/25:

Directorate	Audit	Opinion
Resources	Property Strategy Implementation	Green
Resources	IT Corporate Website	Amber
Libraries	Library Management System IT Application Review	Amber
Childrens	Primary School 1 - Governance & Financial Management Audit	Amber

PERFORMANCE

- The following performance indicators are monitored on a monthly basis.

Performance Measure	Target	% Performance Achieved for 24/25 audits (as at 14/08/24)	Comments
Elapsed time between start of the audit (opening meeting) and Exit Meeting.	Target date agreed for each assignment by the Audit manager, stated on Terms of Reference, but should be no more than 3 X the total audit assignment days (excepting annual leave etc)	100%	Previously reported year-end figures: 2023/24 67% 2022/23 71% 2021/22 59%
Elapsed Time for completion of audit work (exit meeting) to issue of draft report.	15 days	75%	Previously reported year-end figures: 2023/24 96% 2022/23 89% 2021/22 86%

Elapsed Time between receipt of management responses to draft report and issue of final report.	10 days	100%	Previously reported year-end figures: 2023/24 100% 2022/23 92% 2021/22 66%

The other performance indicators are:

- % of 2024/25 planned audit activity completed by 30 April 2025 - reported at year end.
- % of management actions implemented (as at 14/08/24) – 72.3% of actions have been implemented. Of the remaining 27.7% there are 11.6% of actions that are overdue, 7.1% partially implemented and 9% of actions not yet due.

(At May 2024 A&G Committee the figures reported were 68.7% implemented, 5.8% overdue, 7.5% partially implemented and 18% not yet due)

- Extended Management Team satisfaction with internal audit work - reported at year end.

Appendix 3

The table in Appendix 3 lists all audits with outstanding open actions, it does not include audits where full implementation has been reported. It shows the split between Priority 1 and Priority 2 actions implemented.

As at 14/08/24, there were 47 actions that are not yet due for implementation (this includes actions where target dates have been moved by the officers responsible), 59 actions not implemented and overdue and 39 actions where partial implementation is reported.

Counter-Fraud

7. The next counter fraud update to Audit & Governance Committee is scheduled for November 2024.

Financial Implications

8. There are no direct financial implications arising from this report

Comments checked by: Lorna Baxter, Executive Director of Resources,
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Legal Implications

9. There are no direct legal implications arising from this report.

Comments checked by: Paul Grant, Head of Legal and Deputy
Monitoring Officer, paul.grant@oxfordshire.gov.uk

Staff Implications

10. There are no direct staff implications arising from this report.

Equality & Inclusion Implications

11. There are no direct equality and inclusion implications arising from this report.

Sustainability Implications

12. There are no direct sustainability implications arising from this report.

Risk Management

13. There are no direct risk management implications arising from this report.

Lorna Baxter, Executive Director of Resources

Annex: Appendix 1: 2024/25 Internal Audit Plan progress report
Appendix 2: Executive Summaries of finalised audits since last report.
Appendix 3: Summary of open management actions.

Background papers: Nil

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September 2024

APPENDIX 1 - 2024/25 INTERNAL AUDIT PLAN - PROGRESS REPORT

Directorate / Service Area	Audit	Planned Qtr Start	Status as at 05/09/24	Conclusion
Cross Cutting	Transformation - Programmes & Major Projects.	4	Not started	
Cross Cutting / Resources – Finance & Procurement	Strategic Contract Management	1	Exit Meeting	
Cross Cutting / Resources – Finance & Procurement	Social Value Policy	1	Draft Report	Amber
Cross cutting / Law & Governance	Conflicts of Interest & Gifts and Hospitality	2	Fieldwork	
Cross Cutting	Joint Internal Audit & Counter Fraud proactive review – Travel Expenses	1	Exit Meeting	
Cross Cutting / Resources – Finance & Procurement	Delivery of Savings & Investments	2	Fieldwork	
Childrens	Independent Reviewing Officer	1	Fieldwork	
Childrens	Transformation Programme – including Financial Management	4	Not started	
Childrens	Direct Payments	1	Exit Meeting	
Childrens	Supported Families	Ongoing	Ongoing	n/a
Childrens & Resources – IT	EYES & LIFT - IT Application Review	2	Fieldwork	
Childrens	Primary School 1	1	Final Report	Amber
Childrens	Multiply Grant (Addition to plan)	1	Fieldwork	

Childrens	Education Health Care Plan Top ups (Addition to plan)	3	Scoping	
Adults	Client Charging	3 / 4	Not started	
Adults	Void Management	3	Not started	
Adults	Discharge to Assess	3	Not started	
Resources – Property, Investment & Facilities Management	Property Strategy Implementation	1	Final Report	Green
Resources – Property, Investment & Facilities Management / Cross Cutting	Utilities Management	3 / 4	Not started	
Resources – Workforce & OD	Recruitment – Applicant Tracking System	3 / 4	Not started	
Resources – Workforce & OD	Mandatory Training	2	Fieldwork	
Resources – Workforce & OD	Retention – Employee Feedback	3	Not started	
Resources – Finance & Procurement	Pensions Administration	3	Not started	
Resources – Finance & Procurement / Childrens – Education	Schools S151 Assurance	3	Scoping	
Resources - IT	Identity and Access Management	3 / 4	Not started	
Resources – IT / Cross Cutting	Artificial Intelligence	3 / 4	Not started	
Resources – IT	Cyber Security	3 / 4	Scoping	

Resources – IT / Cross Cutting	Data Management and Utilisation	3 / 4	Not started	
Resources – IT	Corporate Website	2	Final Report	Amber
Customers & Cultural Services	Library System – IT Application review	1	Final Report	Amber
Environment & Place	Highways	4	Not started	
Environment & Place	Income Collection & Parking Account	1 / 2	Exit Meeting	
Environment & Place	S106 – New IT System	3	Not started	
Environment & Place	HIF1 (Didcot Garden Town Housing Infrastructure Fund)	3 / 4	Not started	
Grant Certification				
Local Authority Delivery Grant, Phase 3 (LAD3),		Complete		

Amendments to Internal Audit Plan:

Childrens - Multiply Audit	Addition to plan. The Multiply Grant is DfE funding received in relation to adult learning provision to improve adult numeracy. Guidance issued by the DfE in relation to this grant has required independent assurance regarding the controls in place. The audit will review controls and compliance with the grant conditions.
Childrens – EHCP Top-ups	Addition to plan. Top-ups to an Education, Health and Care Plan (EHCP) refers to additional funding provided by local authorities to meet the special educational needs of the children and young people with EHCPs. The audit will provide assurance over the accuracy and timeliness of top-up payments and the processes for tracking how top-up funding is used and that intended outcomes/improvements are delivered.

APPENDIX 2 - EXECUTIVE SUMMARIES OF COMPLETED AUDITS

Summary of Completed Audits since last reported to Audit & Governance Committee May 2024.

Property Strategy Implementation 2024/25

Overall conclusion on the system of internal control being maintained	G
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RISK AREAS	AREA CONCLUSION	No of Priority 1 Management Actions	No of Priority 2 Management Actions
Governance, Accountability and Reporting	A*	0	0
Communication and Engagement	G	0	1
Risk Management and Performance Management	G	0	0
Financial and Resource Management	G	0	0
		0	1

Opinion: Green	
Total: 1	Priority 1 = 0 Priority 2 = 1
Current Status:	
Implemented	0
Due not yet Actioned	0
Partially Complete	0
Not yet Due	1

**The overall conclusion for this audit is Green, however the Governance, Accountability and Reporting risk area has an area conclusion of Amber. This reflects the need for improvements to increase efficiency and remove duplication in relation to governance processes. Management report that actions have already been identified and are in progress, with improvements forming strands of work to be completed as part of the corporate transformation programme.*

The Property & Assets Strategy was adopted by Cabinet in November 2022 and sets out the Council's long-term strategic objectives and priorities for managing and developing the estate. The Property and Assets Strategy covers three main portfolios – operational accommodation, community assets and investment assets. Each of these portfolios contains a series of priorities. The strategy is being implemented through a programme of detailed business cases for the development, disposal or acquisition of assets.

The audit confirmed that substantial progress has already been made, and tangible benefits realised, across all six strategic objectives of the strategy:

- Facilitating Service delivery,
- Supporting Oxfordshire communities,
- Decarbonising our corporate buildings,
- Enabling agile working and rationalisation of the estate,
- Maximising our potential investments,
- Investing in our schools,

The Director of Property and Assets stated that the Property and Assets Strategy will be reviewed during 2024/25 to ensure it remains aligned with the current service and organisational objectives. It is also noted that the organisation is introducing a 4-year (rolling) business planning process which will help to ensure that budget setting will be integrated with organisational planning. It is envisaged that this process will also capture property-related issues, which will feed into the review of the Property and Assets Strategy.

Governance, Accountability and Reporting

The audit found that there are robust governance, accountability and reporting structures in place. These include the capital investment governance structures, such as the Strategic Capital Board and Property Capital Programme Board, as well as the Agile Accommodation Programme Board which oversees this major component of the Property and Assets Strategy. From a review of meeting notes and interviews with officers it appears that these arrangements are providing effective oversight. Policies and procedures are clearly documented, roles and responsibilities are clear, and there are robust processes for approval, decision making and change control.

However, it was reported by several key stakeholders that there are multiple layers of governance, many of which include significant repetition of information which slows down the process. There is evidence that inefficiencies within the process contribute to delays which could undermine the timely delivery of individual projects and ultimately present a risk to the delivery of the strategy. Furthermore, delays could lead to the risk of financial loss, for example if project costs increase, property values change, or if match funded projects are not delivered on time.

As part of the transformation programme there are various strands of work currently under way at an organisational level, which aim to streamline the governance processes, including removing some barriers and duplication and making the processes more agile and efficient. This includes the following workstreams which are currently being looked at:

- Streamlining and digitising the governance process so that the documentation required at each stage, e.g. Initial Business Case (IBC), Outline Business Case (OBC), Full business Case (FBC) etc., can be completed and approved via electronic workflow to reduce duplication and delays and make the process more agile and efficient.

- Expanding the use of the Project Portfolio Management (PPM) system, which is already being used for capital governance, to encompass a wider remit.
- Reviewing the Contract Procedure Rules (CPRs) with the aim of ensuring best value and improving the efficiency of the procurement process.

These developments are not specific to the delivery of the Property Strategy but will improve some of the issues that are being reported. There is no additional management action required as this work to streamline governance processes is already ongoing as part of the transformation programme.

Communication and Engagement

The Property and Assets Strategy is accessible on the Intranet from various pages including all the facilities management pages for each of the buildings. The objectives of the Property & Assets Strategy are delivered through a number of separate projects and programmes, which have their own communication and engagement arrangements as part of the management of those projects. For example the Agile / Accommodation Programme has significant communication and engagement activity as part of the programme, it is reported that this includes a stakeholder and communications plan which lists stakeholders and the engagement approach for each stakeholder or group of stakeholders, although this has not been provided for review during the audit. Organisation-wide communications include the Agile / Accommodation SharePoint site and the Reimagining our workspaces SharePoint site.

The Director of Property reported that some service areas are carrying out their own property activity outside of the property directorate. Further communication and engagement with service areas will support the implementation of the Property & Assets Strategy and the ambition to adopt a corporate landlord model.

Risk Management and Performance Management

Risk management and performance management of individual projects is embedded within the project management processes and for the sample of projects reviewed was found to be in place. Risk and performance management is carried out at various levels as part of an overall framework from operational through to strategic, i.e. project level, programme level, portfolio level and executive level. Review of the governance arrangements described above, showed that risks, and performance issues, were being flagged up and escalated to those boards.

Financial and Resource Management

It is apparent from review of the notes of the capital boards and Cabinet papers that resources are being made available to deliver the projects which form the Property and Assets Strategy, and also that resources are monitored and controlled in accordance with the Capital Governance framework. From a review of a sample of projects there was evidence that resources, both financial and non-financial, to deliver projects are identified prior to approval to proceed to the next stage of the process. It should be noted that the audit did not include detailed review of expenditure or of budget management.

IT Corporate Website 2024/25

Overall conclusion on the system of internal control being maintained	A
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RISK AREAS	AREA CONCLUSION	No of Priority 1 Management Actions	No of Priority 2 Management Actions
Corporate Structure	G	0	0
Content Management System	A	0	5
Audit Trails	G	0	0
Legislative Compliance	A	0	2
Website Security	A	0	1
		0	8

Opinion: Amber	
Total: 8	Priority 1 = 0 Priority 2 = 8
Current Status:	
Implemented	0
Due not yet Actioned	0
Partially Complete	0
Not yet Due	8

The public website is often the first point of reference for people who want to know more about the Council, its services and how they can be accessed. Websites are also important for digital transformation and moving services online, and to this end, there is a Digital Presence programme looking at improving the design of the public website and online services. The audit has identified aspects of user and technical security, content management and legislative compliance which should be improved to strengthen the control framework around the public website.

Corporate Structure:

There is a structure in place for managing the public website, with defined roles and responsibilities. Content is managed by the Digital Content team and the underlying infrastructure is supported and maintained by the IT Solutions Delivery Team in ITID (IT, Innovation and Digital). The Marketing and Campaigns Manager works with service areas to ensure their services are appropriately marketed and promoted on the website.

Content Management System:

Users have access to the Content Management System (CMS) for managing and maintaining content. The majority of content on the corporate website is

updated by the Digital Content team, although some pages can be updated by service areas, such as school closures, gritting information and events in Library services. We have identified a risk relating to the way users are authenticated on CMS and also found there are an excessive number of users with the administrator role, which gives full access to make changes on the public website. User access rights are also not subject to any formal review. All web pages have a nominated owner who should review content every 6 months to confirm it is current and valid. Our testing found that 42% of pages were last reviewed over 12 months ago, with some not being reviewed for over two years. This presents a reputational risk relating to content on the public website being out-of-date.

Audit Trails:

A revision history feature is available which shows all changes to content on web pages, including when it was made, by who and the actual text that was added or deleted.

Legislative Compliance:

The website uses a small number of cookies, which are small text files placed on a user’s computer or mobile device to enhance and personalise their experience. The website has details on how cookies are used and they have to be explicitly accepted by the user in accordance with privacy requirements. There is a privacy policy on the website along with some service specific privacy policies which were reviewed and found not to have all the information required under UK-GDPR. This has been previously highlighted in the GDPR audit in 2021 and the agreed management action has not been fully implemented. The website was last tested for accessibility in February 2024 and is partially compliant with the mandated Web Content Accessibility Guidelines version 2.1 AA. A list of 12 non-conformances have been identified but work on addressing them has not started, even though the website says they will try and be fixed by August 2024.

Website Security:

The web servers for the main website sit in a DMZ (Demilitarized Zone), which is a perimeter network that has all publicly accessible systems and services. There is regular vulnerability scanning of the servers and the operating systems are patched weekly. Our testing identified one high risk vulnerability on servers from September 2023 that has not been patched and it highlights the need for a more formal approach to reviewing available patches for any reported vulnerabilities.

Library Management System – IT Application Review 2024/25

Overall conclusion on the system of internal control being maintained	A
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RISK AREAS	AREA CONCLUSION	No of Priority 1 Management Actions	No of Priority 2 Management Actions
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Logical Security	R	1	2
Access Rights	A	0	1
System Administration	A	0	2
Audit Trails	R	0	1
Backups and Disaster Recovery	A	0	2
System Support	G	0	0
Security Assurance	A	0	2
		1	10

Opinion: Amber	
Total: 11	Priority 1 = 1 Priority 2 = 10
Current Status:	
Implemented	4
Due not yet Actioned	0
Partially Complete	0
Not yet Due	7

The Library Management System (LMS) is a cloud-based solution that went live in March 2018. It is supplied and supported by one of the largest suppliers of library IT systems in the UK. It is used for user administration, managing library stock and cash management. It integrates with another system from the same supplier, which is where customers create and manage their online library account.

As the IT system is cloud-hosted, the supplier is responsible for the implementation of some key controls but we found details on these are limited. For example, controls over data backups and disaster recovery are documented in supplier policies which are dated 2017 and are out-of-date. A number of controls managed locally by the library service can be improved, including a priority one action relating to multi-factor authentication. Further details of these are provided below.

Logical Security:

The current method for authenticating users on LMS is not sufficiently secure given the system is cloud-hosted and accessed over the Internet. Multi-factor authentication is not used, which in the current climate is a minimum-security requirement for protecting cloud user accounts from cyber-attacks. Furthermore, the LMS password policy does not comply with corporate IT security standards or recommended good practice. Users in libraries use a generic account to logon to computers before they login individually to LMS. We found that whilst these generic accounts are locked down, they have Internet access and thus there is a risk that any misuse of such access cannot be linked to a specific user. User accounts are

locked after a specified number of failed logins, but the timeout period is not in line with good practice. A longer timeout period is not practical to enforce as there is no out-of-hours system support to unlock accounts and hence this is an inherent risk.

Access Rights:

Access rights are defined using 'roles' and a user is granted one or more role within the system. There are specific roles for staff and volunteers, and it was confirmed that the one for the latter group of users does not provide access to customer personal data or have the ability to delete items. The introduction of a formal annual review of user access will help strengthen controls in this area.

System Administration:

System administration is performed by a dedicated systems team within library services, and it was confirmed that system administration access is limited to the three members of the team. There is a risk relating to redundant accounts as we identified a number of user accounts which have not been accessed for over 12 months and have not been deactivated. The accounts for casual workers are also not disabled when they are not working for the library service. As LMS can be accessed from non-corporate devices, these weaknesses increase the risk of unauthorised access.

Audit Trails:

There are no details available on what audit logging is performed by the system. This should be confirmed with the supplier, including the retention of log data, to ensure there is adequate logging in the event that user activities need to be reviewed to investigate transactions or security incidents.

Backups and Disaster Recovery

As with all cloud-based systems, the supplier is responsible for data backups and disaster recovery. The supplier's Backup Policy and Disaster Recovery Policy are from 2017 and out-of-date. They confirm that daily backups are taken, and disaster recovery is in place but further assurances are required in both areas, including the security of backup media and the recovery time objective for the system in the event of a major incident.

System Support:

There is a formal contract for the system, which was extended in February 2023 and includes support and maintenance. The system is licensed for unlimited authorised users and service users and is on the latest version of software, which was released in May 2024. Support calls are logged on the supplier's customer service portal and are reviewed at a monthly meeting with the supplier's Service Delivery Manager.

Security Assurance:

The supplier has confirmed the data centre they use for cloud services is certified to ISO standards on information security and business continuity, however, there is no evidence available to support this. There are no details on whether the supplier themselves hold any security certifications or what independent security testing is performed on the library system.

Primary School 1 - 2024/25

Overall conclusion on the system of internal control being maintained	A
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RISK AREAS	AREA CONCLUSION	No of Priority 1 Management Actions	No of Priority 2 Management Actions
A: Governance	A	0	6
B: Financial Planning & Monitoring	A	0	5
C: Procurement	A	0	11
D: Income	R	0	6
E: Asset Management	A	0	2
F: Staffing & Payroll	A	0	5
G: Unofficial Funds	A	0	1
		0	36

Opinion: Amber	
Total: 36	Priority 1 = 0 Priority 2 = 36
Current Status:	
Implemented	7
Due not yet Actioned	0
Partially Complete	0
Not yet Due	29

A governance and financial management audit was undertaken. The audit noted areas for improvement to financial management processes and internal controls in the areas of Governance, Financial Planning & Monitoring, Procurement, Income, Asset Management, Staffing & Payroll and Unofficial Funds. The overall conclusion is Amber, and 36 priority 2 management actions have been agreed. Some of the actions have already been addressed and the majority of the remaining actions are due for implementation at the end of September 2024.

APPENDIX 3 – As at 14/08/2024 - all audits with outstanding open actions (excludes audits where full implementation reported):

Report Title	ACTIONS						Not Due for Implementation	Not Implemented	Partially Implemented
	P1 & P2 Actions			IMPLEMENTED					
	1	2	Total	1	2	Total			
OCC Adults Income and Debt 23/24	1	6	7	1	4	5	1	-	1
OCC Adults Safeguarding 23/24	-	5	5	-	2	2	-	1	2
OCC Business Cont 23/24	2	17	19	-	11	11	-	6	2
OCC Childrens Finances 22/23	-	12	12	-	7	7	2	3	-
OCC Childrens Placements CM & QA 23/24	-	17	17	-	14	14	1	1	1
OCC Climate Audit 22/23	5	12	17	1	6	7	3	5	2
OCC Controcc Payments 21/22	-	9	9	-	7	7	-	2	-
OCC Corporate Website 24/25	-	8	8	-	-	-	8	-	-
OCC Corp & Stat Complaints 23/24	-	13	13	-	13	13	-	-	-
OCC Cyber Prep and Response 23/24	-	2	2	-	-	-	-	2	-
OCC Educ IT System – processes 22/23	-	5	5	-	3	3	2	-	-
OCC Expenses 23/24	-	14	14	-	3	3	6	-	5
OCC Feeder Systems 23/24	-	4	4	-	1	1	2	-	1
OCC Five Acres School 21/22	2	9	11	2	9	11	-	-	-
OCC Fleet Mgmt Compliance 21/22	-	5	5	-	4	4	1	-	-
OCC FM Follow up 22/23	-	13	13	-	8	8	-	5	-
OCC Gartan Payroll 21/22	1	34	35	1	29	30	-	5	-
OCC Health Payments 23/24	1	7	8	1	4	5	-	3	-
OCC I-Hub Gov 23/24	-	9	9	-	7	7	-	-	2
OCC IT Incident Mgmt 23/24	-	7	7	-	7	7	-	-	-
OCC LAS IT Application 22/23	-	9	9	-	8	8	-	1	-
OCC Leases 22/23	-	10	10	-	8	8	2	-	-
OCC Legal Case Mgmt 23/24	5	6	11	5	5	10	1	-	-
OCC Library IT System 24/25	1	10	11	-	4	4	7	-	-
OCC Local Transport Plan 23/24	1	8	9	1	6	7	2	-	-
OCC M365 Cloud 22/23	-	11	11	-	8	8	-	3	-

OCC New Hinksey School 23/24	2	23	25	2	21	23	1	1	-
OCC P Cards 23/24	1	20	21	1	8	9	4	-	8
OCC Payments to Providers 23/24	2	7	9	-	5	5	-	3	1
OCC Pensions Admin 21/22	-	5	5	-	5	5	-	-	-
OCC Pensions Admin 23/24	-	3	3	-	2	2	-	-	1
OCC Pensions Admin IT App 23/24	-	6	6	-	5	5	-	1	-
OCC Physical Security Systems 23/24	1	13	14	1	11	12	-	2	-
OCC Property Health and Safety 23/24	2	28	30	1	19	20	3	2	5
OCC Property Strategy Implementation 24/25	-	1	1	-	-	-	1	-	-
OCC Provision Cycle 21/22	-	19	19	-	18	18	1	-	-
OCC Risk Management 20/21	-	14	14	-	13	13	1	-	-
OCC Risk Mgmt 23/24	-	8	8	-	3	3	-	5	-
OCC S106 21/22	-	6	6	-	1	1	-	1	4
OCC S106 IT System 23/24	-	6	6	-	2	2	1	2	1
OCC SEND 20/21	14	27	41	14	26	40	-	1	-
OCC SEND Follow up 22/23	1	5	6	-	4	4	1	-	1
OCC Supported Transport 23/24	6	9	15	6	7	13	1	-	1
OCC YPSA 22/23	1	18	19	1	13	14	1	4	-
Purchasing (inc Acc Payable) 17/18	1	9	10	1	8	9	1	-	-
Samuelson House 18/19	-	5	5	-	4	4	-	-	1
TOTAL	49	484	533	39	349	388	47	59	39