Internal Audit
Annual Report

2024/25

Cyngor
Sir y Fflint
Flintshire
COUNTY COUNCIL

Contents

1. Introduction

1.1 The Definition and Role of Internal Audit

The definition of Internal Auditing in the Public Sector Internal Audit Standards (PSIAS) is as follows:

Internal Auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation achieve its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

The role and responsibilities of the Flintshire County Council's Internal Audit Service are outlined in the Internal Audit Charter, which has been approved by the Governance and Audit Committee and is part of the Constitution. It also specifies the department's independence, authority, scope of work and reporting arrangements. All audit work is carried out in accordance with the contents of the Charter.

The role of Internal Audit is to provide an independent and objective opinion to the organisation on the overall adequacy and effectiveness of the framework of internal control, risk management and governance. Internal audit is therefore a key part of Flintshire County Council's assurance cycle, and if used effectively, can inform and update the organisation's risk profile. Internal Audit is just one of the sources of assurance available to the Council and the Governance and Audit Committee that assists the Council to prepare the Annual Governance Statement.

1.2 Professional Standards

The professional responsibilities for Internal Auditors are set out in the International Standards for the Professional Practice of Internal Auditing, published by the Chartered Institute of Internal Auditors (CIIA) in the UK and Ireland. Public Sector Internal Audit Standards (PSIAS) are based on these Standards.

The Standards require the Audit Manager to develop a Quality Assurance and Improvement Programme (QAIP), designed to enable an evaluation of Internal Audit's conformance with the Standards. The QAIP must include both internal and external assessments. External assessments must be completed at least every five years. Internal assessments must include:

- Ongoing monitoring of the performance of the Internal Audit activity; and
- Periodic self-assessments

Ongoing monitoring of performance is in place. The quality of audit work is ensured by the use of an audit manual, ongoing supervision and management of staff and the review of all audit work. Performance targets are set, and actual performance reported to quarterly Governance and Audit Committee meetings.

An external assessment of Flintshire's Internal Audit Service against the Standards is required every five years. This was last undertaken in September 2022 by the Chief Internal Auditor; Pembrokeshire County Council and the final external assessment report was presented to the Governance and Audit Committee in September 2022. There were no actions identified as part of the external assessment. The next external assessment is due to take place in September 2027.

During 2023/24 a self-assessment was undertaken to ensure continued compliance with the Standards. Continued compliance was reported to Governance and Audit Committee in April 2024. No further actions were identified during this review.

The recent self-assessment and external assessment determines that the Internal Audit Service generally conforms to the Public Sector Internal Audit Standards. This is the highest categorisation of conformance with the Standards. The Internal Audit Service continues to maintain a Quality Assurance Improvement Programme (QAIP). The programme includes the evaluation of the external assessors and self-assessment of Internal Audit Service's conformance with the Standards and an evaluation of whether internal auditors apply The Institute of Internal Auditor's Code of Ethics and the QAIP components to ensure continuous improvement. Overall, the external assessment and 2023/34 self-assessment concluded:

> **Following both the external assessment and previous self-assessment, the Flintshire Internal Audit Service continues to Generally Conform to the Standards. That means that the relevant structures, policies, and procedures for the department, as well as the processes by which they are applied, comply with the requirements of the Standards and of the Code of Ethics in all materials respects.**
>
> **General Conformance does not require complete / perfect conformance, the ideal situation etc.**

1.3   Declaration of Independence

During the year 2023/24, all Auditors have acted with integrity and objectivity and at no point has their independence been compromised. Where declarations of interests are made work is allocated on a basis which ensures a conflict does not exist.

Internal Audit is well positioned within the Council to ensure independence. The Internal Audit, Performance and Risk Manager reports direct to the Chief Officer, Governance and the Council's Monitoring Officer and has direct access to and meets bimonthly with the Chief Executive and the Leader of the Council.

2.   Internal Audit Assurance for 2023/24

2.1   Context

The Internal Audit Service to Flintshire County Council is required to provide the Council (through the Governance and Audit Committee) with an opinion on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control. In giving that opinion it should be noted that assurance can never be absolute. The most that the Internal Audit Service can provide to the Council is a reasonable assurance that there are no major weaknesses in risk management, governance, and control processes.

The matters raised in this report are only those which came to our attention during our Internal Audit work and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

There have been no limitations made on the scope of Internal Audit coverage during the year.

2.2   Resources

During 2023/24 the service lost one Principal Auditor and one Senior Auditor towards the end of the financial year whilst carrying a vacancy for the 12 months. This was to contribute to portfolio efficiency savings.

Overall, there has been sufficient resources within the team to draw a reasonable conclusion on the adequacy and effectiveness of Flintshire County Council's governance, risk management and internal control arrangements as the internal audit plan was adjusted to reflect the available resources as part of the regular monitoring of the plan.

2.3   Scope of the Audit Opinion

In arriving at this opinion, I have taken into account:

- The results of all internal audits undertaken during the year ended 31 March 2024 (see Appendix B for a summary of audit opinions and number of agreed actions);
- The results of follow-up action taken in respect of audits from previous years;
- The appropriateness of the proposed action by management to address control weaknesses and consequent risks;
- Matters arising from previous reports or other assurance providers to the Governance and Audit Committee and/or Council;
- External assurance from Audit Wales and other regulatory bodies;
- No limitations have been placed on the scope of Internal Audit;

- No resource constraints have been imposed upon us which may have impinged on our ability to meet the full internal audit needs of the organisation; and
- Where weaknesses have been identified appropriate action plans are in place to address those weaknesses and to mitigate risks, however delays have been noted in the implementation of some action.
- During 2023/24, 78 actions were raised and 71* were implemented to date. *Some relate to previous years audit reviews.*

2.4   Internal Audit Opinion

> **For the year ending 31 March 2024, based on the work the Internal Audit Service has undertaken my opinion is that Flintshire County Council has, overall, an adequate and effective framework of governance, risk management and internal control.**

During 2023/24 two 'Red / Limited assurance' opinions were issued where an urgent system revision was required. The table provides a comparison of the level of individual audit assurances provided.

Whilst the overall assurance opinion remains, it has been noted that there is a reduction in the number of management actions implemented during the financial year to addresses control weaknesses and risks. This has also been noted in the Governance and Audit Committee's Annual Report for 2022/23. This is largely due to the available resources.

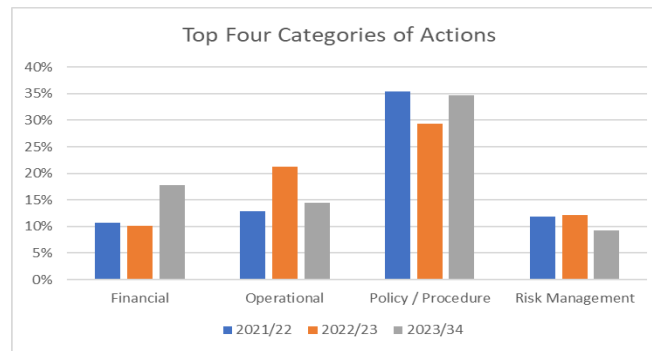It is important to note that the number of audits completed has reduced to reflect the availabile resources.

Overall 61% of assurance opinions issued during 2023/24 were either Green or Amber Green providing the Committee assurance that of the audits undertaken this year in the main there are effective arrangements in place for governance, risk management and internal control.

Assurance Opinions
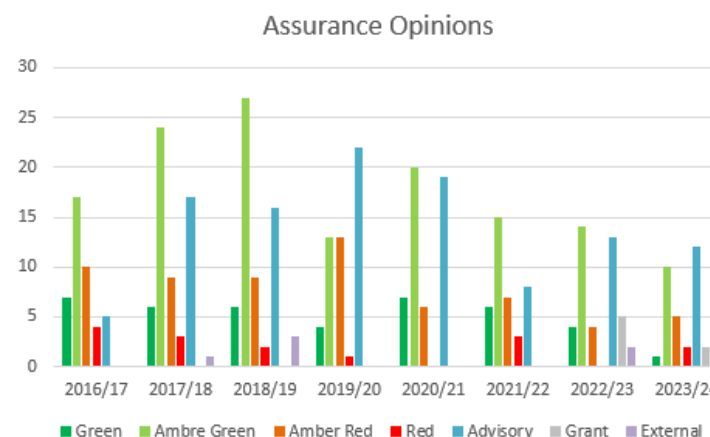
An analysis of the category of actions raised during 2023/24 shows the top four relate to policy / procedures, financial, operational matters and risk management.

From the graph at the side comparing the last three years, during 2023/34 there has been an increase in financial actions raised whilst there has been a decrease in the number of actions relating to risk management and operational matters and

a slight decrease in actions relation to policy procedures.   The final chart provides an overview of all categories of actions raised during 2023/24.

2.5   The Basis of the Opinion

In reaching this opinion the following factors were taken into particular consideration:

Corporate Governance

A Corporate Governance Working Group operated during the year and were tasked with updating and co-ordinating the annual governance self-assessment and preparing it in line with the seven principals from the CIPFA/SOLACE guidance on 'delivering good governance' in Local Authorities in Wales released in 2016.

The group was chaired by the Internal Audit, Performance and Risk Manager and members included the Democratic Services Manager, Strategic Performance Advisor, IT Business Services Manager, Senior Manager Human Resources and Organisational Development, Customer Contact Manager and a Principal Accountant. The group updated the Council's Code of Corporate Governance, then prepared and drafted the Annual Governance Statement. The group issued corporate governance self-assessment assurance questionnaires to the Chairs of Overview and Scrutiny Committees and Cabinet and facilitated a challenge.

workshop with members of the Governance and Audit Committee. This process provided an opportunity for senior officers and members to consider the effectiveness of governance arrangements. The group also considered the overall assurance framework. The Annual Governance Statement explains how Flintshire County Council complies with its own Code of Corporate Governance, in line with the seven principles and meets the requirements of the Accounts and Audit (Wales) Regulations 2018. The Annual Governance Statement includes actions to cover:

- Emerging risks and areas for improvement following a review against the Code of Corporate Governance.
- Enhance on the performance already made.
- Strategic risks of the Council.

The Council is subject to external inspections by Audit Wales (AW), Estyn, and Care Inspectorate Wales (CIW). Assessments undertaken by AW are both on a local and national level where the Council may be part of thematic review. Regardless of whether the Council is directly involved, the Council performs a self-assessment against the reports' findings. All actions from external inspections are monitored. During 2023/24 the Council has undergone reviews and received reports from Audit Wales (AW), Care Inspectorate Wales (CIW) and the Information Commissioner Office (ICO):

External Reviews and or Reports Received

- Approaches to achieving net zero across the UK (AW)
- Assurance and Risk Assessment Review (AW)
- Biodiversity Study (AW)
- Cracks in the Foundations – Building Safety in Wales (AW)
- Digital Strategy Review (AW)
- Homelessness Services (AW)
- Information Commissioner's Annual Report 2022-23 (ICO)
- Performance Evaluation Report: Flintshire County Council (CIW)
- Setting of Well-being Objectives (AW)
- Springing Forward (AW)
- Sustainable Development? – Making best use of brownfield land and empty buildings (AW)
- Unscheduled Care: Flow out of Hospital – North Wales Region
- Use of Performance Information: Service User Perspective and Outcomes (AW)

The outcome of these reviews and any national reports are managed in accordance with the External Regulation Reporting Protocol. In April 2024, a summary of all reports, actions and progress against these actions relating to the above reports was presented to Governance and Audit Committee for consideration. Actions have either been implemented or in progress.

In June 2024, the Annual Audit Summary 2023 (AW) will be presented to Governance and Audit Committee. The report summarises the audit and regulatory work undertaken at the Council by Audit Wales during 2022/23. From the report to be published, the Auditor General give an unqualified true and fair opinion on the Council's financial statements. In doing it reports:

- The Council's Annual Governance Statement and Narrative Report were prepared in line with the CIPFA Code and relevant guidance. They were also consistent with the financial statements and our knowledge of the Council.
- There were a number of changes made to the Council's financial statements arising from the audit work, which were reported to the Governance and Audit Committee in our Audit of Financial Statements Report in April 2024.

Internal Control

Audits were carried out in all areas of the Council during the year. The overall level of internal control found in audit assignments this year was good. 61% of audits resulted in a 'green' or 'amber green' assurance level. In all cases the findings were reported to the Governance and Audit Committee. During 2023/24, 78 actions were raised to improve the internal control, risk management and governance arrangements across the authority.

During the year a total 71 actions have been implemented. Some of these relate to actions raised in previous years. All actions are monitored and progress reported to Chief Officers monthly and at each Governance and Audit Committee meeting. There has been a reduction in the number of management actions implemented timely during

Actions Raised V Action Closed

this financial year and this has been a focus of the service and the Governance and Audit Committee. The graph above shows the trend in actions raised and closed. Summary results are given in Appendix B, together with definitions of the assurance levels in Appendix A.
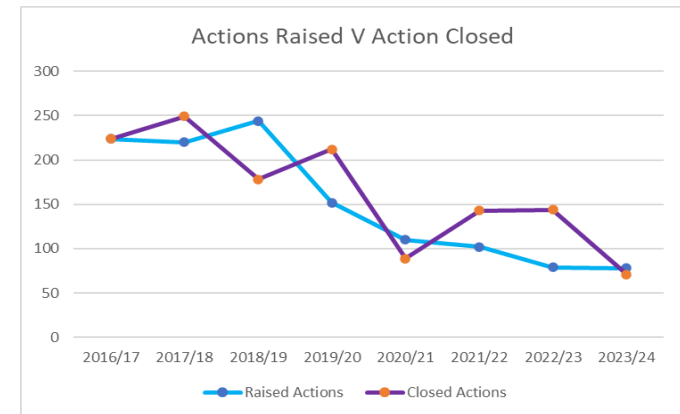
Risk Management

A review of the Risk Management Framework was performed and approved by the Governance and Audit Committee. All risks are now held centrally within InPhase, the Council's Business Planning, Performance and Risk Management system.

Risks are reviewed and reported monthly to the Chief Officers Team. Specific portfolio risk reports will be shared with the relevant Overview and Scrutiny committees starting in 2024/45.

The Strategic Risks are considered when identifying the audit work for the forthcoming year. My annual opinion is also informed by the number of risk-based audit assignments completed during the year.

Information Governance

Information Governance is a major component to the overall governance framework of the Council. To ensure the Council's IT infrastructure is secure, IT Services is subject to a number of external inspections, and these are detailed in the table below.

Area of IT Independently Assessed	Independent Assessor	Supporting Information
IT Infrastructure	Public Services Network (PSN)	To assess the Council's infrastructure, security arrangements, policies and controls to ensure it is meeting the required standard to access the Public Services Network. Public sector information carried across the PSN is rated at 'OFFICIAL' under the Government Security Classification Policy (GSC) so assurances must be provided that the Council is sufficiently rigorous in its approach. The compliance process is carried out annually by the Cabinet Office and in line with National Cyber Security Centre (NCSC) best practice and guidance. Looking forward, the Council's current certification is due to expire in July 2024 and whilst a compliance submission was made to the Cabinet Office in June, based on the annual independent evaluation we commissioned, it has been placed on hold due to the presence of a small number of weaknesses which have yet to be remediated. Whilst the Assessor has praised the significant remediation work already evidenced as an indicator of a positive, secure and focussed approach, compliance approval is dependent on full mitigation. An action plan is in place to resolve required actions during July and August, a timescale driven by 3rd party availability, giving us limited control. There is no immediate impact of a gap in certification and a good level of confidence that timescales will be met.
Information, Processes and Procedures around Financial Systems	Audit Wales (AW)	As part of the annual audit, Audit Wales considers the adequacy of the Council's security and interfaces with the Council's financial systems. No actions have been raised following this review.

IT Infrastructure	Cyber Essentials Plus (CEP)	It had been the intention of the Council to pursue Cyber Essentials Plus accreditation in September 2022. An independent expert was engaged and worked with the Council to conduct a gap analysis of current state against accreditation requirements. It became clear that there were several technological gaps which would preclude us from achieving the standard at that time. Work to address these gaps have not yet been resourced or scheduled due to competing priorities as well as finite capacity within both IT Infrastructure Services and IT Business Services. Financial investment would also be necessary to address the gaps and secure the accreditation services of an external partner, so progress remains on hold.
Information Security and Technology Infrastructure	Department for Work and Pensions (DWP)	The Department for Work and Pensions (DWP) require the annual signing of a Memorandum of Understanding along with evidence of how we meet mandatory information assurance standards. This covers areas of the Council's information security controls and technology infrastructure, plus commitments around how the Council's Benefits service utilise the data and systems made available to them by the DWP via the Public Services Network (PSN). Starting in June 2023 and most recently completed in June 2024, IT Business Services and IT Infrastructure Services have completed an IT review exercise and submitted comprehensive compliance related information to allow Benefits to complete this process. The compliance process was successfully concluded in 2023 and a result is currently awaited for 2024.
Information Management, Street & Address Standards:	Geoplace	Assessment is undertaken of the Council's address and street data to ensure our population of the National Land and Property Gazetteer meets the required standards. The Council achieved the highest Platinum standard for Address Data and Platinum standard for Street Data in 2022 (previously 'Gold') and retained this in 2023 and 2024. An annual assessment of how well we use our address data and unique property reference numbers (UPRN) gave the Council a score of 7.1/10 indicating that we are 'maintaining a consistent, above-average level of address data utilisation and UPRN integration across the organisation'. The Welsh national average is 6.0/10 and the UK national average is 6.7/10. Our UPRN integration maturity is further assessed at Level 3/5 or 'Established' with only 18.9% of UK authorities achieving higher.
Website Accessibility	Government Digital Service (GDS)	All public sector websites must meet Web Content Accessibility Guidelines (WCAG) 2.2 standards. This latest release of the standard was published in October 2023 and the Council's website meets it.

The gaps identified are not considered to be a particular risk to the organisation and are not raised as part of the Council's annual independent IT Health Check which facilitates the PSN certification. For example, the reference to infrastructure design approach the Council has always adopted,

and this would need resource allocation and prioritisation to investigate, with a view to changing to an alternative approach. With it not being considered to be a significant threat to the Council's network, due to pre-existing mitigations and it not having been raised by the different independent cyber experts who have carried out IT Health Check for the Council over the past years, this work has not yet been agreed/scheduled.

CEP is a government backed scheme and as such, the Council wants to support and adopt it. This is something the Council looks for in our suppliers and value when they have it, so the Council would like to hold the same standard. Having it gives assurances to both public sector and commercial partners of our standing in this area. The Council would appear on a register and be able to display the CEP logo. It is not however something that is mandated by Welsh Government nor held by our neighbouring authorities presently.

2.6 Level of Audit Coverage During the Year

The number of reviews / audit work completed and presented to Governance and Audit Committee in each area of the Council is detailed in the table below.

Review Type	High	Medium	Annual / Follow Up	Advisory / Investigations	Near Completion	Total
Corporate	1			1	1	3
Education and Youth	2		4	3	1	10
Governance	1			3	1	5
Housing & Assets	1		1	1	3	6
People and Resources	1	2	3	2		8
Planning, Environment & Economy		1		1	3	5
Social Services	1			1	1	3
Streetscene and Transportation	1			2	2	5
External			1	1	2	4
Total	**8**	**3**	**9**	**15**	**14**	**49**
			35			

The original approved plan contained 54 audits / areas of work to be undertaken (including carry forward work). The plan continued to be reviewed quarterly with Chief Officers and their senior management teams. It was agreed all high priority audits would be undertaken and any new requests for audit assistance would be considered and replace (where applicable) medium priority audits. As a result of reviewing the plan 15 audits were deferred and five identified as no longer relevant and replaced with ten new audits. Any changes to the plan were reported back to Governance and Audit Committee.

Within 2023/24 including carry forward work, 35 audits finalised and presented to the Governance and Audit Committee and at the time of this report. A further 14 are near completion or with management awaiting finalisation.   Given the flexibility of the plan and the ability to move reviews based on risk overall the 2023/24 plan was substantially completed.

All the deferred audits were considered during the planning meetings for the 2024/25 to 2026/27 Strategic Audit Plan processes.

2.7   Assurance Levels

The definitions for the assurance levels are given in Appendix A of this report. The tables in Appendix B show the assurance opinions and number of agreed actions made in 2023/24.

2.8   Other Internal Audit Work

In addition to the reviews analysed in Appendix B, we have also carried out the following internal audit work during the year.

Area of Work	Comments
Schools Audits (No.)	4 Individual thematic school audits 38 Returned Control Risk Self-Assessment (CRSA) questionnaires sent to all schools 4 School Fund Audits
Anti-Fraud & Corruption (Days)	7 days - National Fraud Initiative 9 days - Proactive Fraud 34 days - Investigations
Advisory work (Days)	177 days - Advisory work
Grant audits (No.)	1 Grant Audit

2.9   Anti-Fraud and Corruption and Investigations

At the start of the year there were two live investigations. During the year five investigations were completed. All were reviewed and investigated. At the end of the financial year there were no live investigations. Out of the five investigations, four were classed as whistleblowing and one management referral. In total 34 days was spent on investigations. The nature of these investigations is covered in the table below:

Nature of the Investigations	Outcome
Contract Management and Governance Arrangements (WB)	Insufficient evidence within allegation received, however recommendations were made to improve governance and contract management arrangements
Planning and Building Regulations (WB)	Investigated and no case to answer. Evidence showed planning enforcement arrangements were already in place. No further action required
Theft of Petty Cash £412.86 (MR)	Insufficient evidence to investigate. This was the second theft of cash within the same area with an overall value of £2,714.86 lost. Further recommendations made to management for operational improvement. An audit review on petty cash has been included within the 2024/25 plan
Planning Complaint (WB)	Early investigation identified this needed to be treated as a corporate complain rather than a formal investigation. Stage 1 complaint raised on behalf of the resident. No further action required
Hardship Complaint (WB)	Allegations made that the service received from the local authority caused an individual into hardship. Initial investigations confirmed that correct procedures and processes were undertaken. No further action required.

Apart from the theft of petty cash, the remaining four investigations occurred across all portfolios and not concentrated in one specific area.

WB = Whistleblowing   MR = Management Referral

2.10 Advisory Work

This includes work that, in some cases, does not result in an audit report and or assurance opinion however adds value to the Authority by contributing to working groups or providing advice. Examples include:

- Advice on GDPR Project Group and Board
- Membership of the Corporate Governance Working Group
- Membership of Accounts Governance Group
- Membership of the Programme Co-ordinating Group

- Membership of the Financial Systems Replacement project
- Membership of the Transformation Board
- Corporate Health & Safety Group
- Corporate Data Protection Group

2.11 Audit of Third Parties

Following the transformation changes of services and the creation of Aura Leisure and Libraries and NEWydd in 2016/17 the Internal Audit Service has an SLA to deliver ten days of internal audit service to these organisations which is reviewed every three years.   During 2023/24 both Aura Leisure and Libraries and NEWydd were audited.

2.12 Internal Audit Performance

The performance of the department against performance measures and targets is set out below. Performance against target is reported to each Governance and Audit Committee and is summarised in the table below. Overall, all internal performance targets were achieved or exceeded apart from a slight reduction in completing audits within target, services taking longer to return their agreed actions to reports and respond to questionnaires.

As part of the Welsh Chief Auditors Group benchmarking is undertaken key indicators. Where captured these are recorded within the performance Indicators table on page 15. Overall Flintshire is exceeding the All-Wales average.

Internal Audit Performance Indicators

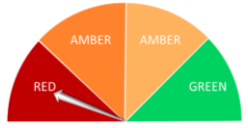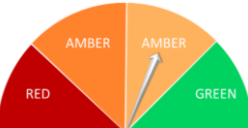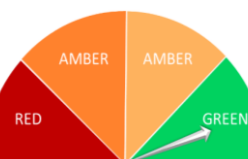| Performance Measure	Reporting Period				Overall Average Performance 2023/24	Target	All Wales Average
Reported to Committee	**Qtr 1**	**Qtr 2**	**Qtr 3**	**Qtr 4**			
Audits completed within planned time	80%	83%	50%	100%	78%	80%	46%
Average number of days from end of fieldwork to debrief meeting	18	14	16	27	19	20	NBD
Average number of days from debrief meeting to the issue of draft report	5	1	8	0	4	5	4.15
Days for departments to return draft reports	12	13	6	3	9	7	NBD
Average number of days from response to issue of final report	1	2	1	1	1.25	2	2.9
Total days from end of fieldwork to issue of final report	26	26	30	30	28	34	NBD
Productive audit days	74%	82%	76%	79%	78%	75%	NBD
Client questionnaires responses as satisfied	100%	100%	100%	100%	100%	95%	NBD
Return of client satisfaction questionnaires	67%	50%	59%	50%	57%	80%	NBD

NBD = No Benchmarking Data

Levels of Assurance - Standard Audit Reports · Appendix A

The audit opinion is the level of assurance that Internal Audit can give to managements and all other stakeholders on the adequacy and effectiveness of controls within the areas audited. It is assessed following the completion of the audit and is based on the findings from the audit. Progress on the implementation of agreed actions will be monitored. Findings from **Red** assurance audits will be reported to the Governance and Audit Committee.

Level of Assurance	Explanation
Red – Limited 	**Urgent system revision required (one or more of the following)** • Key controls are absent or rarely applied • Evidence of (or the potential for) significant financial / other losses • Key management information does not exist • System / process objectives are not being met, or are being met at a significant and unnecessary cost or use of resources. Conclusion: a lack of adequate or effective controls. **Follow Up Audit** - <30% of actions have been implemented. Unsatisfactory progress has been made on the implementation of high priority actions.
Amber Red – Some 	**Significant improvement in control environment required (one or more of the following)** • Key controls exist but fail to address all risks identified and / or are not applied consistently and effectively • Evidence of (or the potential for) financial / other loss • Key management information exists but is unreliable • System / process objectives are not being met, or are being met at an unnecessary cost or use of resources. Conclusion: key controls are generally inadequate or ineffective. **Follow Up Audits** - 30-50% of actions have been implemented. Any outstanding high priority actions are in the process of being implemented.
Amber Green – Reasonable 	• Key controls exist but there are weaknesses and / or inconsistencies in application though no evidence of any significant impact • Some refinement or addition of controls would enhance the control environment • Key objectives could be better achieved with some relatively minor adjustments Conclusion: key controls generally operating effectively. **Follow Up Audit:** 51-75% of actions have been implemented. All high priority actions have been implemented.
Green – Substantial 	**Strong controls in place (all or most of the following)** • Key controls exist and are applied consistently and effectively • Objectives achieved in a pragmatic and cost effective manner • Compliance with relevant regulations and procedures • Assets safeguarded • Information reliable Conclusion: key controls have been adequately designed and are operating effectively to deliver the key objectives of the system, process, function or service. **Follow Up Audit:** 75%+ of actions have been implemented. All high priority actions have been implemented.

Categorisation of Actions	Actions are prioritised as High, Medium or Low to reflect our assessment of risk associated with the control weaknesses
Value for Money	The definition of Internal Audit within the Audit Charter includes 'It objectively examines, evaluates and reports on the adequacy of the control environment as a contribution to the proper economic, efficient and effective use of resources.' These value for money findings and recommendations are included within audit reports.

Internal Audit Opinions and Recommendations 2023/24

<div align="right">Appendix B</div>

Auditable Area	Number of Reports & Audit Opinions						Priority & Number of Agreed Actions			
	Red	Amber -	Amber +	Green	Advisory / Grant - No Opinion Given	In Total *	High	Medium	Low	In Total
Corporate		1			1	2	1	1	2	4
Education and Youth		1	5		3	9	2	16	13	31
Governance		1			3	4	1	2	0	3
Housing & Communities			1		2	3	0	1	1	2
People and Resources		2	2	1	3	8	9	5	7	21
Planning, Environment & Economy			1		1	2	0	1	1	2
Social Services	1				1	2	5	3	0	8
Streetscene and Transportation	1				2	3	2	2	0	4
External			1		1	2	0	1	2	3
Total	**2**	**5**	**10**	**1**	**17**	**35**	**20**	**32**	**26**	**78**