



Cyngor Castell-nedd Port Talbot
Neath Port Talbot Council

NEATH PORT TALBOT COUNTY BOROUGH COUNCIL

GOVERNANCE & AUDIT COMMITTEE

27th September 2022

Report of the Chief Accountant Technical & Governance (Head of Internal Audit) – Diane Mulligan

Matters for Information

Wards Affected: All Wards

Internal Audit Update Report

1. Purpose of the Report

The purpose of this report is to provide details of the internal audit work undertaken since the last Governance & Audit Committee meeting in February 2022.

2. Executive Summary

Since the last committee meeting in February 2022 the team has been impacted by a considerable number of days lost to sickness. This sickness absence when coupled with absences across the Authority has impacted on the work which had been planned to be undertaken. In addition to the days lost to sickness there is also a vacancy within the team.

Appendix 1 of this report details the formal audit reports issued.

Appendix 2 of this report gives details of progress against the plan for 22-23

3. Background

One of the terms of reference of this Committee is to 'monitor internal (and) external audit performance'. In order to comply with this requirement to monitor the in-house service, an update is given below outlining internal audit work undertaken since the Governance & Audit Committee meeting held on 18th February 2022.

In addition, information is provided for members on the current position regarding staffing issues within the team.

4. Staffing Issues

Since the last committee meeting there have been a total of 178 (as at 31st August 2022) days lost to sickness and 2 members of the team are currently on sick leave. In addition to sickness within the team we have also been impacted by staff absences across the Authority which has impacted on the length of time taken to complete audits.

As has previously been reported to this committee an assistant auditor post has been vacant for some time. Due to historic issues with not only recruiting to this grade but also in retaining staff once appointed a review of the staffing structure has been undertaken. Following the review the assistant auditor post was deleted and an auditor post was created. This vacancy is in the process of being filled.

On a positive note 1 member of staff has completed parts 1 & 2 of the Institute of Internal Auditors' Certified Internal Auditor qualification and is scheduled to sit the final exam early in the new year. One other member of staff who is studying for the same qualification has successfully completed part 1 and due to sit the part 2 examination in early October.

5. Audit Work Undertaken

Since the last committee meeting a total of 29 formal reports have been issued, as at 31st August 2022, in line with normal reporting processes. Two

of the audits resulted in a limited assurance rating and the responses received from the Heads of Service are attached as appendix 3.

Final Reports Issued 21-22

Mobile Phones & Home Telephone Allowances
Review & Monitoring of Part 6 Care & Support Plans
Breathing Space Legislation Compliance
Integrated Impact Assessments
Glyncorrwg Primary School
Crynallt Primary School
Treasury Management
2 Special Investigation Reports

Final Reports Issued 22-23

Bryncoch Church in Wales Primary School
Coedffranc Primary School
Ysgol Cwm Brombil
Coed Hirwaun Primary School
Data transfer from old Selima Payroll/HR system to new I-trent Payroll/HR system
Croeserw Primary School
Pen Afan Primary School
Blaenbaglan Primary School
Maesmarchog Primary School
Awel Y Mor Primary School
Pest Control Service
Rhos Primary School
Catwg Primary School
Pupil Deprivation Access Grant
National Fraud Initiative – Council Tax Reduction Scheme to Payroll Systems
Abbey Primary School
Cwmnedd Primary School
GDPR/Data Security
National Fraud Initiative – Small Business Grants
Glamorgan Further Education Trust Fund

In addition to the audits undertaken staff have continued to provide advice and guidance when requested and attended working parties.

6. Financial Impacts

No implications.

7. Integrated Impact Assessment

There is no requirement to undertake an Integrated Impact Assessment as this report is for monitoring/information purposes.

8. Valley Communities Impacts

No implications.

9. Workforce Impacts

No implications.

10. Legal Impacts

No implications.

11. Risk Management Impacts

The work of Internal Audit is key in relation to ensuring compliance with internal controls. This work forms part of the Council's overall risk management arrangements.

12. Consultation

There is no requirement for external consultation on this item.

13. Recommendation

That members note the content of the reports and appendices

14. Appendices

Appendix 1 – Audit Reports Issued.

Appendix 2 – Audit Plan Monitoring.

Appendix 3 – Head of Service Responses in relation to reports issued with a limited assurance rating.

Officer Contact:

Diane Mulligan

Chief Accountant Technical & Governance/Head of Internal Audit

d.mulligan@npt.gov.uk

01639 763603

Anne-Marie O'Donnell

Audit Manager

am.odonnell@npt.gov.uk

01639 763628

Appendix 1 – Published Reports

Report Ref	Report Subject & Responsible Head of Service	Report Conclusion	Assurance Rating
<p>21-22</p> <p>R34</p>	<p>Mobile Phones & Home Telephone Allowances</p> <p>Chief Digital Officer</p>	<p>There is a clear up to date policy in place in relation to both mobile phones and home telephone allowances. It was evident from the information gathered and work undertaken that accountable managers do not always follow the policy when a member of staff changes post or leaves the Authority’s employment. This has resulted in inaccurate information being held on the EE billing system and the unknown location of devices that are no longer in use.</p> <p>A number of mobile phones were found to be inactive, however, the IT Business Services Team are in the process of identifying devices that are no longer required. This will ensure that at the start of the new contract the information held is as accurate as possible.</p> <p>The new contract payable through one bill is expected to rectify issues identified in relation to mobile phone bill monitoring and individual excess usage of data and call.</p> <p>Testing identified 9 members of staff who were receiving a home telephone allowance, which was no longer appropriate for the role they were undertaking, these have now been cancelled.</p>	<p>Limited assurance</p> <p>Appendix 3 details the response from the Chief Digital Officer</p>

Appendix 1 – Published Reports

Report Ref	Report Subject & Responsible Head of Service	Report Conclusion	Assurance Rating
R35	Review & Monitoring of Part 6 Care & Support Plans Head of Children & Young People Services	<p>It is evident that the Independent Reviewing Officers (IRO's) monitor cases on a continuing basis and ensure that the care and support plans remain in the child or young person's best interests. The IROs have appropriately challenged any possible concerns to prevent drift in the child's care plan and it has been ensured that where possible, the child or young person's views have been sought and acted upon.</p> <p>Testing revealed that for the most part the IRO's are complying with the Practice Standards, however it was identified that IRO's do not record all relevant information on the child or young person's case record within the Authority's Social Services System. Senior Management must decide what is required to be documented on the child or young person's record and a policy created to enforce this.</p> <p>The Authority follows a protocol which details how significant concerns raised by the IRO regarding a child/young person's care plan will be dealt with. The current protocol is dated 2017 and must be reviewed to ensure it is in line with the current standards. Since the start of the Covid-19 pandemic all reviews have been held remotely. The more recent use of technology has enabled children and young people to</p>	Reasonable Assurance

Appendix 1 – Published Reports

Report Ref	Report Subject & Responsible Head of Service	Report Conclusion	Assurance Rating
		<p>contribute to the review process by the method of communication they are most comfortable with.</p> <p>A Looked After Children booklet is currently in the process of being created, however, a completion date has not been confirmed. Once approved, the booklet will be distributed to children and young people at the point of accommodation.</p>	
R36	Breathing Space Legislation Compliance Chief Finance Officer	Testing undertaken confirmed that there are robust processes in place to ensure the Authority is complying with current Breathing Space Legislation. In all testing the legislation had been fully complied with.	Substantial Assurance
R37	Integrated Impact Assessments Chief Executive	<p>Overall, good controls were found to be in place in relation to the completion of IIAs. However, the level of detail provided varied in the IIAs sampled.</p> <p>Testing has identified that completing officers would benefit from refresher training being provided. Furthermore, completed IIAs are not subject to any form of quality control review.</p> <p>Guidance in relation to the completion of IIAs is available to all staff via the intranet. However, these are in need of updating to ensure they reflect the most up to date version of the assessment forms.</p>	Reasonable Assurance

Appendix 1 – Published Reports

Report Ref	Report Subject & Responsible Head of Service	Report Conclusion	Assurance Rating
R38	Glyncorrwg Primary School Head of Education Development	<p>Good controls were found to be in place in relation to Salaries and Wages; Travel & Subsistence; Procurement of Goods & Services; Purchasing/Procurement Card; Cash Collection; Access/Use of IT Equipment and Health & Safety.</p> <p>Minor enhancements are required in relation to Unofficial Funds. The school were found to be complying in full with current DBS guidelines in respect of the employees tested.</p>	Substantial Assurance
R39	Special Investigation	See private report for details.	
R40	Crynallt Primary School	<p>Good controls were found to be in place in relation to Salaries and Wages; Travel & Subsistence; Purchasing/Procurement Card; Cash Collection; Access/Use of IT Equipment and Corporate Governance.</p> <p>Four employees were selected for testing to ensure that a DBS (Disclosure and Barring Services) was obtained prior to the commencement of their duties. The school were found to be complying in full with current DBS guidelines in respect of these employees.</p> <p>It was found that a DBS disclosure was not in place for 2 current governors at the school. The DBS process had been started but not completed nor followed up.</p>	Reasonable Assurance

Appendix 1 – Published Reports

Report Ref	Report Subject & Responsible Head of Service	Report Conclusion	Assurance Rating
R41	Special Investigation	See private report for details	
R42	Treasury Management Chief Finance Officer	Robust controls are in place for Treasury Management and there is a comprehensive Treasury Management Strategy in place. Testing did not reveal any areas of concern.	Reasonable Assurance
22-23 R1	Bryncoch Church in Wales Primary School Head of Education Development	Good controls were found to be in place in relation to Safe Recruitment; Salaries and Wages; Travel & Subsistence; Purchasing/Procurement Card; Cash Collection; Access/Use of IT Equipment and Corporate Governance. A minor enhancement is required in relation to Unofficial Funds. The school was found to be complying in full with current DBS guidelines in respect of employees tested. A DBS disclosure was in place for all current governors at the school.	Substantial Assurance
R2	Coedffranc Primary School	Good controls were found to be in place in relation to all areas tested other than Purchasing/Procurement Cards.	Substantial Assurance

Appendix 1 – Published Reports

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	Head of Education Development	The school was found to be complying in full with current DBS guidelines in respect of the employees tested. All governors at the school have a DBS disclosure in place.	
R3	Ysgol Cwm Brombil Head of Education Development	Very good controls were found to be in place in relation the vast majority of administrative processes within the school. Minor enhancements are required to the controls in place with regard to the administration of the School Fund and the school minibuses. All the employees selected had a DBS in place prior to the commencement of their duties. All governors were found to have a DBS in place.	Substantial Assurance
R4	Coed Hirwaun Primary School Head of Education Development	Good controls were found to be in place in relation to all areas tested other than Procurement of Goods and Services where minor issues were identified. The school was found to be complying in full with current DBS guidelines in respect of the employees tested. All of the current governors at the school have a DBS disclosure in place.	Substantial Assurance
R5	Data Transfer from the Selima Payroll/HR System	Testing undertaken confirmed that the data has been accurately transferred from the previous Selima HR/Payroll System to the new iTrent HR/Payroll System. Although some	Substantial Assurance

Appendix 1 – Published Reports

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	to the New i-Trent Payroll/HR System Chief Finance Officer & Head of HR & Occupational Development	discrepancies were identified, these were as a result of admin errors or errors which had already been identified resulting in processes being put in place to address them.	
R6	Croeserw Primary School Head of Education Development	Good controls were found to be in place in relation to all areas tested. The school was found to be complying in full with current DBS guidelines in respect of the employees tested. A DBS disclosure was in place for all current governors at the school.	Substantial Assurance
R7	Pen Afan Primary School Head of Education Development	Good controls were found to be in place in relation to all areas tested other than the school minibus. The school was found to be complying in full with current DBS guidance in relation to the staff tested. A DBS disclosure was in place for all current governors at the school.	Substantial Assurance
R8	Blaenbaglan Primary School Head of Education Development	Good controls were found to be in place in relation to all areas tested. The school was found to be complying with current DBS guidance in relation to the staff tested, all had the required DBS disclosure	Substantial Assurance

Appendix 1 – Published Reports

Report Ref	Report Subject & Responsible Head of Service	Report Conclusion	Assurance Rating
		<p>or portability form/risk assessment in place prior to commencing duties. All current governors at the school have a DBS disclosure in place.</p>	
R9	<p>Maesmarchog Community Primary School Head of Education Development</p>	<p>Good controls were found to be in place in relation to Safe Recruitment, Travel & Subsistence; Cash Collections; Access/Use of IT Equipment; Unofficial Funds and Corporate Governance. Enhancements are required in some of the areas audited. The school was found to be complying in full with current DBS guidance and for the staff tested and the appropriate portability/risk assessment form was completed prior to staff commencing duties. All current governors at the school have a DBS disclosure in place.</p>	Reasonable Assurance
R10	<p>Awel Y Mor Primary School Head of Education Development</p>	<p>Good controls were found to be in place in relation to all areas tested other than where minor issues were identified in relation to Procurement Cards. The school was found to be complying in full with current DBS guidelines in respect of the employees tested. All of the current governors at the school have a DBS disclosure in place.</p>	Substantial Assurance
R11	<p>Pest Control Service Head of Planning & Public Protection</p>	<p>The Pest Control Service has undergone numerous changes in leadership, the most recent being in September 2021 when the</p>	Limited Assurance

Appendix 1 – Published Reports

Report Ref	Report Subject & Responsible Head of Service	Report Conclusion	Assurance Rating
		<p>delegated responsibility for the service was transferred to the Head Planning and Public Protection.</p> <p>Issues were identified relating to the lack of guidance documents; accessibility of the service to the general public; advertising of the service; updating of the Flare system used to record details in relation to contractual visits to commercial premises; a lack of official contracts produced in consultation with the Authority's Legal Section alongside an agreed schedule of fees for such services; adequate insurance cover in relation to non-statutory services; stock records and time recording.</p> <p>Satisfactory controls were found to be in place in relation to, budget monitoring; income; the purchase of goods and services; the use of Authority fleet vehicles; risk assessments; staff training; authorisation of overtime; waste management and the handling and storage of hazardous substances.</p>	Appendix 3 details the response from the Head of Planning & Public Protection
R12	Rhos Primary School Head of Education Development	<p>Good controls were found to be in place in relation to all areas tested.</p> <p>No new employees have commenced duties at the school in the last 12 months therefore no DBS testing was undertaken. A remote audit of DBS compliance within schools was undertaken in the last 12 months and no issues were identified therefore no further testing was undertaken.</p>	Substantial Assurance

Appendix 1 – Published Reports

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		A list of governors at the school was obtained. It was found that in one instance the school had submitted a new DBS request and are awaiting the notification.	
R13	Catwg Primary School Head of Education Development	Good controls were found to be in place in relation to all areas tested other than the School Unofficial Fund. The school was found to be complying in full with current DBS guidance for the staff tested. A DBS disclosure was in place for all current governors at the school.	Substantial Assurance
R14	Pupil Deprivation Access Grant Director of Education, Leisure & Lifelong Learning	It is clear that good processes are in place in relation to all aspects of the administration of the PDG Access Grant. Staff administering the grant are knowledgeable and experienced. No recommendations were made.	Substantial Assurance
R15	National Fraud Initiative – Council Tax Reduction Scheme to Payroll Systems Chief Finance Officer	This audit related to matches produced by the NFI which related to Council Tax Reduction Scheme claimants who were employed by NPT, a neighbouring Authority or other public sector organisation. A total of 156 matches were investigated and 3 of those resulted in a reduction or cancellation of benefit. One applicant had their full benefit entitlement cancelled as a change of circumstance had not been reported, this resulted in a saving to	Reasonable Assurance

Appendix 1 – Published Reports

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		<p>this Authority in the region of £5,000 per annum. Another claimant had their single person discount cancelled from the date that it was identified that the second adult had moved into the property and in the final case the benefit was cancelled as it was discovered that the claimant was no longer resident at the property, there was no financial saving in this case.</p>	
R16	<p>Abbey Primary School Head of Education Development</p>	<p>Good controls were found to be in place in relation to all areas tested. The school was found to be complying in full with current DBS guidance and the appropriate DBS portability form was completed when required for the staff tested. It was found that a DBS disclosure was in place for all current governors at the school.</p>	Substantial Assurance
R17	<p>Cwmnedd Primary School Head of Education Development</p>	<p>Good controls were found to be in place in relation to Budgetary Controls; Safe Recruitment; Salary & Wages; Travel & Subsistence; Purchasing/Procurement Card; Cash Collection and Unofficial Funds. Enhancements are required in relation to the procurement of goods and services; the school mini bus and the recording of fire alarm testing. The school was found to be complying in full with current DBS guidance for the staff tested.</p>	Reasonable Assurance

Appendix 1 – Published Reports

Report Ref	Report Subject & Responsible Head of Service	Report Conclusion	Assurance Rating
		All current governors had the appropriate DBS disclosure in place.	
R18	GDPR/Data Security Head of Legal & Democratic Service and the Chief Digital Officer	<p>The Authority has appointed the Head of Legal Services as the Data Protection Officer (DPO).</p> <p>The Authority has a Data Protection Policy and a Guidance Note in place dated 2018. The documents are currently being reviewed to ensure they are accurate and up to date.</p> <p>The Authority’s privacy statements include the relevant information in line with guidance.</p> <p>Testing identified a lack of evidence to confirm that required staff have completed the relevant GDPR training.</p> <p>Enhancements are required in relation to data held within the Authority’s Archive.</p> <p>The Authority has an appropriate reporting facility in place for any suspected data breaches. All reported incidents are recorded on a breach register that is held by the Information Governance Team. If necessary, reports are taken to the Authority's Breach Panel where a decision is made on whether the ICO are required to be informed.</p> <p>There are clear and up to date policies in place detailing the processes to be followed by staff in the event of a possible data</p>	Reasonable Assurance

Appendix 1 – Published Reports

Report Ref	Report Subject & Responsible Head of Service	Report Conclusion	Assurance Rating
		<p>breach. Testing did not raise any issues in relation to data breach reporting.</p> <p>The Authority deliver training that includes information on incident reporting along with guidance on how to minimise the likelihood of data breaches occurring. Specific guidance notes are also available on the Authority's Intranet that give clear instructions on how to share and receive data safely.</p>	
R19	National Fraud Initiative – Small Business Grant Duplicate Payments Chief Finance Officer	<p>This audit addressed the matches produced relating to business owners who had applied for and been awarded more than one small business grant from the Authority. A total of 529 matches were investigated. Only 2 issues were identified. In 1 case a business owner had been paid £4,000 twice as the result of an admin error. In the other case the business owner had fraudulently claimed £15,000 to which they were not entitled as they had made the claim after they had vacated the premises. The business is now in liquidation. The team administering the grants could not have been aware of this as they were not advised of the vacation until some considerable time after the grant had been paid. Recommendations have been made in respect of reclaiming the monies overpaid.</p>	Reasonable Assurance

Appendix 1 – Published Reports

Report Ref	Report Subject & Responsible Head of Service	Report Conclusion	Assurance Rating
R20	Glamorgan Further Education Trust Fund Independent Examination Chief Finance Officer	The examination brought to light no issues which gave reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with the Charities Act 2011 and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act were not met. Or to which, in the Auditor's opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.	Substantial Assurance

Risk Categories

Substantial Assurance - testing found good controls to be operating.

Reasonable Assurance - testing found some controls which need enhancing which will be achieved by implementing the agreed recommendations.

Limited Assurance - testing revealed a number of areas where enhancement to existing controls is required. The Head of Service to provide a written response to the Governance & Audit Committee on actions taken to address the issues raised during the audit.

Appendix 1 – Published Reports

No Assurance - testing revealed areas of significant concern, the Head of Service and or Accountable Manager will attend the next Governance & Audit Committee to provide members with an update on actions taken to address the issues raised during the audit.

Appendix 2 – Audit Plan Monitoring at 31st August 2022

Audit Plan Item	Risk Rating	Position as at 31 st August 2022
Members ICT Equipment	M	Audit in progress
Ethics – Member	M	
Payroll	H	
Housing Benefits	H	
Creditors	M	
National Non-Domestic Rates	M	
Debtors	M	
Creditors (monthly checks)	M	Being undertaken monthly
Court Deputy Service	M	
Third Sector Grants	M	Audit in progress
Registrars	M	Audit in planning stage
Procurement	H	
GDPR/Data Security	M	Audit complete
Compliance with Safe Recruitment Policy	M	
Leisure Insourcing	H	Steering group meetings being attended
Pupil Deprivation Access Grant	M	Audit Complete

Appendix 2 – Audit Plan Monitoring at 31st August 2022

Glamorgan Further Education Trust	M	Audit complete
Primary Schools	M	12 schools audited
Comprehensive Schools	M	1 school audited
Education Support Officers	M	
Music Service	M	
Bursar & Primary Support Officer Service	M	Audit in planning stage
School Based Counselling Service	M	
Flood Risk	H	
Stores	H	
SWTRA – Partners use of vehicles	H	
City Deal Projects	H	Audit in planning stage
Authorised Persons (Buildings)	M	
External Provision of Care	H	
Day Centres	M	1 audit in progress and 1 audit planned to commence in October
Direct Payments	M	Audit in progress

Appendix 2 – Audit Plan Monitoring at 31st August 2022

Follow up on use of respite care	M	
Audit Wales review of Safeguarding – progress on recommendations made	M	Audit in planning stage
Pendarvis Contact Centre	M	
Hillside Secure Children’s Home	M	
Harm Outside the Family	M	
Grants	M	1 grant audited
Emergency Payments	H	Audit in planning stage
Officer Declarations	M	Audit in progress
WFH control of equipment	M	
Fraud & National Fraud Initiative	H	Work ongoing
Special Investigations & Whistleblowing	H	1 in progress
Vision Impaired West Glamorgan	Not Applicable	

Appendix 2 – Audit Plan Monitoring at 31st August 2022

Staff Association Lottery	Not applicable	Year-end accounts audited
FOI requests	Not applicable	All received have been answered
Advice	Not applicable	Ongoing
Attendance at working parties & task and finish groups	Not applicable	Ongoing

To: Governance & Audit Committee

Subject: Internal Audit Report No 34 – Mobile Phones & Home Telephone Allowances

While Digital Services have strategic responsibility for the authority mobile phone contract and arrange for devices to be assigned to users following requests from accountable managers, once issued operational management responsibility passes to the respective accountable manager.

Digital services are able to provide reports on devices that are allocated to each cost centre and usage reports on individual devices are also readily available. Despite these reports being available they are rarely requested by accountable managers.

As stated within the report executive summary, the implementation of the new mobile phone contract is expected to address the issues identified in relation to bill monitoring and excess usage.

All recommendations made within the report are accepted, with recommendation 1 and 2 already complete, and recommendation 3 in progress, when implemented this will address the control failings identified.

Internal Audit copied the report to all heads of service and asked that they cascade the contents to their accountable managers to make them aware of the issues raised and their responsibilities in respect of mobile phones assigned to their staff

Chris Owen
Chief Digital Officer

Dear Chair,

**Governance & Audit Committee
Pest Control Service – Response to Internal Audit Report Number 11**

Firstly, I wish to confirm that having reviewed the content of the above mentioned Audit Report, I accept the recommendations set out therein and since receipt have been working alongside the Environmental Health & Trading Standards Manager and General Environmental Health Team Leader to prepare and put in place a plan to address the recommendations.

Members of the Committee should note that the 'Pest Control and Dog Warden Service' has only relatively recently been incorporated into the Planning and Public Protection Service. Having previously been part of the structure in Streetcare, a 'management transfer' was implemented on 1st September 2021 and the service now sits within the General Environmental Health team – at the point of transfer, the team comprised three full time staff namely x2 'Pest and Dog Control Officers' and x1 'Operational Support Officer'.

Subsequently, in February 2022 Cabinet considered a paper that reviewed options for service provision along with fees for the service. As a consequence, a reduction of fees was agreed (i.e. from £123 to £40 for 3 treatment visits for domestic rats and mice), along with the consequential need to provide additional resilience for the team in the form of supervisory and technical support thereby ensuring sufficient resource exists to deliver service priorities and targets.

In implementing the above, changes to the structure have now been agreed, with the intention to now finalise the necessary recruitment to the newly established posts, namely a 'Senior Pest & Dog Control Enforcement Officer' and 'Pest Control Officer'.

While progress has already been made in addressing some of the recommendations, it is anticipated that all recommendations will be addressed by the end of the financial year.

**Mr Ceri Morris
Head of Planning and Public Protection**