

ABERDEEN CITY COUNCIL

COMMITTEE	Audit, Risk and Scrutiny Committee
DATE	12 February 2024
EXEMPT	No
CONFIDENTIAL	No
REPORT TITLE	Internal Audit Report AC2412 – COVID-19 Spend
REPORT NUMBER	IA/AC2412
DIRECTOR	N/A
REPORT AUTHOR	Jamie Dale
TERMS OF REFERENCE	2.2

1. PURPOSE OF REPORT

- 1.1 The purpose of this report is to present the planned Internal Audit report on COVID-19 Spend.

2. RECOMMENDATION

- 2.1 It is recommended that the Committee review, discuss and comment on the issues raised within this report and the attached appendix.

3. CURRENT SITUATION

- 3.1 Internal Audit has completed the attached report which relates to an audit of the COVID-19 Spend.

4. FINANCIAL IMPLICATIONS

- 4.1 There are no direct financial implications arising from the recommendations of this report.

5. LEGAL IMPLICATIONS

- 5.1 There are no direct legal implications arising from the recommendations of this report.

6. ENVIRONMENTAL IMPLICATIONS

- 6.1 There are no direct environmental implications arising from the recommendations of this report.

7. RISK

7.1 The Internal Audit process considers risks involved in the areas subject to review. Any risk implications identified through the Internal Audit process are detailed in the resultant Internal Audit reports. Recommendations, consistent with the Council's Risk Appetite Statement, are made to address the identified risks and Internal Audit follows up progress with implementing those that are agreed with management. Those not implemented by their agreed due date are detailed in the attached appendices.

8. OUTCOMES

8.1 There are no direct impacts, as a result of this report, in relation to the Council Delivery Plan, or the Local Outcome Improvement Plan Themes of Prosperous Economy, People or Place.

8.2 However, Internal Audit plays a key role in providing assurance over, and helping to improve, the Council's framework of governance, risk management and control. These arrangements, put in place by the Council, help ensure that the Council achieves its strategic objectives in a well-managed and controlled environment.

9. IMPACT ASSESSMENTS

Assessment	Outcome
Impact Assessment	An assessment is not required because the reason for this report is for Committee to review, discuss and comment on the outcome of an internal audit. As a result, there will be no differential impact, as a result of the proposals in this report, on people with protected characteristics.
Privacy Impact Assessment	Not required

10. BACKGROUND PAPERS

10.1 There are no relevant background papers related directly to this report.

11. APPENDICES

11.1 Internal Audit report AC2412 – COVID-19 Spend

12. REPORT AUTHOR CONTACT DETAILS

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Internal Audit

Assurance Review of COVID-19 Spend

Status: Final

Date: 24 November 2023

Risk Level: Corporate

Report No: AC2412

Assurance Year: 2023/24

Net Risk Rating	Description	Assurance Assessment
Minor	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.	Substantial

Report Tracking	Planned Date	Actual Date
Scope issued	04-Sep-23	04-Sep-23
Scope agreed	11-Sep-23	06-Sep-23
Fieldwork commenced	18-Sep-23	18-Sep-23
Fieldwork completed	06-Oct-23	05-Oct-23
Draft report issued	27-Oct-23	19-Oct-23
Process owner response	17-Nov-23	7-Nov-23
Director response	24-Nov-23	23-Nov-23
Final report issued	01-Dec-23	24-Nov-23
Audit Committee	01-Feb-24	

Distribution	
Document type	Assurance Report
Director	Steven Whyte, Director – Resources
Process Owner	Jonathan Belford, Chief Officer – Finance
Stakeholder	Julie Richards, Wood, Service Manager External Partnerships
	Mark Bremner, Cultural Policy and Partner Team Leader
	Helen Sherrit, Finance Partner
	Wayne Connell, Revenues and Benefit Manager
	Richard Burnett, Senior Accountant
	Vikki Cuthbert, Interim Chief Officer – Governance*
Final only	External Audit
Lead auditor	Agne McDonald, Auditor

1 Introduction

1.1 Area subject to review

On 23rd March 2020, the UK Prime Minister announced a nationwide lockdown to curb a widening outbreak of COVID-19, closing many sectors and ordering the public to stay at home. Subsequently restrictions were lifted incrementally by the Scottish First Minister, before being re-introduced in late 2020 and early 2021 as infections rose. The various restrictions had a significant financial impact on businesses and individuals, and grants schemes were established in response, with the Council acting as an agent for the Scottish Government to administer these.

£143.934m of COVID-19 related funding was received by the Council from the Scottish Government. Of this, £83.816m was for businesses and the self-employed, and the remainder £60.118m was to offset additional COVID-19 related expenditure and income lost by the Council, where services were paused because of the pandemic.

1.2 Rationale for review

The objective of this audit is to obtain assurance over the key spending decisions and financial payments in relation to COVID-19.

Significant grants were received from the Scottish Government and distributed to businesses and individuals over the course of the pandemic. In addition, the pandemic had a significant impact on procurement processes where scarce resources required to be procured at short notice.

This is the first time that the Council has had to respond to a large-scale pandemic. This review will focus on how associated spending decisions were handled, any lessons that have been learnt, and improvements made, for any similar future emergency response. Any findings and recommendations will be focused on future readiness as this review is not looking to critique or change any historical actions carried out during the pandemic.

1.3 How to use this report

This report has several sections and is designed for different stakeholders. The executive summary (section 2) is designed for senior staff and is cross referenced to the more detailed narrative in later sections (3 onwards) of the report should the reader require it. Section 3 contains the detailed narrative for risks and issues we identified in our work.

2 Executive Summary

2.1 Overall opinion

The full chart of net risk and assurance assessment definitions can be found in Appendix 1 – Assurance Scope and Terms. We have assessed the net risk (risk arising after controls and risk mitigation actions have been applied) as:

Net Risk Rating	Description	Assurance Assessment
Minor	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.	Substantial

The organisational risk level at which this risk assessment applies is:

Risk Level	Definition
Corporate	This issue / risk level impacts the Council as a whole. Mitigating actions should be taken at the Senior Leadership level.

2.2 Assurance assessment

The level of net risk is assessed as **MINOR**, with control framework deemed to provide **SUBSTANTIAL** assurance over the Council's key spending decisions and financial payments in relation to COVID-19.

Substantial assurance¹ has been taken over the following aspects of the Council's COVID-19 spending decisions and payment control.

- **Grant Governance and Administration** – Suitable lead officers were allocated to oversee the administration of all grants. In addition, regular meetings took place, including with other local authorities, to ensure grant eligibility and administration requirements were interpreted correctly, suitable controls were in place, and grant payments were being appropriately progressed. Furthermore, grant administration was facilitated through the use of a COVID-19 Business Response Hub Teams site, grant application tracking spreadsheets and relevant written procedures.
- **Applications and Grant Award** – Where a complete audit trail was available (see Records Retention and Supporting Documentation exception below) grant awards were to eligible applicants for the correct amount.
- **Payment Control** – Fraud risks increased nationally when COVID-19 grants were being administered due to the large number of new grant schemes introduced. Finance helped mitigate this risk by monitoring relevant national fraud updates and analysing payment files prior to payment for fraudulent bank accounts or duplicate payments. In addition, where records were complete (see Records Retention exception below), payments processed through the Creditors system were to the correct bank accounts for the correct amount.
- **Budget Monitoring and Reporting** – Regular updates were provided to Urgent Business Committee on the financial impact of COVID-19.
- **Civil Contingencies** – The Council's General Emergency Plan was activated in response to the first lockdown and this specifies delegated authority for incurring emergency spend.

However, the review identified some areas of weakness where enhancements could be made to strengthen the framework of control, specifically:

¹ Finance advised that COVID-19 emergency purchases were made by Building Services. From the creditors report provided and the way items are coded we were unable to determine which expenditure related to COVID-19 emergency purchases and as such this area has not been tested in detail as part of this review.

- **Record Retention and Supporting Documentation** – It is a requirement of the COVID-19 grant schemes for the Council to *'keep and maintain for a period of six years after the expenditure occurs, adequate and proper records and books of account recording all receipts and expenditure of monies paid to it by the Scottish Ministers'*. Records were unavailable for one (7%) payment reviewed. Whilst it is recognised the circumstances presented COVID-19 were exceptional, where grant payment records are not adequately maintained this is a breach of grant funding conditions and risks recovery of unsupported payments by the Scottish Government. In addition, it presents data protection risks where personal data is not held in accordance with grant application privacy notices, risking enforcement action by the Information Commissioner and reputational damage. Also, where grant payments are made in the absence of bank account supporting details, this increases the risk of fraud and payment error.
- **Written Procedures** – Whilst the Council's Following the Public Pound policy provides detailed guidance on appropriate checks prior to grant awards and payments, it does not currently indicate what is acceptable evidence for bank account details to be used for grant payments, increasing the risk of payment error and fraud for future grant payments.
- **Bulk Grant Payment Approval** – Due to the volume of new suppliers requiring COVID-19 grant payments and the urgency of those payments, Finance established a new grant payment process involving bulk upload of new suppliers and associated grant payments to the Creditors system. This is based on spreadsheets of grant payments maintained by the respective Council Clusters responsible for assessing grant eligibility, where the relevant spreadsheet indicates a payment is approved. Whilst approving Clusters can review grant payment batch totals (value and number of grants) prior to payment to confirm totals are as expected, a risk remains that an officer without delegated authority could indicate a payment is ready for approval, risking inappropriate grant payments, since authorisation is by typed updates to a shared spreadsheet.
- **Business Continuity Planning** – A critical service list was developed in 2020 in response to the pandemic and this is reviewed annually by ECMT. This list has been used to prioritise business continuity plan review and testing with a Teams channel in place for storing all business continuity plans. However, two (66%) of three business continuity plans reviewed for service areas relevant to the administration of COVID-19 grants were incomplete. The Finance BCP did not reflect on the impact of the pandemic on service delivery like the other two BCPs did and the External Partnerships (City Growth) BCP was missing details of necessary procedures and staffing requirements to ensure business continuity.

Recommendations were made for record keeping arrangements to be reviewed to ensure data is stored and retained appropriately, for grant bank account evidence requirements and bulk grant payment approval controls to be formalised, and to ensure BCPs are complete and where necessary reflect on the impact of COVID-19.

2.3 Severe or major issues / risks

No severe or major issues/risk were identified as part of this review.

2.4 Management response

Finance – It is reassuring that in general this has shown our processes and procedures to be sound and to be relied on during what was a rapidly and frequently changing period of time, where a large amount of the public money was being handled to support businesses. The recommendations that have been identified are accepted and action is being taken to address those in full. I note the comment about BCP for Finance and the lessons of COVID-19 pandemic will be included in the further work done with the Corporate Risk Lead.

City Growth – We welcome this audit that provides an assurance review of COVID-19 spend, and note the net risk is described as minor. The recommendations that have been identified are accepted and action is being taken to address those in full. We will continue to work with the Corporate Risk Lead to ensure Business Continuity Plans are reviewed to ensure they are complete and reflect on lessons learned from COVID-19 where necessary.

Governance - Emergency Plans were well tested by the pandemic, as were business continuity plans. It is however, important to ensure we continually refresh these, particularly as the organisation continues to transform and our ways of working develop.

Education - It is reassuring that substantial reassurance has been taken from the actions around spending and payment control in relation to COVID-19 grants. The recommendation that has been identified is accepted and action is being taken to address in full. The service will review the arrangements for retention of grant payments.

3 Issues / Risks, Recommendations, and Management Response

3.1 Issues / Risks, recommendations, and management response

Ref	Description	Risk Rating	Moderate
1.1	<p>Supporting Documentation and Record Retention – It is a requirement of the COVID-19 grant schemes for the Council to:</p> <p><i>“Keep and maintain for a period of six years after the expenditure occurs, adequate and proper records and books of account recording all receipts and expenditure of monies paid to it by the Scottish Ministers”.</i></p> <p>In addition, privacy notices to grant applicants indicated personal data supplied as part of the grant application process would be held in line with the Council’s corporate retention schedule, which is set in line with the Scottish Council of Archives Retention Schedules (SCARRS), which sets the retention of funding application documentation at six years plus the current financial year.</p> <p>13 (87%) of 15 payments reviewed were to eligible applicants for the correct amount to the correct bank account, meaning payments were fully supported. However, records were unavailable for one (7%) payment (Temporary Restrictions Fund grant £4,800). In addition, the bank account used for another (7%) (Business Contingency grant £69,500) was different to that supplied by the applicant and based on an Advice of Wrongly Account for Credit Service (AWACS). Whilst the change in bank account was supported by this report, procedures are not formalised to make changes to payee bank account details based on AWACS reports.</p> <p>The Council’s Following the Public Pound policy provides detailed guidance on appropriate checks prior to grant awards and payments. However, it does not currently indicate what is acceptable evidence for bank account details to be used for grant payments, increasing the risk of payment error and fraud.</p> <p>Whilst it is recognised the circumstances presented by COVID-19 were exceptional, where grant payment records are not adequately maintained this is a breach of grant funding conditions and risks recovery of unsupported payments by the Scottish Government. In addition, it presents data protection risks where personal data is not held in accordance with grant application privacy notices, risking enforcement action by the Information Commissioner and reputational damage for the Council.</p>		
IA Recommended Mitigating Actions			
<p>a) Record retention arrangements in support of grant payments should be reviewed to ensure they are fit for purpose in future.</p> <p>b) Finance should formalise bank account evidence requirements for grant applications.</p>			
Management Actions to Address Issues/Risks			
<p>a) Agreed. There will be a review of the record retention arrangements around grant payments and guidance will be updated.</p> <p>b) Agreed. The bank account evidence requirements by grant type will be reviewed and guidance formalised within the FPP Policy.</p>			
Risk Agreed		Person(s)	Due Date
a) Yes		a) Chief Education Officer	a) March 2024
b) Yes		b) Finance Operations Manager	b) August 2024

Ref	Description	Risk Rating	Moderate
1.2	<p>Bulk Grant Payment Processing – A good system of payment control requires segregation of duties between payment preparation, approval and processing, and a similar level of segregation for establishing new suppliers or changes to supplier standing data.</p> <p>Under normal circumstances a generally good system of control is in place for establishing new suppliers via forms and for making grant payments to those suppliers via a workflow-based payment voucher approval process (InfoSmart) or exceptionally via email.</p> <p>However, due to the volume of new suppliers requiring COVID-19 grant payments and the urgency of those payments, Finance established a new grant payment process involving bulk upload of new suppliers and associated grant payments to the Creditors system. This was based on uplifting spreadsheets of grant payments maintained by the respective Council Clusters responsible for assessing grant eligibility, with payments processed based on the relevant lines with recorded approval. These files are uploaded to the Creditors system by the Finance Controls team with batch total values and payment numbers emailed to the ACC Development team and relevant Cluster leads, for top level checking purposes.</p> <p>Whilst review of payment total and number of payments is possible based on batch totals shared the risk of payment error and any potential fraudulent payment would be further reduced if payment approval could be better attributed to the relevant authorised signatory since presently there is a risk a non-authorised signatory could indicate a payment is approved and Clusters do not have access to the payment file processed by Finance.</p>		
IA Recommended Mitigating Actions			
Finance should review the bulk grant payment authorisation process and ensure authorised signatory review and approval requirements are robust.			
Management Actions to Address Issues/Risks			
<i>Agreed. Any files created by Finance based on information / requests received from services will be shared back with the service for approval. Furthermore, any payment files received from services will be checked for appropriate approval. A procedure will be formalised on the bulk grant payment process which will cover these requirements.</i>			
Risk Agreed		Person(s)	Due Date
Yes		Senior Accountant	January 2024

Ref	Description	Risk Rating	Moderate
1.3	<p>Business Continuity Plans – The Council’s Business Continuity Policy states “<i>The Business Continuity Group is responsible for supporting the Corporate Risk Lead in order to provide the Organisational Resilience Working Group and the Risk Board with the assurance that the Council’s Business Continuity plans are implemented, maintained and tested....Each Function must ensure that these Plans are reviewed, maintained and tested in accordance with the testing schedule provided by the Business Continuity Group.</i>”</p> <p>The business continuity plans (BCPs) for three service areas (Finance, Revenues and Benefits, and City Growth) relevant to COVID-19 spend had all been reviewed recently in September 2023. However, the External Partnerships (City Growth) BCP did not include details of documents, including procedures essential to support recovery (BCP Appendix C) nor did it include details of staffing requirements (BCP Appendix D) as required. In addition,</p>		

Ref	Description	Risk Rating	Moderate						
	<p>whilst the City Growth and Revenues and Benefits BCPs made reference to the impact of the pandemic on service delivery, this was not covered in the Finance BCP.</p> <p>Where business continuity plans are incomplete or do not fully reflect on significant events impacting service delivery, there is a greater risk a future emergency will cause service disruption.</p> <p>IA Recommended Mitigating Actions</p> <p>Business Continuity Plans should be reviewed to ensure they are complete and reflect on lessons learned from COVID-19 where necessary.</p> <p>Management Actions to Address Issues/Risks</p> <p><i>Agreed. The Business Continuity Group is in the process of redesigning the existing BCP template. The new template contains a "loss of staff section" which includes a specific section on 'Loss of staff (Pandemic)' where the expectation would be for plan owners to add any lessons learned. The intention is to issue this to the BCG and other plan owners with a requirement to update their BCPs in line with the new template.</i></p> <table border="1" data-bbox="284 817 994 913"> <thead> <tr> <th data-bbox="284 817 638 851">Risk Agreed</th> <th data-bbox="638 817 994 851">Person(s)</th> <th data-bbox="994 817 1401 851">Due Date</th> </tr> </thead> <tbody> <tr> <td data-bbox="284 851 638 913">Yes</td> <td data-bbox="638 851 994 913">Corporate Risk Lead</td> <td data-bbox="994 851 1401 913">June 2024</td> </tr> </tbody> </table>	Risk Agreed	Person(s)	Due Date	Yes	Corporate Risk Lead	June 2024		
Risk Agreed	Person(s)	Due Date							
Yes	Corporate Risk Lead	June 2024							

4 Appendix 1 – Assurance Terms and Rating Scales

4.1 Overall report level and net risk rating definitions

The following levels and ratings will be used to assess the risk in this report:

Risk level	Definition
Corporate	This issue / risk level impacts the Council as a whole. Mitigating actions should be taken at the Senior Leadership level.
Function	This issue / risk level has implications at the functional level and the potential to impact across a range of services. They could be mitigated through the redeployment of resources or a change of policy within a given function.
Cluster	This issue / risk level impacts a particular Service or Cluster. Mitigating actions should be implemented by the responsible Chief Officer.
Programme and Project	This issue / risk level impacts the programme or project that has been reviewed. Mitigating actions should be taken at the level of the programme or project concerned.

Net Risk Rating	Description	Assurance Assessment
Minor	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.	Substantial
Moderate	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified, which may put at risk the achievement of objectives in the area audited.	Reasonable
Major	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.	Limited
Severe	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.	Minimal

Individual Issue / Risk Rating	Definitions
Minor	Although the element of internal control is satisfactory there is scope for improvement. Addressing this issue is considered desirable and should result in enhanced control or better value for money. Action should be taken within a 12 month period.
Moderate	An element of control is missing or only partial in nature. The existence of the weakness identified has an impact on the audited area's adequacy and effectiveness. Action should be taken within a six month period.
Major	The absence of, or failure to comply with, an appropriate internal control, which could result in, for example, a material financial loss. Action should be taken within three months.
Severe	This is an issue / risk that could significantly affect the achievement of one or many of the Council's objectives or could impact the effectiveness or efficiency of the Council's activities or processes. Action is considered imperative to ensure that the Council is not exposed to severe risks and should be taken immediately.

5 Appendix 2 – Assurance Scope and Terms of Reference

5.1 Area subject to review

On 23rd March 2020, the UK Prime Minister announced a nationwide lockdown to curb a widening outbreak of COVID-19, closing many sectors and ordering the public to stay at home. Subsequently restrictions were lifted incrementally by the Scottish First Minister, before being re-introduced in late 2020 and early 2021 as infections rose. The various restrictions had a significant financial impact on businesses and individuals, and grants schemes were established in response, with the Council acting as an agent for the Scottish Government to administer these.

£143.934m of COVID-19 related funding was received by the Council from the Scottish Government. Of this, £83.816m was for businesses and the self-employed, and the remainder £60.118m was to offset additional COVID-19 related expenditure and income lost by the Council, where services were paused because of the pandemic.

5.2 Rationale for review

The objective of this audit is to obtain assurance over the key spending decisions and financial payments in relation to COVID-19.

Significant grants were received from the Scottish Government and distributed to businesses and individuals over the course of the pandemic. In addition, the pandemic had a significant impact on procurement processes where scarce resources required to be procured at short notice.

This is the first time that the Council has had to respond to a large-scale pandemic. This review will focus on how associated spending decisions were handled, any lessons that have been learnt, and improvements made, for any similar future emergency response. Any findings and recommendations will be focused on future readiness as this review is not looking to critique or change any historical actions carried out during the pandemic.

5.3 Scope and risk level of review

This review will offer the following judgements:

- An overall **net risk** rating at the Corporate level.
- Individual **net risk** ratings for findings.

5.3.1 Detailed scope areas

As a risk-based review this scope is not limited by the specific areas of activity listed below. Where related and other issues / risks are identified in the undertaking of this review these will be reported, as considered appropriate by IA, within the resulting report.

The specific areas to be covered by this review are:

- Written Policies and Procedures
- Applications
- Procurement and Payments
- Grant Award, Budget Monitoring and Reporting
- Lessons Learned and Improvements

5.4 Methodology

This review will be undertaken through interviews with key staff involved in the process(es) under review and analysis and review of supporting data, documentation, and paperwork. To support our work, we will review relevant legislation, codes of practice, policies, procedures, and guidance.

5.5 IA outputs

The IA outputs from this review will be:

- A risk-based report with the results of the review, to be shared with the following:
 - Council Key Contacts (see 1.7 below)
 - Audit, Risk and Scrutiny Committee (final only)
 - External Audit (final only)

5.6 IA staff

The IA staff assigned to this review are:

- Agne McDonald, Auditor (**audit lead**)
- Andrew Johnston, Audit Team Manager
- Jamie Dale, Chief Internal Auditor (**oversight only**)

5.7 Council key contacts

The key contacts for this review across the Council are:

- Jonathan Belford, Chief Officer – Finance
- Julie Richards-Wood, Service Manager External Partnerships
- Mark Bremner, Cultural Policy and Partner Team Leader

5.8 Delivery plan and milestones

The key delivery plan and milestones are:

Milestone	Planned date
Scope issued	04-Sep-23
Scope agreed	11-Sep-23
Fieldwork commences	18-Sep-23
Fieldwork completed	06-Oct-23
Draft report issued	27-Oct-23
Process owner response	17-Nov-23
Director response	24-Nov-23
Final report issued	01-Dec-23

6 Appendix 3 – COVID-19 Grants Administered by the Council

Grant	Lead Team
Business Support Grants	City Growth
Self Employed Hardship Fund	City Growth
Strategic Framework Grants	City Growth
Support for Nightclubs and Soft Play Centres	City Growth
Taxi and Private Hire Support Fund	City Growth
Strategic Framework - Hospitality, Retail & Leisure	City Growth
Covid Restrictions Fund	City Growth
Brewers, Travel Agents & Football Centres	City Growth
Bed and Breakfast	City Growth
Self-Catering Accommodation	City Growth
Strategic Framework Business Fund Transition Payment and Scottish Business Restart Grants	City Growth
Restrictions Extension	City Growth
Soft Play Restrictions Top Up Grant	City Growth
Top Up Hospitality Funding – December 2021 / January 2022	City Growth
Top Up Business Support Funding - Hospitality & Leisure – January 2021	City Growth
Ventilation Fund	City Growth
Public House Table Service Fund	City Growth
Self-Isolation Support Grants	Customer Experience
Hardship Payments	Customer Experience
Low Income Pandemic Payments	Customer Experience
Scottish Child Bridging Payments/Family Pandemic Payments	Children's and Family Services
Temporary Restrictions Fund - Early Years and Childcare	Children's and Family Services
Childcare Providers Support Grants	Children's and Family Services
Childcare Sector Omicron Impact Fund	Children's and Family Services
£500 Thank You Payments for Social Care Staff	People & Organisational Development
£400 Thank You Payments for Teachers	Children's and Family Services