



Corporate Governance Committee Update

April 2018



Introduction

1. This report provides an update on Internal Audit's latest progress in terms of its service delivery, assurance provision, reviews completed, performance and effectiveness in driving improvement.
2. The report provides an update as at end March 2018 on:
 - Internal Audit reports recently issued
 - Follow up of previous Internal Audit reports
 - Progress on Internal audit work to date in 2017-18
 - A summary of upcoming Internal Audit projects
 - Internal Audit performance standards.

Internal Audit reports recently issued

3. The following section provides an overview of recent Internal Audit reports, including the overall Assurance Rating and the number of Risks/Issues raised in the report's action plan.

Definitions of Assurance Rating

Green	High Assurance	Risks and controls well managed and objectives being achieved
Yellow	Medium Assurance	Minor weaknesses in management of risks and/or controls but no risk to achievement of objectives
Amber	Low Assurance	Significant weaknesses in management of risks and/or controls that put achievement of objectives at risk
Red	No Assurance	Fundamental weaknesses in management of risks and/or controls that will lead to failure to achieve objectives

Definitions of Risks/Issues

Green	Low	Advisory issues discussed with managers during the audit and not included in audit reports and action plans
Yellow	Moderate	Operational issues that are containable at service level
Amber	Major	Corporate, strategic and/or cross-service issues potentially requiring wider discussion at SLT and/or CET
Red	Critical	Significant issues to be brought to the attention of SLT, CET, Cabinet Lead Members and Corporate Governance Committee

Financial Services – March 2018

Accounts Payable – High Assurance

2	Moderate Risks/Issues
0	Major Risks/Issues
0	Critical Risks/Issues

Payroll – High Assurance

1	Moderate Risks/Issues
0	Major Risks/Issues
0	Critical Risks/Issues

Treasury Management – High Assurance

0	Moderate Risks/Issues
0	Major Risks/Issues
0	Critical Risks/Issues

BACS Controls – High Assurance

0	Moderate Risks/Issues
0	Major Risks/Issues
0	Critical Risks/Issues

Bank Reconciliation – High Assurance

0	Moderate Risks/Issues
0	Major Risks/Issues
0	Critical Risks/Issues

Accounting Systems – High Assurance

0	Moderate Risks/Issues
0	Major Risks/Issues
0	Critical Risks/Issues

- Overall, our review provides assurance that the Council's financial services continue to operate well.
 - Extensive work has been carried out within Accounts Payable to address the risks raised during our last review. The team now routinely review results from the duplicate payment prevention software to ensure that where duplicate payments are processed by the Council, where possible they are promptly
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identified before payment is made. There has also been a reduction in the number of invoices with longstanding discrepancies, and work in recent months to reduce the number of cheque payments made to suppliers has proved successful.

6. We did, however, find that there has been little improvement in the number of purchase orders being raised by services retrospectively, the total percentage for the Council as a whole still being high. Raising orders in this way contravenes the Council's Financial Regulations and may hinder both invoice processing and effective budget monitoring.
7. Improvements have been made to the administration of purchasing card payments and effective controls continue to operate centrally to manage this area. However, we have identified an issue around how VAT is treated in some cases for these transactions, which may demonstrate a training issue for some staff.
8. The Council has taken steps to ensure it is compliant with the IR35 regulations. IR35 places a legal obligation on public bodies to ensure that where they engage services from an 'off-payroll'¹ worker, they have controls in place to help ensure that the individual pays broadly the same tax and National Insurance contributions (NICs) as a normal employee would. Work is ongoing in this area, but we are satisfied that the approach adopted is reasonable, proportionate and effectively manages the risk of non-compliance.
9. The payroll function continues to operate well with good controls in place to ensure that employees are paid accurately and promptly. While we did identify examples of some payments to social care clients which, as beneath the national minimum wage limit, should not have been processed through payroll, we are satisfied that the issue is known to the service and they are taking steps to resolve it. We also found that the new starter form currently used by the Council is providing inaccurate information to new employees with regards to the sharing of personal information. We have referred this to HR to resolve. We also identified problems with HR recruitment checks in one school relating to evidencing key documentation prior to staff taking post. We are satisfied that this is an isolated incident and, since our review, HR has taken suitable action by providing further guidance on recruitment checks.

¹ A worker is involved in 'off-payroll' working when they work for a client through their own intermediary, often a personal service company (PSC), but would be an employee if they were providing their services directly.

10. Automated payments made through BACs are well controlled with key tasks within the process performed by independent staff. The Council is in the process of procuring a new BACs system which is expected to be operational in the summer 2018. As the Council does not currently have an upper transactional BACs limit set within its current system, it may be useful to review this arrangement in light of the impending changes to ensure an appropriate limit is applied.
11. System access to the Council's main finance systems is generally well managed, with access levels appropriate for user role requirements. We have found some examples of longstanding leavers still not being removed from the creditors system. A review of users on this system is therefore advisable; however, the associated risk of unauthorised access is reduced due to the security arrangements in place over the Council's IT network.
12. Treasury management processes and procedures continue to be well controlled, ensuring that key financial risks in this area are managed effectively.
13. Bank reconciliations continue to be carried out promptly and are accurate, complete and up to date. Work is underway to upgrade the Council's cash receipting system and the service is also implementing a series of changes to streamline cash receipting processes. In light of these changes, we will carry out a review of cash receipting later this year.
14. We have raised three issues which require management attention, one of which has been carried forward from our 2016/17 action plan. Despite this, our review found that the Council's financial services continue to operate well overall within a good framework of internal control, therefore we are able to provide a high assurance rating.

Managing the Risk of Fraud – Preventative Measures – April 2018

15. Our previous review of the corporate arrangements for Managing the Risk of Fraud and Corruption, dated November 2017, provided medium assurance on the effectiveness of the Council's arrangements. This latest review takes it a step further by looking in more depth at the preventative arrangements in place at an operational level.

Managing the Risk of Fraud Pt 2 – Medium Assurance	
2	Moderate Risks/Issues
0	Major Risks/Issues
0	Critical Risks/Issues

16. Internal Audit has developed an Anti-fraud and Corruption Plan covering several areas of the Council's operations. This review covered the policies and procedures in place in some of those areas that should help to deter and prevent fraud and corruption. In particular:

- Information
- Purchasing cards
- Personal benefits
- Payroll
- Insurances
- Grants
- Cashiers
- Schools
- HR pre-employment checks

17. Within the scope of this review we found that there is an effective framework of policies and procedures in place to help prevent and deter fraud and corruption. These set the standard for the behaviour required and the sanctions that apply should it not be adhered to. The Whistleblowing policy clearly sets out the procedures for staff to raise any concerns with an added level of protection, and the Officer's Code of Conduct covers fraud and fraudulent behaviour. However, despite some effort by Legal, HR & Democratic Services to raise the level of awareness and understanding among staff, further effort is needed in this area to periodically draw each employee's attention to the relevant policies, especially those that have been updated recently.

18. Policies in place help to prevent and deter information related fraud and corruption e.g. theft of intellectual property and ensure that the confidentiality of information is appropriately safeguarded. Staff are required to sign a confidentiality clause on appointment and while some services remind staff of the confidentiality clause annually, this is not consistent across all service areas.

19. Changes to the Data Protection Act and the Freedom of Information Act is brought to the attention of staff and, where appropriate, compulsory e-learning modules are provided. Updated guidance is due to be released to coincide with the new legislation which supersedes the Data Protection Act i.e. the General Data Protection Regulations, to draw attention any notable changes that staff need to be aware of.

20. Members are provided with induction training which includes the Members Code of Conduct and this contains a section on breaching confidentiality. They are also individually registered as Data Controllers with the Information Commissioner's Office for the purpose of processing personal information they may come into contact with relating to their constituents.

21. Financial Regulations is relevant to both staff and elected Members and our annual review of financial systems provides assurance that technical and general guidance exists for staff in key finance areas.
22. The correct use of budget and accounts is adequately covered within Financial Regulations and the individual terms and conditions of the grants, which may include a clause for them to be audited annually. While there are no specific corporate guidelines in place for dealing with grant applications, each grant will have its own terms and conditions which needs to be adhered to.
23. Key requirements for schools are set out in the ‘Scheme for Financing Schools’ and ‘Guidance for Managing School Funds’, both of which are in the process of being updated.
24. There is a requirement for staff to declare any business interests which may conflict, or benefit them personally from their current role within the Council. However, we are concerned that the arrangements for ensuring the declaration of business interests are complete are weak throughout Council services and schools. There are inconsistent arrangements for monitoring where conflicts of interest are declared to ensure individuals are not influencing transactions or benefitting personally.
25. The recruitment policy outlines the pre-employment checks carried out. These include eligibility to work in the UK, Disclosure and Barring Service (DBS), references from previous employers, qualification checks and checking professional body registers. There are instances where it may be necessary for successful applicants to start before references have been obtained, as this is at the line manager’s discretion. However, caution must be exercised over when this is applied to ensure that it does not put vulnerable people or the Council at risk.

Travel & Subsistence – Medium Assurance	
3	Moderate Risks/Issues
1	Major Risks/Issues

Travel & Subsistence – April 2018

26. Overall, our review concludes that the new electronic module for the processing of travel expenses has been successful. Combined with the training provided, the guidance available, and the gradual roll out to services over an agreed period the move from paper based process to an electronic based system has been smooth. Staff are embracing the changes and now using the new module for the submission of travel and subsistence claims. Feedback from a sample of users (staff and line managers) has been positive overall, confirming that submitting and authorising claims is easier.
27. As part of the initial set up, consultation on the travel and subsistence module was carried out between the Systems Administrator and the Payroll team to ensure the accuracy and integrity of the information fed into the payroll system and subsequently the monthly reports to HMRC (Her Majesty Revenues & Customs).
28. The module has good built in controls comprising:
- access restricted to members of staff with a Council Active Directory (AD or network) account;
 - system mandates that certain fields are completed with the required data in order for the claim to be processed;
 - system highlights user input error and allows the Proactis System Administrators and Payroll team to identify and correct data before it is processed for payment; and
 - staff prevented from authorising their own travel expense claims.
29. Standing data is set using a combination of data held on the payroll system (i.e. employee reference and name) and staff updating their own data (car details). The System Administrators routinely deactivate access when staff leave the Council and update line managers' details for authorisation purposes.
30. The Systems Administrators have good knowledge of key tasks involved for processing expense payments but there were no documented procedures to ensure consistency, accuracy and service continuity. This should include, but not limited to, rectifying errors, and reconciliation between claim totals on the Proactis module to the general ledger (see Risk/Issue 3 for further information).
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31. Other control weaknesses include:

- System Administrators are involved in key stages throughout the process, from set up, processing and reconciliation, without adequate separation of duties. Automating the interface between the expenses module and payroll system, if possible, would also reduce reliance on the system administrator to perform the task. (See Risk/Issue 4 for further information).
- Highlighting members of staff that are approaching the threshold of 10,000 miles (prompting a reduction to the mileage rate from 45p to 25p per mile). Since our review, the Systems Administrator now runs a monthly report which identifies staff who reach this criteria and they are then notified. We advised that relevant line managers should also be notified so that they can monitor and take appropriate action.

32. The Travel & Subsistence policy was revised in July 2016 and is readily available for staff who have access to the Intranet and provides comprehensive information to both line managers and staff. However, it has not yet been updated to reflect changes brought on by the new electronic system.

33. We are concerned about non-compliance with the Travel and Subsistence policy in certain areas:

- The policy states that employees must complete a Driving Entitlement Consent Form (DVLA796 form) when they use a fleet vehicle or their own vehicle for council business. Although staff using fleet vehicles have completed these forms, and new starters are asked to complete these forms as part of the recruitment process, this is not occurring for existing staff who are using their own vehicles to drive for work purposes. Where the DVLA796 form is not completed, the policy states that staff should be providing original copies of their driving licence to their line managers to be recorded on iTrent (HR System). Testing reveals that these checks are not taking place routinely.
- Checks to ensure that staff have the relevant business insurance and MOT certificate (where applicable) are not taking place for all staff; however, the Council requires staff to confirm their obligations by signing the declaration on the travel and subsistence claim form.

34. Back-up and recovery processes are in place for the Proactis module. An issue relating to storage of back up tapes in close proximity to the Council building is still outstanding and we plan to review this as part of the Council's business continuity arrangements which is due to commence shortly.

CCTV Partnership Governance – April 2018

**CCTV Partnership
Governance –
Medium Assurance**

3

Moderate
Risks/Issues

0

Major
Risks/Issues

0

Critical
Risks/Issues

35. From our review, we can conclude that the Alternative Service Providers (ASP) contract between the Council and the CCTV Partnership Board is working well providing CCTV monitoring on a reactive basis from Rhyl Police Station. The Council's Partnership Scrutiny Committee has been receiving a report from the CCTV Partnership approximately every six months on the activities, performance, finances and monitoring of the CCTV Partnership which has provided assurance that the aim and objectives of the partnership are being met.

36. However, we have identified a number of minor issues:

- A risk register has not been completed.
- NWP should provide a quarterly updates to the Partnership Board that include major criminal activities within the CCTV areas.
- The Alternative Service Provider Framework requires that an annual financial and performance report goes to Corporate Governance Committee. While this has not happened yet, the risk is minimal given the regular reporting to Partnership Scrutiny Committee which fulfils this requirement.
- The Chief Internal Auditor, Head of Finance and Head of Legal, HR & Democratic Services is reviewing the type of arrangements the ASP Framework applies to, and the reporting requirements that it sets out to ensure it is reasonable and prompts for effective scrutiny.
- There should be a section within the draft SLA with CWAC around performance targets/monitoring to ensure the CCTV Partnership can monitor the level of service being provided.

37. Overall, we found that the CCTV Partnership Board has appropriate systems in place to ensure that information is shared between the partners through the quarterly board meetings that are taking place. The board is made up of a Town Community Councillor from each of the three town councils, a DCC councillor, a representative from North Wales Police (NWP) and two officer from DCC. The Public Protection Manager provided minutes for the last few Partnership Board

meetings and the minutes confirmed suitable discussions were taking place around key financial and monitoring arrangements.

38. The CCTV Partnership Board has been proactive in looking at ways to improve the service currently being provided and feel the new SLA will provide NWP with the ability to ring CWAC control room and request assistance in tracking an incident These new arrangements have been presented to DCC's Partnership Scrutiny Committee which is responsible for ensuring all external Partnership arrangements comply with the Council's corporate aims and objectives.
 39. The CCTV Partnership Board has discussed and agreed annual contributions from the three Town Council's and NWP and these contributions have been paid to DCC for both financial years 2016/17 and 2017/18. The Partnership has identified that the server is many times beyond its serviceable life and together with the requirement to upgrade the telephone system and provide a line from Rhyl to Chester have completed a Prudential Borrowing request and submitted it to the Strategic Investment Group. This will ensure the service can operate efficiently and demonstrates the financial commitment the Partnership are committing to over the next seven years.
 40. Based on the scope of our review, we are able to confirm suitable governance arrangements are in place, appropriate controls around the day to day running of the CCTV service are present, but the review has noted improvements could be made to the way NWP report information to the Partnership Board and the introduction of a risk register would improve the way the service manages risk today and in the future with risks being identified early and appropriate action taken. In conclusion, we provide medium assurance on the area reviewed.
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Summary of outstanding issues from Internal Audit reports

Audit Report	No. of Actions in the Audit Action Plan									Next IA F/up	Comments
	Actions Due			Actions Complete			Actions Outstanding				
Community Support Services											
Paris Financials	0	2	5	0	0	2	0	2	3	Mar 18	•3 follow ups carried out
Cefndy Healthcare	0	0	7	0	0	7	0	0	0	N/a	•Now complete
Payments to External Providers	0	0	2	0	0	2	0	0	0	N/a	•Now complete
POVA	0	0	7	0	0	6	0	0	1	N/a	•Follow up complete. 1 action carried forward to Procurement review
Education & Children's Services											
Governance in Schools	0	0	19	0	0	15	0	0	4	N/a	•Review of Governance in Schools due in 2018/19.
Ysgol Mair RC	0	2	20	0	2	20	0	0	0	N/a	•Now complete
IT & IM Management in Schools	0	0	17	0	0	10	0	0	7	May 18	•2 follow ups carried out
Management of Voluntary School Funds	0	0	8	0	0	0	0	0	8	N/a	•Now complete
Facilities, Assets & Housing											
Housing Rents	0	0	5	0	0	5	0	0	0	Jun 18	•Now complete
Housing Allocations & Voids	0	0	5	0	0	4	0	0	1	Mar 18	•2 follow ups carried out
Industrial Estates	0	0	2	0	0	1	0	0	1	Feb 18	•4 th follow up in progress
Review of On-site Income & Security at Leisure Sites	0	0	9	0	0	9	0	0	0	N/a	•Now complete
Ruthin Craft Centre	0	0	4	0	0	4	0	0	0	N/a	•Now complete
Rhyl Harbour - Review of	0	0	4	0	0	4	0	0	0	N/a	•Now complete

Operational Management											
Finance											
Revenues Services - in Partnership with Civica	0	0	16	0	0	13	0	0	3	N/a	•Follow up reported as part of 2017/18 audit
Financial services 16/17	0	2	8	0	2	7	0	0	1	N/a	•Follow up reported as part of 2017/18 audit
Highways & Environmental Services											
Street Works	0	0	5	0	0	4	0	0	1	Mar 18	•4 follow ups carried out
Corporate Fleet Management	0	7	12	0	7	11	0	0	1	Oct 18	•3 follow ups carried out
Passenger Transport	0	0	5	0	0	4	0	0	1	April 18	•Follow up will be reported as part of School Transport audit report
Legal, HR & Democratic Services											
HR Management in Schools	0	1	5	0	0	5	0	1	0	Feb 18	•3 rd follow up in progress
Management & Administration of Legal Services	0	5	7	0	5	7	0	0	0	N/a	•Now complete
Planning & Public Protection											
Community Enforcement	0	0	9	0	0	9	0	0	0	N/a	•Now complete
Housing Enforcement	0	0	2	0	0	1	0	0	1	Oct 18	•2 follow ups carried out
Parking Services	0	0	13	0	0	13	0	0	0	N/a	•Now complete
Corporate Reviews											
Corporate Procurement	0	0	5	0	0	1	0	0	4	Mar 18	•1 follow up carried out
Developing the Local Economy	0	1	2	0	1	2	0	0	0	N/a	•Now complete
IT Access Management	0	2	8	0	2	4	0	0	4	Aug 18	•4 follow ups carried out
Physical Security of information	0	3	3	0	3	3	0	0	0	N/a	•Now complete
Sickness Absence	0	0	9	0	0	9	0	0	0	N/a	•Now complete

Corporate Safeguarding	0	0	19	0	0	18	0	0	1	N/a	•1 outstanding issue transferred to procurement follow up
Modernising the Council	0	0	2	0	0	0	0	0	2	May 18	•1 follow up carried out



Progress in delivering the Internal Audit Assurance 2017-18

41. The following table shows a summary of Internal Audit's work to date for this year. As the new Internal Audit Strategy has an 'organic' plan, this table will be added to during the year as more projects commence.

42. Where projects have been completed since 1 April 2017, the table provides assurance ratings and number of issues raised for the completed reviews.

43. The following projects have not yet commenced but are scheduled for the coming months:

- Catering;
 - Risk Management;
 - Business Continuity Management;
 - Section 106 Agreements;
 - Registrars
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Internal Audit Assurance Plan Areas of Work	2017-18 Days to Date	Likely Outturn Days	Current Status of Work	Audit Assurance	No. of Critical Issues	No. of Major Issues	No. of Moderate Issues	Comments
2017-18 Projects								
Corporate document retention	31	31	Complete	Low	0	3	1	
Modernising the Council to deliver efficiencies and improve services for our customers	44	44	Complete	Medium	0	0	2	
Highways asset management – Improving our roads	10	10	Complete	Medium	0	0	2	
AONB Grant	2	2	Complete	n/a				Certification of grant – no report issued
Welsh Government Grants: <ul style="list-style-type: none"> Education Improvement Grant Pupil Development Grant 	12	12	Complete	n/a				Certification of grant – no report issued
Citizens Advice Bureau – Governance Arrangements	16	16	Complete	High	0	0	1	
Corporate Communications	24	24	Complete	Medium	0	0	3	
Revenues Services:	80	80	Complete	High	0	0	0	
<ul style="list-style-type: none"> Partnership Governance 				High	0	0	0	
<ul style="list-style-type: none"> Council Tax & Business Rates 				High	0	0	0	
<ul style="list-style-type: none"> Housing Benefits & Council Tax Reduction 				High	0	0	0	

Internal Audit Assurance Plan Areas of Work	2017-18 Days to Date	Likely Outturn Days	Current Status of Work	Audit Assurance	No. of Critical Issues	No. of Major Issues	No. of Moderate Issues	Comments
<ul style="list-style-type: none"> Sundry Debtors 				High	0	0	3	3 issues in progress from previous year's reviews.
Settlement Agreements	25	25	Complete	Medium	0	0	2	
Travel and Subsistence	22	22	Complete	Medium	0	1	3	
Financial Services 2017/18:	68	68	Complete	High				
<ul style="list-style-type: none"> Accounts Payable 				High	0	0	2	
<ul style="list-style-type: none"> Payroll 				High	0	0	1	
<ul style="list-style-type: none"> BACS Controls 				High	0	0	0	
<ul style="list-style-type: none"> Accounting Systems 				High	0	0	0	
<ul style="list-style-type: none"> Treasury Management 				High	0	0	0	
<ul style="list-style-type: none"> Bank Reconciliation 				High	0	0	0	
CCTV Partnership	28	28	Complete	Medium	0	0	3	
Public Conveniences	21	21	Complete	Low	0	1	3	
Procurement	39	39	Draft					Joint audit with Flintshire County Council of the shared service - delays in agreeing draft report

Internal Audit Assurance Plan Areas of Work	2017-18 Days to Date	Likely Outturn Days	Current Status of Work	Audit Assurance	No. of Critical Issues	No. of Major Issues	No. of Moderate Issues	Comments
Project Management	18	18	Closing meeting					Nearing completion
Health & Safety in Schools	16	16	Closing meeting					Nearing completion
IT Procurement of Resources	16	16	Closing meeting					Nearing completion
ALN & Inclusion / Recoupment & Out of County Placement / Special Education	13	13	Fieldwork					Initial self-assessment complete. Testing underway
Registrars	14	14	Fieldwork					Initial investigation concluded. Further work planned in April 2018
Court of protection	7	7	Fieldwork					
Catering	2	2	Scoping					Carried forward to 18/19
Risk Management	4	4	Scoping					Request by service to defer to June 2018
Business Continuity Management	6	6	Scoping					Request by service to defer to June 2018
Projects Brought Forward from 2016-17								
Corporate risk management assurance	6	6	Complete	High	0	0	0	
Financial assurance 2016-17	34	34	Complete	Medium	0	0	5	

Internal Audit Assurance Plan Areas of Work	2017-18 Days to Date	Likely Outturn Days	Current Status of Work	Audit Assurance	No. of Critical Issues	No. of Major Issues	No. of Moderate Issues	Comments
Petty cash review	40	40	Complete	Medium	0	0	3	
Fraud & Corruption Work								
National Fraud Initiative	49	49	Ongoing					
Managing the Risk of Fraud & Corruption Phase 1	10	10	Complete	Medium	0	0	2	
Managing the Risk of Fraud & Corruption Phase 2	17	17	Complete	Medium	0	0	2	
General fraud enquiries and counter fraud work	26	26	Ongoing					
Follow-up Reviews								
IA project follow-ups	130	130	Ongoing					Includes devising new follow up process
Management of follow-ups	17	17						
Other Areas of Work								
School Fund admin & audits	51	51	In progress					Includes development of new School Fund Guidance
Corporate Governance Framework 2017-18	9	9	In progress					
Corporate working groups	10	10	In progress					
Consultancy & corporate areas	28	28	In progress					

Internal Audit Assurance Plan Areas of Work	2017-18 Days to Date	Likely Outturn Days	Current Status of Work	Audit Assurance	No. of Critical Issues	No. of Major Issues	No. of Moderate Issues	Comments
IA Support & Management								
Team Meetings / 1:1s	51	51						
Management	70	70						
Training & development	46	46						
Total Days	1112	1112						

Internal Audit performance standards

44. Internal Audit measures its performance in two key areas:

- Follow-up audit work – Two measures to ensure that Internal Audit carries out its follow-up work promptly and that services implement agreed improvement actions.
- Customer Standards – A range of indicators to ensure that Internal Audit delivers a good service to its customers.

45. The table below shows Internal Audit's performance to date for 2017/18.

Internal Audit commences follow-up reviews in the planned month

Targets – Excellent 100% – Good 90% – Acceptable 80%

Current performance 100%

Services have implemented agreed improvement actions from Internal audit reviews

Targets – Excellent 75% – Good 70% – Acceptable 65%

Current performance 78% – Revised follow up process to give management more ownership of agreed actions will commence in April 2018. This may affect performance initially in 2018-19.

Contact customers at least 2 weeks in advance to arrange a date for our visit

Targets – Excellent 99% – Good 95% – Acceptable 90%

Current performance 100 %

Send customers the agreed Project Scoping Document before we commence work

Targets – Excellent 99% – Good 95% – Acceptable 90%

Current performance 100 %

Send the customer a draft report within 10 working days of the closing meeting

Targets – Excellent 99% – Good 95% – Acceptable 90%

Current performance 94% – Average days taken to issue draft report following closing meeting is 7 days. This will become a new indicator for 2018/19.

Send the customer our final audit report within 5 working days of draft agreement

Targets – Excellent 99% – Good 95% – Acceptable 90%

Current performance 87% – Average days taken to issue final report following draft agreement is 3 days. Staff sickness and Easter holidays affected performance.
