

EAST RENFREWSHIRE COUNCILAUDIT & SCRUTINY COMMITTEE25 JUNE 2020Report by Chief AuditorINTERNAL AUDIT PLAN PROGRESS REPORT 2019/20 QUARTER 4**PURPOSE OF REPORT**

1. To inform members of progress on Internal Audit's annual plan for 2019/20.

**BACKGROUND**

2. The work performed by Internal Audit is based on a rolling 5-year strategic plan, which is revised annually to take into account changes in circumstances. This report is provided to allow members to monitor the activities of Internal Audit and to oversee actions taken by management in response to audit recommendations.

**AUDIT PLAN 2019/20 - PROGRESS REPORT QUARTER 4**

3. A copy of the annual audit plan for 2019/20 is shown in appendix 1. A total of 9 audit reports relating to planned 2019/20 audit work have been issued since the last progress report as shown in appendices 2 and 3. A satisfactory management response has been received for all reports where due dates have passed except for Procurement Red Flags and Highways Maintenance where some departmental responses have not yet been received. Responses are deemed to be satisfactory if all recommendations are accepted for implementation by management and where any recommendation is not accepted, a satisfactory reason is given. The quarterly performance indicators for the service are shown in appendix 4.

4. Two new requests for assistance were dealt with using contingency time during the quarter, neither of which involved loss of income or cash to the council.

5. Seven audits in the 2019/20 plan where fieldwork had started and progressed have not yet been issued. It is hoped that two of these can be completed over the next few weeks which leaves five which will have to be suspended due to COVID19 restrictions and lack of access to relevant council officers and supporting documentation to enable conclusion of the audits. These are marked on appendices 1 and 2. It is proposed that these audits resume or restart at a later date when lockdown restrictions relating to COVID19 are eased sufficiently.

**RECOMMENDATION**

6. The Committee is asked to:
  - (a) note Internal Audit's progress report for audits completed in the final quarter of 2019/20 and post year end.
  - (b) confirm whether they wish any of the reports detailed in appendix 3 to be circulated to audit and scrutiny committee members or submitted to a future meeting for more detailed consideration.

(c) approve suspension of five audits due to COVID19 restrictions.

Further information is available from Michelle Blair, Chief Auditor, telephone 0141 577 3067.

**EAST RENFREWSHIRE COUNCIL**  
**Internal Audit Section**  
**ANNUAL AUDIT PLAN FOR 2019/20 PROGRESS REPORT**

Department	Title	Audit Number	No. of days	Status
Chief Executives	Ordering and Certification	1	20	Complete
Corporate & Community	GDPR	2	15	In progress
	Barrhead and Eastwood Payment Centres	3	16	Complete
	Corporate Debt Recovery	4	20	Complete
	Council Tax – Recovery and Enforcement	5	18	Deleted
	<b>Creditor Payments</b>	6	10	Complete
	Debtors control	7	10	In progress
	Housing Benefit/ Universal Credit	8	30	Complete
	<b>Licensing income</b>	9	15	Complete
	Scottish Welfare Fund	10	15	Complete
	Travelling and subsistence	11	12	Deferred 20/21
	Education	<b>Building cleaning</b>	12	15
Schools Cluster		13	32	Complete
Operation of Trust		14	15	Deleted
Environment	Contract – Implementation of Cole Report	15	15	Complete
	<b>City Deal</b>	16	15	Complete
	Grant Certification	17	15	Complete
	Grounds maintenance	18	15	Complete
	Highways maintenance	19	20	Complete
	Parks and other outdoor income	20	8	Complete
	Stores	21	20	SUSPENDED
	<b>Trade Refuse Income and special uplifts</b>	22	12	Complete
	Climate Change Report	23	5	Complete
	Year end Stocktake	24	5	Complete
Housing	<b>Housing Rent Accounting</b>	25	20	Complete
	Housing – voids, garage allocations etc	26	14	SUSPENDED
HSCP	Bonnyton House	27	10	Complete
	Payments to care providers	28	25	SUSPENDED
	Carers Legislation	29	15	SUSPENDED
	<b>IJB Strategic Risk Register</b>	30	20	Complete
Trust	Community and Leisure Limited Trust	31	20	Complete
Other	NFI	32	12	Deleted
Various	Environmental Controls - general	33	10	Complete
	<b>Contract 2 – Audit Scotland Procurement Red Flags</b>	34	25	Complete
	Fraud Contingency	35	66	Complete
	General Contingency	36	30	Complete
	LG Benchmarking Framework	37	10	Complete
	Follow up <b>(Note 1)</b>	38	50	SUSPENDED
	Previous year audits	39	20	Complete
<b>Total</b>			<b>720</b>	

**Note 1** Marked as suspended as one follow up report relating to HSCP had been started but could not be completed due to COVID19 lockdown. All other follow up reports have been completed and reported to audit committee during the year.

**Audit reports issued in the quarter are shown in bold**

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INTERNAL AUDIT															
REPORTS AND MEMOS ISSUED 2019/20															
FILE REF	AUDIT NO.	SUBJECT	DEPARTMENT	DATE AUDIT STARTED	DATE REPORT MEMO SENT	DATE REPLY DUE	DATE REPLY REC	COMMENTS	Tot	H	M	L	E	Not accepted	
MB/1092/FM	24	Year End Stock Take	Environment	23/03/19	10/06/19	N/A	N/A	N/A	-	-	-	-	-	-	
MB/1093/NS	35	Payment of Invoices Performance Indicator	Corp & Comm Chief Execs office	02/05/19	22/07/19	23/08/19	22/08/19 22/08/19	Satisfactory Satisfactory	3	-	-	3	-	-	
MB/1094/NS	13	Schools Cluster Eastwood	Education	04/03/19	12/06/19	26/07/19 Ext 06/09/19	11/09/19	Satisfactory	16	-	7	9	-	-	
MB/1095/NS	28	Trust	Trust	29/04/19											
MB/1096/NS	36	Corp & Comm FU	Corp & Comm Environment Education HSCP	08/05/19	26/09/19	1/11/19	31/10/19 31/10/19 31/10/19 25/11/19	Satisfactory Satisfactory Satisfactory Satisfactory	18	-	4	14	-	-	
MB/1097/FM	31	Trust	Trust	11/06/19											
MB/1098/NS	3	Barrhead & Eastwood Payment Centres	Corp & Comm Accountancy	20/05/19	24/07/19	29/08/19	27/08/19 26/09/19	Satisfactory Satisfactory	7	-	3	4	-	-	
MB/1099/FM	36	Education Follow Up	Education	21/05/19	16/09/19	18/10/19	11/10/19	Satisfactory	3	-	-	3	-	-	
MB/1100/RM	31	Trust	Trust	21/05/19											
MB/1101/FM	35	Sickness PI	Corp & Comm	11/07/19	05/09/19	11/10/19	08/10/19	Satisfactory	2	-	-	2	-	-	
MB/1102/FM	4	Corporate Debt Recovery	Corp & Comm	06/06/19	20/11/19	10/1/20	04/12/19	Satisfactory	4	-	-	4	-	-	
MB/1103/RM	36	Environment Follow Up	Environment Corp & comm Legal & Proc't	06/06/19	11/10/19	15/11/19	13/1/20 4/11/19 18/12/19	Satisfactory 1 point not accepted Satisfactory Satisfactory	19	-	5	14	-	1	
MB/1104/MB	18	SPT Grants 2017/18	Environment	29/05/19	17/06/19	n/a	n/a	n/a	-	-	-	-	-	-	
MB/1105/NS	27	Bonnyton House	HSCP	14/06/19	02/10/19	8/11/19	8/11/19	Satisfactory	6	-	3	3	-	-	
MB/1106/NS	10	Scottish Welfare Fund	Corp & Comm	14/06/19	19/09/19	25/10/19	23/10/19	Satisfactory 1 point not accepted	6	-	1	5	-	1	
MB/1107/RM	15	Cole Report	Environment	25/06/19	21/10/19	22/11/19	25/11/19	Satisfactory	12	-	1	11	-	-	
MB/1108/RM	19	Highways Maintenance	Environment Accountancy	9/07/19	19/12/19	07/02/20	04/03/20	Satisfactory 1 point not accepted	10	3	-	7	-	1	
MB/1109/NS	20	Parks and Other Outdoor Income	Environment	31/07/19	20/11/19	10/1/20	15/1/20 Ext 24/1/20	Satisfactory	10	1	2	7	-	-	
MB/1110/RM	30	IJB Follow-up	HSCP	26/06/19	22/08/19	26/09/19	05/09/19	Satisfactory	2	-	1	1	-	-	
MB/1111/FM	18	Grounds Maintenance	Environment	02/09/19	12/12/19	31/1/20	05/02/20	Satisfactory	5	-	1	4	-	-	
MB/1112/NS	8	Housing Benefits	Corp & Comm	03/09/19	19/12/19	7/2/20	20/01/20	Satisfactory	5	-	-	5	-	-	



**SUMMARY OF 2019/20 REPORTS ISSUED IN QUARTER ENDED 31 MARCH 2020 AND POST YEAR END WHERE RESPONSES HAVE BEEN RECEIVED****1. MB1109NS PARKS AND OTHER OUTDOOR INCOME**

The review covered the following key control objectives:

- Written procedures are in place for taking bookings and registering clubs.
- Bookings are charged in accordance with the latest approved fees and charges.
- Clubs have completed the registration process prior to pitch bookings being accepted.
- Permits have been issued for all relevant bookings.
- All bookings are accurately recorded in the relevant diary and income has been correctly recorded and receipted as appropriate.
- VAT treatment is correct for pitch bookings.
- Processes are in place to minimise outstanding debt.

The main areas of concern noted as part of the audit testing were in relation to the management of football bookings with only minor errors noted in relation to pavilion income.

The review of invoices issued to a sample of 15 clubs since April 2019 showed that the treatment of VAT is not in accordance with the guidance issued by HMRC. There were cases where the club had not made 10 or more bookings at the same location as well as cases where the gap between bookings was in excess of the permitted 14 days. In addition to this it was noted that in cases where the club had cancelled a booking within a block and therefore no longer complying with the VAT rules, retrospective invoices for the VAT element were not being issued despite this being a requirement of the VAT guidance and the Council Terms and Conditions.

The testing highlighted that bookings being taken by Customer First were erroneously being charged at the 2016/17 approved rate. This error was identified during 2019/20 and corrective action taken going forward. A decision was taken by Senior Management not to reissue invoices to the clubs affected by this error therefore the Council has not recovered all income that was due to it for periods prior to the error being identified. In addition, fees for one booking were waived by Senior Management.

To allow appropriate testing to be carried out on bookings it was necessary for the MRM system to be interrogated and reports produced. This could not be carried out by the employees responsible for pavilion and pitch bookings as they do not have the appropriate knowledge of the system. As a result of this the Management Systems and Business Information Officer within the Trust was asked to assist in producing the relevant reports. The lack of knowledge of the system within the Council is a major weakness and one that needs to be addressed as a matter of urgency.

Ten recommendations were made and accepted by management. One was classified as high risk, two as medium and seven as low risk. The high and medium risk recommendations are reproduced below with the management responses.

Ref.	Recommendation	Risk Rating	Accepted Yes/No	Comments (if appropriate)	Officer Responsible	Timescale for completion
4.3.1	A full review of the application of VAT free rates should be carried out to ensure that the requirements of HMRC are being followed.	Medium	Yes	Moving forward all teams will be charged VAT and will require to re-claim relief themselves. All teams will be notified of this change to operating procedures and the Service will retain evidence of called-off pitches for verification purposes.	Adrian Baines	March 2020
4.3.2	Particular attention should be given to the treatment of cancellations and the impact these have on any VAT free rate given.	Medium	N/A	No longer applies given recommendations and conditions of 4.3.1 above.	Adrian Baines	N/A
4.6.1	Management should review the use of the MRM system to ensure that it is fit for purpose and ensure that all employees using the system have appropriate training to allow the system to be interrogated, otherwise an alternative system needs to be sourced and implemented as a matter of urgency.	High	Yes	There may be alternative options which may resolve the issues highlighted within this Audit. Further work will be undertaken and an Options Paper developed to look at viable, best value solutions. Procurement of a new system would have to be via the corporate CPA process and could not be introduced until at least April 2021.	Gillian Blaney	2021/22

## 2. MB1111FM GROUNDS MAINTENANCE

The review covered the following key control objectives:

- Employee costs are posted to the correct account
- Overtime is adequately monitored and controlled
- Income and expenditure is complete and properly incurred
- Performance is controlled through effective monitoring
- Grounds maintenance is carried out at the agreed frequency as specified in maintenance schedules
- There is written agreement covering any ground being maintained which is not owned by the Council and all costs are fully recovered
- Amounts charged for maintenance work carried out are consistent and based on verifiable costs of providing the service

Testing carried out showed that employee costs, including overtime, are correctly calculated and monitored and that expenditure is properly incurred.

It was noted that work carried out was not always done at the agreed frequency per the contract but it is noted that the grounds maintenance service is currently being modernised and this includes a move to handheld electronic devices for the grounds maintenance workers which should result in improved recording and monitoring of work carried out.



Some cases were identified where the Council is maintaining ground which is not Council owned and the cost of the work is not being re-charged to the landowners. Two instances were identified where the PATS Land Ownership Map did not accurately reflect the Council as the land owner.

Five recommendations were made and accepted by management. One was classified as medium risk and four as low risk. The medium risk recommendation is reproduced below with the management response.

Ref.	Recommendation	Risk Rating	Accepted Yes/No	Comments (if appropriate)	Officer Responsible	Timescale for completion
4.1.1	The Director of Environment should consider how to achieve best value and address the issue of maintaining land not owned by the Council. Council approval should be sought for maintaining land not owned by the Council.	Medium	Partly. Further research is required	A review will be carried out to identify all areas of land maintained but not owned by the Council (see recommendation 4.1.2 below) and the date this practice originated. Further research will be carried out into the historic reasons for this including any contractual arrangements which may have been in place with predecessor authorities. At that point a decision will be made as to achieving best value and whether Council approval requires to be sought to continue to maintain the land.	John Buchanan	1 December 2020

### 3. MB1112NS HOUSING BENEFITS

The review covered the following key control objectives focussing on the areas of payment, administration and post opening:

- Appropriate policies and procedures, based on current legislation, are available to ensure that administration and assessments are being carried out in accordance with current legislation
- Discretionary Housing Payments are made in accordance with DWP Best Practice Guide
- Payments made directly to landlords are appropriately authorised by the claimant and landlord where required
- Adequate records are in place to support action taken on returned and un-presented cheques
- Processes involving post opening, receipt, recording, distribution and monitoring are appropriate
- Data is held securely

Generally, no significant control failures were identified and the processes within the areas reviewed are operating satisfactorily.

The main findings relate to the handling of complaints within the timescales specified within the Council policy, authorisation for payments to be made direct to landlords and the continued use of two different formats of the application form.

It was also noted that a previous recommendation in relation to birthday lists had not been fully implemented and whilst management took immediate corrective action it has been included again to allow for future follow up to be undertaken.

Five recommendations were made and accepted by management, all of which were classified as low risk.

#### 4. **MB1113RM HOUSING RENT ACCOUNTING**

The review covered the following key control objectives:

- Procedures are operated in accordance with legislation and the council's agreed written policy;
- There are adequate records and documentation to support rent arrears, each amendment made to the masterfile and the calculation of all gross rent amendments;
- Documentary evidence exists to record rent payments and support refunds made;
- Rent is charged on all housing property and is correctly calculated and valued, deductions are correctly valued and payment methods are cost effective;
- All relevant records and accounts are updated to record arrears transactions, rent increases, payments and refunds;
- Arrears are carefully monitored and recovery action initiated as and when necessary in accordance with the organisation's agreed written policy;
- Rents received are posted to the correct accounts and are banked in full;
- All rent transactions are initiated promptly for new and existing tenants and rent income is banked promptly.
- All rent transactions are legitimate and appropriate.

In general, no major weaknesses were found relating to internal controls based on sample testing. Reconciliations carried out by Accountancy staff between OHMS and the financial ledger, and between the bank and rent income were not up to date at the time of the audit due to sickness absence and the introduction of the new financial system but has now been brought up to date.

Six recommendations were made and accepted by management. Three were classified as medium risk and three as low risk. The medium risk recommendations are reproduced below with the management responses.

Ref.	Recommendation	Risk Rating	Accepted Yes/No	Comments (if appropriate)	Officer Responsible	Timescale for completion
4.3.2	Each Rentsense report should be annotated showing clearly what action was taken in response to the information contained therein, or where none was necessary.	M	Yes	Accepted that procedures require to be amended to reflect the use of Rentsense. However, we use it to identify actions and OHMS is the system for noting actions	John Kelso	December 2020
4.4.1	Evidence of monitoring that the procedures are being adhered to should be retained.	M	Yes	This will start with the introduction of the new Housing Management software system, Northgate Public Services.	John Kelso	May 2021
4.6.1	The direct debit facility should be made available to all tenants as a method of payment.	M	Yes	This will start with the introduction of the new Housing Management software system, Northgate Public Services.	John Kelso	May 2021

## 5. MB1114NS ORDERING AND CERTIFICATION

The review covered the following key control objectives:

- Only goods and services which are required for the Council's business are ordered
- Orders are placed only after costs have been ascertained
- Orders are placed only with authorised suppliers
- Invoices are passed for payment to the correct supplier and only for goods/services received
- Invoices are correctly coded for posting to the financial ledger.

The procedures for purchasing goods and services appear to be followed in the majority of instances however, it was noted that there are no checks being completed to ensure that the prices being invoiced for an agreed contract are being checked for accuracy.

It was also noted that there is no formally documented review period for checking the accuracy of the master supplier file or relevance of system user access on Integra and when tested, a number of active users were no longer employed by the council.

Checks on the creation of new suppliers, addressing of invoices and ledger codes being selected at the point of raising the order all require to be strengthened to reduce the risk of error in each of these areas.

Eight recommendations were made and accepted by management. Three were classified as medium risk and five as low risk. The medium risk recommendations are reproduced below with the management responses.

Ref.	Recommendation	Risk Rating	Accepted Yes/No	Comments (if appropriate)	Officer Responsible	Timescale for completion
4.1.1	The Category Manager should provide Audit with an update for the supplier in relation to the prices being invoiced and the corrective action taken.	Medium	Yes	The supplier is conducting a review of ERC Invoices and will provide an update. The invoice register will be available to all Category Managers. Chief Procurement Officer and Creditors Manager to provide training.	Debbie Hill	July 2020
4.3.2	Access of the 35 users identified as no longer being employed by the council should be de-activated from the system.	Medium	Yes	The 35 users highlighted have been reviewed and de-activated from the system	Ian McLean	Complete
4.5.1	All users should be reminded of the requirement to ensure that the most appropriate category codes have been selected at the point of order to reduce	Medium	Yes	A SOP is available on the Core Systems resource library – order entry which includes reference to this point	Debbie Hill	Complete

Ref.	Recommendation	Risk Rating	Accepted Yes/No	Comments (if appropriate)	Officer Responsible	Timescale for completion
	the risk of incorrect codes being used and authorised.					

## 6. MB1115NS ENVIRONMENTAL CONTROLS

The review covered the following key control objectives:

- Responsibilities for controlling the physical security of computing facilities are clearly defined;
- IT equipment is securely located;
- Adequate precautions exist to protect IT equipment;
- Only authorised persons have access to IT equipment;
- Adequate insurance cover exists for IT equipment;
- The transfer of data and IT facilities to and from the organisation is secure;
- IT processing undertaken at external centres is secure;
- Third party access to IT facilities is fully protected.

In assessing controls within the council, three sample locations were visited. No major weaknesses were found however the disaster recovery plan requires to be updated and review arrangements established. The ICT Operations Manager confirmed that steps have been taken to recruit a new member of the team who will be tasked with updating all network related documentation which will include the disaster recovery plan.

One recommendation was made and accepted by management and this was classified as low risk.

## 7. MB1120NS LICENSING INCOME

The review covered the following key control objectives:

- Income collected is correctly receipted and recorded on the system.
- Licence Income is correctly posted to the financial ledger and regular reconciliations are carried out.
- Correct fees were charged.
- Licence application forms were properly completed and authorised.
- Evidence of appropriate checks, including Police checks was documented.

The main weaknesses highlighted as part of this audit were that income reconciliations were not up to date and had not been completed since the introduction of the new financial system as Business Support have been unable to extract the required information. It was also noted that the fees and charges as approved by Cabinet on 29 November 2018 do not include all fees and charges being applied and there are also differences between the report and the information on the Council website.

There is also scope to improve the audit trail in place for supporting documentation and verification that the appropriate vetting checks have been completed.

Ten recommendations were made and accepted by management. One was classified as medium risk, the remaining nine as low risk. The medium risk recommendation is reproduced below with the management response.

Ref.	Recommendation	Risk Rating	Accepted Yes/No	Comments (if appropriate)	Officer Responsible	Timescale for completion
4.5.1	The reconciliation of licensing income to the financial ledger should be brought up to date as soon as possible and then reconciled after the end of each period.	Medium	Yes	Work is underway to bring these up to date and ensure that they are subsequently kept up to date	Eleanor Moore	31 Jul 2020

## 8. MB1126NS CREDITORS

The review covered the following key control objectives:

- Invoices are properly checked and authorised prior to payment.
- Details on the creditors system agrees to the information per the purchase invoice.
- Purchase order forms are completed and authorised for purchases.
- Appropriate monitoring is carried out to highlight duplicate payments.
- BACS reports are received and checked prior to processing payment.
- Adequate records are maintained to show usage of local cheques.

The new financial system has been implemented since the last audit of creditor payments and as such a number of the recommendations made as part of the last audit have been superseded (e.g. manual authorised signatory list being maintained).

The main weakness highlighted as part of this audit was that the supporting reports for bank changes as a result of AWACS (Advice of Wrong Account for Automated Credits Service) and ARUCS (Automated Return of Unapplied Credit Service Report) reports are not being saved and cannot be recovered from the system beyond three months however it is noted that they are saved as attachments in Integra under the relevant supplier. Other minor anomalies were noted in relation to supplier standing system data and verification of use of cheque numbers.

Four recommendations were made and accepted by management, all of which were classified as low risk.

## 9. MB1129RM CITY DEAL

The review covered the following key control objectives:

- Reporting frequency of specified information is being adhered to.
- In awarding contracts, City Region Procurement Strategy and Council Contract Standing Orders have been complied with.

- Arrangements are in place to ensure that changes to project budgets are reflected in the overall programme budget and are recorded using appropriate documentation.
- Claims submitted to Scottish Government are accurate and have supporting documentation.
- Payments made are in accordance with approved City Deal expenditure.
- Risk management arrangements are in place, up to date and reviewed regularly
- Follow-up of previous city deal audit recommendations.

Of the five projects which have still to be completed, the revised profiles of two of these no longer show indicative timescales and state instead “TBC”. They previously showed indicative dates of tender issue, construction start, expected completion etc. Relevant project dates for one of the other projects have been deferred by several months. The risk of projects not proceeding on schedule and/or not producing the anticipated economic benefits owing to third party issues resulting in a gap in Government funding is included in the Council’s strategic risk register.

All amounts included in the claims submitted since the previous audit were able to be verified.

One of the recommendations made in the previous audit report does not have evidence of implementation and this is repeated again. It has been accepted by management and was classified as low risk.

<b>Risk Ratings for Recommendations</b>	
<b>High</b>	<ul style="list-style-type: none"> <li>• Key controls absent, not being operated as designed or could be improved and could impact on the organisation as a whole.</li> <li>• Corrective action must be taken and should start immediately.</li> </ul>
<b>Medium</b>	<ul style="list-style-type: none"> <li>• There are areas of control weakness which may be individually significant controls but unlikely to affect the organisation as a whole.</li> <li>• Corrective action should be taken within a reasonable timescale.</li> </ul>
<b>Low</b>	<ul style="list-style-type: none"> <li>• Area is generally well controlled or minor control improvements needed.</li> <li>• Lower level controls absent, not being operated as designed or could be improved</li> </ul>
<b>Efficiency</b>	<ul style="list-style-type: none"> <li>• These recommendations are made for the purposes of improving efficiency, digitalisation or reducing duplication of effort to separately identify them from recommendations which are more compliance based or good practice.</li> </ul>

**EAST RENFREWSHIRE COUNCIL**  
Internal Audit Service

**QUARTERLY PERFORMANCE INDICATORS**

<u>Internal Audit Indicators reported Quarterly</u>	Target (where applicable)	Quarter 4 Actual	Cumulative 2019/20
<b>2. Audit Coverage.</b>			
2.2 Actual direct audit days as a percentage of total days available	75%	76%	75%
2.3 Number of requests for assistance/queries raised by departments outwith planned audit work.	-	2	12
2.4 Percentage of planned contingency time used.  (Days available exclude public holidays, annual leave and sickness absence)	<100%	15%	48%
<b>5. Issue of Reports.</b>			
5.1 Number of audit reports issued per quarter.	-	9	32
5.2 Ave. time in weeks from start of fieldwork to issue of report. (Note 1)	12 weeks	16.3 weeks	14.4 weeks
5.3 Ave. time taken to issue report (working days). (Note 2)	10 working days	21.3 working days	13.4 working days

**Notes**

1. Average weeks calculated as working days divided by 5.
2. Working days excludes weekends, public holidays, annual leave and sickness absence.

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