

EAST RENFREWSHIRE COUNCILAUDIT & SCRUTINY COMMITTEE22 NOVEMBER 2018Report by Chief AuditorINTERNAL AUDIT PLAN PROGRESS REPORT 1/7/18 TO 30/9/18**PURPOSE OF REPORT**

1. To inform members of progress on Internal Audit's annual plan for 2018/19.

**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 2018/19 - PROGRESS REPORT 1/7/18 to 30/9/18**

3. A copy of the annual audit plan for 2018/19 is shown in appendix 1. A total of 7 audit reports relating to planned 2018/19 audit work have been issued in the quarter as shown in appendix 2. All audit responses received in the quarter have been deemed satisfactory. 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. Two recommendations made were not accepted by management and these are detailed in appendix 3. In addition, the quarterly performance indicators for the section are shown in appendix 4.

4. Two requests for assistance or queries were dealt with using contingency time during the quarter. One of these was cleared without a memo or report being issued. A report is yet to be issued for the remaining issue but concerns the theft of several laptops from a council building. This matter has been referred to the police and further details will be provided within the next quarterly update.

**RECOMMENDATION**

5. The Committee is asked to
  - (a) note Internal Audit's progress report for the quarter ended 30 September 2018.
  - (b) confirm whether they wish any of the reports issued in the quarter as detailed in appendix 3 to be circulated to audit and scrutiny committee members or submitted to a future meeting for more detailed consideration.

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

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**EAST RENFREWSHIRE COUNCIL**  
**Internal Audit Section**  
**ANNUAL AUDIT PLAN FOR 2018/19 PROGRESS REPORT as at 30 September 2018**

<b>Department</b>	<b>Title</b>	<b>Audit Number</b>	<b>No. of days</b>	<b>Status</b>
Chief Executives	VAT	1	12	In progress
Corporate & Community	Council Tax – reductions and liability	2	24	In progress
	Creditor Payments	3	15	In progress
	Debtors control	4	10	
	Housing Benefit/ Universal Credit	5	30	
	Income Maximisation, money advice, welfare rights	6	30	
	Insurance Arrangements	7	8	In progress
	Members' Expenses	8	12	Complete
	Payroll	9	25	In progress
	Application controls – Payroll/HR	10	18	
	Education	Parentpay	11	18
Schools Cluster 1 – St Lukes		12	32	In progress
Operation of Trust		13	15	
Wraparound care		14	35	In progress
Environment	Project management of capital projects	15	22	
	City Deal	16	15	
	Grant Certification	17	22	In progress
	State Aid	18	10	In progress
	PPP projects	19	15	In progress
	Vehicle Services	20	12	Complete
	Year end Stocktake	21	5	Complete
Housing	Housing Repairs	22	20	
HSCP	HSCP Health Care Centres and area offices – Barrhead Health and Care Centre	23	8	Complete
	HSCP Emergency payments (sect 22 & 12)	24	8	In progress
	HSCP Self Directed Support Charges	25	20	
	Home Care Services	26	22	In progress
	IJB	27	20	
Trust	Community and Leisure Limited	28	20	In progress
Other	NFI	29	5	
Various	Application controls – ICON cash receipting	30	18	In progress
	Contract 1– Community Benefits			In progress
	Contract 2	31	20	
	Mobile phones	32	15	
	Fraud Contingency	33	70	Ongoing
	General Contingency	34	30	Ongoing
	LG Benchmarking Framework payment of invoices	35	5	In progress
	LG Benchmarking Framework equal opportunities	35	5	Complete
	Follow up	36	50	In progress
	Previous year audits	37	20	Complete
<b>Total</b>			<b>741</b>	

Note - Audit reports issued in the quarter are shown in bold

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**INTERNAL AUDIT (as at 30 September 2018)**  
**REPORTS AND MEMOS ISSUED 2018/19**

FILE REF	Audit No.	SUBJECT	Department	DATE AUDIT STARTED	DATE REPORT/ MEMO SENT	DATE REPLY DUE	DATE REPLY REC	COMMENTS	Recommendations (H=High, M=Medium, L=Low, E=Efficiency)					Not accepted
									Total	H	M	L	E	
MB/1051/EL	21	Year End Stock Take	Environment	17/03/18	01/05/18	N/A	N/A	No Recommendations	-	-	-	-	-	-
MB/1052/NS	28	Trust	Trust	09/04/18	30/04/18	01/06/18	25/06/18	Trust						
MB/1053/NS	23	Barrhead HCC	HSCP	10/04/18	07/06/18	13/07/18	10/07/18	Satisfactory	5	1	1	3	-	-
MB/1054/NS	8	Members' Expenses	Corp & Comm	26/04/18	23/05/18	N/A	N/A	No Recommendations	-	-	-	-	-	-
MB/1055/RM	28	<b>Trust</b>	Trust	30/04/18	30/08/18	05/10/18	9/10/18	Trust						
			Environment		11/10/18	17/11/18								
MB/1056/FM	1	VAT	Accountancy	03/05/18	2/10/18	9/11/18	12/10/18	Satisfactory	5	-	-	5	-	
			Corp & Comm											
			HSCP											
MB/1057/RM	36	<b>HSCP Follow Up</b>	HSCP	03/05/18	15/08/18	25/09/18	5/10/18	Satisfactory 1 point not accepted	18	-	5	13	-	1
			Corp & Comm				30/08/18	Satisfactory						
MB/1058/NS	36	<b>Corp &amp; Comm Follow Up</b>	Corp & Comm	11/05/18	02/08/18	07/09/18	06/09/18	Satisfactory	12	-	4	8	-	-
			HSCP				3/10/18	Satisfactory						
MB/1059/NS	12	Schools Cluster 1 – St Lukes	Education	18/05/18	12/10/18	23/11/18			38	-	22	16	-	
MB/1060/EL	26	Homecare Services	HSCP	01/06/18	11/10/18	23/11/18			17	1	9	7	-	
			Corporate & Comm											
MB/1061/EL	36	<b>Environment Follow Up</b>	Environment	01/06/18	06/07/18	10/08/18	04/09/18	Ext 17/08/18 Reminder 28/08 Satisfactory 1 point not accepted and long implementation dates for two noted.	8	4	1	3	-	1
MB/1062/FM	20	<b>Vehicle Services</b>	Environment	07/06/18	06/09/18	12/10/18	08/10/18	Satisfactory 1 point not accepted	11	-	8	3	-	1
MB/1063/RM	18	State Aid	Environment	11/06/18	1/11/18	7/12/18			12	-	3	9	-	
			Corp & Comm											
MB/1064/MB	17	SPT grant 2016/17	Environment	25/06/18	18/10/18	N/A	N/A	No Recommendations	-	-	-	-	-	-
MB/1065/FM	3	Creditor Payments	Corp & Comm	12/07/18										
MB/1066/RM	31	Community Benefits	Environment	13/07/18	25/10/18	30/11/18			13	-	1	12	-	
			HSCP											
			Legal and Procurement											
			Education											
			Accountancy											

Note - Audit reports issued in the quarter are shown in bold

**INTERNAL AUDIT (as at 30 September 2018)**  
**REPORTS AND MEMOS ISSUED 2018/19**

FILE REF	Audit No.	SUBJECT	Department	DATE AUDIT STARTED	DATE REPORT/ MEMO SENT	DATE REPLY DUE	DATE REPLY REC	COMMENTS	Recommendations (H=High, M=Medium, L=Low, E=Efficiency)						
									Total	H	M	L	E	Not accepted	
			Corp & Comm												
MB/1067/RM	19	PFI/PPP	Environment	16/07/18											
MB/1068/NS	36	<b>Chief Execs Office Follow Up</b>	Chief Execs Office	20/07/18	16/08/18	25/09/18	3/10/18	Satisfactory	2	-	-	2	-	-	
MB/1069/NS	28	Trust	Trust	20/07/18	09/10/18	23/11/18		Trust							
MB/1070/NS	35	LGBF Indicators: Payment of Invoices	Corp & Comm Legal	25/07/18	09/10/18	23/11/18			6	--	-	6	-		
MB/1071/NS	30	Application Controls: Icon Cash Receipting	Chief Execs Office	07/08/18											
MB/1072/EL	36	Education Follow Up	Education	13/08/18	17/10/18	23/11/18			3	-	-	3	-		
MB/1073/EL	14	Wraparound Care	Education	13/08/18	26/10/18	30/11/18			12	-	3	9	-		
MB/1074/MB	35	<b>LGBF Indicators: Equal Opportunities</b>	Corp & Comm	21/08/18	30/08/18	05/10/18	2/10/18	Satisfactory	4	-	-	4	-		
MB/1075/NS	7	Insurance Arrangements	Corp & Comm	28/08/18											
MB/1076/RM	2	Council Tax Reductions and Liability	Corp & Comm	13/09/18											
MB/1077/NS	24	HSCP Emergency Payments (S12 & 22)	HSCP	13/09/18											
MB/1078/EL	25	Direct Payments SDS	HSCP	03/10/18											
MB/1079/FM	9	Payroll	Corp & Comm	20/09/18											

Note - Audit reports issued in the quarter are shown in bold

## SUMMARY OF REPORTS ISSUED IN QUARTER ENDED 30 SEPTEMBER 2018

**MB/1055/RM** – This was an audit carried out on behalf of the East Renfrewshire Culture and Leisure Trust, therefore details are not provided here.

**MB/1057/RM HSCP FOLLOW-UP**

A full copy of this report and the response has been circulated to Audit and Scrutiny Committee Members

A total of 52 recommendations were made in the reports being followed up. Follow-up checks carried out during the audit showed that efforts had been made by the appropriate staff to implement some of the recommendations made in the original audits however many have yet to be implemented.

Eighteen recommendations were made, no high risks, 5 medium risks and 13 low risks. All recommendations were accepted by management except one which is detailed in the table below as the department considers this to already be in place.

The main points still outstanding relate to speed of completing financial assessments, ensuring all sickness absence is notified to payroll and the process for the type of supporting documentation which is necessary for children placed with carers requires to be reviewed and updated.

**The medium risk recommendations are reproduced below with the management response.**

Ref.	Recommendation	Risk Rating	Accepted Yes/No	Comments (if appropriate)	Officer Responsible	Timescale for completion
4.1.1	A standard turnaround time, such as five working days from the date of assessment, should be set within the MART team to assess and respond to the HSCP Finance Team with the results of all financial assessments received.	M	Yes with amendment	A standard turnaround time of 5 working days from the date all verification is received from the client will be implemented. Not from the date of assessment.	Brian Dunigan	Implement now 24/8/18
4.1.2	All financial assessment forms should be signed by both the assessor and the MART Team Leader.	M	Yes with an exclusion	Forms will be signed by the assessor and Team leader except where the case is out with the Greater Glasgow Area area as in these cases the assessor does not see the person. Cases outside Greater Glasgow will be involve information gathered by post/email and the Team leader only will sign in these instances.	Brian Dunigan	Implement now 24/8/18
4.6.1	Evidence of care manager authorisation to pay for all children should be held by the finance team covering all cases so that it can be clearly seen which children are being authorised by which care manager. Alternatively a list of all children could be compiled and	M	No	HSCP Finance section receives notification from relevant Team Manager in regard to issuing payments	Team Manager Fostering and Adoption	Complete

Ref.	Recommendation	Risk Rating	Accepted Yes/No	Comments (if appropriate)	Officer Responsible	Timescale for completion
	authorised by a more senior officer.					
6.2.2	All periods of absence must be notified to payroll.	M	Yes	As per 6.2.1		
7.1.1	Records on the flexi-system should be checked and updated where necessary to ensure accurate base locations are recorded.	M	Yes	Managers and supervisors will be issued with a reminder re their role and responsibilities. This will highlight the availability of the suite of flexi monitoring reports available to managers. Business Support will request a quarterly report from the corporate flexi administrator to identify areas unusual flexi balances and this will be highlighted to relevant managers and heads of service	Business Support Manager	From 31 <sup>st</sup> October

#### **MB/1058/NS CORPORATE AND COMMUNITY FOLLOW-UP**

A full copy of this report and the response has been circulated to Audit and Scrutiny Committee Members

A total of 31 recommendations were made in the reports being followed up, of which one was not accepted in the original departmental responses. There were also four points in the original reports for which no recommendations were made and these were also followed up to ensure appropriate progress had been made against the weaknesses highlighted.

The majority of the recommendations followed-up have been fully implemented. Twelve recommendations were made in this report, no high risks, 4 medium risks and 8 low risks. All recommendations were accepted by management.

The main areas of weakness noted during this follow up were in relation to secondments, cash income and banking and Non Domestic Rates.

In relation to secondments, the recommendation made regarding the need to monitor sickness absence in relation to employees on secondment has not been implemented and there is still no evidence of returns from the host employer.

For cash income and banking there are still weaknesses in relation to the monitoring of reversals. In the original response, management did not accept that the ability for cashiers to process their own reversals should be removed. To mitigate against the risks of allowing this, management confirmed that daily reversal reports would be generated and used by supervisors during the cash up process. These reports are not being produced.

There is still no signed Service Level Agreement in place for the administration of Non Domestic Rates by Renfrewshire Council. The last signed agreement was dated 2011.



The medium risk recommendations are 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 Secondment Policy and Procedure notes should be updated to record the process by which invoices should be raised to recover the secondees' salary cost from the host employer.	M	Yes	Additional wording for the policy is currently being reviewed by Finance BP's. Once finalised it will be added to the policy by HR and published on the Intranet.	HR Policy & Employment Law Adviser	October 18
4.2.1	Quarterly sickness returns should be submitted by the host employer and where applicable nil returns should be submitted. A copy of these returns should be held on the employees HR file.	M	Yes	This requirement has been added to the secondment policy as part of the outward secondment agreement. Available on the Intranet	HR Policy & Employment Law Adviser	Completed
5.3.1	The revised and redrafted SLA for Non Domestic Rates should be completed and then signed by both partners following Legal Services approval.	M	Yes	Agreement will be re-drafted	Operations Manager	December 18
7.1.3	Daily reversal reports should be produced for supervisors to use during cash up checks to ensure all appropriate paperwork has been completed.	M	Yes	Email to remind supervisors carrying out the cash up process to produce reversal report as part of the daily cash up process. Staff requested to respond to email to confirm this is understood and request refresher training if required.	Sarah Jane Hayes	28 August 18

#### **MB/1061/EL ENVIRONMENT FOLLOW-UP**

A full copy of this report and the response has been circulated to Audit and Scrutiny Committee Members

A total of 30 recommendations were made in the reports being followed up, of which 6 were not accepted in the original departmental responses. There were also three points in the original reports for which no recommendations were made and these were also followed up to ensure appropriate progress had been made against the weaknesses highlighted.

The majority of the recommendations followed-up have been fully implemented. Eight recommendations were made, 4 high risks, 1 medium risk and 3 low risks. All recommendations were accepted by management except one which is included in table below and is deemed acceptable. Inefficiencies relating to the implementation of the new roads job costing system (points 4.1.1 and 4.1.2 in the table below) have been ongoing for a long time and the long implementation dates are noted as it has been indicated that the dates cannot feasibly be brought forward due to the priority given to implementation of the new financial ledger which is in progress.

The main areas of weakness noted during this follow up relate to implementation of the new roads job costing system and no contract being in place for door entry systems. Due to the delay in full implementation of the new roads job costing system a point is raised regarding the highly inefficient nature of the duplicate and sometimes triplicate keying taking place and the operation of keeping two systems running for a prolonged period. Another of these is in relation to spend with a contractor for door entry systems within housing properties for which there is no contract in place, resulting in contract standing orders not being complied with.

**The high and medium risk recommendations are reproduced below with the management response.**

Ref.	Recommendation	Risk Rating	Accepted Yes/No	Comments (if appropriate)	Officer Responsible	Timescale for completion
4.1.1	Resource should be targeted to progress the implementation of the roads job costing system at a faster pace in order to reduce the current, highly inefficient duplicate keying required to maintain parallel systems.	H	Yes	Old system interfaces with ledger. New system doesn't and will not be aligned. Therefore a new charging methodology needs to be developed	Finance Business Partner + Jane Corrie	31 Mar 2019
4.1.2	The roads job costing systems should be reconciled to each other and to the financial ledger to ensure all data is complete and correctly recorded.	H	Yes	Through the development of 4.1.1 above, reconciliation will be incorporated into the new methodology	Finance Business Partner + Jane Corrie	31 Mar 2019
4.2.1	Consideration should be given to agreeing a longer retention period for back-up to be held with Pillar Software and ensuring that this is implemented.	M	No	Ten days of transactional data is all that is required. Pillar have provided a backup policy document and they have ISO27001 accreditation which is independently verified and they have stated that this is information security best practice. Any variation will involve additional and unnecessary cost to the service.		
5.3.1	A survey of the council's existing door entry systems should take place as soon as possible to gather sufficient information to identify the equipment which would need to be covered by the contract.	H	Yes	The Asset register document has been compiled to allow for the information to be collated. This will in turn provide a higher quality return from the tenderers.	Suzanne Conlin	31 August 2018
5.3.2	A tender specification should be drawn up as soon as possible and issued based on this information to ensure compliance with contract standing orders.	H	Yes	The Specification and Tender documentation is currently being compiled to coincide with the return of the information contained in Ref 5.3.1 asset register document. This will in turn provide a higher quality and best value return from the tenderers.	Suzanne Conlin	31 October 2018

**MB/1062/FM VEHICLE SERVICES**

The objectives of the audit were to ensure that:

- Specified fleet servicing frequencies are adhered to
- Servicing records are completed and properly signed
- Purchases are made from approved suppliers and are properly authorised
- Overtime working is for a specific reason and is approved
- Vehicles which are required to be hired are procured from an approved source, have been properly authorised and there is a valid reason for the hire
- Occupational road risk requirements are being complied with

Based on the work carried out during the audit, it was found that documentation was readily available and correctly authorised. Vehicle servicing was carried out timeously and evidenced as being checked. Vehicle driver and hire costs were re-charged to other services promptly.

However, it was found that there were several errors in overtime claims, including the hours claimed, rates of pay and allocations of costs. Drivers' checks were overdue at the time of the audit, although they were still within the limits stated on the Occupational Road Risk guidance document. Several anomalies in the MPG (miles per gallon) on the vehicle fuel reports were noted.

Eleven recommendations were made, no high risks, 8 medium risks and 3 low risks. All recommendations were accepted by management.

**The medium risk recommendations are reproduced below with the management response.**

Ref.	Recommendation	Risk Rating	Accepted Yes/No	Comments (if appropriate)	Officer Responsible	Timescale for completion
4.1.2	Procedures should be put in place to ensure that employees working overtime in their non-substantive post are paid at the rate of pay for the post where the overtime is worked.	M	Yes	Implementation of this recommendation across all Council services may affect life and limb service provision.	John McElhinney	This recommendation could impact significantly on Winter maintenance activities, and there are currently no existing evaluations for tasks to allow the Department to fully comply with this recommendation. Tasks such as Gritter Driver will have to be described and evaluated.  October 2019.
4.1.3	Checks should ensure that employees in receipt of time and a half overtime are not receiving a non-core hours allowance for the same hours.	M	Yes	Internal processes will be amended to suit guidance and will be monitored to ensure adherence.	John McElhinney	Completed
4.1.4	Checks should be carried out to ensure that overtime rates	M	Yes	Process will ensure that supervisors are aware of importance of checking,	John	Completed

Ref.	Recommendation	Risk Rating	Accepted Yes/No	Comments (if appropriate)	Officer Responsible	Timescale for completion
	submitted to payroll are accurate.			we have agreed a double check will be introduced. This will be recorded.	McElhinney/ Raymond Gallacher	
4.1.5	Term time holidays for employees on term time contracts should be clearly marked on their time sheets and checked as being correct.	M	Yes	Manager will clearly mark on cover sheet if term time holiday to prevent errors.	John McElhinney	Completed
4.3.1	The importance of entering accurate odometer readings should be cascaded to the drivers.	M	Yes	Clear instructions will be marked at fuel area and email will be issued to front line supervisors to confirm procedure.	John McElhinney	30.09.18
4.3.2	Consideration should be given to conducting spot checks on vehicles refuelling to check odometer readings are entered accurately.	M	Yes	The responsible officer will carry out spot checks on all transport functions. Recordings of this will take place.	Neighbourhood Services Support Supervisor	Ongoing
4.3.3	The fuel consumption reports should be reviewed on a periodic basis and odometer anomalies and large MPG variances should be investigated. The reports should be signed as being reviewed and any relevant remarks following investigation of anomalies should be noted on the reports.	M	Yes	Reviews will take place on a monthly basis reviewing and resolving any anomalies.	Transport Manager/ Transport Accountant	Ongoing – Monthly
4.5.1	Officers should ensure that all documentation in relation to the selection of suppliers/purchase of goods is filed centrally so it can be retrieved if required.	M	Yes	Documentation will be filed accordingly.	John McElhinney	Completed

**MB/1068/NS CHIEF EXECUTIVES OFFICE FOLLOW-UP**

A full copy of this report and the response has been circulated to Audit and Scrutiny Committee Members.

A total of 21 recommendations were made in the reports being followed up, of which one was not accepted in the original departmental responses. There were also two points in the original reports for which no recommendations were made and these were also followed up to ensure appropriate progress had been made against the weaknesses highlighted.

The majority of the recommendations followed-up have been fully implemented, except for two that remain outstanding and are included again in this report.

Both are categorised as low risk and were accepted for implementation by management.

The main points still outstanding relate to Contract standing orders which have yet to be updated to reflect the requirement for contract references to be included in all orders and further details of exemptions needed in the spend analysis spreadsheet carried out by procurement.

**MB/1074/MB EQUAL OPPORTUNITIES PERFORMANCE INDICATOR**

The objectives of the audit were to ensure that the two reported performance indicators for equal opportunity were calculated accurately.

Four recommendations were made in relation to preparation of the indicators, all of which were categorised as low risk. All recommendations were fully accepted.

The first indicator measures the number and percentage of the highest paid 5% of earners among council employees that are women,(this indicator excludes teachers). The percentage provided to audit was 53.5% and it was agreed that this should be changed to 55.9%.

The second indicator measures the gender pay gap between average hourly rate of pay for male and female council employees. The figure presented to audit was 7.8% and it was agreed that this was materially correct.

<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>

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**EAST RENFREWSHIRE COUNCIL**  
Internal Audit Section

**QUARTERLY PERFORMANCE INDICATORS**

<u>Internal Audit Indicators reported Quarterly</u>	Target (where applicable)	Quarter 2 Actual to 30/9/18	Cumulative to 30/9/18
<b>2. Audit Coverage.</b>			
2.2 Actual direct audit days as a percentage of total days available	75%	84%	78%
2.3 Number of requests for assistance/queries raised by departments outwith planned audit work.	-	2	5
2.4 Percentage of planned contingency time used.  (Days available exclude public holidays, annual leave and sickness absence)	<100%	5%	12%
<b>5. Issue of Reports.</b>			
5.1 Number of audit reports issued per quarter.	-	7	11
5.2 Ave. time in weeks from start of fieldwork to issue of report. (Note 1)	12 weeks	9.6 weeks	8.1 weeks
5.3 Ave. time taken to issue report (working days). (Note 2)	10 working days	10.4 working days	9.7 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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