

Internal Audit – London Borough of Barnet

Appendix 1



Internal Audit Q4 Progress Report 1 January – 31 March 2018



Cross Council Assurance Service

1.0 Summary

1.1 Purpose of this report

1.1.1 We are committed to keeping the Audit Committee up to date with Internal Audit progress and activity throughout the year. This summary has been prepared to update you on our activity since the last meeting of the Audit Committee and to bring to your attention any other matters that are relevant to your responsibilities.

1.2 Progress against the 2017/18 internal audit plan

1.2.1 We have completed 83 reviews, 95% of our 2017/18 internal audit programme for the year, which meets our target for the year. 27 of the reviews were delivered in Q4.

Please see Appendix A for further narrative on our performance indicators (PIs).

1.2.2 In line with our reporting protocol with the Audit Committee we present any no assurance or limited assurance reports for discussion. For this Audit Committee, we present the following final reports, see section 2 for detail:

- **Accounts Payable** – Limited Assurance
- **St. Paul's CE Primary School** – Limited Assurance

1.3 Findings of our Follow Up Work

1.3.1 We have undertaken follow up work on all high priority actions with an implementation date of 31st March 2018 or sooner. We have discussed with management the progress made in implementing actions falling due in this period and have sought evidence to support their response.

- A total of 45 high priority actions have been followed up this quarter. 40 actions have been implemented (82%) and 9 have been partially implemented (18%). This is below the target of 90% being implemented.
- As requested at the July 2017 Audit Committee, we have followed-up the remaining medium priority recommendation on **Nursery Places - Free Early Education Funding** and found it to have been implemented.
- Our 2017/18 plan included resource for following up a selection of medium priority recommendations during the year; in Q4 we have completed a follow-up of **Contract Register Maintenance** medium priority recommendations.

Progress is summarised in Section 5.

1.4 Other Matters

1.4.1 Family Services audits

As part of the 2017/18 audit plan agreed by the Audit Committee in April 2017, we proposed to undertake a number of audits relating to Family Services. As reported to the Audit Committee in Q2, due to the Council having been inspected by Ofsted during the quarter, we have been working with the Director of

Children's Services and the Inspection & Improvement Lead to agree the most effective way for internal audit to support the Family Services Improvement Programme.

During Q4 we have:

- Undertaken a review of the Improvement Plan actions that have, to date, been reported as 'complete' to the Improvement Board. This review confirmed that appropriate evidence was available to support nine of the ten actions having been reported as 'complete'. For one of the ten actions, we are awaiting further evidence of improvement.
- Raised advisory recommendations as a result of this review, the key one being that the Inspection and Improvement Lead should maintain a central repository of the evidence to support action completion so that it is readily available for Ofsted.
- Met with the Independent Chair of the Improvement Board to discuss and agree our approach.
- Attended the Children's Services Operational Improvement Group and provided feedback on those meetings.
- Liaised with the Inspection and Improvement Lead on how best to support her work.

We will continue to report back to the Audit Committee against this on a quarterly basis.

1.5 Recommendations

- That the Audit Committee notes the progress made against our 2017/18 Internal Audit Programme.

2.0 No and Limited Assurance reports issued since the previous meeting

Accounts Payable – Limited Assurance

December 2017

Number of findings by risk rating

Critical	0
High	2 (Finding 1-2)
Medium	1 (Finding 3)
Low	1
Advisory	0

Summary

We tested 8 key controls across the Accounts Payable system and found exceptions with 3 of these. Details of the exceptions are below.

This audit has identified two high and one medium risk finding.

We identified the following high risk-rated issues as part of the audit:

1. Potential Duplicate payments (high risk) – Control design

We discussed the automated controls within Integra to prevent duplication of invoice details. Because these controls rely on data being entered correctly, they have historically not been very successful at automatically detecting duplicates, and although there are other secondary controls management do not consider them of sufficient robustness to prevent the processing of duplicate invoices.

Every two years CAFT (Corporate Anti-Fraud Team) co-ordinate the relevant service uploads data to the Cabinet Office for the NFI data matching exercise. In relation to a 'duplicate payments' match the Accounts Payable team upload the requested data from Integra directly to the NFI portal which results in the Cabinet Office sending matches back that relate to possible duplications. However, a high volume of potential matches are received from the NFI making it difficult to identify any true duplicate payments and CAFT have found that the high number of false duplicates identified make it uneconomical to investigate these transactions. Due to the same data issues, the Accounts Payable team have not been able to perform their own review of data to identify duplicate invoices submitted for payment.

Agreed Actions:

- 1) *CSG Finance will investigate the introduction of third-party software or fit for purpose automated controls will be built into the system to identify, report and prevent duplicate payments. This will include identifying where attempts are made to progress duplicate invoice numbers for payment and a formal exception reporting and resolution process.*
- 2) *Working with relevant stakeholders, including Commissioning Group Finance, CAFT, CSG procurement and delivery units, a data cleanse of Integra vendor data will be performed to ensure that the data is of an appropriate quality to successfully support the automated controls (1) and also the NFI and/or other data matching exercises- including in house exercises.*

These actions (1) and (2) will be completed well in advance of the next NFI data uploads in September 2018

Responsible Officers:

Head of Exchequer Services, CSG

Target Date:

31/07/2018

2. **BACs Reconciliation (high risk) – Control operating effectiveness**

Out of a sample of 25 BACS runs 25 exceptions were found. Each BACS run is prepared by the AP team and then sent to the Capita Group Payments team who confirm the total amount paid by email. While management were able to provide the confirmation emails from Capita, they were not able to provide us with evidence of the preparation of the BACS report or evidence that the BACS amount has been agreed to the confirmation email so we have been unable to confirm appropriate segregation of duties.

Agreed Actions:

- 1) *We will retain evidence of the preparation of each BACS run to ensure that there is an audit trail to demonstrate appropriate segregation of duties.*

Responsible Officers:

Head of Exchequer Services, CSG

Target Date:

30/4/2018

We identified the following medium risk-rated issue as part of the audit:

3. **Policies, Procedures and Process notes (medium risk) – Control design**

All policies and procedures are held in hard copy within a physical folder within the AP team work area at the Council. The majority of Accounts Payable processing is undertaken remotely in Sussex and Darlington; management should ensure all policies and procedures are uploaded to an appropriate shared drive so employees have remote access to all relevant documents.

Agreed Actions:

- 1) *We will ensure that up to date procedure and process documents are made available to all relevant CSG and Capita staff.*

Responsible Officers:

Head of Exchequer Services, CSG

Target Date:

31/03/2018

St. Paul's CE Primary School, N11

February 2018

Number of findings by risk rating

Critical	0
High	1 (Finding 1)
Medium	5 (Findings 2-6)
Low	2
Advisory	0

Summary

St Paul's School is a Voluntary aided school with 221 pupils on role aged between 3 and 11 years of age. The School budgeted expenditure for 2017/18 is £1,333,696 with employee costs of £897,183 (67% of budgeted expenditure).

The School was assessed as 'Good' by OFSTED in March 2014.

A review of the five recommendations reported in the previous audit report dated 3 February 2014 found that three recommendations had been repeated (Income, After school club and Voluntary funds).

This audit has identified one high, five medium and two low risk findings.

We identified the following high risk-rated issue as part of the audit:

1. Voluntary Funds (high risk)

At the date of the last audit in February 2014 it was noted that the school was operating an Amenities account. The audit report stated that the funds had not been audited on an annual basis, and the level of accountability and stewardship was not the same standard as for the School's delegated budget. In February 2014, the school agreed to close the Amenities account. Due to staff changes in school, records after August 2010 could not be found during this audit visit.

The accounting records for the voluntary fund were not available at the audit. It could not be confirmed that the account had been closed subsequent to the last internal audit visit and the balance transferred to the school's delegated budget.

Agreed Actions:

The school will continue investigations with the support of the Schools Finance Support Service and Governors to locate missing paperwork. If the accounting records are located by the school, then the school will submit

audited accounts to Governors in accordance with the Financial Guide for schools section 10. If the accounting records cannot be located by current staff, then the school will obtain records from the school bankers to establish that the Amenities account was closed, and the destination of the final balance. This information will be presented to Governors.

Responsible officer: Headteacher/Governors/Office staff

Target date: Summer term 2018

We identified the following medium risk-rated issues as part of the audit:

2. Income (medium risk)

Record keeping for breakfast club income received into the school should be reviewed and updated to comply with the financial guide for schools. Adequate records should be maintained to provide a complete record of payments to date and outstanding debts. A system should be created where a regular review of income is undertaken by a senior member of staff.

3. Purchasing (medium risk)

Procedures when using the school credit cards should be reviewed, documented and agreed by Governors to ensure a complete audit trail, separation of duties and proof of receipt of goods. Delivery notes should always be signed.

4. Contracts (medium risk)

A signed contract was not available in school for the cleaning contract. No evidence of review of the cleaning contract. Evidence was not retained to confirm compliance with Contract Standing orders for schools when entering into agreements for leased photocopiers.

5. Lettings (medium risk)

The school should have an up to date signed agreement with regular users of the school premises, stating that they agree to the terms and conditions of hire. Administration arrangements should be adequate and effective.

6. Assets (medium risk)

The IT inventory was not found to be complete. No evidence of annual review or Governor Authorisation of disposals.

Management accepted our findings and agreed appropriate actions to be implemented. We will bring a progress update to the Audit Committee on the high risk finding in November 2018.

4.0 Progress against plan

Stage	Name of review	Report classification	Total findings	Ratings				
				Critical	High	Medium	Low	Advisory
Quarter 4								
Complete	Accounts Payable	Limited	3	-	2	1	-	-
Complete	St. Paul's CE Primary School, N11	Limited	8	-	1	5	2	-
Complete	Staff Performance Reviews	Reasonable	5	-	1	2	1	1
Complete	Accounts Receivable	Reasonable	3	-	1	2	-	-
Complete	Fixed Asset Register	Reasonable	3	-	1	2	-	-
Complete	Council Tax	Reasonable	2	-	-	2	-	-
Complete	NNDR	Reasonable	1	-	-	1	-	-
Complete	Cambridge Education governance including contract management	Reasonable	5	-	-	4	1	-
Complete	Transformation – The Way We Work (Benefits Management, Stakeholder Engagement and Planning & Delivery)	Reasonable	5	-	-	3	2	-
Complete	Deputyship – money management	Reasonable	5	-	-	3	2	-
Complete	CSG Estates – Rent Reviews	Reasonable	6	-	-	5	1	-
Complete	Wessex Gardens School	Reasonable	3	-	-	2	1	-
Complete	Goldbeaters School	Reasonable	5	-	-	2	3	-

Complete	Jewish Community Secondary School (JCROSS)	Reasonable	3	-	-	2	1	-
Complete	Holy Trinity CE School	Reasonable	5	-	-	2	3	-
Complete	St. Marys and St. John's CE School	Reasonable	6	-	-	3	3	-
Complete	Oakleigh School	Reasonable	3	-	-	2	1	-
Complete	Sacred Heart School	Substantial	4	-	-	1	3	-
Complete	Prevent Follow-Up Phase 2	Management letter, all actions complete (see section 5.4)						
Complete	Income Generation (Advisory)	Management letter issued, no significant issues noted						
Complete	Delayed Transfers of Care (Advisory)	Management letter issued, no significant issues noted						
Complete	Commercial – Contract Management Toolkit (Advisory)	Management letter issued on updated Contract Management Toolkit						
Complete	Troubled Families - Payment by Results - January submission	Claim verified						
Complete	Troubled Families - Payment by Results - March submission 1	Claim verified						
Complete	Troubled Families - Payment by Results - March submission 2	Claim verified						
Complete	Risk Management Framework	Management letter issued, no significant issues noted						
Complete	Barnet Group Assurance Mapping	Management letter issued, comments taken into						

		consideration within Barnet Group's 2018/19 audit plan						
Draft Report	IT Governance - Strategic Decision Making	TBC	-	-	-	-	-	-
Draft Report	Review of new Depot arrangements	TBC	-	-	-	-	-	-
Draft Report	Facilities Management	TBC	-	-	-	-	-	-
Draft Report	Housing Benefit	TBC	-	-	-	-	-	-
Draft Report	Emergency Planning Note: through discussions with management we have agreed to split this into two separate reviews, one of Emergency Planning and one of Business Continuity, both of which are now at the planning stage	TBC	-	-	-	-	-	-
Fieldwork	Comensura - Agency Staff Note: this was added to the plan through the scoping of the Pre-Employment Checks audit	TBC						
Fieldwork	Highways Programme	TBC	-	-	-	-	-	-
Fieldwork	Onboarding process	TBC	-	-	-	-	-	-
Fieldwork	Contract Management - Sport & Physical Activity (SPA)	TBC	-	-	-	-	-	-
Fieldwork	Transformation - Customer Transformation Programme	TBC	-	-	-	-	-	-
Fieldwork	Equalities	TBC	-	-	-	-	-	-
Fieldwork	Freedom Passes	TBC	-	-	-	-	-	-
Fieldwork	Non-Schools Payroll	TBC	-	-	-	-	-	-
Fieldwork	Teachers Pensions – Statutory returns	TBC	-	-	-	-	-	-
Deferred to 2018/19	General Ledger Due to CFO review of internal controls	TBC	-	-	-	-	-	-
Deferred to 2018/19	Budget Monitoring	TBC	-	-	-	-	-	-

	Due to CFO review of internal controls								
Deferred to 2018/19	Treasury Management Due to CFO review of internal controls	TBC	-	-	-	-	-	-	-
Deferred to 2018/19	Cash Management Due to CFO review of internal controls	TBC	-	-	-	-	-	-	-
Deferred to 2018/19	Integra Issue Management Due to CFO review of internal controls	TBC	-	-	-	-	-	-	-
Deferred to 2018/19	Schools Payroll Due to the introduction of a new payroll system for schools we have deferred this review	TBC	-	-	-	-	-	-	-
Deferred to 2018/19	Health & Safety – Project Management Due to the resource needed for the implementation of actions from the Transformation Benefits Realisation audit we agreed to defer this review	TBC	-	-	-	-	-	-	-
Deferred to 2018/19	Business Continuity Due to the resource required for supporting the Emergency Planning audit we agreed to defer this review as it involved the same officers	TBC	-	-	-	-	-	-	-
Deferred to 2018/19	Elections follow-up - Advisory We have deferred this review until after the May 2018 elections	TBC	-	-	-	-	-	-	-
Deferred to 2018/19	Pardes House School Had been scheduled for March 2018, deferred to April 2018 at the request of the school so that they could focus on financial year end	TBC	-	-	-	-	-	-	-
Cancelled	SWIFT to Mosaic Data Migration We commenced a management review of the SWIFT to Mosaic data migration in Adults & Communities. Due to delays with the Mosaic implementation, we were unable to complete the review as planned. Our initial findings at the point of cancellation were shared with the service to consider in accordance with their ongoing risk management over the Mosaic implementation.	N/A							
Cancelled	Public Health Delivery Model 2018 Onwards Due to the service coming fully in-house	N/A							

Quarter 3								
Complete	Pensions Admin	Limited	9	-	2	7	-	-
Complete	S106 / CILs expenditure	Limited	7	-	3	1	2	1
Complete	Transformation - Benefits Realisation	Limited	3	-	3	-	-	-
Complete	Elections Management – Annual Canvass	Management letter issued – see section 3.0	5	-	3	2	-	-
Complete	Purchase Cards follow-up	Follow-up report issued – see section 5.3	3	-	1	2	-	-
Complete	Eligibility to Work - Pre-Employment Checks (Non-Schools) (Joint with CAFT)	Reasonable	3	-	1	2	-	-
Complete	Troubled Families – Payment By Results – December 2017 submission	Data integrity issues meant we were unable to successfully verify the claim; it was therefore not submitted	1	-	1	-	-	-
Complete	Special Project Initiation Requests (SPIRs)	Reasonable	4	-	-	2	1	1
Complete	St. James Catholic High School	Reasonable	8	-	-	4	4	-
Complete	Bell Lane School	Reasonable	8	-	-	3	5	-
Complete	Queenswell Junior School	Reasonable	6	-	-	4	2	-
Complete	Childs Hill School	Reasonable	6	-	-	1	5	-
Complete	Education, Health & Care Plans	Substantial	-	-	-	1	1	2
Complete	Capital Development Pipeline – Stag House	Substantial	4	-	-	-	3	1
Complete	Coppetts Wood School	Substantial	4	-	-	1	3	-
Complete	Performance Management Framework (Advisory)	Management letter issued on updated Performance						

		Management Framework							
Complete	Eligibility to Work - Pre-Employment Checks (Schools) (Joint with CAFT)	Management letter issued to schools							
Complete	Troubled Families – Payment By Results – October 2017 submission	Claim verified							
Quarter 2									
Completed	Regeneration – Benefits Realisation	Limited	2	-	2	-	-	-	-
Completed	Menorah High School for Girls	Limited	10	-	1	8	1	-	-
Completed	Friern Barnet School	Reasonable	6	-	1	2	3	-	-
Completed	Woodcroft School	Reasonable	5	-	1	1	3	-	-
Completed	Planning Applications and Enforcement (Joint with CAFT)	Reasonable	8	-	-	5	1	2	-
Completed	Cromer Road School	Reasonable	6	-	-	2	4	-	-
Completed	Core HR Upgrade	Substantial	3	-	-	1	2	-	-
Completed	Prevent	Management letter issued and followed up – see section 3.3							
Completed	Prevent Follow-Up	Follow-up report issued – see exempt report appendix 2							
Completed	IT Change Management Follow-Up	Follow-up report issued – see section 4.2							
Completed	IT Risk Diagnostic	Management letter issued – see section 3.1							
Completed	GDPR Readiness Review	Management letter issued – see section 3.2							

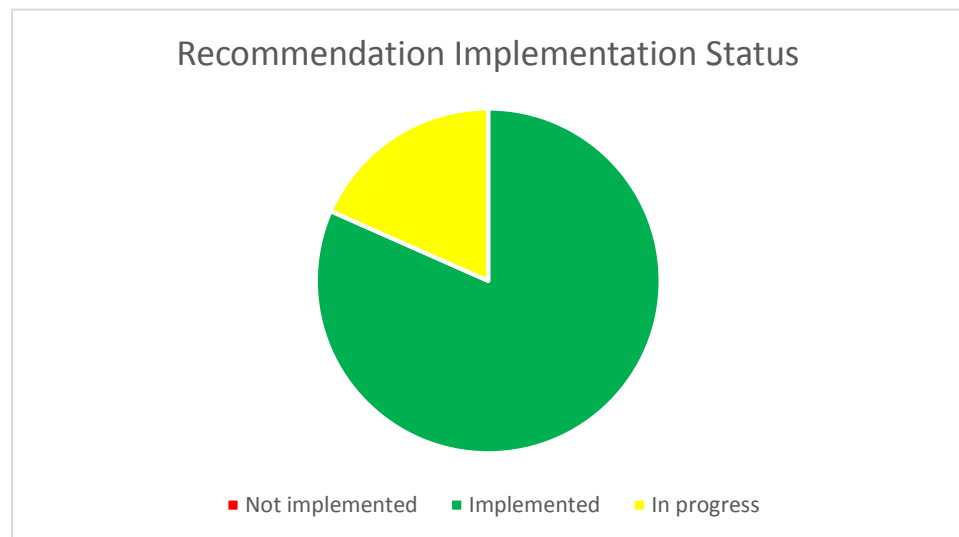
Completed	Disabled Facilities Grant (DFG) 2016/17	Claim verified						
Completed	Disabled Facilities Grant (DFG) 2017/18	Claim verified						
Completed	Bus Subsidy Grant	Claim verified						
Completed	Troubled Families – Payments By Results	Claim verified						
Quarter 1								
Completed	Community Infrastructure Levy (CIL) and Section 106 (S106) – Phase I, Income	Limited	7	-	1	4	1	1
Completed	Nursery Places – Free Early Education Funding	Limited	7	-	1	4	1	1
Completed	Contract Register Maintenance	Reasonable	5	-	1	2	1	1
Completed	Non-Schools Payroll	Reasonable	5	-	-	5	-	-
Completed	Pensions Administration	Reasonable	4	-	-	3	1	-
Completed	Water Safety	Reasonable	3	-	-	3	-	-
Completed	Commercial Waste – achieving income target (Joint with CAFT)	Reasonable	5	-	-	5	-	-
Completed	Livingstone School	Reasonable	5	-	-	2	3	-
Completed	St. John’s N11 School	Reasonable	7	-	-	2	5	-
Completed	Brunswick Park School	Reasonable	7	-	-	2	5	-
Completed	Hollickwood	Reasonable	5	-	-	3	2	-
Completed	Northway	Reasonable	4	-	-	3	1	-
Completed	Safeguarding – Family Services and Education & Skills (Roles & Responsibilities and Enquiries & Safeguarding Reviews)	Substantial	1	-	-	1	-	-

Completed	Beis Yaakov School	Substantial	3	-	-	1	2	-
Completed	Mapledown School	Substantial	3	-	-	1	2	-
Completed	Troubled Families - Payment by Results Q1	N/A	-	-	-	-	-	-
Completed	Estates / Health & Safety compliance & Subcontractor ordering follow-up	N/A	-	-	-	-	-	-

5.0 Follow Up

5.1 Summary

5.1.1 The wheel below demonstrates how many high priority actions due this period have been implemented, are in progress or are not implemented.



5.3 Outstanding actions

5.3.1 During this period we followed up 9 high priority actions which were found to be outstanding. These high priority actions are summarised below:

Name of report	Agreed Action	Status (Not Implemented / In Progress)	Owner	Due Date
1. Highways Programme (March 2017)	<p>Performance Management</p> <p>The current suite of KPIs in place will be reviewed. As part of this exercise obsolete indicators will be removed and the KPIs set out in the framework agreement will be reviewed to determine what potential indicators would add value to the current performance management framework.</p>	<p>In Progress</p> <p>The suite of KPIs has been reviewed and one obsolete indicator, relating to weeds, has been removed.</p> <p>Three additional performance indicators, relating to Customer Services and already in use within the CSG contract, are being proposed by the Council and</p>	<p>Strategic Lead Commissioner - Transport and Highways, LBB</p> <p>Service Director – Highways, Re</p>	<p>Original: 30 June 2017</p> <p>1st Revised date: 31 October 2017</p>

	These indicators will be added to those measured and reported by the contractor on a monthly basis as appropriate.	are in the process of being agreed with Re.	Contract Performance and Traffic Manager, Re	<p>2nd Revised date: 31 March 2018</p> <p>3rd Revised date: 31 May 2018</p>
2. Highways Programme (March 2017)	<p>Performance Management</p> <p>The Council and Re will discuss the alignment of performance targets between the London Highways Alliance Contract (LoHAC) and those in place to monitor Re's performance where applicable. This will be considered as part of the contract KPI review highlighted in action (a) as well as the 4 year review of the overarching Re contract which will consider the suite of KPIs that are in place to assess Re's performance.</p>	<p>In Progress</p> <p>The Council and Re have discussed the alignment of performance targets between the LoHAC contract and those in place to monitor Re's performance.</p> <p>Certain elements of the reported performance are the responsibility of Re and others are the responsibility of Conways Aecom. Recommendations have been made by Re to move this issue forward e.g. to change the Data Quality sheets so this separation of responsibility between Re and Conways is clear. If accepted, the KPIs in question will only include the elements that Re can influence.</p>	<p>Interim Commercial Advisor, LBB</p> <p>Strategic Lead Commissioner - Transport and Highways, LBB</p> <p>Service Director – Highways, Re</p> <p>Contract Performance and Traffic Manager, Re</p>	<p>Original: 30 June 2017</p> <p>1st Revised date: 31 October 2017</p> <p>2nd Revised date: 31 March 2018</p> <p>3rd Revised date: 31 May 2018</p>
3. Highways Programme (March 2017)	<p>Performance Management</p> <p>A framework for performing validation activity on performance data reported by the contractor will be determined and implemented. This will involve periodically requesting the supporting data from the contractor on a proportionate sample basis to support reported performance.</p>	<p>In Progress</p> <p>Review of evidence ongoing, verbal update to be given to Audit Committee</p>	Contract Performance and Traffic Manager	<p>Original: 31 July 2017</p> <p>1st Revised date: 31 January 2018</p> <p>2nd Revised date (if applicable): TBC</p>
4. Regeneration – Benefits Realisation	Benefits identification and definition	In Progress	West Hendon Regeneration	Original: 31 January 2018

<p>(October 2017)</p>	<p>b) Following training Project Managers will review and update project benefit profiles for the three schemes reviewed and ensure they contain all the required information to fully define planned benefits.</p>	<p>We found that the benefits trackers for all three programmes had been updated since our initial review. We reviewed the trackers and noted that many fields had been completed. For example:</p> <ul style="list-style-type: none"> - Benefits owners had been clearly identified and were no longer referenced the beneficiary; - There was a clearer link between benefits, measurement and source data; and - Dis-benefits had been identified. <p>Whilst we noted that the benefits trackers had been updated and benefits were more well defined, we did note that management had identified some areas which needed populating. For example,</p> <ul style="list-style-type: none"> - baseline evidence sources had not been clearly identified in all cases; and - baselines were not clearly articulated <p>These changes should be completed to ensure the action has been fully implemented.</p> <p>Further action for full implementation: Project Managers will review and update project benefit profiles for the three schemes reviewed and ensure they contain all the required information to fully define planned benefits.</p>	<p>Programme Manager</p> <p>Graham Park Regeneration Programme Manager</p> <p>Granville Rd Regeneration Programme Manager</p>	<p>Revised: 31 May 2018</p>
<p>5. Regeneration – Benefits Realisation (October 2017)</p>	<p>Benefits identification and definition</p>	<p>In Progress</p> <p>This action was confirmed as being implemented for the Regeneration</p>	<p>Brent Cross Programme Director, Re</p>	<p>Original: 28 February 2018</p>

	<p>c) The Council and Re will consider whether this recommendation is applicable to other projects across the Regeneration Programme.</p>	<p>Programmes and Strategic Planning teams.</p> <p>Regarding Brent Cross, we did find evidence to support that the Project Management Office Coordinator for the Brent Cross Programme had attended the Benefits Realisation workshops mentioned above.</p> <p>The Thameslink Project Management Office has been updating the Project Execution Plan to update the benefits realisation plan to roll it out for the team.</p> <p>Further action to ensure full implementation:</p> <ol style="list-style-type: none"> 1. Set up and conduct Benefit Realisation Training 2. Create Benefits Realisation Trackers 3. Identify dis-benefits 4. Report Regular update on the BXT Monthly Progress Report (MPR) to the client (LBB) review 5. Realise benefits and dis-benefits by the end of financial year 2018/19 		<p>Revised: 31 May 2018</p> <p>Benefits Realisation: F/Y 2018/19</p>
<p>6. Regeneration – Benefits Realisation (October 2017)</p>	<p>Benefits identification and definition</p> <p>d) The Council and Re will agree guidance to assist Regeneration Managers in the identification and reporting of dis-benefits. This will be reported to the LBB/Re Growth and Regeneration Operations Board.</p>	<p>In Progress</p> <p>Management confirmed that there have been discussions between Re and LBB regarding disbenefits, including at this February’s Growth and Regeneration Operations Board (GROB) attended by senior management from both organisations. These discussions were evidenced within the minutes of the meeting.</p> <p>Management confirmed that draft</p>	<p>Strategic Lead, Development and Regeneration, LBB</p> <p>Director of Place, Re</p>	<p>Original: 31 January 2018</p> <p>Revised: 31 May 2018</p>

		<p>guidance will be sent out for agreement before the end of March.</p> <p>As guidance has not yet been formally agreed and reported to GROB, we consider this recommendation is partly implemented.</p> <p>Further action to ensure full implementation:</p> <ul style="list-style-type: none"> • Once the draft guidance has been issued, the Council and Re will formally agree and issue the document. The finalised guidance will then be reported to the LBB/Re GROB. 		
<p>7. Regeneration – Benefits Realisation (October 2017)</p>	<p>Benefits monitoring, measurement and realisation</p> <p>b) Following training Project Managers will review and update project benefit profiles for the three schemes reviewed and ensure that:</p> <ul style="list-style-type: none"> • Wherever possible phase-specific benefits are identified within benefit profiles so that for closed phases the realisation of benefits is fully assessed at the point of closure and any failure to realise benefits can be understood and inform future phases. • Measurement criteria within benefit profiles are reassessed to ensure that they support benefits monitoring and realisation. This should logically allow progress from the baseline point towards the target to be measured and articulated. • A clear schedule for planned benefits monitoring activity and governance updates is agreed, for 	<p>In Progress</p> <p>See narrative above for 'Benefits identification and definition' finding (b)</p>	<p>West Hendon Regeneration Programme Manager</p> <p>Graham Park Regeneration Programme Manager</p> <p>Granville Rd Regeneration Programme Manager</p>	<p>Original: 31 January 2018</p> <p>Revised: 31 May 2018</p>

	<p>example the benefits tracker should be updated to include planned information on an annual basis and progress reported to the Growth and Regeneration Operations Board.</p> <ul style="list-style-type: none"> • Profiles are aligned with the information contained within Annual Growth and Regeneration Programme Report to ensure that benefits are consistently and fully defined and monitored. 			
<p>8. Regeneration – Benefits Realisation (October 2017)</p>	<p>Benefits monitoring, measurement and realisation</p> <p>c) The Council and Re will consider whether this recommendation is applicable to other projects across the Regeneration Programme.</p>	<p>In Progress for Brent Cross (please see item 5 above).</p> <p>Implemented for Regeneration Programme and Strategic Planning</p> <p>See narrative above for ‘Benefits identification and definition’ finding (c)</p>	<p>Brent Cross Programme Director, Re</p>	<p>Original: 28 February 2018</p> <p>Benefits Realisation: F/Y 2018/19</p>
<p>9. Elections Management – Annual Canvass (January 2018)</p>	<p>Documentation relating to the canvass process (control design)</p> <p>Management will identify the key processes within the electoral registration cycle and design and issue Barnet-specific procedure documents for these tasks which align to the relevant statutory requirements. The documents will stipulate key roles and responsibilities of Electoral Services Team members in the completion of their duties around electoral registration.</p>	<p>In Progress</p> <p>We were provided with evidence that staff have access to guidance documents from the Electoral Commission which clearly identify the key processes within the electoral registration cycle and the responsibilities of Electoral Registration Officers. Management confirmed that the core training carried out for all officers is based on these documents. As such, we are comfortable that the relevant statutory requirements are known to officers and clearly documented.</p> <p>Management provided the Electoral Services workplan for review. This identifies key tasks and processes within the electoral registration cycle, their frequency and their owners and reviewers. However, it is not in itself a procedure document as it does not describe the tasks and processes identified. Within the document, there are references to core training, individual training and Elector8 online help as the</p>	<p>Head of Electoral Services</p>	<p>Original: 31 March 2018</p> <p>Revised: 30 June 2018</p>

resources to be used as guides to the processes in place, however there are no direct links to these resources.

The wording within the workplan indicates that the majority of processes are currently under review and will be documented and cascaded to the team once that review process is complete. As such, we consider this recommendation to be partially implemented.

5.4 Completed actions

5.4.1 During this period we followed up 40 high priority actions which are deemed to have been implemented or superseded. These are listed below:

Name of report	Agreed Action and Due Date
<p>1. Re Operation Review - Phase 2: Operating Effectiveness of Controls</p> <p>(January 2017)</p>	<p>Highways: ad hoc inspections – Control Design</p> <p>Re will establish prioritisation criteria to be applied by the Customer Hub team to systematically assess the severity of a reported defect and to enable enquiries to be prioritised accordingly. These criteria will be shared and agreed with the Council.</p> <p>The Council and Re will agree an ongoing assurance mechanism to enable the Council to monitor the performance of ad hoc inspections. This will consist of the Council reviewing a sample of enquiries to assess the reasonableness of the assessment applied and assess whether follow up action was appropriate and performed in a timely manner based on the severity of the issue.</p> <p>Original: 31 March 2017</p> <p>1st Revised date: 31 July 2017</p> <p>2nd Revised date: 30 November 2017</p> <p>3rd Revised date: 31st March 2018</p>
<p>2. Contract Register Maintenance</p> <p>(July 2017)</p>	<p>Roles & Responsibilities</p> <p>Further operational guidance, setting out roles and responsibilities for respective parties involved in maintaining the contract register, will be produced. This will include a RACI matrix (Roles, Accountability, Consult, Inform) to map out respective responsibilities and will clarify that contract managers are responsible for communicating changes to contract details held within the Curtis Fitch system. This will be communicated to stakeholders through periodic training provided.</p> <p>Original: 31 August 2017</p> <p>1st Revised: 31 December 2017</p>

	2nd Revised: 31 March 2018
3. Contract Register Maintenance (July 2017)	<p>Roles & Responsibilities</p> <p>A mechanism for communicating changes to the register will be developed. A pro-forma that captures the changes required in a standardised format will be developed and uploaded to the Council's intranet. A central mailbox will be created and completed change forms will be sent to this central mailbox that will be monitored by the procurement team for processing.</p> <p>Original: 31 August 2017 1st Revised: 31 December 2017 2nd Revised: 31 March 2018</p>
4. Contract Register Maintenance (July 2017)	<p>Roles & Responsibilities</p> <p>An annual exercise will be performed whereby contract register extracts from Curtis Fitch will be communicated to delivery units. Delivery units will be required to review the extract and confirm this is accurate and complete based on their knowledge of contracts in place.</p> <p>Original: 31 August 2017 1st Revised: 31 December 2017 2nd Revised: 31 March 2018</p>
5. Prevent (Part of the Contest Framework) (August 2017)	<p>Roles & Responsibilities: Control design & Operating effectiveness</p> <p>Prevent Strategy finalised and communicated to all appropriate stakeholders.</p> <p>Original target date: 6th September 2017 New Target Date: 30th October 2017</p>
6. Prevent (Part of the Contest Framework) (August 2017)	<p>Roles & Responsibilities: Control design & Operating effectiveness</p> <p>Document the roles and responsibilities of all Officers and Directors within the authority for Prevent.</p> <p>Original target dates: 6th September 2017 Revised Target Date: 30th November 2017 New Target Date: 31 March 2018 for wording around Assurance Director responsibility to be agreed (and to be updated accordingly within Factsheet at first annual review in January 2019)</p>
7. Prevent (Part of the Contest Framework) (August 2017)	<p>Roles & Responsibilities: Control design & Operating effectiveness</p> <p>Agree sustainable funding model for prevent coordinator role before Home Office funding agreement expires.</p>

	<p>Original target date: 1st October 2017</p> <p>New Target Date: 30th November 2017</p>
<p>8. Prevent (Part of the Contest Framework) (August 2017)</p>	<p>Training: Control design & Operating effectiveness Document the training needs of officers within the Council and identify the population to be trained.</p> <p>Original target date: 30th October 2017</p> <p>New Target Date: 30th November 2017</p>
<p>9. Prevent (Part of the Contest Framework) (August 2017)</p>	<p>Training: Control design & Operating effectiveness Programme to be developed setting out how and when the identified population will receive training. As part of this Prevent Training will be integrated into safeguarding training, and induction programmes for appropriate staff</p> <p>Original target date: 30th October 2017</p> <p>New Target Date: 30th December 2017</p>
<p>10. Prevent (Part of the Contest Framework) (August 2017)</p>	<p>Training: Control design & Operating effectiveness Barriers to effective implementation to cascade model (incl. funding) to be addressed and this approach to be fully implemented.</p> <p>Original target date: 30th October 2017</p> <p>New Target Date: 30th December 2017</p>
<p>11. Prevent (Part of the Contest Framework) (August 2017)</p>	<p>Training: Control design & Operating effectiveness Evaluation and management information relating to prevent training to be undertaken on a quarterly basis, and reported to SCB Assurance & CEO including;</p> <ul style="list-style-type: none"> - Number of train the trainers per Delivery Unit / Agency - % of those train the trainers who have delivered 2 or more WRAP3 sessions - % of target workforce trained - Evaluation / feedback of training - Performance against budget - Training risks & issues <p>Original target date: 30th October 2017</p> <p>New Target Date: 30th November 2017</p>
<p>12. Prevent (Part of the Contest Framework) (August 2017)</p>	<p>Risk Assessment: Control Operating Effectiveness</p>

	<p>Counter Terrorism Local Profile (CTLP) to be reviewed to ensure appropriate actions to address all key risk themes are incorporated into the action plan.</p> <p>Original target date: 6th September 2017</p> <p>New Target Date: 30th December 2017 (Reflect the latest version of the CTLP expected in November 2017)</p>
<p>13. Prevent (Part of the Contest Framework) (August 2017)</p>	<p>Governance – Control Operating Effectiveness</p> <p>Templates for reporting to CEO and SCB to be developed.</p> <p>Original target date: 1st October 2017</p> <p>New Target Date: 30th November 2017</p>
<p>14. Prevent (Part of the Contest Framework) (August 2017)</p>	<p>Governance – Control Operating Effectiveness</p> <p>Prevent updates to be added to forward plans for all governance committees / boards as set out in the strategy once approved, and nature of these updates to be confirmed.</p> <p>Original target date: 14th August 2017</p> <p>New Target Date: 30th November 2017</p>
<p>15. Prevent (Part of the Contest Framework) (August 2017)</p>	<p>Governance – Control Operating Effectiveness</p> <p>Head of Safeguarding (Adults & Children’s) to review local policies and ensure Prevent is appropriately reflected.</p> <p>Original target date: 31st October 2017</p> <p>New Target Date: 31st October 2017 for review; and 30th January to implement recommendations.</p>
<p>16. Purchase Cards follow-up (October 2017)</p>	<p>Allocation of expenditure (Control design)</p> <p>System functionality issues will be resolved as soon as possible. The control issue and associated risks will be presented to the Integra working group in order to prioritise the resolution of this issue.</p> <p>Original: 31 March 2017</p> <p>1st Revised date: 31 March 2018</p>
<p>17. Regeneration Benefits Realisation (October 2017)</p>	<p>Benefits identification and definition</p> <p>a) Management will provide project managers with training on how to fully define project benefits and the level of information they are expected to produce and maintain. This will include ensuring project managers understand:</p> <ul style="list-style-type: none"> ○ The difference between an output and a benefit and how to fully describe planned benefits / dis-benefits. ○ How to determine methods of measurement for planned benefits and the source data required. ○ How to assign owners to specific benefits to ensure they are realised ○ How to determine baseline measures by which progress of realisation can be measured

	<ul style="list-style-type: none"> ○ How to determine sufficiently detailed targets by which realisation can be measured. <p>Original: 31st January 2018</p>
<p>18. Regeneration Benefits Realisation (October 2017)</p>	<p>Benefits monitoring, measurement and realisation</p> <p>a) As part of the above management will provide project managers with training on how to plan for and fully monitor the realisation of planned benefits, including the level of information they are expected to produce and maintain.</p> <p>Original: 31st January 2018</p>
<p>19. Woodcroft School (October 2017)</p>	<p>Income</p> <p>Strict income controls and procedures will be put in place to ensure effective financial management. The school will introduce an internet based cashless income collection system for school meal income and trips. Detailed records showing payments to date and outstanding debts will be introduced for all income sources. Independent checks will be carried out to verify amounts banked agree to source records. These checks should be visibly evidenced. Reference: The Barnet Schools Financial Guide, section 7 (Income collection and administration)</p> <p>Original: 31 December 2017</p>
<p>20. Friern Barnet School (November 2017)</p>	<p>Payroll</p> <p>A detailed documentation of systems, procedures, duties and responsibilities for the payroll system will be written and agreed by Governors. Cover will be agreed for all officers included in the payroll system.</p> <p>The school will complete monthly salary monitoring to comply with the financial guide for schools.</p> <p>Original: 31 December 2017</p>
<p>21. HR Eligibility to Work – Pre-employment checks (non-schools) (November 2017)</p>	<p>Disclosure and Barring Service (DBS) requirement and status monitoring – control operating effectiveness</p> <p>Arrangements to stream line and make the capturing and collation of DBS data more efficient will be implemented.</p> <p>Original: 1 December 2017</p> <p>1st Revised date: 31 March 2018</p>
<p>22. Troubled Families payment-by-results (PbR) programme - January 2018 submission (December 2017)</p>	<p>Data Quality and Quality Assurance</p> <p>Management will review the BOXI report used to generate outputs for the audit process and ensure that it is working effectively and as required. Specifically, the BOXI report will:</p> <ul style="list-style-type: none"> • Accurately lists all families 'attached' to the scheme; and

	<ul style="list-style-type: none"> • Accurately document the issues which have been identified and for which 'significant and sustained' progress has been realised for the families in each submission. <p>Original: January 2018</p>
<p>23. Troubled Families payment-by-results (PbR) programme - January 2018 submission (December 2017)</p>	<p>Data Quality and Quality Assurance</p> <p>Management will review previous submissions to ensure that families have not been claimed for incorrectly as the family was still in receipt of out of work benefits and 'significant and sustained' progress against this problem was not documented at the point of submission (for example by cross-matching DWP data with the list of claimed for families).</p> <p>Original: March 2018</p>
<p>24. Troubled Families payment-by-results (PbR) programme - January 2018 submission (December 2017)</p>	<p>Data Quality and Quality Assurance</p> <p>The MHCLG will be notified when incorrect claims have been made.</p> <p>Original: March 2018</p>
<p>25. Troubled Families payment-by-results (PbR) programme - January 2018 submission (December 2017)</p>	<p>Data Quality and Quality Assurance</p> <p>Management will review data quality checks which are to be made before submitting claims to Internal Audit to ensure that submissions do not contain any families which are not eligible for the scheme (for example by management should check that a sample of Families have not regressed against each problem number, not just those which have been identified).</p> <p>Original: January 2018</p>
<p>26. Troubled Families payment-by-results (PbR) programme - January 2018 submission (December 2017)</p>	<p>Data Quality and Quality Assurance</p> <p>Management will ensure that data quality expectations are clearly documented and communicated to all Troubled Families Team members. These documented expectations will include:</p> <ul style="list-style-type: none"> • The need to verify that all families are checked against all lists of previously claimed-for families. The verification process will include a similar approach taken to internal audit by which names and dates of birth of families within submissions are duplicate checked against a list of previously claimed for submissions; • The requirement to ensure that at the time of submission there is no regression against all problems and the data sources to be considered. The document will include the data sources to be checked; and • Any data quality checks which are to be performed by management. <p>Original: January 2018</p>
<p>27. Transformation Benefits Realisation (December 2017)</p>	<p>Benefits Identification and Definition</p> <p>a) Management will provide project managers with training on how to fully define project benefits and the level of information they are expected to produce and maintain. This will include ensuring project managers understand:</p>

	<ul style="list-style-type: none"> • The difference between an output and a benefit and how to fully describe planned benefits / dis-benefits. • How to determine methods of measurement for planned benefits and the source data required. • How to assign owners to specific benefits to ensure they are realised • How to determine baseline measures by which progress of realisation can be measured • How to determine sufficiently detailed targets by which realisation can be measured. • How to use the benefit profile template within the Council's Project Management Toolkit. <p>Original: 31 March 2018</p>
28. Transformation Benefits Realisation (December 2017)	<p>Benefits Identification and Definition</p> <p>c) Senior management will review key (high profile, high impact) projects to ensure that benefits identified for each project are SMART (Specific, Measurable, Achievable, Realistic and Timely).</p> <p>Original: 31 March 2018</p>
29. Transformation Benefits Realisation (December 2017)	<p>Benefits Measurement and Monitoring</p> <p>a) As part of the above training management will provide project managers with training on how to plan for and fully monitor the realisation of planned benefits, including the level of information they are expected to produce and maintain.</p> <p>Original: 31 March 2018</p>
30. S106 / CILS Expenditure (January 2018)	<p>S106 and CIL expenditure and monitoring</p> <p>RE Management and CSG Finance will ensure the reconciliation of RE monitoring data with CSG Integra data is completed. This will include cross-referring to the Uniform system.</p> <p>Due date: 28 February 2018</p>
31. S106 / CILS Expenditure (January 2018)	<p>S106 and CIL expenditure and monitoring</p> <p>The Chair of the CSOG will ensure that CSOG meetings include discussion of funds coming to the end of their expiry date.</p> <p>Due date: 28 February 2018</p>
32. S106 / CILS Expenditure (January 2018)	<p>Specific development non-financial obligation tracking and verification</p> <p>As part of their meetings the CSOG will challenge of delivery of non-financial obligations within S106 agreements.</p>

	<p>Due date: 28 February 2018</p>
<p>33. S106 / CILS Expenditure (January 2018)</p>	<p>Specific development non-financial obligation tracking and verification</p> <p>For transparency, a summary of non-financial obligations delivered through S106 schemes will be incorporated into the Annual Regeneration and Growth Programme Report which is due to be presented to the Assets, Regeneration and Growth Committee in March 2018.</p> <p>Due date: 12 March 2018</p>
<p>34. Elections Management – Annual Canvass (January 2018)</p>	<p>Completeness of property lists sent to canvassers for a face-to-face visit</p> <p>Superseded – alternative recommendation identified to improve the next annual canvass:</p> <p>Management will update their annual canvass project plan to add in a step prior to the first allocation of properties to canvassers. This step is to assess whether or not any properties have a HEF recorded as received prior to the canvass start date. Any such properties will be manually added to canvassers' rounds. Where there are any late additions to canvassers' rounds, management will monitor that these properties are visited by canvassers in a timely manner.</p> <p>Revised implementation date: 31 October 2018.</p>
<p>35. Elections Management – Annual Canvass (January 2018)</p>	<p>Processing of HEFs returned by post</p> <p>Management will redesign HEFs to ensure that they are designed to limit processing errors. This will include removal of the unnecessary barcode on page 1 of the HEF.</p> <p>Original: Implemented after audit fieldwork November 2017</p>
<p>36. Elections Management – Annual Canvass (January 2018)</p>	<p>Escalation Process</p> <p>Management will ensure there is a written escalation process in place so that senior management are made aware of issues relating to the canvass or other elections processes as appropriate.</p> <p>Original: 31 March 2018</p>
<p>37. Pensions Administration (January 2018)</p>	<p>Scheme Data Quality</p> <p>We will review the quality of conditional data by 28 February 2018 as per the agreed service improvement plan and will update this data, as agreed with the scheme manager, prior to the triennial review of the fund due as at 31 March 2019.</p> <p>Original date: 28th February 2018 (analysis completed)</p> <p>Note: CSG will need to update the scheme data as agreed with the scheme manager prior to the triennial review of the fund due as at 31 March 2019. Internal Audit will follow-up to confirm that this has been done and will report back to Audit Committee accordingly.</p>
<p>38. Pensions Administration (January 2018)</p>	<p>Scheme Data Quality</p>

	<p>We will discuss how to complete employer's end of year returns at the planned employers' forum to ensure that employers are aware of requirements. We will inform employers that they will need to sign a statement saying that what has been submitted is accurate, and that they have done their own checks prior to submission. We will also ensure scheme employers are aware of our ability to charge them the cost of undertaking work to rectify issues in their initial submissions.</p> <p>Original date: 28th February 2018</p>
<p>39. Pensions Administration (January 2018)</p>	<p>Preparation of Annual Benefit Statements</p> <p>We will prepare a detailed project plan for the provision of annual benefit statements, as well as the other key milestones in the Scheme Year Planner and the Triennial valuation, and this will be approved by the Council. Progress will be monitored and managed by specialist project managers. Progress against the agreed plan will be reported to the monthly CSG pensions administration contract monitoring meetings.</p> <p>Original date: 31st March 2018</p>
<p>40. Pensions Administration (January 2018)</p>	<p>Preparation of Annual Benefit Statements</p> <p>We will consider how we can change the relationship with employers and their payroll providers to encourage compliance with scheme requirements, such as reminding employers of the scheme's ability to recharge the cost of any rectification work undertaken by the fund, and reporting employers to TPR for breaches of law.</p> <p>Original date: 28th February 2018</p>

5.5 Follow-up of Medium priority actions

This quarter, at the request of the Audit Committee, we have also undertaken follow-ups of the remaining Medium priority actions resulting from the following Limited Assurance report from Q1:

- **Nursery Places – Free Early Education Funding (FEE)**

Agreed Action(s)	Responsible Officers	Target Date	Audit Assessment March 2018
<p>2. Interim and Final Payments 2a) Management will review the appropriateness of awarding an 80% advance payment to providers in time for any changes to be made for April 2018 after consultation in 2017/18 regarding the 30 hour offer.</p>	Head of Early Years - Early Intervention & Prevention	30/04/2018	Implemented

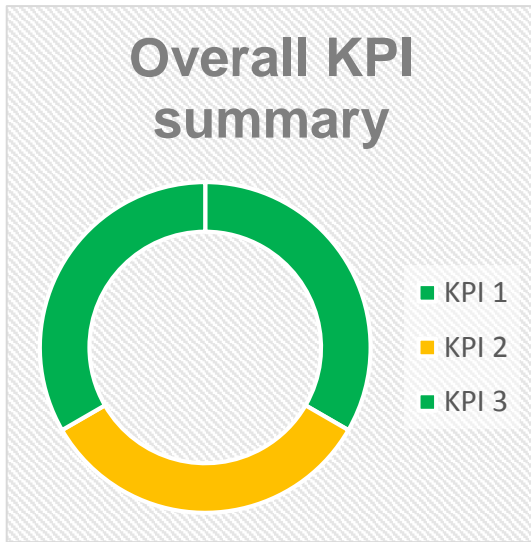
As part of our 2017/18 audit plan we allowed additional audit days to undertake a sample of follow-ups across Medium priority recommendations. This quarter we have followed up the remaining Medium priority actions raised under the Contract Register Maintenance audit. The results are below:

Contract Register Maintenance

Agreed Action(s)	Responsible Officers	Target Date	Audit Assessment March 2018
<p>1b. Compliance analysis - Control design</p> <p>We will document the rationale for why some expenditure is considered potentially high risk, for example high monetary value or for a service provided to vulnerable adults or children.</p>	<p>Procurement Transformation Lead, CSG</p>	<p>September Procurement board 2017</p>	<p>TBC – verbal update to be given to Audit Committee</p>
<p>1c. Compliance analysis - Control design</p> <p>We will present a high level summary of the results of the compliance testing to senior management in the Commissioning and Commercial teams. This will include an analysis of non-compliant expenditure across delivery units as well as details of high value or high risk compliance issues identified. We will also include a summary of this exercise periodically as part of the Procurement Board agenda.</p>	<p>Procurement Transformation Lead, CSG</p>	<p>September Procurement board 2017</p>	<p>TBC – verbal update to be given to Audit Committee</p>
<p>2a. Contract register data capture - Control design and operating effectiveness</p> <p>We will investigate whether the automated controls in place are operational to ensure mandatory fields are completed consistently.</p>	<p>Procurement Transformation Lead, CSG</p>	<p>July 2017</p>	<p>TBC – verbal update to be given to Audit Committee</p>

Appendices

Appendix A: Key performance indicators (KPIs)



Fully Achieved

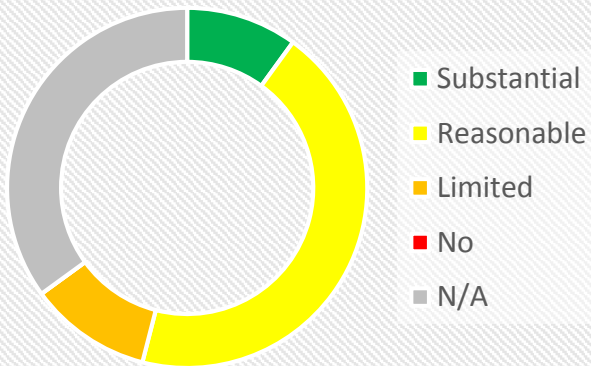
Partially Achieved

Not Achieved



KPI	Target	Results	Comment										
1. % of Plan delivered	95%	95%	<p>In Q2 we proposed a change to how performance against this target is measured in that now work in progress is incorporated as follows:</p> <table border="1"> <tr> <td>Not Started</td> <td>0%</td> </tr> <tr> <td>Planning</td> <td>20%</td> </tr> <tr> <td>Fieldwork</td> <td>50%</td> </tr> <tr> <td>Draft Report</td> <td>90%</td> </tr> <tr> <td>Complete</td> <td>100%</td> </tr> </table> <p>Applying these %s to work in progress show that we have delivered 95% of our plan.</p> <p>For comparison, under the previous method of measurement (completed reports / total planned audits) performance would have been stated as being at 80% against the 95% target.</p> <p>0-49% = Not Achieved 50-94% = Partially Achieved 95% = Fully Achieved</p>	Not Started	0%	Planning	20%	Fieldwork	50%	Draft Report	90%	Complete	100%
Not Started	0%												
Planning	20%												
Fieldwork	50%												
Draft Report	90%												
Complete	100%												
2. Verification that at least 90% of Critical and High Risks have been mitigated by management at the time of follow up	90%	82%	<p>0-49% = Not Achieved 50-89% = Partially Achieved 90% = Fully Achieved</p>										
3. Average customer satisfaction score for year to meet or	85%	100%	<p>0-49% = Not Achieved 50-84% = Partially Achieved</p>										

Assurance Ratings



<p>exceed acceptable level for at least 85% of completed surveys</p>			<p>85% = Fully Achieved</p>
<p>4. % of reports year to date achieving:</p> <ul style="list-style-type: none"> •Substantial •Reasonable •Limited •No Assurance •N/A 	<p>N/A</p>	<p>10%</p> <p>44%</p> <p>11%</p> <p>0%</p> <p>35%</p>	