

Appendix B - Internal Audit Q3 Follow-up Outcomes Report for GARMS

CEO Direct Reports	Name of Audit	Date of audit	Findings Number	Finding (subheading only)	Agreed Action:	Summary for Committee report	Level of Risk	Responsible Officer	Original Due Date	Current due date	Number of Slippages	Status
Cross cutting	Starters, Leavers and Movers (SLaM)	29/09/2023	1b	Removal of user accounts from applications in a timely manner	Where issues are flagged (from action a), we will take appropriate action, whether through training via feedback/ management action to address this.	Not implemented The implementation of this action 1b, is dependent on implementation of 1a. At the date of this report, we had not been given evidence that line managers who had not used SLAM forms for their leavers/movers had been communicated to HR by Council IT in terms of Action 1a. This necessarily meant that HR could not undertake learning or other action as required by Action 1b to bring about cultural change necessary to ensure that line managers use the SLAM forms consistently when their staff move and leave, in this case to ensure that those staff are deactivated in the relevant system (MOSAIC, ContrOCC, Integra (Oracle) and M365) at the earliest stage, i.e. at the time they leave/move. Revised due date: 15 January 2024	High	Strategic Recruitment Manager - Strategy and Resources	31/12/2023	15/01/2024	1	Not Completed
Cross cutting	Starters, Leavers and Movers (SLaM)	29/09/2023	1a	Removal of user accounts from applications in a timely manner	We will obtain evidence that the periodic user access review exercise has been completed by relevant application owners (every three months for ContrOCC & Mosaic and monthly for Integra (Oracle) & Office 365) as well as a listing of all line managers/ teams who have been identified as not having followed the process following the review exercise. The IT System administrators will share these outcomes with HR and application owners.	Partly Implemented At the date of this follow-up report, we had been given evidence of Council IT oversight of the M365 (Office 365) periodic (monthly) user access management reviews by CSG IT, de-activating inactive leaver/mover accounts that had not been accessed for 30 days. However, we had not been given evidence of Council IT requesting evidence of periodic MOSAIC, ContrOCC and Integra user access management reviews (quarterly/monthly) by those application owners in the relevant Service (Adults/Children and Finance). Action 1a is therefore regarded as Partly Implemented by virtue of Council IT oversight of M365 user access reviews by CSG IT. Revised due date: 15 January 2024	High	Assistant Director, Resident Experience & Digital	31/12/2023	15/01/2024	1	Partly completed
Cross cutting	Starters, Leavers and Movers (SLaM)	29/09/2023	1c	Removal of user accounts from applications in a timely manner	We will embed and communicate the new Oracle procedure documents to all senior managers involved in the SLaM process to ensure they are being applied consistently across all the applications (see finding 2).	In progress - original due date revised in line with Oracle go-live The use of SLAM forms by the Business/Service will not continue after 1/4/2024, Oracle go-live. Instead Service/Business line managers, as part of the starter/leaver/mover journey, will need to notify system application owners (MOSAIC, ContrOCC, Oracle, Office365) about starters/leavers/movers who use those applications (so for leavers/movers, so that system owners disable those user accounts in those systems). This starter/leaver/mover process will be included as part of the development of the HCM TOM (Target Operating Model) in preparation for Oracle go-live, 1/4/2024. The new leaver journey process/checklist in its current form was provided to us for review by the HR Analyst and covered line manager reminders/notifications to disable network, Oracle and MOSAIC access for leavers reporting to them. The responsible officer confirmed that additional tasks would be added to the leaver journey as necessary, for example for updating SDOL the system for managing P-Cards and ContrOCC, the Family Services Finance system. The responsible officer also provided details of the mover journey checklist/process which reminded line managers to notify system owners of movers so as to disable MOSAIC and Integra user access. The development of the starter/leaver/mover journey process post Oracle go-live, 1/4/2024, is in progress. Revised due date: 1 March 2024 or as defined by the Oracle Programme.	High	Strategic Recruitment Manager - Strategy and Resources	31/12/2023	01/03/2024	1	Partly completed
Executive Director Children & Young People	Bell Lane School	07/02/2023	1a	Purchasing	The school will ensure that a purchase order is raised for all relevant goods and services, and this is approved by an authorised signatory. This expenditure will be recorded as a commitment to the school in a manner which allows the amount of committed expenditure to be accurately calculated at any time. An audit trail will be available which allows an item to be traced through from ordering through to payment of the invoice.	Partly Implemented New member of office staff started in October 2023. Follow up visit 20 November 2023; we were not yet able to see the new system was fully operational although office staff were preparing purchase orders. A further follow-up visit has been arranged for 4 March to check that systems have been working well for 3 months. Revised due date: 28 February 2024	High	Headteacher/School Business Manager/Office staff/Finance assistant/Governors	30/06/2023	28/02/2024	2	Partly completed
Executive Director Children & Young People	Bell Lane School	07/02/2023	1b	Purchasing	The school business manager and finance assistant/office staff will clearly initial on the purchase order form or the invoice that the invoice has been checked for accuracy of quantity, price and calculation against the original order.	Partly Implemented New member of office staff started in October 2023. Follow up visit 20 November 2023; we were not able to see the system where number of school meals taken in school was recorded to check the invoice for school meals paid by the school. A further follow-up visit has been arranged for 4 March to check that systems have been working well for 3 months. Revised due date: 28 February 2024	High	Headteacher/School Business Manager/Office staff/Finance assistant/Governors	30/06/2023	28/02/2024	2	Partly completed
Executive Director Children & Young People	Bell Lane School	07/02/2023	1c	Purchasing	All goods will be checked against a delivery note, for quality and quantity. The check will be recorded (signed for) on the delivery note.	Partly Implemented New member of office staff started in October 2023. Follow up visit 20 November 2023; we were not yet able to see the new system was fully operational although office staff were preparing purchase orders. Purchase orders were not printed and filed with attached delivery note for review. A further follow-up visit has been arranged for 4 March to check that systems have been working well for 3 months. Revised due date: 28 February 2024	High	Headteacher/School Business Manager/Office staff/Finance assistant/Governors	30/06/2023	28/02/2024	2	Partly completed

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Executive Director Children & Young People	Bell Lane School	07/02/2023	1d	Purchasing	The school will approve a credit card policy and use of the school credit card to ensure that all purchases are reviewed and executed in accordance with requirements as approved within the School's Finance Policy, ensuring at all times that a separation of duties exists between purchase order request, purchase order approval and online payment by credit card. sufficient budget is available, a record is kept of delivery to the school and that approved purchase orders and signed invoices are retained for each purchase for independent review and scrutiny where necessary.	Partly Implemented School had applied for a credit card as the Executive Headteacher had been using his personal credit card for school expenses and reclaiming the expense. Natwest bank had not yet approved the credit card in the name of the acting headteacher seconded from Broadfields school at follow up visit 20 Nov 2023. A further follow-up visit has been arranged for 4 March. Revised due date: 28 February 2024	High	Headteacher/School Business Manager/Office staff/Finance assistant/Governors	30/06/2023	28/02/2024	2	Partly completed
Deputy Chief Executive	Building Control	30/05/2023	1b	Monitoring of operational compliance	We will report the outcomes of these monitoring arrangements to senior officers regularly (e.g., quarterly), so that we remain compliant with the Building Safety Act, and relevant officers have oversight over operations/ activities of the Service.	Partly Implemented New staff member started on the 4 December and will work across Building control, Planning, Strategic Planning and Street Scene. The new KPI arrangements (and associated reporting) will be introduced April 2024. Therefore, we will review the outcome of new monitoring and reporting arrangements for Q1 in order to be able to report this as complete in Q2 2024/25. Revised due date: 31 July 2024	High	Building Control Manager	31/07/2023	31/07/2024	2	Partly completed
Executive Director Children & Young People	Pardes House Primary School	12/06/2023	1	Financial Planning	The school will comply with the scheme for financing schools section 4 (The treatment of surplus and deficit balances arising in relation to budget shares). The school will continue to work towards an agreed recovery plan and submit tracking evidence of recovery plans to the local authority as requested.	Partly Implemented Documents received from the school business manager with school financial position at 30 September 2023. The Governors had a finance meeting on 20 December at which it was agreed to hold a fundraising event in March. The return received from the school business manager showed that the Governors had only paid £20,000 contribution to the LA bank account in the 23/24 financial year from a budgeted donation of £268,000. The bank account is circa £200,000 overdrawn. Revised due date: 31 March 2024	High	Headteacher/Governors	30/06/2023	31/03/2024	2	Partly completed
Executive Director Children & Young People	Pardes House Primary School	12/06/2023	2a	Banking and Petty Cash	The school will arrange for fundraising money to be paid to the main school account or arrange a cash advance of funding from the local authority so that the bank balance is not overdrawn.	Partly Implemented Documents received from the school business manager with school financial position at 30 September 2023. The Governors had a finance meeting on 20 December at which it was agreed to hold a fundraising event in March. The return received from the school business manager showed that the Governors had only paid £20,000 contribution to the LA bank account in the 23/24 financial year from a budgeted donation of £268,000. The bank account is circa £200,000 overdrawn. Revised due date: 31 March 2024	High	School Business Manager /Headteacher/Governors	30/06/2023	31/03/2024	2	Partly completed
Deputy Chief Executive	Contract Management Toolkit compliance	11/05/2023	1a	The Contract Management Toolkit was not completed by all contract managers interviewed	Management will decide on whether the completion of the Contract Management Toolkit by contract managers is to be made mandatory/compulsory.	No further progress - due date extended until 1/5/2024 The Interim Assistant Director (Commercial and Procurement) indicated that the deadline for a decision as to whether to make completion of the Contract Management Toolkit by contract managers compulsory was still pending subject to full recruitment of the Commercial and Procurement Team by 31/3/2024. This was consistent with our involvement with the Oracle Programme (and related go-live 1/4/2024) which required recruitment to specified Oracle roles within the Procurement area. Procurement resources are currently focussed on non-contract management procurement activity and related Oracle implementation. The Interim Assistant Director (Commercial and Procurement) also referred to the acquisition of a procurement portal with a contract management module by 31/3/2024. Contract Managers would be required to use the portal for managing their contracts. An assessment of the Portal against the Contract Management Toolkit would be required as part of portal implementation. It is therefore considered reasonable to extend the target date until 1/5/2024, so a month after the Oracle go-live, 1/4/2024 to assess further progress with implementation and a decision on the mandatory provision of evidence of contract management by allocated contract managers, potentially via the planned portal. Revised due date: 1 May 2024	High	Acting Interim Assistant Director (Commercial), Customer and Place Senior Business Partner, Commercial (Corporate Procurement)	01/09/2023	01/05/2024	2	Partly completed
Deputy Chief Executive	Commercial Rents and Leases Renewal Audit	12/08/2022	2c	Income Collection and Debt Recovery: Bad Debt Write Off	c) The Head of Property Services and Valuation will liaise with the Accounts Receivable team to obtain the necessary approvals required to write-in the credit notification cases.	Overall, work is in progress and individual cases are being dealt with at the monthly Arrears Review meetings, with both re-payment plans and bailiff action being approved on a case-by-case basis. However, this specific action (around writing in small credit balances) has not yet been taken forward. The values in question at the time of the audit fieldwork in August 2022 were 48 cases of past clients with small credit balances valued in total at £5,192. Revised due date: 30th June 2024	Medium	Head of Property & Portfolio Management	30/12/2022	30/06/2024	3	Not Completed
Deputy Chief Executive	Commercial Rents and Leases Renewal Audit	12/08/2022	6d	Lease and Letting Renewals: Insurance of Property	d) The Property Services and Valuation team will proceed with the project to move to a new system to enable LBB to update and produce accurate information on all its commercial property.	The procurement of a new database system is reaching its final stages, with demonstrations of the two preferred systems having been arranged for early in January. Revised due date: 30th June 2024	Medium	Head of Property Services and Valuation	30/12/2022	30/06/2024	3	Partly completed

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Executive Director of Assurance	Premises, Licensing and Gambling	30/05/2022	3d	Comprehensive Licensing – Data update	d) PLG management will confirm resourcing for the data cleanse and will consider giving higher priority to it i.e. sooner than within the planned 6 months, to ensure accuracy of the information and the invoicing process.	Partly implemented Project is underway but has faced difficulties due to competing priorities. The team has managed to whittle down to 637 cases which needed officer inputs from the original 6804 cases that needed cleansing. There are an additional 80 cases that require IDOX support and the team is in discussion to amend this. Revised due date: 31st January 2024	Medium	Regulatory Services Director	30/08/2022	31/01/2024	5	Partly completed
Executive Director of Assurance	Premises, Licensing and Gambling	30/05/2022	5a	Policies and Procedures – Documentation and Version Control	The Group Manager will ensure that the Gambling process and procedure is updated and approved.	Partly implemented Team have 20 (low risk) procedures left outstanding out of the original 180. This has been delayed due to competing priorities. Revised due date: 31st January 2024	Medium	Regulatory Services Director	31/08/2022	31/01/2024	5	Partly completed
Executive Director of Assurance	Premises, Licensing and Gambling	30/05/2022	5b	Policies and Procedures – Documentation and Version Control	Management will complete the review of all the procedures and update them accordingly.	Partly implemented Team have 20 (low risk) procedures left outstanding out of the original 180. This has been delayed due to competing priorities. Revised due date: 31st January 2024	Medium	Regulatory Services Director	31/08/2022	31/01/2024	5	Partly completed
Executive Director Children & Young People	Coppetts Wood School	20/04/2022	1b	Purchasing	The school will ensure that a purchase order is raised for all relevant goods and services, and this is approved by an authorised signatory. This expenditure will be recorded as a commitment to the school in a manner which allows the amount of committed expenditure to be accurately calculated at any time. An audit trail will be available which allows an item to be traced through from ordering through to payment of the invoice. The school business manager and finance assistant will clearly initial on the purchase order form or the invoice that the invoice has been checked for accuracy of quantity, price and calculation against the original order. All goods and services will be checked against a delivery note, for quality and quantity. The check will be recorded (signed for) on the delivery note.	Implemented	High	Headteacher/School Business Manager/Office and Catering staff/Finance assistant/Governors	30/06/2022	30/10/2023	1	Completed and confirmed by Audit
Executive Director Children & Young People	Coppetts Wood School	20/04/2022	1c	Purchasing	The school will document the procedures for ordering catering supplies, ensuring at all times that a separation of duties exists, between purchase order request, purchase order approval and payment, sufficient budget is available, committed expenditure is recorded, and a record is kept of delivery to the school.	Implemented	High	Headteacher/School Business Manager/Office and Catering staff/Finance assistant/Governors	30/06/2022	30/10/2023	1	Completed and confirmed by Audit
Executive Director Children & Young People	Coppetts Wood School	20/04/2022	1d	Purchasing	The school will approve a credit card policy and use of the school credit cards to ensure that all purchases are reviewed and executed in accordance with requirements as approved within the School's Finance Policy, ensuring at all times that a separation of duties exists between purchase order request, purchase order approval and online payment by credit card, sufficient budget is available, a record is kept of delivery to the school and that approved purchase orders and signed invoices are retained for each purchase for independent review and scrutiny where necessary.	Implemented	High	Headteacher/School Business Manager/Office and Catering staff/Finance assistant/Governors	30/06/2022	30/10/2023	1	Completed and confirmed by Audit
Executive Director Children & Young People	Coppetts Wood School	20/04/2022	2c	Payroll	Any overpayments to staff or former members of staff will be notified to the Headteacher. The school will keep a record of overpayments in the payroll file and ensure that amounts overpaid are repaid to the school and correcting entries are recorded in the school accounts.	Implemented	High	Headteacher/School Business Manager/Office and Catering staff/Finance assistant/Governors	22/07/2022	30/10/2023	1	Completed and confirmed by Audit
Executive Director Children & Young People	Coppetts Wood School	20/04/2022	2d	Payroll	All outstanding staff references will be requested and received. References will be requested at the point of recruitment, and receipt recorded clearly on the single central record.	Implemented	High	Headteacher/School Business Manager/Office and Catering staff/Finance assistant/Governors	30/06/2022	30/10/2023	1	Completed and confirmed by Audit
Executive Director Children & Young People	Menorah Foundation School	08/03/2023	1a	Banking and petty cash	The school will immediately complete a revised Notice of Authorised signatories form for approval by the Governing Body which will be sent to the Local authority.	Implemented	High	School Business Manager/Headteacher/Governors	31/03/2023	31/10/2023	1	Completed and confirmed by Audit
Executive Director Children & Young People	Menorah Foundation School	08/03/2023	1b	Banking and petty cash	The school will refer to Section 1.2 of the Financial Guide for schools and ensure that sufficient members of staff are included to allow for separation of duties, allow for absences, and ensure that the authorised signatories for cheque signing/BACs authorisation for all bank accounts are reflected on the Bank Mandate.	Implemented	High	School Business Manager/Headteacher/Governors	31/03/2023	31/10/2023	1	Completed and confirmed by Audit
Executive Director Children & Young People	Menorah Foundation School	08/03/2023	1c	Banking and petty cash	The ability for the school business manager to be the sole authoriser of electronic payments will be removed to embed segregation of duties in payments processes and ensure separate review/challenge and approval of all payments. Section 4 of the Financial Guide for schools gives more guidance on Internal Financial Control.	Implemented	High	School Business Manager/Headteacher/Governors	31/03/2023	31/10/2023	1	Completed and confirmed by Audit
Executive Director Children & Young People	Menorah Foundation School	08/03/2023	1d	Banking and petty cash	Transferwise will not be used to make any payment of LA funds as this payment method does not allow two people to log on to authorise transactions.	Implemented	High	School Business Manager/Headteacher/Governors	31/03/2023	31/10/2023	1	Completed and confirmed by Audit

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Executive Director Children & Young People	Menorah Foundation School	08/03/2023	1e	Banking and petty cash	The school should allow the payroll provider to take funds from the school bank account by direct debit authority, so that Governors can be sure that payments made to staff for net pay agree to the monthly payroll report that is checked and approved by the headteacher.	Implemented	High	School Business Manager/Headteacher/Governors	31/03/2023	31/10/2023	1	Completed and confirmed by Audit
Executive Director Children & Young People	Menorah Foundation School	08/03/2023	2a	Purchasing	The school will ensure that a clear separation of duties is introduced to ensure that the same officer is not responsible for authorising the purchase order, invoice and cheque/payment for the same purchase.	Implemented	High	School Business Manager/Headteacher/Governors	31/03/2023	31/10/2023	1	Completed and confirmed by Audit
Executive Director Children & Young People	Menorah Foundation School	08/03/2023	2b	Purchasing	The school will ensure that a purchase order is raised for all relevant goods and services and this is approved by an authorised signatory. This expenditure will be recorded as a commitment to the school in a manner which allows the amount of committed expenditure to be accurately calculated to ensure optimal budget monitoring. An audit trail will be available which allows an item to be traced through from ordering through to payment of the invoice.	Implemented	High	School Business Manager/Headteacher/Governors	31/03/2023	31/10/2023	1	Completed and confirmed by Audit
Executive Director Children & Young People	Menorah Foundation School	08/03/2023	2c	Purchasing	The School Business Manager will clearly initial in the rubber stamp grid on the invoice that the invoice has been checked for accuracy of quantity, price and calculation against the original order. Budget codes will be recorded on the stamp.	Implemented	High	School Business Manager/Headteacher/Governors	31/03/2023	31/10/2023	1	Completed and confirmed by Audit
Executive Director Children & Young People	Menorah Foundation School	08/03/2023	2d	Purchasing	All goods and services will be checked against a delivery note, for quality and quantity. The check will be recorded (signed for) on the delivery note. Where an invoice is paid by direct debit, the invoice will be signed to show that the amount charged agrees to signed contract held in school.	Implemented	High	School Business Manager/Headteacher/Governors	31/03/2023	31/10/2023	1	Completed and confirmed by Audit
Executive Director Children & Young People	Menorah Foundation School	08/03/2023	2e	Purchasing	Payments made to individuals for services will only be made through the payroll provider.	Implemented	High	School Business Manager/Headteacher/Governors	31/03/2023	31/10/2023	1	Completed and confirmed by Audit
Executive Director Children & Young People	Menorah Foundation School	08/03/2023	2f	Purchasing	The school will approve a debit card policy and use of the school debit card to ensure that all purchases are reviewed and executed in accordance with requirements as approved within the School's Financial Management and Procedures Policy, ensuring at all times that a separation of duties exists between purchase order request, purchase order approval and online payment by debit card, sufficient budget is available, a record is kept of delivery to the school and that approved purchase orders and debit card authorisation forms are retained for each purchase for independent review and scrutiny where necessary.	Implemented	High	School Business Manager/Headteacher/Governors	31/03/2023	31/10/2023	1	Completed and confirmed by Audit
Executive Director Children & Young People	Bell Lane School	07/02/2023	1e	Purchasing	The school will notify the credit card provider that the member of staff named on the school card has left the school and make no further purchases on this card.	Implemented	High	Headteacher/School Business Manager/Office staff/Finance assistant/Governors	30/06/2023	31/10/2023	1	Completed and confirmed by Audit
Cross cutting	Recruitment: Pre-employment checks	16/03/2023	2b	DBS renewals process and ownership	We will create a listing of all DBS certificates currently active along with the status of these DBS certificates held and their expiry dates. This listing will be reviewed monthly by the Council to oversee and monitor the renewal process and status of DBS certificates.	Implemented	High	Capita HR	31/05/2023	15/12/2023	2	Completed and confirmed by Audit
Deputy Chief Executive	Building Control	30/05/2023	1a	Monitoring of operational compliance	In light of the changes required by the Building Safety Act, we will revise the monitoring arrangements that need to be reported to senior officers within the Council in relation to Building Control operations/ activities	Implemented	High	Building Control Manager	31/07/2023	30/11/2023	1	Completed and confirmed by Audit
Deputy Chief Executive	Building Control	30/05/2023	1c	Monitoring of operational compliance	We will prepare for the Building Safety Regulator's annual audit by performing more regular (e.g., monthly) spot checks on a sample of applications and inspections and conduct bi-annual audits on a larger (e.g., 25) sample of applications and inspections based on the population. The basis of the sample selection should be documented and retained for audit purposes and the outcomes reported at the Council's equivalent of the Performance Management Board meetings (now that the service has transferred to the Council from Re) for better oversight and monitoring	Implemented	High	Building Control Manager	31/07/2023	30/11/2023	1	Completed and confirmed by Audit
Executive Director Children & Young People	Pardes House Primary School	12/06/2023	2b	Banking and Petty Cash	The school will correct errors on the central school bank account reconciliation and school bank account without delay. Monthly reports will be presented to the Headteacher for authorisation. These will include detailed reports to explain the amounts due to the local authority for salaries recorded in this account. All reports will be signed to evidence his review	Implemented	High	School Business Manager/Headteacher/Governors	30/06/2023	30/11/2023	1	Completed and confirmed by Audit
Deputy Chief Executive	Contract Management Toolkit compliance	11/05/2023	1b	Evidence of performance monitoring, the main component of the Contract Management Toolkit, was not evident for all contracts reviewed	Contract Managers will provide the missing information as requested in Appendix 5 (for the allocation of a contract manager, the provision of the contracts and the provision of evidence of performance monitoring for relevant contracts, where stated in Appendix 5)	Implemented	High	Contract managers as stated in Appendix 5, where applicable	01/09/2023	11/10/2023	1	Completed and confirmed by Audit

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Director of Finance (S151)	Staff Conduct Standards Compliance	27/01/2023	3c	Training and development (Nolan Principles of Public Life and Barnet Corporate Induction event)	The Council's Code of Conduct should be referenced / included in mandatory training to ensure that all staff are aware of its requirements	Implemented	Medium	Strategic Leadership and Talent Partner	01/04/2023	15/12/2023	2	Completed and confirmed by Audit
Executive Director of Assurance	Staff Conduct Standards Compliance	27/01/2023	4a	Code of conduct - Hospitality, gifts and sponsorship declaration form	The Code of Conduct requirement for declaring gifts, hospitality and sponsorships offered and the related process will be reported in the quarterly Governance Newsletter. Further initiatives, for example as part of presentations to remind Council staff of their responsibilities to declare and report gifts, hospitality and sponsorships will be investigated and implemented, for example, potentially: - development of a declaration of hospitality gifts and sponsorship webform, easily accessible on the Council's intranet - updating gifts and hospitality arrangements in Code of Conduct, including clarification of the form to be used/completed - including references to gift and hospitality arrangements in the Barnet Corporate Induction and/or Management induction training	Implemented	Medium	Head of Governance	01/04/2023	15/12/2023	2	Completed and confirmed by Audit