GA.30 16/17	
Governance & Audit Committee	
08 November 2016	

Subject: Internal Audit Quarter 2 Progress Report 2016/17

Report by:	Lucy Pledge (Head of Service – Corporate Audit & Risk Management – Lincolnshire County Council)
Contact Officer:	Ian Knowles, Director of Resources Ian.knowles@west-lindsey.gov.uk
Purpose / Summary:	The report gives members an update of progress, by the Audit partner, against the 2016/17 annual programmes agreed by the Audit Committee in March 2016.

RECOMMENDATION(S):	1)	**Members consider the content of the report and identify any actions required.**

IMPLICATIONS

Legal: None directly arising from the report

Financial: FIN REF 56/17 None directly arises from the report.

Staffing: None.

Equality and Diversity including Human Rights:

NB: A full impact assessment **HAS TO BE** attached if the report relates to any new or revised policy or revision to service delivery/introduction of new services.

None arising from this report

Risk Assessment: N/A

Climate Related Risks and Opportunities: None arising from this report

Background Papers: No background papers within Section 100D of the Local Government Act 1972 were used in the preparation of this report**.**

Call in and Urgency:

Is the decision one to which Rule 14 of the Scrutiny Procedure Rules apply?

Yes | | No | X |

Key Decision:

Yes | | No | X |

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District Council
The Entrepreneurial Council

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Internal Audit
Progress Report
30th September 2016

Contents	Paragraph

Appendices

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For all your assurance needs
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Introduction

1. The purpose of this report is to:

    ▪ Advise of progress made with the 2016/17 Audit Plan as at the end of September 2016

    ▪ Provide details of the audit work undertaken since the last progress report.

    ▪ Provide details of the current position with agreed management actions in respect of previously issued reports

    ▪ Raise any other matters that may be relevant to the Governance & Audit Committee role

Key Messages

2. As at the end of September 2016 we have delivered 26% of the 2016/17 plan. Appendix 2 provides details on the current status of the plan.

3. Outstanding work against the 2015/16 audit plan is almost complete. One 2015/16 audit has been finalised with the ICT Incident Management resulting in Low assurance, details can be found in Appendix 1. There is one outstanding review from 2015/16 which is Traded Services. This is at draft report stage and requires agreement of management actions to be completed.

4. Work continues to progress on the 2016/17 audit plan, we have completed 2 audits since our last progress report, we have 1 at draft report stage and 2 more in progress.

5. We expect to deliver approximately 30% of the plan in quarter 3 having scheduled in a number of reviews including Growth Programme, Project and Programme Management and Intelligent Client, and our Assurance Mapping work.

6. A review and refresh of The Internal Audit Charter has been completed and will be reported to the Committee separately.

7. The scheduled External Quality Assessment (EQA) of Assurance Lincolnshire was completed in September 2016. The final report will be shared with the Council in a separate report along with an update of our Quality Improvement Plan.

8. Housing Benefit Subsidy Testing has been completed, there were minimal errors found. We have summarised our testing in a highlight report which has been presented to the Corporate Leadership Team.

9. Good progress has been made in implementing audit recommendations - there are currently only 3 overdue actions, 1 of which is high priority. We have revised the completion date for 6 recommended actions. Details on the outstanding actions can be found in Appendix 3.

Internal Audit work completed at 30TH September 2016

10. The following audit work has been completed and final reports have been issued since the progress report presented to the September meeting of the audit committee:

High Assurance	Substantial Assurance	Limited Assurance	Low Assurance	Consultancy
	Key Policies and Procedure		ICT Incident Management	Commercial Plans Phase 1

Note: The Audit Committee should note that the assurance expressed is at the time of issue of the report but before the full implementation of the agreed management action plan. Definitions levels are shown in Appendix 4.

Details of Low and Limited assurance audits can be found in Appendix 1, summary details of all other audits are included below.

Key Policies & Procedures – Substantial Assurance

Through our review of key policies and procedures & Approved Codes of Practice (ACoP) across five service areas, we have identified that overall the creation, approval and monitoring of these policies and procedures are well controlled.

All policies and procedures reviewed were up to date or currently being updated which provides assurance that Team Managers are effectively monitoring policies and procedures.

We identified that all key policies and procedures reviewed had been appropriately and formally agreed by the relevant Leadership team or Committee.

Our review identified some areas where process could be strengthened including
- Having a clear definition of what a key policy and procedure is. This will enable the Council to identify those policies and procedures which are of greatest significance and those where compliance needs to be closely monitored.
- The introduction of a central record will improve monitoring, uniformity and version control.
- Key policies and procedures and ACoPs could be strengthened by recording document history, retention and version control.

Commercial Plans Consultancy Phase 1

Our review found that the Council is developing good systems and processes to align its commercial approach with stated aims in the commercial strategy.

The Commercial strategy has been approved through the committee process and sets a clear vision to increase reoccurring revenue income by the year 2020.
There have been positive steps to move the commercial plan forward including:
- Regular meetings of the Commercial Board to support developing projects
- Commercial workshops to explore and understand specific commercial issues.
- The introduction of a member's commercial steering group to provide member oversight and a sounding board on decisions.
- A year one delivery plan which details what should be delivered and by when for 2016.

Our consultancy review made a series a suggestions for the Council to consider as it develops its Comemrcial approach and delivers the Commercial Plan, including-
- Developing a commercial criterion proportionate to the value, investment of the commercial opportunity. That projects must meet before the Council allocates resource to developing the project—based on cost, risk and reward.
- Agree a resource plan and staff structure which supports commercial project delivery. This should align to the Council's plans of having a continuous pipe line of developing projects and development of current projects.
- For larger value projects consider external review of figures,evidence and assumptions to ensure an objective view is achieved.
- For larger investment projects consider whether an individual formal project board with terms of reference may provide more effective management oversight than a general commercial board.
- Review the terms of reference of the commercial board to focus solely on income generating projects. Currently the scope of the board covers assets, culture change and other areas.
- Reduce the core membership of the commercial board to encourage a focussed decision based approach.
- Review the workings of the board to ensure the most effective use of officers time. Consider the way actions are recorded and allocated from meetings. Ensure papers and reports are circulated to members in a timely manner before meetings.   Review recording of deadlines and timescales for projects so progress is clearly visible.

Overdue Audit Recommendations

11. The process for tracking outstanding Internal Audit recommendations has been reviewed. We regularly run produce a recommendations tracker report from our audit management information system and liaise with Business Improvement officers to ensure actions are accurately recorded and monitored. This helps to maintain oversight and momentum.

12. Currently there are 3 overdue management actions, of which 1 is High priority, that were due for completion by the 30th September 2016. The 1 overdue high priority action relates to the ICT Infrastructure review 2012/13 which was Limited Assurance. In Appendix 3 we have provided a summary of the all outstanding actions due to have been completed by 30 September 2016. We have also included fuller details of all the recommendations outstanding and their current status, these details are maintained and provided by the Council.

Performance Information

13. Our performance is measured against a range of indicators. We are pleased to report a good level of achievement against our targets – Appendix 5 shows our performance on key indicators as at 30th September 2016.

Appendix 1 – Details of Limited Assurance Reports

Incident Management – Low Assurance

Introduction and Scope

We have completed a review of Incident Management to provide assurance that ICT incidents are promptly identified, recorded and investigated in accordance with the Councils agreed incident management process, and that sufficient and appropriate actions are taken to ensure the ongoing security of the Councils infrastructure and data.

The review has focussed on events that could lead to loss of, or disruption to, the Council's operations, services or functions. Incident management is the process of limiting the potential disruption caused by such an event, followed by a return to business as usual.

This audit has not looked at Information Governance incidents and events that could lead to the actual or potential loss, theft or unauthorised access to Council information. There can however be a significant crossover between ICT incidents and Information Governance incidents, and in fact the Council has a single policy that covers both. It is important that whilst the two types of incidents might be considered separately all incidents are assessed at a very early stage to determine whether they are ICT incidents, or Information Governance Incidents, or both, to ensure they are dealt with appropriately.

The key risks identified for this review are that:

- Incidents are not detected
- Incidents are not corrected
- Lessons are not learnt

We sought to provide assurance that the above areas are sufficiently controlled by confirming:

- Appropriate supporting policies are in place and up to date
- Adequate training is provided for users on the identification of possible incidents
- Clear procedures are in place for IT staff to classify incidents and respond accordingly
- Management periodically review incident cases to gain knowledge that may reduce the impact or likelihood of further instances occurring.

In undertaking this review we have referred to the ISO27001:2013 standard and associated guidance, around Information Security Management.

Executive Summary

Assurance Opinion

Low Assurance
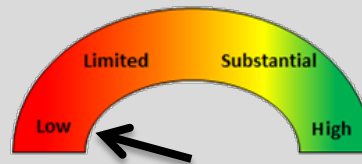
Cyber security is increasingly seen as a key risk with 90% of large organisations suffering a security breach in 2015, with 69% of large organisations being attacked by external parties. It then follows that the authority should have effective arrangements in place to detect and manage security incidents.

An incident management policy is in place but needs improvement as procedures for responding to incidents are not sufficiently developed and staff may not then be responding in a consistent, effective manner.

The incident management policy is not shared with contractual third parties and agents of the Council. This may mean that external parties are not aware of the need alert the authority to security events or weaknesses and who they should contact.

There isn't a register kept of incidents that have been reported. Neither is there any detailed incident handling procedures for staff to follow.

It follows that a lack of a central register of reported incidents means that the authority cannot analyse this information to identify any areas that require additional training or where revised procedures may mitigate further occurrence.

Direction of Travel   ⬆ Improving

Discussions held with the ICT Manager during the development of the report demonstrated that matters were being progressed to address the bulk of the recommendations made.

Incident Management Policy

The Information Security Incident Management Policy requires updating and expanding. The policy is derived from a template and there are a number of areas that have not been adapted for WLDC purposes. This was noted during a separate audit in 2014/15 and we were advised that a procedure for incident handling would be produced. This action remains outstanding.

Whilst the scope of the incident management policy says that it is intended for external as well as internal parties, it is not currently shared with external parties.

Training

At the time of review there wasn't an available learning facility for staff to undertake ICT Security training. We are advised that a solution will be in place by April 2016 and that mandatory training elements will be undertaken by the end of June 2016. Given the importance of being able to demonstrate that staff are trained in ICT Security, and incident detection, we have recommended that measures are put in place to help ensure this timeline is met.

Incident Reporting

The Information Security Incident Management Policy clearly states how to report an incident, although standardised forms are not used for online reporting to collect all the relevant information required.

Incident Recording and Handling

Incidents are not consistently logged. The logging of incidents is beneficial as there is then an assurance that incidents will be addressed. System outage are recorded on a single paper form, but have not been previously collated in a register.

The absence of documentation to support incident handling means that we cannot confirm whether incidents are consistently treated and routinely assessed to determine any onward reporting and prioritisation of response actions. Given the increase in cyber-security threats the prompt identification and assessment of incidents is considered key to being able to return to business as usual.

Organisational Learning

Due to the absence of incident logs, there is no periodic evaluation of incidents that have taken place that may then help to identify where the controls do not work as intended, and where improvements are necessary. Since finishing the field work for this review, known incidents that have occurred in the past year have now been retrospectively added to the Helpdesk system.

Learning from ICT information security incidents will provide useful information about actions that need to be taken to enhance security, and suitably anonymised case studies should also be used judiciously in training and awareness programmes.

A recent, widely publicised, incident experienced by Lincolnshire County Council confirmed the importance of robust procedures around incident detection and management. A malicious piece of software gained access to the LCC network. This attack impacted the availability of the Council's systems as efforts were taken to contain and eradicate the threat before restoring systems and data. From this experience a number of lessons were learnt, including:

- The importance of Information Security training.

- Prompt reporting and action.
- Treating serious incidents as Business Continuity Events and ensuring that plans have more realistic alignment to technical abilities and recovery timescales.

Our thanks to the Shared ICT Manager for his help and assistance during this review.

Management Response

While the ICT Team has historically effectively dealt with ICT related incidents, they have lacked a concise set of procedures to follow in such instances. This audit has focused the Council's attention on ensuring that our Incident Management processes are fully documented, communicated and followed and that the consistent reporting of and learning from related incidents become embedded across the organisation.

The audit has also made us revisit our Information Security Incident Management Policy and Procedure to ensure that it reflects both ICT related incidents and information security incidents and that both follow their respective sets of procedures.

We are pleased that the audit recognises that at the time of the audit many actions were underway to improve matters and many of the suggested actions have already been introduced.

The Council certainly takes the security of its systems and information seriously and has, to date, not fallen victim to serious attack resulting in loss of systems and/or information.

We thank the auditor for his work on this audit and subsequent advice as our actions progressed.

We request a follow-up audit after six months have elapsed to evaluate the changes we have implemented.

Appendix 2 – Audit Plan 2016/17 Schedule

Area	Indicative Scope	Planned Start Date	Actual Start Date	Final Report Issued	Current Status / Assurance Opinion
Development Management Services Consultancy Phase 1	Phase 1 c/fwd from 15/16, consultancy to provide advice and support on the management of improvement plans to support the long term development of the service.	Q1	Not started		Postponed by management
Development Management Services Consultancy Phase 2	Phase 2, provide assurance that improvement plans and changes have led to better outcomes and a sustainable Development Management Service.	Q4	Not started		Not started
Housing Benefit Subsidy Testing	Carry out testing on a sample of benefit cases to provide assurance to the DWP that cases have been assessed correctly in line with legislation.	Q2/3	August 2016		Draft report stage
Commercial Plan Phase 1	Phase 1 consultancy to provide advice and support on the governance and management structures in place to support the Council's Commercial Plan objectives.	Q1	June 2016	September 2016	Complete
Commercial Plan Phase 2	Provide assurance on the management and delivery of the key Commercial Plan themes. Review how services and key projects are structured and align to the	Q4	Not started		Not started

Area	Indicative Scope	Planned Start Date	Actual Start Date	Final Report Issued	Current Status / Assurance Opinion
	commercial plan deliverables and objectives.				
Key Policies and Procedures	Up to date policies and procedures play a key part in management assurance. We will confirm that key policies are up to date, understood and followed.	Q1	June 2016	September 2016	Complete Substantial
Progress and Delivery	Provide assurance on the P&D reporting process. Reviewing accuracy and relevance of key performance measures used in reporting.	Q3	September 2016		WIP
Risk Management	Review strategic and Service level risk management to give assurance on the effectiveness of monitoring and management of risks.	Q3	September 2016		WIP
Growth Programme	Review and provide assurance on the governance and effectiveness of the Council's growth plans and agenda.	Q3	Not started		TOR to be agreed at GCLT
Service Transformation	Provide assurance that new delivery models are fit for purpose and align to the medium term financial plan and corporate objectives.	Q2	Not started		Postponed by management
Intelligent Client Partnership Review	Using contingency days provide assurance on how the Council	Q3	Draft TOR		Not started

Area	Indicative Scope	Planned Start Date	Actual Start Date	Final Report Issued	Current Status / Assurance Opinion
	manages key partnerships and ensure WLDC officers can take a leading role partnership development.				
ICT Audit 10 days	Area of coverage to be agreed	Q4	Not started		
ICT PCI DSS – Security of Electronic payment records	To review the Council's compliance with PCI DSS systems.	Q3	Draft TOR		Not started
Consultancy and Emerging risks.	Audit time available for work not identified in the annual plan.	Q1 – Q4			Not started
Project & Programme Management	Review the changes to the Councils governance arrangements and project management arrangements. Including the realignment of boards and management responsibilities.	Q3	Opening Meeting Booked		Not started
Key Control Testing	Delivery of key control testing to enable the Head of Internal Auditor to form an opinion on the Council's financial control environment.	Q4			Not started
Contingency Days – ICT Incident Management Follow Up	Follow up the Q1 low assurance audit to confirm that findings have been implemented.	Q4			Not started

Appendix 3 - Overdue Audit Recommendations

Summary of recommendations outstanding which were due to be implemented by 30 September 2016.

Activity	Issue Date	Assurance	Total Recs	Recs implemented	Priority of Recommendations o/s		
					High	Medium	Not yet due
ICT Infrastructure 2012/13	2012/13	Limited	15	14	1	0	0
Housing and Planning Enforcement 2015/16	Dec 2015	Substantial	8	6	0	1	1
Budget Preparation 2015/16	Feb 2016	High	1	0	0	1	0
Overall Total			24	20	1	2	1

Details of all outstanding actions, some of which were due for completion before 30th September 2016 and some after, rather than the more usual summary. This information is maintained and provided by the Council.

Name	No.	Priority	Finding	Agreed management action	Date to be completed	Response Comments	Revised date for completion	Person responsible
WLDC_Housing & Planning Enforcement 15/16	10.2.1.1.	Medium	Reports containing elements of enforcement activity are presented to Policy and Resources Committee, with year-end reports produced by each department that provide a greater level of information, including any required actions arising from the levels of performance. These reports do not present a consistent and corporate view of enforcement activity.	From discussion with various enforcement officers and managers there would appear to be pros and cons to restablishing the enforcement officer group.

We are unable to offer a recommendation as to whether or not to reinstate the enforcement officer group as a result. | 31/05/2016 | Report to be produced for 2016/17 and therefore date amended to be in line. | 30/04/2017 | Mark Sturgess, Chief Operating Officer |

| WLDC_Housing & Planning Enforcement 15/16 | 2.1.1.1. | Medium | A single, consistent delegated authority form was not found to be in use.

We also found that in some cases an officer's delegated authority was recorded in more than one form (Community Safety). This may occur where new legislation is introduced, but having several forms detailing authorisation for the same officer could lead to later confusion.

Several delegated authority forms were approved by a person who is no longer in post and the post itself dis-established, which may nullify the delegated authority. | Work has been done on the constitution to provide clarity around delegated powers, now all referenced by job title.

A common form will be utilised referencing the relevant post title of the individual to whom powers have been delegated. | 31/03/2016 | Consultancy advice in place and matter being worked through | 01/07/2016 | Andy Gray - Team Manager (Housing and Communities) |

| WLDC_ICT_Infrastructure 12/13 | 3 | High | A 'high-level' IT strategy is being produced, however we were advised that it may not cover the use of 'shared' resources across authorities, including for example people and IT resources.

The draft ICT strategy was not seen during the audit. | Agreed

Gareth Kinton (ICT Manager) will progress the recommendation for a detailed IT strategy with the business.

It is recognised that the IT strategy should 'align' with other strategies from partner Authorities to whom closer integration may be required in the future. | 31/07/2016 | Draft ICT Strategy and Action Plan produced - presented to GCLT on 20th Oct 16 and onto CPR for approval on 10th Nov 2016 . | 31/07/2016 | James O'shaughnessy |

WLDC_Choice Based Lettings 15/16	1	High	The scheme is not working effectively and applicants are not getting the service they need.	Deliver the partnership improvement plan with Acis	30/09/2016	Date amended due to delays in the review of the transfer agreement.	30/11/2016	Sarah Troman - Strategic Lead
				Revise P&D measures to ensure they are relevant and meaningful				
			Current issues include a lack of compliance with the scheme by ACIS, including not meeting the 75% of properties let through the scheme target and not complying with the agreed process for Choice Based Lettings.	Complete review of stock transfer agreement with Legal Services				
			2014/15 actual figures where 58% and for 205/16 54% against the 75% target.	Identify capacity within the team and implement process to proactively monitor and reports on nominations performance				
			ACIS have control of the nominations process for their own properties, which means that applicants successfully bidding on properties and complying with the scheme can still be					

			turned down by ACIS without informing the Council why. These issues mean the service is not meeting its objectives of more choice for applicants and getting applicants based on housing need quickly into suitable properties. There is a high reputational risk with the scheme in its current format.					

| WLDC_Choice Based Lettings 15/16 | 2 | High | The partnership is not working effectively to support the Choice Based Lettings scheme. The steering group is not meeting regularly, ACIS have not attended for over a year, minutes and records of meetings are not always retained.

Issues needing to be addressed are not being effectively managed by the steering group which was set up to carry out this function.

The effect on WLDC is that long running issues with IT systems are not being addressed. This results in a poorer service for applicants and effects staff morale and workloads.

There is a feeling of | WLDC has taken the lead on the partnership and is driving the agenda for partners to deal with long standing issues.

In addition, we will initiate and progress the review and improvement or replacement the Choice Based Lettings software systems.

WLDC to review the options around the existing partnership arrangements, and propose the best way to improve WLDC performance to GCLT. | 31/07/2016 | Date amended due to the amount of time needed to ensure the review of the software is undertaken fully. | 30/11/2016 | Sarah Troman - Strategic Lead |

| | | | frustration due to the ineffectiveness of the steering group to meet, manage and resolved issues but having to use partners to raise issues in line with the partnership agreement.

The record of the partnership over the last two years in being able to deal with issues is poor. | | | | | |
|---|---|---|---|---|---|---|---|---|
| WLDC_Choice Based Lettings 15/16 | 4 | High | We found there is insufficient Council understanding of the contract with the partnership to provide IT systems for the Choice Based Lettings process.

The Council should have a clear understanding of the contract length, terms and conditions, overall and annual costs. To ensure it remains compliant with contract management | Clarify legal status of CBL partnership agreement

Although not a contract, record the CBL partnership on Firefly to ensure there is a record of the partnership and relevant documents are attached | 30/06/2016 | Date amended due to delays in the clarity of the legal status of the partnership agreement. | 31/10/2016 | Sarah Troman - Strategic Lead |

			and procurement rules. And to ensure it can monitor and manage the contract for the best possible outcomes for applicants.					
			The contract details have not been entered onto the Councils contract management recording system.					
			A recent internal audit on contract management gave a low level of assurance on the Councils management of contracts.					
WLDC_Choice Based Lettings 15/16	5	Medium	We found that as part of the partnership and IT system agreement the Council should be charging ACIS for using the system but is not. We were unable to	Review the terms of the agreement to ensure recharges are applied to Acis as appropriate.	31/07/2016	Delay in timescales to ensure the upgrade is tested fully	30/11/2016	Sarah Troman - Strategic Lead

			determine what the exact details and amounts are as there is a lack of details recorded on the contract specifics and as no charges have been made. The Council should apply the charges to ACIS in line with the agreement and ensure that were income is available it is collected.					

WLDC_Land, Property & Estate Management 15/16	5	Medium	The Council has not implemented one of the key monitoring systems documented in the land and property strategy. This process is designed to support effective working and progress on asset management. The strategy states that all asset decisions will be monitored through a table which records priority, timescales and resource. With the large amount of asset work ongoing, different groups being involved in asset decisions and the raised profile of the service it is important that the Council maintains an overview of progress.	See finding 3 and 4	30/06/2016	Delays due to the restructure of the service.	31/10/2016	Sarah Troman - Strategic Lead

| Budget Preparation 15/16 | | Medium | There are no guidance notes in place to support the budget setting process. These are planned to be completed and are aligned to when the finance section had recruited permanent staff. This exercise has now been completed and guidance notes should be created.

Detailed guidance notes provide an overview of the process and support confidence in the system and accountants understanding of the key process of budget setting. | Agreed, finance guidance notes to be complete for the budget setting process. | 31/07/2016 | Guidance currently being worked on and date extended. | 31/9/16 | Sue Leversedge, Principal Accountant |

Appendix 4- Assurance Definitions[1]

High Assurance	Our critical review or assessment on the activity gives us a high level of confidence on service delivery arrangements, management of risks, and the operation of controls and / or performance. The risk of the activity not achieving its objectives or outcomes is low. Controls have been evaluated as adequate, appropriate and are operating effectively.
Substantial Assurance	Our critical review or assessment on the activity gives us a substantial level of confidence (assurance) on service delivery arrangements, management of risks, and operation of controls and / or performance. There are some improvements needed in the application of controls to manage risks. However, the controls have been evaluated as adequate, appropriate and operating sufficiently so that the risk of the activity not achieving its objectives is medium to low.
Limited Assurance	Our critical review or assessment on the activity gives us a limited level of confidence on service delivery arrangements, management of risks, and operation of controls and / or performance. The controls to manage the key risks were found not always to be operating or are inadequate. Therefore, the controls evaluated are unlikely to give a reasonable level of confidence (assurance) that the risks are being managed effectively. It is unlikely that the activity will achieve its objectives.
Low Assurance	Our critical review or assessment on the activity identified significant concerns on service delivery arrangements, management of risks, and operation of controls and / or performance. There are either gaps in the control framework managing the key risks or the controls have been evaluated as not adequate, appropriate or are not being effectively operated. Therefore the risk of the activity not achieving its objectives is high.

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[1] These definitions are used as a means of measuring or judging the results and impact of matters identified in the audit. The assurance opinion is based on information and evidence which came to our attention during the audit. Our work cannot provide absolute assurance that material errors, loss or fraud do not exist.

Appendix 5- Performance Details 2016/17 Planned Work

Performance Indicator	Annual Target	Target to date	Actual
Percentage of plan completed.	100% (revised plan)	35%	26%
Percentage of key financial systems completed.	100%	0%	0%
Percentage of recommendations agreed.	100%	100%	100%
Percentage of recommendations due implemented.	100% or escalated	100% or escalated	None due
Timescales: Draft report issued within 10 working days of completing audit.	100%	100%	100% 2 of 2
Final report issued within 5 working days of CLT agreement.	100%	100%	100% 2 of 2
Period taken to complete audit –within 2 months from fieldwork commencing to the issue of the draft report.	80%	80%	50% 1 of 2
Client Feedback on Audit (average)	Good to excellent	Good to excellent	Excellent 1 of 2

End of report