



GA.41 16/17
Governance & Audit Committee
17 January 2017

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Subject: Internal Audit Quarter 3 Progress Report 2016/17

Report by:

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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.
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IMPLICATIONS

Legal: None directly arising from the report

Financial: fin ref 121/17 – None directly arising

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

Key Decision:

Yes

No



WLDC - Progress Report at 31st December 2016



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Introduction

1. The purpose of this report is to:
 - Advise of progress made with the 2016/17 Audit Plan
 - 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 West Lindsey Governance & Audit Committee role

Key Messages

2. Outstanding work against the 2015/16 audit plan is complete, with the final report for Traded Services being approved by GCLT and issued. Substantial assurance was agreed for this review and a summary is attached below.
3. Work continues to progress on the 2016/17 audit plan, with six audits in progress, one is at draft report stage and five are work in progress. Details are provided in the audit plan schedule table attached as appendix 2
4. The annual assurance mapping process is almost complete. We have documented the Councils critical services through discussion with the Councils managers. This information will help inform the 17/18 internal plan and provide management with a detailed record of assurance levels across the critical areas and services of the Council.
5. We have updated the 2016/17 plan and removed some audits from the plan. This has previously been discussed by the audit committee and details of the changes are included in the report. Details are attached in appendix 1.
6. 65% of the plan has been delivered, Appendix 2 providing details on the current status of the plan.
7. City of Lincoln Internal Audit completed a review of NNDR which provides assurance for the shared service arrangement between WLDC, NKDC and City. The service received a High assurance opinion and a summary of the report is attached.
8. Good progress has been made in implementing audit recommendations - there are currently 11 overdue actions, of which five are high priority. A further three findings have been updated with a revised date. Details on the outstanding actions can be found in Appendices 3 and 6.
9. **Forthcoming changes to the Public Sector Internal Audit Standards (PSIAS)**
The responsible internal audit standard setters for the public sector will be issuing a consultation on amendments to the PSIAS. The PSIAS incorporate the international standards established by the Global Institute of Internal Audit and the Institute has recently published new amendments to the standards to be effective from 1 January

2017 for their members.

While it is the intention to maintain the alignment of the PSIAS to the international standards, there will be no amendment until after the completion of the consultation. The consultation will propose some amendments, deletions and additions to the public sector requirements or interpretations that the PSIAS contain. It is intended that the updated PSIAS will take effect from 1 April 2017.

Internal Audit work completed at 31ST December 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
NNDR (Completed by City of Lincoln audit)	Traded Services	None	None	None

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.

Below are summaries of the audit reports issued. :

Traded Services – Substantial Assurance

The Council is developing its commercial activities through the introduction of a commercial plan seeking to generate £1m additional recurrent income by 2020. To achieve this, one of the key areas of activity includes developing the trading potential of the Council's services.

The purpose of this audit was to provide assurance on the Council's approach to development and management of traded services ventures.

We found that

- There is a Commercial Plan in place, for the period 2015 to 2020,
- This links to the Corporate Plan as part of the Entrepreneurial approach.
- The Commercial Plan has been approved and communicated to staff and members.

- Governance arrangements to review approve and monitor new traded services ventures have been determined and are documented in the Commercial Plan.
- There are clear terms of reference for the governing groups and meetings are generally well attended.
- There is a clear decision making process set out in the Commercial Plan.
- A project management approach and documentation are used to scope and develop traded services ventures.

There are some areas where the existing arrangements could be enhanced to ensure decision makers are fully informed, and projects approved for development can be progressed, for example:

- Fully considering the resource implications for developing a business case and managing a traded services project, and reflecting this in the project documentation;
- Specifying how the Council's current infrastructure and procedures will support the project and/or any changes or development required;
- Ensuring decision makers are provided with sufficient information to gain an understanding of the risks and rewards at an early stage of commercial project development;
- Development of performance management and financial information would provide the Commercial Board with assurance on how likely existing traded services are to be successful.

We also recommend that management consider whether the current governance and decision making process documented in the Commercial Plan is appropriate to all potential commercial ventures.

NNDR City of Lincoln Review – High Assurance

The service has responsibility for approximately 9225 commercial properties and continues to maintain a high in year collection rate (COLC 99.78% NKDC 99.46% West Lindsey 99.44%). £ 85,473, 078 was collected in NNDR income for 2015/16. Testing was undertaken across all three Councils in respect of Reliefs and Refunds.

We are pleased to be able to award High assurance based on our findings:-
Sound financial modelling is in place to monitor collection of NNDR income and identify any detrimental impact on the MTFS. Input is provided by key officers across the Council (Accountancy, Revenues & Benefits, Planning & Economic Development), Lincolnshire Finance Officers Group and external expertise from Analyse Local.

Collection of business rates is regularly monitored and remedial action is taken where a fall in the level of collection is identified. The 2015/16 Revenues & Benefits annual report highlighted that Lincoln, North Kesteven and West Lindsey were nationally the 3rd, 20th and 21st best in the country for Business Rates collection.

Claims for reliefs and discounts are processed promptly and where necessary sufficient evidence is provided by the claimant to support the application. Key dates are recorded on

Northgate and supplemented by notes to support the decisions taken by staff.

Sufficient evidence was recorded within Northgate to support the reason for each refund selected for testing. The Northgate system records a full audit trail of staff involved in the processing and authorisation of refunds.

We have not identified any areas for improvement or made any formal recommendations as part of this review.

Overdue Audit Recommendations

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

- There are eleven overdue management actions of which five are High priority, that are due for completion by the 31.12.2016. The five overdue high priority actions relate to the Choice Based Lettings review from 2015/16 and the ICT Infrastructure review from 2012/13. Both these audits were Limited assurance.

Appendix 3 provides details of all outstanding recommendations.

Performance Information

12. 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 31ST December 2016.

Appendix 1 – Details of Changes to the Plan

Proposed Changes to the 2016/17 Audit Plan:

Audit	Change and Reason for Change	Days	Assurance for Head of Internal Audit opinion (March 2016)
Development Management Phase 1 Consultancy	Consultancy review no longer considered applicable as service has responded to peer review and internal improvement plans	7 reduced to 0	Assurance from management (1 st line of assurance)
Development Management Phase 2 Audit	Reschedule risk based audit in quarter 1 of 2017/18 to provide assurance on recent changes and improvements to systems and performance.	8 reduced to 0	Assurance from management (1 st line of assurance)
Transformation	Postponed. Under review with new governance and board systems being introduced	10 reduced to 0	Assurance from management (1 st line of assurance)
Contingency days		15 reduced to 0	

Appendix 2 – Audit Plan 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		Cancelled see App 1
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		Postponed see App 1.
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 commercial plan deliverables and objectives.	Q4	Not started		Draft TOR with management
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

Area	Indicative Scope	Planned Start Date	Actual Start Date	Final Report Issued	Current Status / Assurance Opinion
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	December 2016		WIP
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		Cancelled see App1.
Intelligent Client Partnership Review	Using contingency days provide assurance on how the Council manages key partnerships and ensure WLDC officers can take a leading role partnership development.	Q3	December 2016		WIP
ICT Audit 10 days	Area of coverage to be agreed	Q4	Not started		
ICT PCI DSS – Security of Electronic	To review the Council's compliance with PCI DSS systems.	Q3	November 2016		Draft Report

Area	Indicative Scope	Planned Start Date	Actual Start Date	Final Report Issued	Current Status / Assurance Opinion
payment records					
Consultancy and Emerging risks.	Audit time available for work not identified in the annual plan.	Q1 – Q4			Cancelled see App1
Project & Programme Management	Review the changes to the Councils governance arrangements and project management arrangements. Including the realignment of boards and management responsibilities.	Q3	December 2016		WIP
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	Areas of coverage to be agreed		Not started
Contingency Days – ICT Incident Management Follow Up	Follow up the Q1 low assurance audit to confirm that findings have been implemented.	Q4	December 2016		WIP

Appendix 3 - Overdue Audit Recommendations at 31.12.2016

Data is for audits where recommendations were due to be implemented by 31ST December 2016.

Activity	Issue Date	Assurance	Total Recs	Recs implemented	Priority of Recommendations o/s		
					High	Medium	Not yet due
ICT Infrastructure 2012/13	Aug 2013	Limited	15	14	1	0	0
Budget Prep 2015/16	Feb 2016	High	1	0	0	1*	0
Land, Property & Estates 2015/16	Jan 2016	Substantial	6	4	0	2*	0
Local Land Charges 2015/16	Nov 2015	Low	11	10	0	1*	0
Choice Based Lettings 2015/16	Jun 2016	Limited	11	6	4	1	0
Commercial	Sept 2016	Consultancy	11	6	0	1	4
Totals			55	40	5	6	4

*There are three recommendations where the original dates have been revised for completion. Details of these are attached in Appendix 6.

Appendix 4- Assurance Definitions¹

High Assurance	<p>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.</p> <p>The risk of the activity not achieving its objectives or outcomes is low. Controls have been evaluated as adequate, appropriate and are operating effectively.</p>
Substantial Assurance	<p>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.</p> <p>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.</p>
Limited Assurance	<p>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.</p> <p>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.</p>
Low Assurance	<p>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.</p> <p>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.</p>

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	Profiled Target	Actual
Percentage of plan completed.	100% (revised plan)	70%	65%
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	100% or escalated
Timescales: Draft report issued within 10 working days of completing audit.	100%	100%	100% 3 of 3
Final report issued within 5 working days of CLT agreement.	100%	100%	100% 3 of 3
Period taken to complete audit –within 2 months from fieldwork commencing to the issue of the draft report.	80%	66%	50% 2 of 3
Client Feedback on Audit (average)	Good to excellent	Good to excellent	Excellent 2 of 2

Appendix 6 - Details of Outstanding Recommendations

Audit Committee Attendee	Name	No.	Priority	Finding	Ref	Status	Agreed management action	Date to be completed	Response Comment	Revised date for	Person responsible	Rating					
Gareth Kinton, NKDC and WLDC Shared ICT manager	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.	3.1	Not Implemented	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	Date for completion extended again from 31 March 15 to 30 June 15	31/07/2016	James O'Shaughnessy	Limited Assurance	GCLT review asked for further analysis				
Ian Knowles - Director Resources	WLDC Commercial Plan Phase 1 16/17	1	Medium	If there is no set criteria for delivering commercial projects. The Council may use valuable resource in developing projects which will not benefit it commercially.	1.1	Not Implemented	We will develop a set of commercial criteria to measure new projects against. This forms part of the wider project programme review.	31/12/2016			Ian Knowles Director Resources		Officer unavailable. Will update in the New Year				
Ian Knowles - Director Resources	WLDC Traded Services 2015/16	3	Medium	The highlight reports to the Commercial Board set out the milestones for the project i.e. those achieved and yet to be reached; target dates are not specified in respect of some of the milestones to be achieved. There are instances where the highlight report shows no change from the previous report. Whilst it is acknowledged that there may be occasions where there is no progress/change, this may also indicate that an update has not been provided and reported. Including target dates for milestones and clarifying the current status will ensure that the Commercial Board can readily identify any slippage in the development of the commercial venture.	3.1	Not Implemented	All members of CLT will ensure that a SMART focus is immediately implemented or reasons where not possible eg next stage of a gateway review before further SMART milestones.	31/12/2016			Ian Knowles Director Resources	Substantial	Officer unavailable. Will update in the New Year				
Mark Sturgess Chief Operating Officer	WLDC Local Land Charges 15/16	6	Medium	There is no system to record or check that changes to the register are correctly applied and records are updated. This means the Council could be in breach of its statutory duty to keep an accurate register and that searches could be inaccurate and miss important information relating to land and properties. There is the risk of financial and reputational damage to the Council if it does not have confidence that the register is up to date and accurate.	6.1	Not Implemented	Reviewing and checking storage of change information with a view to data capture with information already updated to Earthlight system.	31/03/2017	Dates amended per client update see wp UP on audit summary.		Phil Hinch - Licensing and Support Team Leader	Low					
Penny Sharp - Commercial Director	WLDC Commercial Plan Phase 1 16/17	2	Medium	A key risk and consideration for the Council is not having sufficient resource and expertise to continuously develop and implement commercial projects. This has been highlighted as an issue and discussed by the board. At the time of the review plans to address this had not been finalised.	2.1	Not Implemented	GCLT agree resourcing proposals and prioritisation of resources against the corporate plan and MTFP	30/09/2016			Penny Sharp - Commercial Director		No update available				

Appendix 6 - Details of Outstanding Recommendations

Penny Sharp - Commercial Director	WLDC_Commercial Plan Phase 1 16/17	3	Medium	We found that for a current developing large scale commercial project finance figures had been subject to a fresh internal review and scrutiny. This had made a substantial difference to some of the business case assumptions initially presented to decision makers. It is important that the Council can place reliance and be confident in developing project documentation.	3.1	Not Implemented	Agreed and linked to finding 1. As part of the project development process and commercial criteria develop a process for identifying large projects and external review of finance figures, to ensure VFM and effective use of resources	31/12/2016			Ian Knowles Director Resources		Officer unavailable. Will update in the New Year			
Sarah Troman - Strategic Lead	WLDC_Choice Based Lettings 15/16	1	High	The scheme is not working effectively and applicants are not getting the service they need. 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. 2014/15 actual figures where 58% and for 205/16 54% against the 75% target. 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	1.1	Not Implemented	Deliver the partnership improvement plan with Acis Revise P&D measures to ensure they are relevant and meaningful Complete review of stock transfer agreement with Legal Services Identify capacity within the team and implement process to proactively monitor and reports on nominations performance	30/11/2016			Sarah Troman - Strategic Lead	Limited	Officer unavailable. Will update in the New Year			
Sarah Troman - Strategic Lead	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	2.1	Not Implemented	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.	30/11/2016			Sarah Troman - Strategic Lead	Limited	Officer unavailable. Will update in the New Year			
Sarah Troman - Strategic Lead	WLDC_Choice Based Lettings 15/16	3	High	There is evidence gathered by the service from monitoring IT systems, anecdotal evidence within the section, customer complaints and partnership meeting minutes which show various IT system issues with the Choice Based Lettings system. This has impacted on the ability of the Council to deliver an effective robust service to Housing Register applicants. Due to the web site crashing and the system not completing automatic process, staff have to manually complete process where the system should do it. The process for addressing IT issues through the City of Lincoln contact is not effective. Issues	3.1	Not Implemented	IT system and the reliance of the Service on ICT will be reviewed and options agreed through Transformation Board and GCLT (as per above) Review legal documents to understand financial liability and contractual position. Request that Civica monitor website traffic to find out why the system keeps crashing. Senior Leadership to raise the immediate IT	31/10/2016			Sarah Troman - Strategic Lead	Limited	Officer unavailable. Will update in the New Year			

Appendix 6 - Details of Outstanding Recommendations

Sarah Troman - Strategic Lead	WLDC_Choice Based Lettings 15/16	4	High	<p>We found there is insufficient Council understanding of the contract with the partnership to provide IT systems for the Choice Based Lettings process.</p> <p>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 and procurement rules. And to ensure it can monitor and manage the contract for the best possible outcomes for applicants.</p> <p>The contract details have not been entered onto the Councils contract management recording system.</p> <p>A recent internal audit on contract management gave a low level of assurance on the Councils management of contracts.</p>	4.1	Not Implemented	<p>Clarify legal status of CBL partnership agreement</p> <p>Although not a contract, record the CBL partnership on Firefly to ensure there is a record of the partnership and relevant documents are attached</p>	31/10/2016			Sarah Troman - Strategic Lead	Limited	Officer unavailable. Will update in the New Year			
Sarah Troman - Strategic Lead	WLDC_Choice Based Lettings 15/16	5	Medium	<p>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.</p> <p>We were unable to 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.</p> <p>The Council should apply the charges to ACIS in line with the agreement and ensure that where income is available it is collected.</p>	5.1	Not Implemented	<p>Review the terms of the agreement to ensure recharges are applied to Acis as appropriate.</p>	30/11/2016			Sarah Troman - Strategic Lead	Limited	Officer unavailable. Will update in the New Year			
Sarah Troman - Strategic Lead	WLDC_Land, Property & Estate Management 15/16	5	Medium	<p>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.</p> <p>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.</p>	5.1	Not Implemented	<p>See finding 3 and 4</p>	30/10/2016			Sarah Troman - Strategic Lead	Substantial	Officer unavailable. Will update in the New Year			

Appendix 6 - Details of Outstanding Recommendations

Sarah Troman - Strategic Lead	WLDC_Land, Property & Estate Management 15/16	6	Medium	<p>The Council has adopted a corporate landlord approach to asset management. Where the team are central to all asset decisions and provide a consistent lead on land and property matters.</p> <p>The Council should reassess its strategic corporate landlord approach to ensure the available resource can deliver this approach.</p> <p>Processes and systems should be strengthened to ensure the property section is involved in all projects and decisions in line with the corporate land lord approach.</p> <p>We found examples here this was not the case and while this is not in line with stated strategic aims it also risks duplicating work, increased costs and possible poor outcomes for the Council due to this approach.</p>	6.1	Not Implemented	<p>Ensure the new structure addresses this by taking into account staff feedback.</p> <p>Develop an internal comms and PR programme to highlight what the property section does and to reinforce the corporate landlord message.</p>	30/11/2016		31/01/2017	Gary Reeve - Team Manager Property and Assets	Substantial				
Tracey Bircumshaw, Group Accountant	Budget Preparation 15/16		Medium	<p>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.</p> <p>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.</p>	0.1	Not Implemented	Agreed, finance guidance notes to be complete for the budget setting process.	31/07/2016		31/01/2017	Sue Leversedge, Principal Accountant	High				