



North Herts District Council  
Audit Committee Progress Report  
22 September 2016

Recommendation

Members are recommended to:

- Note the Internal Audit Progress Report for the period to 26 August 2016;
- Approve the amendments to the Audit Plan as at 26 August 2016; and
- Note the implementation status of high priority recommendations.

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# 1. Introduction and Background

## Purpose of Report

- 1.1 This report details:
- a) Progress made by the Shared Internal Audit Service (SIAS) in delivering the Council's Annual Audit Plan for 2016/17 as at 26 August 2016.
  - b) Findings for the period 21 May 2016 to 26 August 2016 for audits assessed as 'Limited', or 'No' assurance.
  - c) Proposed amendments to the approved 2016/17 Audit Plan.
  - d) Implementation status of previously agreed high priority audit recommendations and to agree removal of completed actions.
  - e) An update on performance management information as at 26 August 2016.

## Background

- 1.2 The 2015/16 Annual Audit Plan was approved by the Finance, Audit & Risk Committee on 23 March 2016.
- 1.3 The Finance, Audit & Risk Committee receives periodic updates against the Annual Internal Audit Plan, the most recent of which was brought to this Committee on 13 June 2016. This is the second report giving feedback on the delivery of the 2016/17 Internal Audit Plan.
- 1.4 The work of Internal Audit is required to be reported to a Member Body so that the Council has an opportunity to review and monitor an essential component of corporate governance and gain assurance that its internal audit provision is fulfilling its statutory obligations. It is considered good practice that progress reports also include proposed amendments to the agreed annual audit plan.

# 2. Audit Plan Update

## Delivery of Audit Plan and Key Audit Findings

- 2.1 As at 26 August 2016, 31% of the 2016/17 Audit Plan days had been delivered. Appendix A provides a status update on each individual project within the audit plan.

- 2.2 The following 2015/16 final reports and assignments have been issued since 21 May (cut-off date for the SIAS Update Report for 13 June 2016 FAR Committee):

<b>Audit Title</b>	<b>Date of Issue</b>	<b>Assurance Level</b>	<b>Number of Recommendations</b>
DCO Refurbishment Project	May 2016	Substantial	2 Medium, 2 Merits Attention
Asset Management	June 2016	Substantial	4 Medium, 1 Merits Attention
Safer Staffing	August 2016	Limited	2 High, 1 Medium, 1 Merits Attention
Waste Contract – Management & Renewal	August 2016	Moderate	2 High, 1 Medium, 2 Merits Attention

- 2.3 The following 2016/17 final reports and assignments have been issued.

<b>Audit Title</b>	<b>Date of Issue</b>	<b>Assurance Level</b>	<b>Number of Recommendations</b>
Whistleblowing Investigation	July 2016	Not assessed	n/a
Car Parking Operations	July 2016	Substantial	1 Medium, 1 Merits Attention
Business Continuity / Disaster Recovery	July 2016	Substantial	2 Medium, 1 Merits Attention
Discretionary Grants Investigation	August 2016	Not assessed	n/a
Absence Management	August 2016	Substantial	2 Merits Attention

Details on the status of all audits in this year's plan are detailed in Appendix A.

#### High Priority Recommendations

- 2.4 Members will be aware that a Final Audit Report is issued when it has been agreed by management; this includes an agreement to implement the recommendations that have been made. It is SIAS's responsibility to bring to Members' attention the implementation status of high priority recommendations; it is the responsibility of Officers to implement the recommendations by the agreed date.
- 2.5 The standard template schedule attached at Appendix B shows the implementation status of previously agreed high priority audit recommendations.

## Limited Assurance Report

- 2.6 During the period under review there has been one audit which has resulted in an assessment of Limited assurance. The audit of Safer Staffing identified that whilst the internal processes were found to be sound, there are inadequate controls in place to manage and oversee external contractors' arrangements for safeguarding. The Council's procurement procedures do not ensure that safeguarding requirements are specified at an early stage of the tendering process. The standard terms and conditions on which the Council's contracts are based do not include safeguarding requirements or make provision for the Council to monitor the safeguarding arrangements that the contractor has put in place.
- 2.7 As a result, two high priority recommendations have been made relating to specifying safeguarding requirements at an early stage of the procurement process, making provision for the monitoring of contractors' safeguarding arrangements and specific consideration of how contractors ensure that appropriate employment checks and training are undertaken. The details of the recommendations, together with the management responses are included at Appendix B.

## Proposed Audit Plan Amendments

- 2.8 At the request of the Monitoring Officer, an investigation was undertaken following receipt of concerns raised under the Council's Whistleblowing Policy. The 6.5 days for this exercise have been partly funded through a saving of 5 days in the budget for the completion of 2015/16 audits. The remaining 1.5 days, together with an extra 1.5 days for additional support provided to Electoral Services for postal vote checking in connection with the EU Referendum, and an extra 1 day for the Discretionary Grants Investigation have been funded through a reduction in the budgets of the following audits:

- Treasury Management - reduce from 12 to 10 days
- Asset Management – reduce from 12 to 10 days.

It is not anticipated that these reductions will materially affect the scope and coverage of these audits.

## Performance Management

### Reporting of Audit Plan Delivery Progress

- 2.9 At the meeting of FAR on 5 December 2013 it was agreed that the method for reporting on audit plan delivery progress be based on the judgement of the SIAS management team and representing the best estimate as to a reasonable expectation of progress on the audit plan. This approach is now reflected in the figures at 2.10 (below).

2.10 To help the Committee in assessing the current situation in terms of progress against the projects in the audit plan we have provided an overall progress update in the table below. In addition, for 2016/17 we have agreed formal start dates with management and have allocated resources accordingly; details can be found in Appendix B. This is designed to facilitate a smoother level of audit plan delivery throughout the year.

<b>Completed - Draft or Final report has been issued (8)</b>	
Confidence level in completion of this work – Full	
Review of FAR	Car Parking Operations
Business Continuity	Absence Management
Discretionary Grants Investigation	Whistleblowing Investigation
Ethics Policies	Data Retention & Storage

<b>Fieldwork currently being carried out or in Quality Review (1)</b>	
Confidence level in completion of this work – Full	
Contract Management	

<b>Scope and Start date agreed with Management - preliminary work has begun (23)</b>	
Confidence level in completion of this work – Good – resources have been allocated to these activities by SIAS and management has agreed the way forward; dates are planned in diaries.	
Office Accommodation Project	Baldock Town Partnership
Data Protection / FOI	Risk Management
Homelessness	Treasury Management
Main Accounting	Debtors
Creditors	Green Space Strategy
Payroll	Non Domestic Rates
Council Tax	Careline Operations
IT Asset Management	Benefits
Appraisal Process	Development Control
Use of Consultants	Corporate Project Management
Grants	Asset Management
HTH & Museum	

<b>Formal start dates not yet agreed (1)</b>	
Confidence level in completion of this work – Moderate – resources have been allocated by SIAS but dates have not yet been planned in diaries; generally these audits are more complex and will need good engagement with management to ensure delivery	
<b>Audit</b>	<b>Status Update</b>
Joint Reviews (Delivery of the PREVENT agenda and Trading Activities).	Outline scopes to be agreed by SIAS Board in late September.

<b>Deferred (0)</b>	
None	

<b>Summary – 26 August 2016</b>		
<b>Status</b>	<b>No of Audits at this Stage</b>	<b>% of Total Audits (33)</b>
Draft / Final	8	24%
Currently in Progress	1	3%
Start Date Agreed	23	70%
Yet to be planned	1	3%

Deferred	0	
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- 2.11 Annual performance indicators and associated targets were approved by the SIAS Board in March 2015.
- 2.12 As at 26 August 2016, actual performance for North Herts against the targets that can be monitored in year was as shown in the table below.

<b>Performance Indicator</b>	<b>Annual Target</b>	<b>Profiled Target to 26 August 2016</b>	<b>Actual to 26 August 2016</b>
<b>1. Planned Days</b> – percentage of actual billable days against planned chargeable days completed (excluding unused contingency)	95%	32%	31%
<b>2. Planned Projects</b> – percentage of actual completed projects to draft report stage against planned completed projects	95%	27%	24%
<b>3. Client Satisfaction with Conduct of the Audit</b> – percentage of client satisfaction questionnaires returned at 'satisfactory' level	100%	100%	100%
<b>4. Number of High Priority Audit Recommendations agreed</b>	95%	95%	100%

- 2.13 In addition, the performance targets listed below are annual in nature. Performance against these targets will be reported on in the 2016/17 Head of Assurance's Annual Report:

- **5. External Auditors' Satisfaction** – the Annual Audit Letter should formally record whether or not the External Auditors are able to rely upon the range and the quality of SIAS' work.
- **6. Annual Plan** – prepared in time to present to the March meeting of each Audit Committee. If there is no March meeting then the plan should be prepared for the first meeting of the financial year.
- **7. Head of Assurance's Annual Report** – presented at the Audit Committee's first meeting of the civic year.



**APPENDIX A PROGRESS AGAINST THE 2016/17 AUDIT PLAN AS AT 26 AUGUST 2016**

**2016/17 SIAS Audit Plan**

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS			AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		H	M	MA				
<b>Key Financial Systems</b>								
Main Accounting System					8	Yes		Start date agreed
Benefits & Rent Allowances					14	Yes		Start date agreed
Council Tax					12	Yes		Start date agreed
Creditors					8	Yes		Start date agreed
Debtors					8	Yes	0.5	In planning
Asset Management					10	Yes		Start date agreed
Non Domestic Rates					10	Yes		Start date agreed
Payroll					8	Yes		Start date agreed
Treasury Management					10	Yes		Start date agreed
<b>Operational Audits</b>								
Development Control					15	Yes		Start date agreed
Ethics Policies					10	Yes	9.5	Draft report issued
HTH & Museum Project					15	Yes		Start date agreed
Careline Operation					15	Yes		Start date agreed
Homelessness					10	Yes		Start date agreed
Grants					11.5	Yes		Start date agreed
Business Continuity / Disaster Recovery	Substantial	0	2	1	15	Yes	15	Final report issued
Absence Management	Substantial	0	0	2	10	Yes	10	Final report issued
Office Accommodation Project					10	Yes	1	In planning
Appraisal Process					10	Yes		Start date agreed
Risk Management					10	Yes	0.5	In planning

**APPENDIX A PROGRESS AGAINST THE 2016/17 AUDIT PLAN AS AT 26 AUGUST 2016**

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS			AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		H	M	MA				
Car Parking Operations	Substantial	0	1	1	10	Yes	10	Final report issued
Green Space Strategy					10	Yes	0.5	Start date agreed
Data Retention & Storage					10	Yes	9.5	Draft report issued
Whistleblowing Investigation	Not assessed				6.5	Yes	6.5	Final report issued
<b>Procurement</b>								
Use of Consultants					10	Yes	0.5	Start date agreed
Corporate Project Management					15	Yes		Start date agreed
Contract Management					15	Yes	13	In fieldwork
<b>Joint Reviews</b>								
Shared Learning Newsletters Audit Committee Workshop Joint Review – Benchmarking Workshop (tbd)					5	Yes	0.5	
Joint Reviews – (delivery of the Prevent agenda and trading activities)					5	Yes		
<b>IT Audits</b>								
Data Protection / FOI					10	Yes	3	In planning
IT Asset Management					10	Yes		Start date agreed
<b>Contingency &amp; Other</b>								
Contingency					0			
Discretionary Grants Investigation	Not assessed				4.5	Yes	4.5	Final report issued
Election Support					3.5	Yes	3.5	Completed
Baldock Town Partnership					5	Yes	1.5	In planning
Review of FAR					3	Yes	3	Completed

**APPENDIX A PROGRESS AGAINST THE 2016/17 AUDIT PLAN AS AT 26 AUGUST 2016**

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS			AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		H	M	MA				
<b>Strategic Support</b>								
Head of Internal Audit Opinion 2016/17					5	Yes	5	Completed
External Audit Liaison					1		0.5	On-going
Audit Committee					12		5.5	On-going
Client meetings					10		4	On-going
2017/18 Audit Planning					10			Start date agreed
Progress Monitoring					10		4.5	On-going
SIAS Development					5		5	
<b>15/16 Projects Requiring Completion</b>					5		5	
Asset Management	Substantial	0	4	1				Final report issued
Careline Expansion Initiative	Substantial	0	1	2				Final report issued
Profit Share Arrangements	Full	0	0	0				Final report issued
DCO Refurbishment Project	Substantial	0	2	2				Final report issued
Use of Agency Staff	Substantial	0	2	1				Final report issued
Safer Staffing	Limited	2	1	1				Final report issued
Officer & Members Allowances	Substantial	0	3	0				Final report issued
Cemeteries	Substantial	0	1	1				Final report issued
Waste Contract – Management & Renewal	Moderate	2	1	2				Final report issued
Data Network (Starters & Leavers)	Full	0	0	0				Final report issued
<b>Total - North Herts D.C.</b>					<b>400</b>		<b>122</b>	

## APPENDIX B IMPLEMENTATION STATUS OF HIGH PRIORITY RECOMMENDATIONS

No.	Report Title / Date of Issue	Recommendation	Management Response	Responsible Officer	Implementation Date	History of Management Comments	SIAS Comment at 26 August 2016	Status of Progress
1.	Community Halls and Centres  February 2016	An updated report be taken to Cabinet to obtain a formal decision on how the Council should progress and complete community centre lease negotiations, in order to conclude this process and set the expectations for future lease negotiations for other NHDC owned community assets. This should include an update of the current position, including work undertaken to date and also tenancy options to be considered.	Agreed – updated report to be produced and taken to Cabinet, seeking guidance on how officers should now progress remaining lease negotiations and/or review agreed policy.	Senior Estates Surveyor and Head of Policy & Community Services	June 2016	Head of Policy & Community Services – May 2016  A report on the status of lease negotiations with four community centres (Walsworth, Coombes, Westmill and St Michaels) was presented to the June 2016 Cabinet. It was resolved that officers should once more attempt to progress negotiations on basis agreed by the two relevant Executive Members, and by August 2016. If no agreement is reached by that time, officers to report again to Cabinet in September when they will consider and may resolve to take	Implemented	<b>Completed – to be removed</b>

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						<p>alternative approach. We are hopeful that agreement will be reached with Westmill and conclude negotiations within 5/6 weeks, with second meetings due with other centres regarding revised lease documents in the next month.</p> <p>Head of Finance, Performance and Asset Management – August 2016</p> <p>A report on the status of lease negotiations with three community centres (Walsworth, Coombes and St Michaels) will be presented to the September 2016 Cabinet. This will provide an update on</p>		

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						<p>negotiations and make recommendations on the next steps to take, including alternative approaches where applicable.</p> <p>A full repairing lease for Westmill was completed in August 2016.</p>		
2.	<p>Safer Staffing</p> <p>August 2016</p>	<p>Update the contract tendering procedures to ensure that safeguarding requirements are set out in the early stages of procurement and are specifically addressed by potential suppliers in their contract</p>	<p>The contract terms and conditions will be revised and include reference to safeguarding requirements <b>where the contractor is performing a regulated activity under the SVG Act</b></p>	<p>Contracts and Procurement Solicitor</p>	<p>December 2016</p>	<p>Contracts and Procurement Solicitor – September 2016</p> <p>Precedent clause has been developed which can be inserted into relevant contracts. The insertion of this clause will be on a case by case basis and only where the contractor is</p>	<p>Implemented</p>	<p><b>Completed – to be removed</b></p>

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No.	Report Title / Date of Issue	Recommendation	Management Response	Responsible Officer	Implementation Date	History of Management Comments	SIAS Comment at 26 August 2016	Status of Progress
		<p>submissions. Update the Council's standard contract terms and conditions to include safeguarding requirements (where the contractor is performing a regulated activity under the Safeguarding Vulnerable Groups Act 2006) and to provide for monitoring and oversight of the contractor's performance against these requirements (including review of compliance as part of regular contract performance monitoring).</p>	<p><b>2006</b>; were we to apply such a requirement in every contract awarded by the authority, we could be in breach of our statutory duty under the Rehabilitation of Offenders Act.</p>			<p>performing a regulated activity under the SVG Act 2006</p>		

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No.	Report Title / Date of Issue	Recommendation	Management Response	Responsible Officer	Implementation Date	History of Management Comments	SIAS Comment at 26 August 2016	Status of Progress
		<p>Implement a formal mechanism requiring those officers responsible for contract management to provide updates on contractors' arrangements for safeguarding (and any concerns regarding those arrangements) to the Policy and Community Services team.</p>	<p>We will add safeguarding as a standard agenda item to discussion at our quarterly Contracts and Procurement Group; Policy and Community Services team to attend/update as necessary.</p>	<p>Payment and Reconciliations Manager</p>	<p>December 2016</p>	<p>Head of Finance, Performance and Asset Management – August 2016</p> <p>Once included in the template, to be considered at contract stage (for inclusion in the Terms and Conditions) how this will be monitored and therefore reported. Advice will be provided to contract managers on how to do this on a case-by-case basis. This will focus on ensuring the contractor is maintaining training records, and detailed checking of a sample of individual records where appropriate.</p>	<p>In progress</p>	<p><b>Carry forward to December FAR</b></p>



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No.	Report Title / Date of Issue	Recommendation	Management Response	Responsible Officer	Implementation Date	History of Management Comments	SIAS Comment at 26 August 2016	Status of Progress
3.	Safer Staffing  August 2016	As part of the oversight and monitoring procedures referred to in recommendation above, check a sample of contractors' employee records to ensure there is a record of the DBS check and appropriate training. As resources may be limited, the Council should focus the verification of evidence on areas of service delivery perceived to have the highest safeguarding risks.	Standard docs to be updated with DBS checks to be carried out as part of Evaluation process (where applicable) Procurement to investigate use of Intend (our e – tendering system) regarding uploading supplier training documents and project manager carrying out periodic checks This way there will be a full audit trail in the system of the documents provided and checked and automatic reminders issued when expiry dates	Payment and Reconciliations Manager	July 2016  (training) December 2016	Pass/ fail requirement (for all relevant contracts, as determined by contract manager) that they are doing DBS, and that requested sample is provided and supports this. To be added to Invitation to Tender (ITT) by end of September.	In progress	<b>Carry forward to December FAR</b>

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No.	Report Title / Date of Issue	Recommendation	Management Response	Responsible Officer	Implementation Date	History of Management Comments	SIAS Comment at 26 August 2016	Status of Progress
			reached.					
4.	Waste Contract August 2016	As part of the contract renewal process, formal requirements regarding the quality of performance data provided by the contractor should be included in the terms and conditions of the contract. This should include mechanisms by which the Council can both directly access the data and require the contractor to undertake (either directly or commissioned by the Council) data	The upgrade to the waste management IT software is expected to be in place by mid-2016. This will give officers direct access to the system.  Greater integration with the NHDC customer service centre and website will be possible with the new system and these options will be explored to reduce the risk of data transfer	Service Manager (Waste and Recycling)  Service Manager (Waste and Recycling), Comms Manager, Customer Services Manager.	July 2016  April 2017	Service Manager (Waste and Recycling) - August 2016  IT system currently in testing phase. Anticipated to go live for domestic collections and street cleansing by 1 <sup>st</sup> October 2016  Initial meetings for project initiation set up, however is now largely dependent on the structure of the new shared service client team, which will not be decided until later in 2017. This is therefore unlikely to be completed on time.	In progress  In progress	<b>Carry forward to December FAR</b>  <b>Carry forward to December FAR</b>

## APPENDIX B IMPLEMENTATION STATUS OF HIGH PRIORITY RECOMMENDATIONS

No.	Report Title / Date of Issue	Recommendation	Management Response	Responsible Officer	Implementation Date	History of Management Comments	SIAS Comment at 26 August 2016	Status of Progress
		quality audits should these be deemed necessary.	errors in relation to contacts reported by the public. This will be subject to cost but can be considered further for the implementation of the new contract, alongside decisions regarding the management of customer contacts in general.					
5.	Waste Contract  August 2016	Officers are aware of the weaknesses in the current performance management regime and given that the existing contract is due for	Evidence exists that both parties agreed to implement the system on 2 <sup>nd</sup> September 2002. It is understood that the regime	Service Manager (Waste and Recycling)	Development of PMR specification for new contract due September 2016	Service Manager (Waste and Recycling) - August 2016  The specification of the PMR is on-going and examples of other Council systems is	In progress	<b>Carry forward to December FAR</b>

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No.	Report Title / Date of Issue	Recommendation	Management Response	Responsible Officer	Implementation Date	History of Management Comments	SIAS Comment at 26 August 2016	Status of Progress
		<p>renewal and that service delivery is adequate, we do not recommend that any action is now taken to enforce the performance management regime for the existing contract, as the effort required is unlikely to yield any substantial benefits prior to the contract expiring.</p> <p>However, the Council should ensure that it factors its experience with the current contract into the process for developing performance management on the new contract. This should include:</p>	<p>was in place for approximately 5 years but no data exists for this period. No officers from the current management team were present at this time and the regime in place was not sufficient to effectively monitor performance after service changes and contract extension in 2007. Efforts to review the matrix in 2011/12 failed to reach agreement and was resource intensive due to the lack of access to and reporting</p>			<p>being considered. Negotiations are now also required with EHC due to the agreement to progress with the shared service. Consultants have been commissioned to assist with a critical friend analysis of final documents.</p>		

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No.	Report Title / Date of Issue	Recommendation	Management Response	Responsible Officer	Implementation Date	History of Management Comments	SIAS Comment at 26 August 2016	Status of Progress
		<ul style="list-style-type: none"> <li>• investigating and understanding why it was not implemented for the current contract</li> <li>• specification of a detailed performance management regime which is formally agreed by all partners at the start of the new contract; and</li> <li>• Monitoring the implementation of the new regime to ensure it is being applied rigorously from the start of the new contract.</li> </ul>	<p>from a suitable waste management software system.</p> <p>It is anticipated that the upgraded IT system will provide sufficient reporting to inform a new PMR system for the new contract.</p>					

NHDC 2016/17 Audit Plan Start Months											
Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar
Car Parking Operations	Absence Management	Contract Management	DP/FOI	Office Accommodation Project *	HTH & Museum*	Homelessness	Payroll	Benefits	Use of Consultants	Asset Management	
Review of FAR	Data Retention & Storage	Ethics Policies			Risk Management	Treasury Management	NDR	Appraisal Process	Corporate Project Management		
	Business Continuity					Main Accounting	Council Tax	Development Control	Grants		
						Debtors	Careline Operation				
						Creditors	IT Asset Management				
						Green Space Strategy					

\* Audit to be rescheduled on management advice – revised date tbd