

March 2017

Isle of Wight Council
FINAL Audit Committee Internal Audit Progress
Report

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1) Introduction and Internal Audit Overview

Introduction

This report presents a summary of the activities of Internal Audit for the period December 2016 to March 2017. It provides executive summaries for the two reports issued as final since the last meeting of the Audit Committee; one report is rated as medium risk, one as low risk. This report also details progress regarding the wider 2016/17 plan.

Internal Audit Overview

Summary of progress against 2016/17 plan

We have now completed fieldwork for our quarter two and three programmes of work. Reports not presented to this meeting of the Audit Committee are in draft and will be presented to the June meeting of the Audit Committee. Fieldwork for the majority of our quarter four reviews is either underway, or scheduled to start imminently. Two of our scheduled quarter four reviews have been delayed, further detail is provided directly below:

- *Adult Social Care – Savings Plans and Dynamic Purchasing System (DPS)*: this has been delayed, at the request of the Head of Internal Audit, until a meeting to discuss the provisional scope and scheduling has been held with the new Head of Adult Social Care, who came into post in December 2016.
- *Communications*: confirmation of this review's scope and scheduling is pending decision from the Head of Internal Audit.

One of our scheduled quarter four reviews, on Environmental Health, has been postponed to quarter three 2017/18, due to the ongoing implementation of a new software system, which impacts on processes and Internal Audit's ability to carry out the review as planned.

In addition to the above, one of our 2015/16 reports, on Adult Social Care, is pending finalisation.

Planning for 2017/18

At the last meeting of the Audit Committee, in December 2016, we included a list of reviews, provisionally scheduled for inclusion in our 2017/18 programme of work. The provisional list has now been further refined, following consultation with the Head of Internal Audit and senior management team. A draft copy of the 2017/18 Plan is presented under a separate agenda item to today's meeting of the Audit Committee.

Following consideration by the Audit Committee a final copy of the 2017/18 Plan will be issued to the Head of Internal Audit and we will commence scoping for our quarter one, 2017/18 reviews in late March 2017, to ensure that our planned quarter one programme of work starts in a timely manner in April 2017.

Summary of performance against key performance indicators



We have met the key performance indicators which were within internal audit's control in relation to providing a high quality internal audit service to the Council. We are pleased to report that our average customer satisfaction score for 2016/17, based on four returned Customer Satisfaction surveys, is 9.4 out of 10.

Full details of performance against key performance indicators for 2016/17 can be found in Appendix 2 within this report.

2) Executive Summaries from Internal Audit Reports

In this Section we provide the executive summaries for the two reports which have been issued as final since the Audit Committee last met in December 2016.

Executive summary – Building Control

Report classification  Low risk	Trend  Reduction in risk level, compared to our 2013/14 review of Building Control	Total number of findings					
			Critical	High	Medium	Low	Advisory
		Control design	0	0	0	2	0
		Operating effectiveness	0	0	0	0	0
Total		0	0	0	2	0	

Summary of findings:

This review focused on Building Control processes, including controls in place over fee income, as well as testing a sample of applications to ensure the processes are being duly followed. The specific areas of focus were:

- *Documentation:* to ensure sufficient procedural documentation is in place, and subject to regular review.
- *Processing:* sample testing applications for evidence the procedures in place are followed.
- *Financial control, budgeting and reporting:* the fee setting process including the consideration of costs in this process. Service performance metrics for accuracy and usefulness in understanding and assessing the performance of the service.
- *Fees:* confirming that income is monitored appropriately and fees are banked in a timely manner.
- *Follow up:* the last review of Building Control was undertaken in 2013/14 and two findings were raised at medium and low risk. We carried out additional testing to ensure that the related actions had been sufficiently implemented.

Our review of these areas identified a number of examples of good practice and did not identify any significant issues. Areas of good practice noted are as follows:

- The building control documentation is in place and up to date. This includes procedure notes and user guidance, which is available to all and easy to access.
- Only complete applications are processed, they are processed in line with current procedures, and site visits are undertaken in line with the timetable. From our sample testing of 25 items in this area we did not identify any exceptions.
- Costs incurred are monitored via annual charging accounts, and this is considered in the fee setting process.
- There are four performance metrics in place, and the target for these has been exceeded for the full year at the time of our work.
- Fee levels are regularly reviewed, with any changes implemented promptly and publicised to service users.
- Fees are banked accurately and in a timely manner, and reconciled regularly to the ledger.
- Prior Year internal audit findings have been sufficiently implemented.

We have raised two low risk findings, summarised directly below:

Documentation: There are procedure documents in place which are both detailed and thorough, covering all areas of Building Control. These notes are subject to annual review, tracked via a spreadsheet naming each document, the date it was last reviewed and when is next due for review.

The Building Control team have a robust process for setting fees whereby a fees memo is drafted and approved, with a scheme set which clearly lists how much will be charged for specific applications. We obtained the most recent documentation, dated April 2015, evidencing this process had been completed. We confirmed with the Head of Building Control that a thorough review of fees for 2016 was completed, with the conclusion that no changes should be made. However, there was no record of this decision making process, meaning the rationale for not changing the fees charged for Building Control services in 2016 cannot be evidenced. Linked to this, the fee levels are based on a range of factors, including the average hourly cost of the service, using data from 2010/11

adjusted for inflation, to ensure that the fee income received covers the cost of the service. Given the length in time since a full review of the annual cost has been undertaken, there is an increased importance to retain evidence that senior management have reviewed and approved the set fees and associated memo.

We have raised these documentation issues as a **low** risk finding.

Recording of actions: A finance report is sent to the senior management team meeting (including the Head of Planning services) on a monthly basis, which includes a sufficiently detailed section on Building Control financial performance. The building control section covers the budget against actuals for each month in a tabular format, as well as an analysis in two graphs comparing results to previous years. However, we were unable to verify the monitoring of this, and any relevant actions that may have arisen, as minutes are no longer taken for the senior management team meeting. While we recognise that documenting full minutes creates an administrative burden, it would be worthwhile implementing a high level action tracker to be updated at each meeting; this would provide evidence of oversight of financial reporting and also the ability to evidence the review and approval of annual fee setting. This area has been raised as a **low risk** finding.

Our work over areas, where we did not identify and issues, with the Teams' approach is substantively aligned with good practice, are summarised below:



We carried out sample testing in order to confirm that applications followed the procedures in place. We tested a sample of 25 applications out of a population of 5,483, which ran from 1st April until the date of our testing on 22nd November. This population covered Building Notices (application of planned works), Competent Person Schemes (details of persons who will be carrying out inspections), Full Plans (application of full builds), Initial Notices (notice of intention) and Regularisations (for when work has been carried out without informing the Council). We did not identify any exceptions within our testing therefore showing the procedures are being appropriately and consistently followed.

In terms of understanding the performance of the service, the following four metrics are currently in place; percentage of market share, total number of applications, fee income, and percentage of decisions made within the statutory time limits. These metrics are reported to the Head of Planning on a monthly basis, with the exception of market share percentage, which is reported quarterly. These metrics help to assess both the quantitative and qualitative performance of Building Control as it is not just financial information that is monitored. For example, reporting on the total number of applications indicates the general trend to the Council and highlights the number of applications being sent to private suppliers. If applications to private suppliers is increasing then the Council will be aware of this and can therefore look at how to improve their service.

Follow-up: In 2013/14 we raised two findings rated at medium and low risk. The medium risk finding concerned the segregation of duties around the cash collection procedures, as the administration assistant had the ability to both receipt the cash and access the safe. The agreed action was for the Head of Building Control or the Senior Surveyor to carry out a routine check to ensure the total value of temporary receipts equalled the amount of cash handed to the couriers and recorded electronically. We have confirmed that this action has been sufficiently implemented via a cash sheet which must be completed before cash collection each week. This sheet requires a three way match to be performed between the cash actually collected, the total per the receipts issued, and the total cash recorded electronically. We performed testing over the use of this sheet and have seen the control to be working effectively.

The second finding, rated at low risk, was that although procedures appeared to be reflecting current practices, there was a lack of recent review. It was therefore agreed to implement a tracking spreadsheet of all the procedure documentation, aligning a review date to each document to ensure that they are kept up to date annually. This spreadsheet is now in place, and our review of the procedures showed that they have been sufficiently reviewed within the previous 12 months. This actions has therefore also been sufficiently implemented.

Executive summary – Fostering

Report classification  Medium risk	Trend  We have not previously audited Fostering.	Total number of findings					
			Critical	High	Medium	Low	Advisory
		Control design	0	0	2	4	0
		Operating effectiveness	0	0	0	0	0
Total		0	0	2	4	0	

Summary of findings:

This audit was scheduled primarily to review the effectiveness of the Council’s current initiatives to increase recruitment of Council Foster Carers and minimise the Council’s use of off Island and Independent Foster Agency (IFA) Foster Carers. These are both expensive for the Council and often not in the best interest of children, with off Island placements leading to children having to attend new schools and potentially making it difficult to maintain existing support networks on the Island. In addition to this primary focus of our review we also carried out sample testing of Foster Carer recruitments carried out since the 1st April 2016, to ensure that these were in line with documented processes. Finally, we reviewed wider oversight arrangements, to help ensure that senior management has accurate and timely information available to inform their view of how well this area of the Council’s responsibilities is being managed. Our work was structured as below:

- *Strategy/Framework*: reviewing of strategic level documentation, to ensure that this has been appropriately approved and sets out high level plans to address the current shortfall in Foster Carer capacity.
- *Delivery*: ensuring that the strategic level documentation is underpinned by detailed action plans, with delivery on track with schedule and that in year Foster Carer recruitment has been carried out in line with documented processes.
- *Good Practice/ Oversight*: ensuring that appropriate performance management and reporting arrangements are in place, covering both the core work of the Fostering Team and the specific initiatives to increase Foster Carer recruitment.

At a high level the initiative to increase the number of Foster Carers recruited has been a success, with six new foster carers recruited since the 1st April 2016 and a further 14 going through the assessment process; this compares with only one new Foster Carer being recruited in the previous year – the target for 2016/17 is 20 new Foster Carers by the end of the year, therefore this target is on course to be met, potentially exceeded (our fieldwork was carried out primarily in October 2016). Our wider fieldwork did not identify any significant issues with documentation or oversight.

However there are a number of issues which need to be addressed, the most important of these being the current fragmented nature of record keeping (split between the Swift system, paper and electronic records), linked to this, although management are confident that all necessary actions were carried out, we were not able to source appropriate evidence of action completion in all instances of our sample testing of Foster Carer recruitment. There is also an emerging issue with capacity to process potential Foster Carers, leading to delays at stage two of the process (when social workers need to be assigned), which is leading to potential Foster Carers leaving the process. Regarding retention, the ‘offer’ to Foster Carers needs to be enhanced, to ensure it is as professional and compelling as possible, for example through progressing an enhanced website and providing more comprehensive training. This is particularly salient with the main competition on the Island being from IFAs. We also identified a number of enhancements which should be progressed, for example more robust performance management, covering both effectiveness and efficiency and better tracking of meeting actions. All of these areas are covered further in the six detailed findings we have raised, summarised below:

Sample Testing and System Issues: the Foster Carer recruitment process is currently managed through a combination of the Swift system, spreadsheets, electronic and paper files. Our sample testing (five out of 19 recruitments initiated since the 1st April 2016) identified 10 instances of actions, for example making ‘keeping in touch’ telephone calls, not being recorded. While management is confident that actions were carried out in all instances, rather it is an issue of information being correctly recorded, there is a risk that actions were not carried out, which could lead to any problems not being identified and addressed at the earliest opportunity. In the short term staff need to be reminded of the importance of recording when actions have been carried out and management need

to follow up where this is not evidenced, specifically to ensure that actions have been completed.

The underlying reason for the issues encountered with our sample testing are the current fragmentation and excessively manual nature of recording, with the potential for information to be recorded differently in different repositories, excessive time taken to retrieve information, difficulties in retrieving accurate information for reporting and to identify issues such as missing information and potentially continuity issues due to use of paper files.

This was recognised as an issue six years ago in the 2010 Ofsted of Children's Services. We were informed that a new system is being developed for use across Children's Services in Hampshire and on the Island, including by the Fostering Team. This is planned to be trialled early in 2017 and has the potential to address the current issues the Team has. We also noted that the new system will be cloud based, with data stored separately from Hampshire data, i.e. the system is independent and standalone. While it is unlikely that a system implementation on this scale can be accelerated, there are two changes to the design of the process which should be taken to improve recording until the new system is implemented and ensure that information is as straightforward as possible to migrate; specifically addressing duplication and reducing the current reliance on paper files. Regarding the new system, all issues the Team currently have should be collated and escalated to senior management, to help ensure these are fully addressed as part of the new system implementation. We have raised this area as a **medium risk** finding.

Benchmarking and Oversight/Performance Management: benchmarking information available is limited. This should be addressed by proposing it as a future agenda item for the regional managers' group and potentially taking part in the CIPFA Looked after children/Fostering Club, either as a one off, or an annual exercise.

There aren't any specific issues with how the Team is performance managed or how oversight is structured; team meetings are minuted, there are senior forums overseeing Fostering, both on the Island and at the most senior level in Hampshire and detailed quarterly performance reports are produced. However there are enhancements which should be progressed, specifically: enhancing reporting associated with the Service Improvement Plan and investigating slimming down the performance report (the current format is very time consuming to produce), at least until the new system is in place and the majority of it can be automatically generated. More widely the removal of a layer of Island based management does introduce the need to identify an appropriate senior manager to fill the role of 'agency decision maker' and potentially makes senior management more remote (i.e. located in Hampshire) – the impact of this should be monitored and if any issues materialise they should be escalated to senior management to be addressed. We have raised this area as a **medium risk** finding.

Strategy and Action Plan: while there is not a specific Strategy to increase Foster Carer recruitment on the Island, implicitly this requirement is satisfied by two documents provided for our review: the Fostering Statement of Purpose 2016/17, which provides baseline numbers for the 31st March 2016 and the Fostering and Adoption Recruitment Marketing Strategy 2016-17, which identifies the key target to recruit an additional 20 Foster Carers by the end of the year. It also sets out how this will be achieved, for example through use of social media, web and local media. At a high level this initiative has been a success, five new Foster Carers recruited since the 1st April 2016 (compared to one during the preceding year), with a further 14 at various stages of the recruitment process.

Our review identified a minor issue with the Marketing Strategy provided for our review being marked as draft; this should be finalised and recirculated to key stakeholders. We were also provided with the draft Team Plan and Service Improvement Plan for review. The Team Plan needs to be finalised, specifically by adding baseline data and success measure for all actions. Regarding the Improvement Plan this identifies 16 actions, with identified owners and scheduled completion dates. We requested evidence to support the status of five actions marked as complete, with satisfactory evidence being provided in all instances. We have raised this area as a **low risk** finding.

Retention/Training: while retention of Foster Carers is felt to be relatively stable the Team has identified that the package to in-house Foster Carers falls short of that offered by competitors. The main gap is around progression, specifically the provision of a structured training programme, leading to formal accreditation. This has the potential to further enhance retention. This option has been raised with immediate line management by the Fostering Team Leader. The option should be raised with senior management and potentially trialled with more experienced Foster Carers on the Island. We have raised this area as a **low risk** finding.

Backlog at Stage Two (post initial assessment): while the initiative to increase enquiries regarding becoming a Foster Carer has been successful, this has led to delays at Stage Two, when social workers need to be assigned, due to limited capacity within the Fostering Team – this has led to up to six prospective Foster Carers withdrawing prior to assessments being carried out.

The Team Manager has responded by putting the Assistant Team Manager in a direct oversight role regarding initial assessments and running a successful trial of Foster Carer recruitment by an independent social worker. Use of independent social workers (as already used in Hampshire), in the first instance to clear the current backlog, is being progressed but is currently stalled due to delays in approving a draft contract and getting them access to Swift (the software system used) via laptops. These issues need to be addressed as soon as possible, to ensure further prospective Foster Carers are not lost to the system. The Contract Lawyer should be given access to all the information needed to approve the draft contract and a Change Request should be made to the Change Advisory Board (CAB) for access to Swift and other in-house systems via laptops. We also note that use of independent social workers to process the recruitment of Foster Carers may be cheaper than using in-house staff; costs need to be monitored and, if use of independent social workers is confirmed to be cheaper, considered for more long term use. We have raised this area as a **low risk** finding.

Advertising and Website: the Fostering Team have used a variety of initiatives to promote becoming a Foster Carer, including print, media and billboard advertising; additionally enhanced payments (broadly in line with and in some cases exceeding those offered by neighbouring authorities) are now being offered on the Island.

One of the further initiatives which the Team is progressing is the publication of a standalone Fostering Website. However we did note that the corporate process to enable deviation from corporate standards, where justified on a cost/benefit basis, has not been followed exactly with the website to date. Although no unapproved content has gone 'live', time has been spent preparing content without prior approval from the CAB. This position needs to be normalised as soon as possible, specifically documenting of costs and benefits in a Change Request, presentation to CAB and agreement of roles, responsibilities and future engagement by the Team with ICT. We have raised this area as a **low risk** finding.

Classification of report findings





Assessment rationale

Finding rating	Effect on Service	Embarrassment/ reputation	Personal Safety	Personal privacy infringement	Failure to provide statutory duties/meet legal obligations	Financial	Effect on Project Objectives/ Schedule Deadlines
Critical	<p>A finding that could result in a:</p> <ul style="list-style-type: none"> Major loss of service, including several important areas of service and /or protracted period. Service Disruption 5+ Days 	<p>A finding that could result in:</p> <ul style="list-style-type: none"> Adverse and persistent national media coverage Adverse central government response, involving (threat of) removal of delegated powers Officer(s) and/or Members forced to resign 	<p>A finding that could result in:</p> <ul style="list-style-type: none"> Death of an individual or several people 	<p>A finding that could result in:</p> <p>All personal details compromised/ revealed</p>	<p>A finding that could result in:</p> <ul style="list-style-type: none"> Litigation/claims/ fines from Department £250k + Corporate £500k + 	<p>A finding that could result in:</p> <ul style="list-style-type: none"> Costs over £500,000 	<p>A finding that could result in:</p> <ul style="list-style-type: none"> Complete failure of project/ extreme delay – 3 months or more
High	<p>A finding that could result in a:</p> <ul style="list-style-type: none"> Complete loss of an important service area for a short period Major effect to services in one or more areas for a period of weeks Service Disruption 3-5 Days 	<p>A finding that could result in:</p> <ul style="list-style-type: none"> Adverse publicity in professional/ municipal press, affecting perception/ standing in professional/local government community Adverse local publicity of a major and persistent nature 	<p>A finding that could result in:</p> <ul style="list-style-type: none"> Major injury to an individual or several people 	<p>A finding that could result in:</p> <p>Many individual personal details compromised/ revealed</p>	<p>A finding that could result in:</p> <ul style="list-style-type: none"> Litigation/claims/ fines from Department £50k to £125k Corporate £100k to £250k 	<p>A finding that could result in:</p> <ul style="list-style-type: none"> Costs between £50,000 and £500,000 	<p>A finding that could result in:</p> <ul style="list-style-type: none"> Significant impact on project or most of expected benefits fail/ major delay – 2-3 months

Finding rating	Effect on Service	Embarrassment/reputation	Personal Safety	Personal privacy infringement	Failure to provide statutory duties/meet legal obligations	Financial	Effect on Project Objectives/Schedule Deadlines
Medium	<p>A finding that could result in a:</p> <ul style="list-style-type: none"> Major effect to an important service area for a short period Adverse effect to services in one or more areas for a period of weeks <p>Service Disruption 2-3 Days</p>	<p>A finding that could result in:</p> <ul style="list-style-type: none"> Adverse local publicity /local public opinion aware Statutory prosecution of a non-serious nature 	<p>A finding that could result in:</p> <ul style="list-style-type: none"> Severe injury to an individual or several people 	<p>A finding that could result in:</p> <ul style="list-style-type: none"> Some individual personal details compromised/ revealed 	<p>A finding that could result in:</p> <ul style="list-style-type: none"> Litigation/claims/ fines from Department £25k to £50k Corporate £50k to £100k 	<p>A finding that could result in:</p> <ul style="list-style-type: none"> Costs between £5,000 and £50,000 	<p>A finding that could result in:</p> <ul style="list-style-type: none"> Adverse effect on project/ significant slippage – 3 weeks–2 months
Low	<p>A finding that could result in a:</p> <ul style="list-style-type: none"> Brief disruption of important service area Significant effect to non-crucial service area <p>Service Disruption 1 Day</p>	<p>A finding that could result in:</p> <ul style="list-style-type: none"> Contained within section/Unit or Directorate Complaint from individual/small group, of arguable merit 	<p>A finding that could result in:</p> <ul style="list-style-type: none"> Minor injury or discomfort to an individual or several people 	<p>A finding that could result in:</p> <ul style="list-style-type: none"> Isolated individual personal detail compromised/ revealed 	<p>A finding that could result in:</p> <ul style="list-style-type: none"> Litigation/claims/ fines from Department £12k to £25k Corporate £25k to £50k 	<p>A finding that could result in:</p> <ul style="list-style-type: none"> Costs less than £5,000 	<p>A finding that could result in:</p> <ul style="list-style-type: none"> Minimal impact to project/ slight delay less than 2 weeks
Advisory	A finding that does not have a risk impact but has been raised to highlight areas of inefficiencies or good practice.						

Report classifications

Findings rating	Points
Critical	40 points per finding
High	10 points per finding
Medium	3 points per finding
Low	1 point per finding

Report classification	Points
 Low risk	6 points or less
 Medium risk	7– 15 points
 High risk	16– 39 points
 Critical risk	40 points and over

Appendix 1 -Progress on the 2016/17 internal audit plan

Audit name	Fee	Current Status	Report classification for those audits completed
Adult Social Care – Savings Plans and Dynamic Purchasing System (DPS)	£10,500	Planning	-
Benefit Payments	£5,250	Draft Report	-
Building Control	£5,250	Final Report	Low Risk
Cash Handling	£10,500	Fieldwork	-
Communications	£8,400	Planning	-
Constitution*	£8,400	Draft Report	
Democratic Accountability*	£8,400	Suspended	-
Electronic Human Resources (E-HR)	£7,350	Final Report	Medium Risk
Environmental Health	£5,250	Suspended	-
Fostering*	£5,250	Final Report	Medium Risk
Highways PFI and Waste - Delivery Phase Client Relationships	£9,450	Draft Report	-

Audit name	Fee	Current Status	Report classification for those audits completed
HR – Workforce management	£9,500	Final Report	Medium Risk
Insurance	£5,250	Draft Report	-
IT Strategy	£7,350	Final Report	Low Risk
Key Financial Systems:	£12,600	Fieldwork	
o Cash and Bank	-	-	-
o Creditors	-	-	-
o Debtors	-	-	-
o General Ledger	-	-	-
o Payroll	-	-	-
Local Taxation (Council Tax and NNDR)	£5,250	Draft Report	-
Pan Meadows	£9,450	Draft Report	-
Payment Card Industry, Data Security Standard (PCI DSS)	£7,350	Draft Report	-
Payroll and Pensions Administration	£7,350	Fieldwork	-
Placements*	£5,250	Suspended	-
Procurement	£6,300	Draft Report	-
Property Assets	£7,350	Final Report	Medium Risk

Audit name	Fee	Current Status	Report classification for those audits completed
Schools' Audits	£5,250	Draft Report	-

* Subsequent to consultation with the Head of Internal Audit and senior management two substitutions have been made to our planned programme of work:

- A review of the Council's Constitution has substituted our planned review of Democratic Accountability. Following consultation with the sponsor for the Democratic Accountability review focussing on the Constitution was identified as of greater value to the Council.
- A review of Fostering has substituted our planned review of Placements. This is due to the Placements' initiative not progressing as quickly as projected at the time of our audit planning; Fostering was included in our 16/17 Internal Audit Plan as an optional review.

Appendix 2 - Internal audit performance against key performance indicators 2016/17

Key performance indicator	Adult Social Care	Benefit Payments	Building Control	Cash Handling	Communications	Constitution	Electronic Human Resources	Environmental Health	Fostering	Highways PFI and Waste	HR – Workforce management	Insurance	IT Strategy	Key Financial Systems	Local Taxation	Pan Meadows	PCI DSS	Payroll & Pensions Administration	Procurement	Property Assets	Schools' Audits
Scope agreed prior to fieldwork commencing?	-	Y	Y	Y	-	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Exit meeting held?	-	-	Y	-	-	Y	Y	-	Y	Y	Y	Y	Y	-	-	Y	Y	-	Y	Y	Y
Draft report issued within 10 working days of completion of exit meeting?	-	-	N	-	-	-	Y	-	Y	-	Y	-	Y	-	-	-	Y	-	Y	Y	-
Draft report issued within 10 working days of receiving documentation from auditee?	-	-	N	-	-	-	Y	-	Y	-	Y	-	Y	-	-	-	Y	-	Y	Y	-
Management response received?	-	-	Y	-	-	-	Y	-	Y	-	Y	-	Y	-	-	-	-	-	Y	Y	-
Final report issued within five working days of agreement of management response?	-	-	Y	-	-	-	Y	-	Y	-	Y	-	Y	-	-	-	-	-	-	Y	-
Client satisfaction survey score (if received)?	-	-	-	-	-	-	9.6	-	-	-	9	-	9.8	-	-	-	-	-	-	9.2	-