



central midlands audit partnership

# Ashfield District Council – Audit Progress Report

Audit Committee: 19th March 2018



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## Our Vision

Through continuous improvement, the central midlands audit partnership will strive to provide cost effective, high quality internal audit services that meet the needs and expectations of all its partners.

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# Ashfield District Council – Audit Progress Report

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## Introduction

### Role of Internal Audit

The Internal Audit Service for Ashfield District Council is now provided by the Central Midlands Audit Partnership (CMAP). The Partnership operates in accordance with standards of best practice applicable to Internal Audit (in particular, the Public Sector Internal Audit Standards – PSIAS). CMAP also adheres to the Internal Audit Charter.

The role of internal audit is to provide independent assurance that the organisation's risk management, governance and internal control processes are operating effectively.

### Recommendation Ranking

To help management schedule their efforts to implement our recommendations or their alternative solutions, we have risk assessed each control weakness identified in our audits. For each recommendation a judgment was made on the likelihood of the risk occurring and the potential impact if the risk was to occur. From that risk assessment each recommendation has been given one of the following ratings:

- Critical risk.
- Significant risk.
- Moderate risk
- Low risk.

These ratings provide managers with an indication of the importance of recommendations as perceived by Audit; they do not form part of the risk management process; nor do they reflect the timeframe within which these recommendations can be addressed. These matters are still for management to determine.

### Control Assurance Definitions

Summaries of all audit reports are to be reported to Audit Committee together with the management responses as part of Internal Audit's reports to Committee on progress made against the Audit Plan. All audit reviews will contain an overall opinion based on the adequacy of the level of internal control in existence at the time of the audit. This will be graded as either:

- **None** - We are not able to offer any assurance. The areas reviewed were found to be inadequately controlled. Risks were not being well managed and systems required the introduction or improvement of internal controls to ensure the achievement of objectives.
- **Limited** - We are able to offer limited assurance in relation to the areas reviewed and the controls found to be in place. Some key risks were not well managed and systems required the introduction or improvement of internal controls to ensure the achievement of objectives.
- **Reasonable** - We are able to offer reasonable assurance as most of the areas reviewed were found to be adequately controlled. Generally risks were well managed, but some systems required the introduction or improvement of internal controls to ensure the achievement of objectives.
- **Comprehensive** - We are able to offer comprehensive assurance as the areas reviewed were found to be adequately controlled. Internal controls were in place and operating effectively and risks against the achievement of objectives were well managed.

This report rating will be determined by the number of control weaknesses identified in relation to those examined, weighted by the significance of the risks. Any audits that receive a None or Limited assurance assessment will be highlighted to the Committee in Audit's progress reports.

# Ashfield District Council – Audit Progress Report

## Audit Coverage

### Progress on Audit Assignments

The following table provides the Committee with information on how audit assignments were progressing as at 28 February 2018.

2017-18 Audit Plan Assignments	Type of Audit	Current Status	% Complete
<b>Corporate Governance</b>	<b>Governance &amp; Ethics Review</b>	<b>Final Report</b>	<b>100%</b>
<b>Anti-Fraud &amp; Corruption</b>	<b>Anti-Fraud/Probity/Investigation</b>	<b>Final Report</b>	<b>100%</b>
Capital Accounting	Key Financial System	Draft Report	95%
<b>Taxation</b>	<b>Key Financial System</b>	<b>Final Report</b>	<b>100%</b>
Fixed Assets	Key Financial System	Allocated	
Housing Benefit & Council Tax Support	Key Financial System	Allocated	75%
<b>Right to Buy</b>	<b>Systems/Risk Audit</b>	<b>Final Report</b>	<b>100%</b>
<b>Depot Income</b>	<b>Systems/Risk Audit</b>	<b>Final Report</b>	<b>100%</b>
<b>Development Control</b>	<b>Systems/Risk Audit</b>	<b>Final Report</b>	<b>100%</b>
<b>Markets</b>	<b>Systems/Risk Audit</b>	<b>Final Report</b>	<b>100%</b>
Housing Lettings/Allocations	Systems/Risk Audit	Allocated	75%
Contract Management	Procurement/Contract Audit	Allocated	10%
Rent Arrears	Systems/Risk Audit	Allocated	90%
<b>Responsive Maintenance/Voids (Agile Audit)</b>	<b>Systems/Risk Audit</b>	<b>Final Report</b>	<b>100%</b>
Health & Safety - Gas Safety	Systems/Risk Audit	Draft Report	95%
<b>External Wall Insulation Project – Grant Funding</b>	<b>Grant Certification</b>	<b>Complete</b>	<b>100%</b>
Health & Safety	Governance & Ethics Review	Allocated	65%
ECINS Security Assessment	IT Audit	Draft Report	95%
ICT Performance Management	IT Audit	Allocated	80%
<b>People Management</b>	<b>Systems/Risk Audit</b>	<b>Final Report</b>	<b>100%</b>
Payroll	Key Financial System	Allocated	60%
Commercialisation	Governance & Ethics Review	Allocated	10%
Whistleblowing Investigation	Investigation	Allocated	60%

7 more audit assignments brought forward from 2016/17 have already been reported to the Committee.

### Audit Plan Changes

No changes to report.

# Ashfield District Council – Audit Progress Report

## Audit Coverage

### Completed Audit Assignments

Between 1<sup>st</sup> November 2017 and 28<sup>th</sup> February 2018, the following audit assignments reached their conclusion:

1. Taxation. (**Reasonable**)
2. Corporate Governance. (**Comprehensive**)
3. People Management. (**Reasonable**)
4. Depot Income. (**Limited**)
5. Anti-Fraud & Corruption. (**Reasonable**)
6. Markets. (**Limited**)
7. Development Control. (**Reasonable**)

### Taxation

#### Overall Assurance Rating: **Reasonable**

This audit focused on assessing the adequacy of the Council's arrangements regarding Value Added Tax (VAT) and the Partial Exemption calculation.

From the 26 key controls evaluated in this audit review, 20 were considered to provide adequate control and 6 contained weaknesses. This report contained 5 recommendations all of which were considered to present a low risk. The following issues were considered to be the key control weaknesses:

1. The Council were classifying funeral service income as non-business instead of exempt for VAT purposes. This contradicted guidance issued by HMRC. (**Low Risk**)
2. A regular review was not being performed on debtors' invoices raised by the Council to check that VAT was being charged appropriately. (**Low Risk**)
3. The officer compiling the VAT Return had not evidenced their work and supporting documentation was not subject to an independent review. (**Low Risk**)
4. A formal monitoring and reporting arrangement for partial exemption had not yet been established, in light of the recent breach of the de-minimus limit. (**Low Risk**)
5. The spreadsheet containing the partial exemption calculation was not adequately restricted. (**Low Risk**)

The issues raised within this report were accepted. Management had taken action to address 1 of the issues by the time the final report was issued. Further positive action in respect of the remaining 4 issues was agreed to be taken by 30 November 2017.

### Corporate Governance

#### Overall Assurance Rating: **Comprehensive**

This audit focused on assessing the adequacy of the Council's arrangements regarding the Governance Framework, compiling the Annual Governance Statement and training Members to ensure effectiveness in their roles.

From the 18 key controls evaluated in this audit review, 13 were considered to provide adequate control and 5 contained weaknesses. This report contained 4 recommendations, all of which were considered to present a low risk. The following issues were considered to be the key control weaknesses:

1. Updates to the Financial Regulations were not published on the Council's website or on its intranet pages on a timely basis. (**Low Risk**)

## Ashfield District Council – Audit Progress Report

2. There was no procedural guidance document in place to support the compilation of the Annual Governance Statement. (Low Risk)
3. Mandatory training, as defined in the Members' Code of Conduct, had not been completed by all Members. (Low Risk)
4. Formal training had not been undertaken by the Corporate Leadership Team on the area of corporate governance in general or the compilation of the Annual Governance Statement. (Low Risk)

All 4 of the issues identified were accepted. Positive action was agreed to be taken in respect of all recommendations by 30 March 2018.

### People Management

#### Overall Assurance Rating: Reasonable

This audit focused on the collation, accuracy, distribution and use of management information.

From the 17 key controls evaluated in this audit review, 13 were considered to provide adequate control and 4 contained weaknesses. This report contained 1 recommendation which was considered to present a moderate risk. The following issue was considered to be the key control weakness:

1. As line managers were unaware of when to expect sickness trigger reports, they could fail to take action should their report not arrive, leading to delay in addressing issue with staff. (Moderate Risk)

The issue raised within this report has been accepted and Management have agreed to take action to address the issue by 1 April 2018.

### Depot Income

#### Overall Assurance Rating: Limited

This audit focused on the areas of cash collection at the depot, including vending machine, MOT and Canteen income. We also reviewed the plans in place for banking of the weighbridge income once all Cash Offices closed on the 1st September 2017.

From the 26 key controls evaluated in this audit review, 13 were considered to provide adequate control and 13 contained weaknesses. This report contained 11 recommendations, 7 are considered to present a low risk and 4 a moderate risk. The following issues were considered to be the key control weaknesses:

- 1 Cash and bank procedures specific to the Depot had not been documented and circulated to staff. (Low Risk)
- 2 There were two occasions where the amount of cheques stored in the safe exceeded the stated safe limit of £3,000. (Low Risk)
- 3 The Council's Document Retention Policy was not readily available to staff and so adequate income records had not been retained at the Depot. (Moderate Risk)
- 4 Inadequate records were maintained for Transport cash and cheque income that suitably demonstrated the officers in receipt of monies. (Low Risk)
- 5 Access to the safe at the Depot was not adequately restricted and a key holder operated in a manner that was not compliant with the Council's Insurance Policy requirements. (Moderate Risk)
- 6 The weekly cash up was being completed in an open plan office, as the Officer responsible had other duties to perform at the same time. (Low Risk)
- 7 Officers at the Depot did not maintain a record of unders and overs and so discrepancies were not logged and investigated. (Low Risk)
- 8 The Ledger codes were not reconciled to the income received at the Depot. (Moderate Risk)

## Ashfield District Council – Audit Progress Report

- 9 The credit and debit card payments were not being reconciled between the Icon cash receipting system, the MOT and Taxi spreadsheet and the Fleetwave system. (Low Risk)
- 10 There were no formal arrangements in place for the collection and banking of Weighbridge income following the closure of the Cash Offices. (Low Risk)
- 11 Inadequate evidence was maintained of the reconciliation of DVLA MOT data to the Council's MOT records. (Moderate Risk)

The 11 issues within this report have been accepted. Positive action had been taken for 8 of the issues by the time the final report was issued. Management has committed to take positive action for 2 issues by 31st January 2018 and the last action by the 30th September 2018.

### Anti-Fraud & Corruption

#### Overall Assurance Rating: Reasonable

This audit focused on considering the framework of strategies and policies in place at the Council which provided guidance to officers on the prevention and detection of the risk of fraud and corruption. Consideration was also given to the anti-fraud and corruption training delivered to Members, Management and officers throughout the Council.

From the 30 key controls evaluated in this audit review, 12 were considered to provide adequate control and 18 contained weaknesses. This report contained 13 recommendations, 12 are considered to present a low risk and 1 a moderate risk. The following issues were considered to be the key control weaknesses:

1. The Corporate Governance Code was not regularly reviewed and was not made available to all. (Low Risk)
2. The Council's Anti-Fraud Strategy was lacking key elements of an effective strategy. (Low Risk)
3. A Fraud Risk Register was not in place, nor were fraud risks included within the Council's Corporate or Operational Risk Registers. (Low Risk)
4. The Whistleblowing Policy documented on the Council's Intranet was an old version from 2014 and the latest version of the Policy referred to the former Deputy Chief Executive by name. The Whistleblowing Policy was not monitored by the Audit Committee. (Low Risk)
5. There was no Anti-Bribery Policy and Anti-Money Laundering Policy approved, in use and available for employees. (Moderate Risk)
6. Arrangements were not in place to ensure staff received fraud awareness training or were reminded about the risk of fraud, and appropriate actions to take to prevent and deter fraud. (Low Risk)
7. The Fraud Response Plan had not been approved or brought in to use. (Low Risk)
8. The Council are not utilising the Council tax enforcement powers by choosing not to issue Civil Penalties. (Low Risk)
9. There were no data matching exercises undertaken on the tenancy data and ongoing data matching on creditors and payroll did not take place. (Low Risk)
10. The Council were not reviewing all of the National Fraud Initiative matches. (Low Risk)
11. The Council have not completed an annual fraud assessment. (Low Risk)
12. The remit, make up and administration of the Fraud Strategy Group had not been defined. (Low Risk)
13. Corporate Leadership Team and Audit Committee are not formally informed of anti-fraud activities, identified or suspected frauds and outcomes of investigations undertaken. (Low Risk)

All 13 of the issues raised within this report have been accepted. Management have agreed to take actions to address 12 of the issues by 31 July 2018 and the remaining issue by 31 December 2018.

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## Markets

### Overall Assurance Rating: **Limited**

This audit focused on the controls in place for the refurbishment of the Market Hall. The audit also considered the process for income collection following the closure of the Cash Office.

From the 19 key controls evaluated in this audit review, 10 were considered to provide adequate control and 9 contained weaknesses. This report contained 7 recommendations, 3 are considered to present a low risk, 3 a moderate risk and 1 a significant risk. The following issues were considered to be the key control weaknesses:

1. The accuracy of the market trader information stored on the Square system could not be confirmed as the supporting documentation for 5 trader accounts was not available. (Moderate Risk)
2. The payment data in the Square system was not being reconciled to the Market Attendance spread sheet, the Maps data and the General Ledger. (Moderate Risk)
3. Receipts for Market rental income were only issued when the Council had the trader's phone number or email details. (Low Risk)
4. There was a lack of control over the issuing of refunds through the Square system. (Moderate Risk)
5. Testing has highlighted one Market trader, who had traded on a special market, where there was no booking form on file. (Low Risk)
6. Testing noted 8 out of 21 traders where a signed and dated Terms and Conditions agreement had not been retained on file. (Low Risk)
7. The Square system only had one access, for all users. This access was unrestricted to all the system settings. (Significant Risk)

The 7 issues within this report have been accepted. Positive action has been taken for one of the issues by the time the report was issued in final. Management have committed to take positive action for the remaining issues by the 19<sup>th</sup> March 2018.

## Development Control

### Overall Assurance Rating: **Reasonable**

This audit focused on the planning application process ensuring controls were in place and working effectively.

From the 19 key controls evaluated in this audit review, 12 were considered to provide adequate control and 7 contained weaknesses. This report contained 5 recommendations, 2 are considered to present a low risk, 2 a moderate risk and 1 a significant risk. The following issues were considered to be the key control weaknesses:

1. The appeal overturn rate was 8.83%: Department for Communities & Local Government requirements for 2018 specified that at 10% the Council's planning process may be placed on special measures. (Significant Risk)
2. The Planning section was not able to identify payment of application fees on a timely basis. (Low Risk)
3. The automatic reconciliation between the iPlan system and the Ledger had not been reviewed and unmatched payments investigated and amended where required. (Low Risk)
4. Review of the Ledger noted income which had been received, but the VAT element of the income had not been separately identified and therefore not accounted for correctly. (Moderate Risk)
5. Testing noted occasions where personal information had been left on planning documents published on the Council's website. (Moderate Risk)



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All 5 of the issues in the report have been accepted by Management and positive action had been taken to address 4 of the issues by the time the final report was issued. Management has partially completed actions for the remaining issue but have committed to fully complete the actions by 31<sup>st</sup> August 2018.

# Ashfield District Council – Audit Progress Report

## Audit Performance

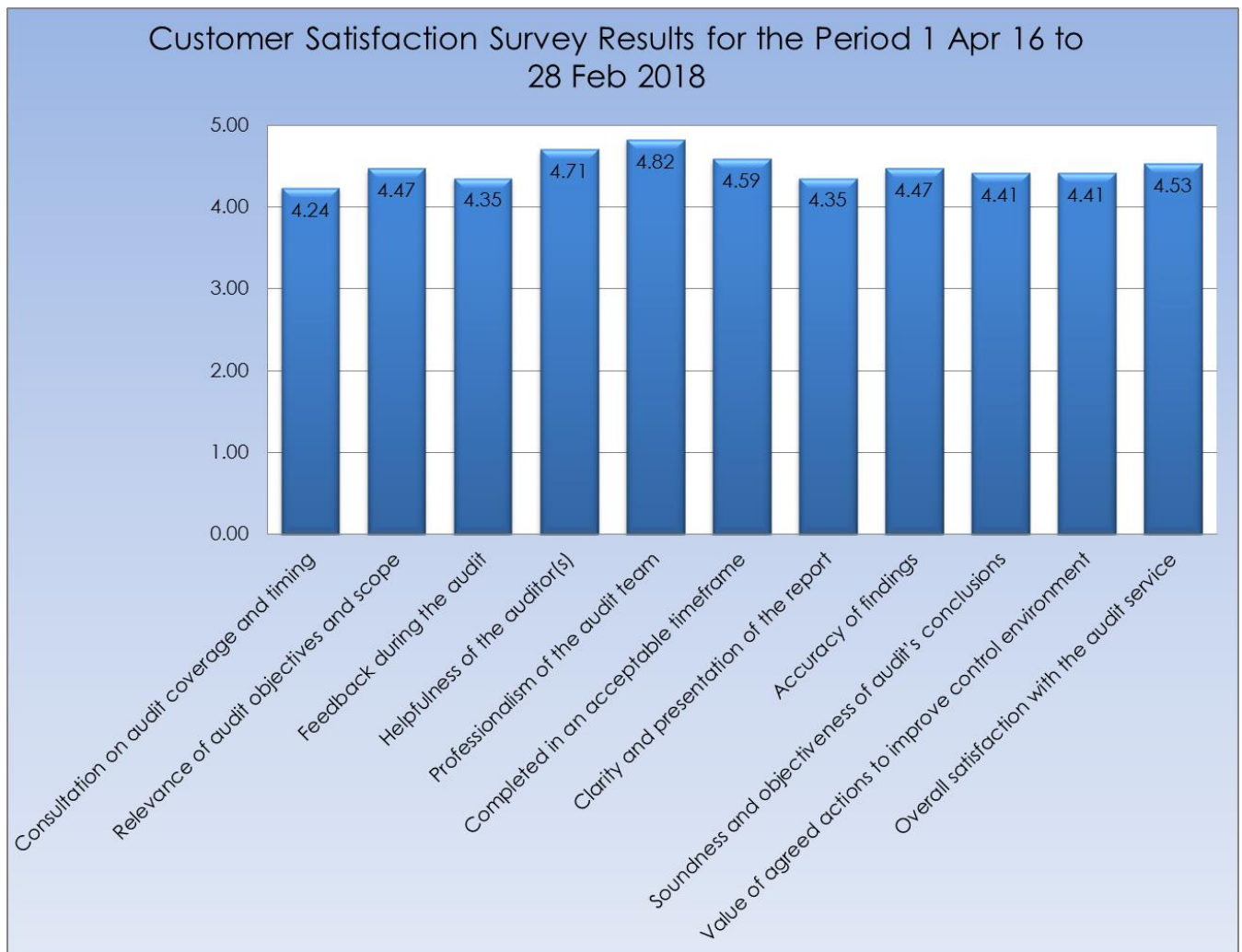
### Customer Satisfaction

The Audit Section sends out a customer satisfaction survey with the final audit report to obtain feedback on the performance of the auditor and on how the audit was received. The survey consists of 11 questions which require grading from 1 to 5, where 1 is very poor and 5 is excellent. The chart across summarises the average score for each question from the 17 responses received between 1<sup>st</sup> April 2016 and 28<sup>th</sup> February 2018. The overall average score from the surveys was 49.4 out of 55.

The overall responses are graded as either:

- Excellent (scores 47 to 55)
- Good (scores 38 to 46)
- Fair (scores 29 to 37)
- Poor (scores 20 to 28)
- Very poor (scores 11 to 19)

Of the 17 responses received to date, 13 categorised the audit service they received as excellent and the other 4 as good.



# Ashfield District Council – Audit Progress Report

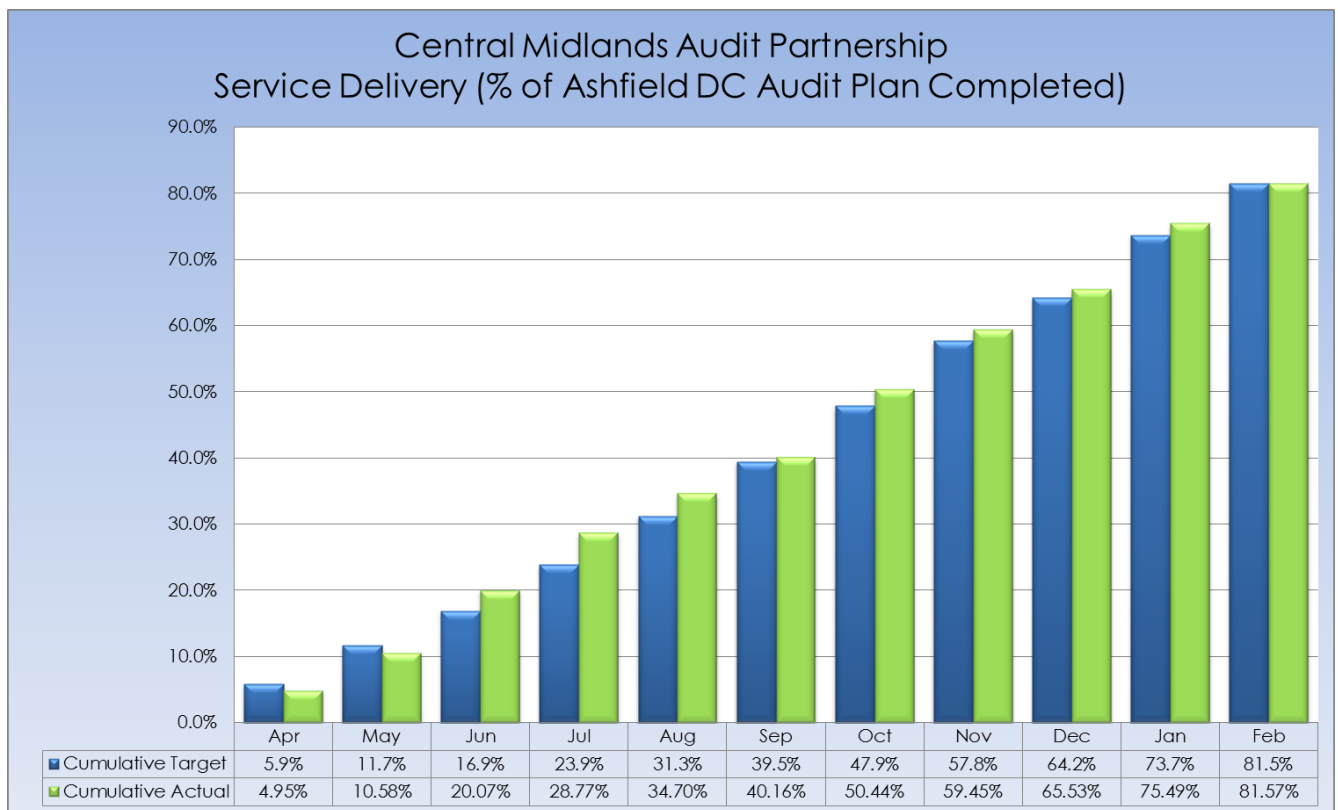
## Audit Performance

### Service Delivery (% of Audit Plan Completed)

At the end of each month, Audit staff provide the Audit Manager with an estimated percentage complete figure for each audit assignment they have been allocated. These figures are used to calculate how much of each Partner organisation's Audit Plans have been completed to date and how much of the Partnership's overall Audit Plan has been completed.

Shown below is the estimated percentage complete for Ashfield's 2017-18 Audit Plan (including incomplete jobs brought forward) after approximately 11 months of the Audit Plan year.

The monthly target has been profiled to reflect the expected productive time available each month, but still assumes that time will be spent evenly over each partner organisation in proportion with their contributions which is not always the case.



# Ashfield District Council – Audit Progress Report

## Recommendation Tracking

### Follow-up Process

The Council has operated its own procedure for monitoring the implementation of agreed Audit recommendations. This process will now be undertaken by Internal Audit.

Internal Audit has developed a bespoke system whereby emails, automatically generated by our recommendations database, can be sent to officers responsible for action where their recommendations' action dates have been exceeded. The emails request an update on each recommendation's implementation status, which will be fed back into the database, along with any revised implementation dates.

Each recommendation made by Internal Audit will be assigned one of the following "Action Status" categories as a result of our attempts to follow-up management's progress in the implementation of agreed actions. The following explanations are provided in respect of each "Action Status" category:

- **Action Due** = Action is due and Audit has been unable to ascertain any progress information from the responsible officer.
- **Future Action** = Action is not due yet, so Audit has not followed up.
- **Implemented** = Audit has received assurances that the agreed actions have been implemented.
- **Superseded** = Audit has received information about changes to the system or processes that means that the original weaknesses no longer exist.
- **Being Implemented** = Management is still committed to undertaking the agreed actions, but they have yet to be completed. (This category should result in a revised action date)
- **Risk Accepted** = Management has decided to accept the risk that Audit has identified and take no mitigating action.

### Implementation Status Details

Reports to the Committee are intended to provide members with an overview of the current implementation status of all agreed actions to address the control weaknesses highlighted by audit recommendations made between 1<sup>st</sup> April 2016 and 7<sup>th</sup> March 2018:

	Implemented	Being Implemented	Risk Accepted	Superseded	Action Due	Future Action	Total
Low Risk	103	14	2	1	4	13	<b>137</b>
Moderate Risk	26	1	0	0	1	5	<b>33</b>
Significant Risk	2	0	0	0	0	0	<b>2</b>
Critical Risk	0	0	0	0	0	0	<b>0</b>
<b>Totals</b>	<b>131</b>	<b>15</b>	<b>2</b>	<b>1</b>	<b>5</b>	<b>18</b>	<b>172</b>

The table below shows those recommendations not yet implemented by dept.

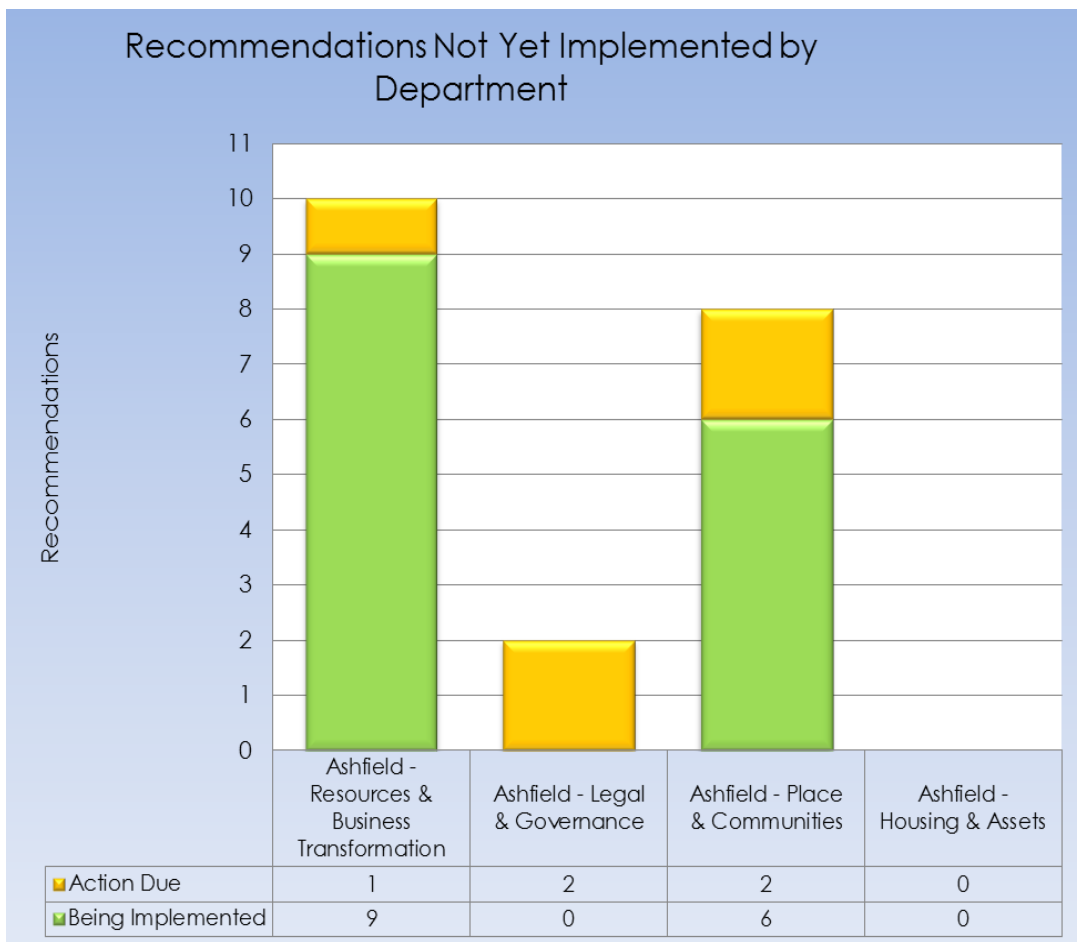
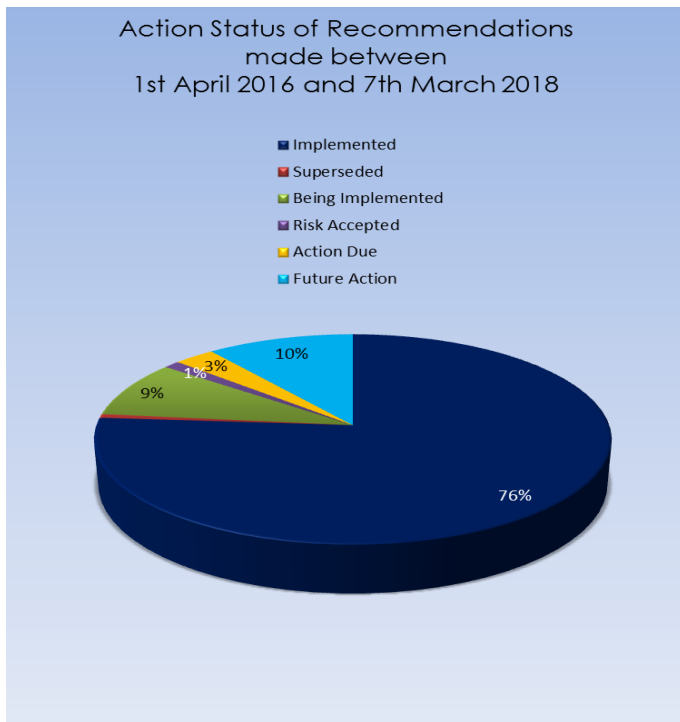
Recommendations Not Yet Implemented	Resources & Business Transformation	Legal & Governance	Place & Communities	Housing & Assets	Totals
Being Implemented	9	0	6	0	<b>15</b>
No progress information	1	2	2	0	<b>5</b>
	<b>10</b>	<b>2</b>	<b>8</b>	<b>0</b>	<b>20</b>

Internal Audit has provided Committee with summary details of those recommendations still in the process of 'Being Implemented' and those that have passed their due date for implementation. We will provide full details of any moderate, significant or critical risk issues where management has decided not to take any mitigating actions (shown in the 'Risk Accepted' category above). Both of the risk accepted issues shown above have already been reported to this Committee.

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## Recommendation Tracking

### Implementation Status Charts



# Ashfield District Council – Audit Progress Report

## Recommendation Tracking

### Highlighted Recommendations

We have included this section of this report to bring recommendations to your attention for the following reason:

- Any Moderate, Significant or Critical risk recommendations (either being implemented or with no response) that have passed their original agreed implementation date.
- Any Low risk recommendations still being implemented where it has been more than a year since the original agreed implementation date or those with no response where it has been more than 3 months since the original agreed implementation date.

### Resources & Business Transformation

#### Main Accounting (MTPF)

**Control Issue 5** - Crucial formulae and information within the MTPF spreadsheet model had not been protected to prevent accidental change or unauthorised amendment.

**Risk Rating** – Low Risk

**Status Update** - The current model is very complex with many tabs and links. Over the coming months a new version will be designed which provides a more concise and more secure model.

**Original Action Date** 28 Feb 17      **Revised Action Date** Revised action date to be supplied.

**Control Issue 9** - The Council had not established a protocol setting out specific details regarding its earmarked reserves in accordance with best practice guidance issued by CIPFAs Local Authority Accounting Panel and the Councils Financial Procedure Rules.

**Risk Rating** – Low Risk

**Status Update** - A budget forecast for each Earmarked Reserve is included at Appendix D of the Council's Revenue Budget Report (Cabinet, 20 February 2017). The appendix also includes a description of the purpose and use of each of these reserves. This has not been presented in accordance with CIPFA's best practice guidance.

A draft reserves policy has been produced in accordance with LAAP Bulletin 99 together with an amendment to Financial Regulations to clarify the associated governance processes. It is intended that both will be presented to Cabinet and recommended for approval by Council in May 2018.

**Original Action Date** 28 Feb 17      **Revised Action Date** 31 May 18

**Control Issue 10** - An assessment on the "Robustness of Estimates" had not been included in the Revenue Budget report provided to Council Cabinet as part of the process in considering the Council's budget requirement.

**Risk Rating** – Low Risk

**Status Update** - The timetable for budget completion in the 2017/18 cycle did not allow the time for this to be formally included in the budget report.

Inclusion of comments regarding the Robustness of Estimates has been an oversight as part of producing the 2018/19 budget report. Analysis has been undertaken of the budget changes. A paragraph will be included as part of next year's report.

**Original Action Date** 28 Feb 17      **Revised Action Date** 31 Dec 18

# Ashfield District Council – Audit Progress Report

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## Place & Communities

### Depot Income

**Control Issue 8** - The Ledger codes were not reconciled to the income received at the Depot.

**Risk Rating** – Moderate Risk

**Status Update** – With the present staffing levels within Transport this action will now not be completed until the 2 vacant posts have been filled, which could take until Sept 2018.

**Original Action Date** 31 Dec 17      **Revised Action Date** 30 Sep 18

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### Private Sector Housing

**Control Issue 5** - There was not a central record for monitoring the status of enforcement cases to ensure key actions had been completed.

**Risk Rating** – Moderate Risk

**Status Update** - No response received

**Original Action Date** 31 Aug 17      **Revised Action Date** n/a

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**Control Issue 8** - Testing identified that recharges for Works in Default were not always raised where required and the cost was being borne in the balance sheet. Additionally, costs had been coded to the balance sheet when they were ineligible to be recharged.

**Risk Rating** – Low Risk

**Status Update** - No response received.

**Original Action Date** 31 July 17      **Revised Action Date** n/a

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# Ashfield District Council – Audit Progress Report

## Status of Previous Audit Recommendations

### Recommendations Not Implemented

There were a number of Audit Recommendations that were issued and agreed prior to Ashfield District Council joining the Central Midlands Audit Partnership. One legacy recommendation remains outstanding relating to Ashfield Homes Ltd. This will continue to be monitored and details are provided below.

### Ashfield Homes Ltd – Outstanding Recommendations

Report	Recommendation	Responsible officer	Due date	Update
C Housing Maintenance 15/16-10	The full review of the in-house Schedule of Rates is given an end target date, and progress is monitored and reported to SMT.	Responsive and Voids Maintenance Manager & Support Services Manager	31/03/18	A full programme is in place to complete the review of the schedule of rates. Progress of this will be monitored through Senior Management Team Update 16/11/2016 Potentially looking at buy off the shelf paperless system and therefore changing the system altogether. Update 01/02/2017 – No further updates. Any action has been put on hold as there is a service review underway. Update 10/07/2017 – The full review of in-house Schedule of Rates is now in progress.