



## **INTERNAL AUDIT SHARED SERVICE**

**North West Leicestershire District Council**  
Internal Audit Progress Report: November 2015

## **1. Introduction**

- 1.1 The assurances received through the Internal Audit programme is a key element of the assurance framework required to inform the Annual Governance Statement. The purpose of this report is to highlight the progress against the Internal Audit Plan up to 27th November 2015.

## **2. Purpose of Internal Audit**

- 2.1 The Council is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal Audit plays a vital role in advising the Council that these arrangements are in place and operating effectively. The Council's response to Internal Audit activity should lead to strengthening the control environment, and therefore contribute to the achievement of the organisation's objectives.
- 2.2 This is achieved through Internal Audit providing a combination of assurance and consulting activities. Assurance work involves assessing how well the systems and processes are designed and working, with consulting activities available to help to improve those systems and processes where necessary.

## **3. Authority of Internal Audit**

- 3.1 Internal Audit derives its authority from the Accounts and Audit Regulations 2015, the Internal Audit Charter and the Council's Constitution. The Financial Regulations, which are part of the Constitution, sets out that 'Internal Audit has authority to:
- a) enter any Council owned or occupied premises or land at all times (subject to any legal restrictions outside the Council's control);
  - b) have access at all times to the Council's records, documents and correspondence;
  - c) require and receive such explanations from any employee or member of the Council as he or she deems necessary concerning any matter under examination; and
  - d) require any employee or member of the Council to produce cash, stores or any other Council owned property under their control.
  - e) The Senior Auditor shall have access to, and the freedom to report in his/her name to all boards, members or officers, as he/she deems necessary.

## **4 Responsibility of Internal Audit**

- 4.1 Internal Audit will have the responsibility to review, appraise and report as necessary on:
- a) the adequacy and effectiveness and application of internal controls and processes and systems;
  - b) the extent of compliance with Financial Regulations and Standing Orders and approved policies and procedures of the Council plus the extent of compliance with external laws and regulation; and
  - c) the extent to which the Council's assets and interest are accounted for and safeguarded from losses of all kinds arising from waste, inefficient administration, poor value for money, fraud or other cause.

## **5 Independence of Internal Audit**

- 5.1 Internal Auditors must be sufficiently independent of the activities they audit to enable them to provide impartial, unbiased and effective professional judgements and advice.

Internal Auditors must maintain an unbiased attitude that allows them to perform their engagements in such a manner that they believe in their work product and that no quality compromises are made.

- 5.2 If independence or objectivity is impaired in fact or appearance, the details of the impairment should be disclosed to senior management and the Audit and Governance Committee. There are no impairments to report to senior management and the Audit and Governance Committee for the current financial year.

## **6 Internal Audit Plan Update**

- 6.1 A progress report against the 2015/16 Internal Audit plan is documented in Appendix A. Good progress has been made this quarter with the use of a temporary auditor and the Service has now caught up with the plan. Nine final reports have been issued and four audits are currently in progress.
- 6.2 An Executive Summary of the nine reports issued by the in house internal audit team since the last progress report is documented in Appendix B. The Senior Auditor does not consider it necessary to draw attention to any specific control weaknesses at this time.
- 6.3 The Internal Audit plan needs to be flexible in order to reflect current issues and resource requirements. There have been a number of changes to the Internal Audit plan approved in March 2015 and details are documented in the 'comments' column in Appendix A.

## **7 Internal Audit Recommendations**

- 7.1 Internal Audit monitors and follows up all medium and high risk recommendations. Appendix C lists all overdue recommendations along with a status update. Although the target dates have not been met, Internal Audit is satisfied that in both cases reasonable progress is being made.
- 7.2 All outstanding recommendations i.e. those not yet due, are included in Appendix D for information. Recommendations that have been made and addressed between September and November have been included to show progress.

## **8 Internal Audit Performance Indicators**

- 8.1 Performance information for Internal Audit in relation to its team plan actions and performance indicators is documented in Appendix E.

## **9 Risk Management**

- 9.1 Cabinet received its usual Corporate Risk Update as part of the Second Quarter Performance Report at its meeting on 10 November 2015. This was unchanged from the first quarter and is attached at Appendix F.

## 2015/16 Audit Plan Progress: November 2015 (In-house Audit Team Audits)

Audit Area	Type	Planned Days	Actual Days	Status	Assurance Level	Recommendations				Comments
						H	M	L	A	
Cash and Bank	Key Financial System	6	3	In progress						Moved from Quarter 2
Creditors	Key Financial System	8	6.3	Final Report Issued	Grade 1	-	-	1	-	Moved from Quarter 4
Debtors	Key Financial System	8	-	Scheduled for Quarter 4						
Main Accounting	Key Financial System	8	5	Final Report Issued	Grade 1	-	-	-	-	Moved from Quarter 4
Payroll	Key Financial System	8	-	Scheduled for Quarter 4						
Rent Accounting	Key Financial System	8	8.4	Final Report Issued	Grade 2	2	-	1	-	
Treasury Management	Key Financial System	6	4	Final Report Issued	Grade 1	-	-	-	1	Brought forward to use capacity in audit team.
ICT Security	Key Financial System	5	0.5	In progress						This work will take the form of following up recommendations from the LCC 2014/15 audit and a focused audit testing high risk objective.
Risk Management	Assurance	5	-	Scheduled for Quarter 3						
Governance and Ethics – New Members	Assurance	10	6.5	Final Report Issued	Grade 2	3	2	-	-	
Performance Management	Assurance	6	10	Final Report Issued	Grade 1	-	-	-	-	
Fraud	Assurance	6	-	Scheduled for Quarter 4						Moved to quarter 4 to take account of updating of Anti Fraud and Corruption Policy
Information Sharing and Data Protection	Risk Based	8	-	Removed from plan						Assurance will be taken from Leicester City Council 'health check'.
Housing - Other Capital Works/Non DHIP	Risk Based	8	-	Removed from plan						Removed from plan as Senior Auditor analysis of the remaining capital work does not present a significant risk at this time.
Responsive Housing Repairs & Voids	Risk Based	8	-	Scheduled for Quarter 4						Moved to quarter 4 due to audit team capacity.

Audit Area	Type	Planned Days	Actual Days	Status	Assurance Level	Recommendations				Comments
						H	M	L	A	
Safeguarding	Risk Based	5	1	In progress						Moved from quarter 1.
Disabled Facilities Grants (advisory)	Risk Based	5	6.5	Memo issued	N/A					Memo issued rather than formal report to reflect transition status of service. A formal audit will be carried out later in the year.
Leisure Centres	Risk Based	12	23	Final Reports Issued: Hood Park Leisure Centre	Grade 2	3	1	-	1	Planned days exceeded due to sickness issues, absences over summer and some additional testing.
				Hermitage Leisure Centre	Grade 2	5	1	-	1	
Building Control	Risk Based	6	8.5	Final Report Issued	Grade 2	4	-	-	-	
Expenses/mileage claims	Risk Based	5	-	Removed from plan						No longer required. New system is not being implemented.
Green & Decent (advisory)	Risk Based	5	-	Scheduled for Quarter 3						Move to quarter 3 to allow robustness of results to be considered as part of the audit. Given the nature of the project this is likely to be an advisory piece of work.
DHIP	Risk Based	5	0.5	In progress						
Disabled Facilities Grant (audit)	Additional Audit	6	-	Scheduled for Quarter 4						

## KEY

### Assurance Levels:

<b>Grade 1</b>	<b>Internal Controls are adequate in all important aspects</b>
<b>Grade 2</b>	<b>Internal Controls require improvement in some areas</b>
<b>Grade 3</b>	<b>Internal Controls require significant improvement</b>
<b>Grade 4</b>	<b>Internal Controls are inadequate in all important aspects</b>

**Recommendations:**

- H**    **High Priority**
- M**    **Medium Priority**
- L**    **Low Priority**
- A**    **Advisory**

**EXECUTIVE SUMMARY OF IN HOUSE INTERNAL AUDIT FINAL REPORTS ISSUED BETWEEN SEPTEMBER 2015 AND NOVEMBER 2015**

Report	Portfolio Holder	Head of Service & Team Manager	Assurance Level	Areas for Improvement	Recommendations			
					H	M	L	A
2015/16 – 1 Treasury Management	Corporate	Head of Finance Financial Planning Team Manager	Grade 1	None.  One suggestion has been made to consider the need to document, and therefore be able to provide evidence of, the decision making process when 'reinvesting' funds.	-	-	-	1
2015/16 – 2 Hood Park Leisure Centre	Community Services (Deputy Leader)	Head of Community Services Leisure Services Team Manager	Grade 2	Procedure notes for the day to day operations of the leisure centre need to be updated.  Cash collection procedures must be adhered to at all times.  Senior management should ensure that there is adequate separation of duties.	3	1	-	1
2015/16 – 3 Hermitage Leisure Centre	Community Services (Deputy Leader)	Head of Community Services Leisure Services Team Manager	Grade 2	Procedure notes for the day to day operations of the leisure centre need to be updated.  Cash collection procedures must be adhered to at all times.  Senior management should ensure that there is adequate separation of duties.  Management should review the completion of bar and vending stock sheets and stock checks by a Duty Manager.	5	1	-	1

Report	Portfolio Holder	Head of Service & Team Manager	Assurance Level	Areas for Improvement	Recommendations			
					H	M	L	A
				Management should review the arrangements for the certification of timesheets.				
2015/16 – 4 Corporate Performance Management	Leader	Head of Legal and Support Services Customer Team Manager	Grade 1	None.	-	-	-	-
2015/16 – 5 Building Control	Regeneration and Planning	Head of Planning and Regeneration Building Control and Land Charges Team Manager	Grade 2	Making sure the application file is updated with the date of fee payment if this is after the application is submitted.  Correct coding and VAT treatment of income by all staff responsible for the receipt of funds.  The organisation of daily tasks by Building Control Inspectors, in particular prioritising plan checking.  The secure storage of Building Control application files	4	-	-	-
2015/16 – 6 Governance and Ethics – Member Training	Corporate	Head of Legal and Support Services Democratic and Support Services Team Manager	Grade 2	Availability of online training materials.  Trying to build more opportunities for interaction and engagement in to future training sessions.  Review of attendance records following compulsory training sessions.	3	2	-	-
2015/16 – 7 Rent Accounting	Housing	Head of Housing Housing Management Team Manager and HRA Business Support Team Manager	Grade 2	Delays in completing monthly reconciliations between rent system and cash receipting system together with reconciliation not being reviewed.  Authoriser details on Capita Open House user rights forms.	2	-	1	-
2015/16 – 8 Creditors	Corporate	Head of Finance Financial Services Team Manager	Grade 1	One minor area identified where the audit trail for new users of the e-	-	-	1	-



Report	Portfolio Holder	Head of Service & Team Manager	Assurance Level	Areas for Improvement	Recommendations			
					H	M	L	A
				purchasing system could be improved by including the job title of the authoriser on the set up form.				
2015/16 – 9 Main Accounting System	Corporate	Head of Finance Financial Planning Team Manager	Grade 1	None.	-	-	-	-

## Recommendations Tracker – Overdue Recommendations

Report		Recommendation	Rating	Officer Responsible	Target Date	Status	Management Comments
<b>2014/15 Reports</b>							
6	Fraud Prevention and Detection	2	Members (in particular, the Audit and Governance Committee) should be provided with training to ensure they can effectively consider the effectiveness of the Authority's Anti-Fraud and Corruption Arrangements.	Medium	Head of Finance	June 2015 Revised Date: April 2016	In progress Head of Finance plans to arrange for external auditors to deliver training.
LCC	ICT Key Controls Audit	6	Consideration should be given to formalising systems ownership for all applications in use at NWLDC and the associated roles and responsibilities. This should include the:- Senior Management Owner (Usually at Assistant Director Level) Name of the Systems Owner Name of the Deputy Systems Owner Main Systems Administrator	Medium	Head of Finance/ICT Team Manager	September 2015 Revised March 2016	In progress In order to implement this recommendation fully this has become part of a bigger project and will take longer than originally planned.

## Recommendations Tracker – Outstanding Recommendations

Report		Recommendation		Rating	Officer Responsible	Target Date	Senior Auditor Comments
<b>2014/15 Reports</b>							
14	Human Resources and Payroll	3	HR staff should ensure that all personnel files are securely held whether in paper or electronic format.	High	Human Resources Team Manager	Immediate and ongoing	Compliance testing will be undertaken as part of the 2015/16 Payroll audit which is not planned until Q4.
14	Human Resources and Payroll	4	All new employees should complete the starter form that should then be held on their HR file.	High	Human Resources Team Manager	Immediate and ongoing	As above
14	Human Resources and Payroll	5	HR should verify the Offer Letter to the payslip prior to payment for all starters. The verification should be completed by a person different to the originator of the data input and a record maintained.	High	Human Resources Team Manager	Immediate and ongoing	As above
14	Human Resources and Payroll	6	All new starters should have their identity verified and recorded as such.	High	Human Resources Team Manager	Immediate and ongoing	As above
14	Human Resources and Payroll	7	Team managers should ensure that all staff leaving NWLDC complete a leaver form and this should be provided to HR in sufficient time for them to make accurate final payments. The leaver form should be held on the HR file together with supporting documentation.	High	Team Managers	Immediate and ongoing	As above
14	Human Resources and Payroll	8	HR should verify the details from the Leaver Form to the payslip prior to payment for all leavers. The verification should be completed by a person different to the originator of the data input and a record maintained.	High	Human Resources Team Manager	Immediate and ongoing	As above
14	Human Resources and Payroll	9	The Human Resources Team Manager should review the functionality made available to Managers and staff in the self serve system to ensure that appropriate 'training notes' are issued prior to full implementation of the system.	High	Human Resources Team Manager	Immediate and ongoing	As above
14	Human	10	When an employee starts to receive	High	Human Resources	Immediate and	As above

Report		Recommendation		Rating	Officer Responsible	Target Date	Senior Auditor Comments
	Resources and Payroll		maternity benefits HR should check whether essential car allowance is also in payment and make the appropriate adjustment to avoid an overpayment.		Team Manager	ongoing	
14	Human Resources and Payroll	11	The Human Resources Team Manager should periodically circulate to Chief Officers the current establishment list for their area of responsibility to enable verification of the staffing structure and current employees.	High	Human Resources Team Manager	Immediate and ongoing	As above
14	Human Resources and Payroll	12	The HR database should be checked to ensure that the correct coding has been entered for the relevant service area and that the manager shown is correct as the self service authorisation system will not operate correctly with incorrect managers shown.	High	Human Resources Team Manager	Part of project	As above
14	Human Resources and Payroll	13	A schedule of under and overpayments generated by the payroll process should be compiled with the proposals for full recovery of the overpayment that will be updated with repayment transactions as they occur.	High	Human Resources Team Manager	Immediate and ongoing	As above
14	Human Resources and Payroll	14	Bulk amendments, such as increments, should be subject to sample testing of the resulting payslips and all other amendments verified to the payslip.  The verification should be completed by a person different to the originator of the data input and a record maintained.	High	Human Resources Team Manager	June 2015	As above
15	Aids and Adaptations	3	The longstanding arrangement currently in place for the provision of goods and services for adaptations through Leicestershire County Council should be formalised in accordance with the council's procurement procedures.	High	Planned Investment Team Manager	31 <sup>st</sup> March 2016	Testing scheduled April 2016.
LCC	ICT Key Controls Audit	2	ICT Management should give consideration to producing a detailed DR plan and process. Once this has been completed consideration should be given to undertaking a full end to end DR test to	High	Head of Finance/ICT Team Manager	December 2015	Testing scheduled January 2016

Report		Recommendation		Rating	Officer Responsible	Target Date	Senior Auditor Comments
			ensure that data and systems can be recovered successfully.				
		7	Consideration should be given to developing and rolling out key ICT related policies.	Medium	Head of Finance/ICT Team Manager	March 2016	Testing scheduled April 2016
		16	Consideration should be given to reviewing the password configurations within key applications to either ensure that they comply with best practice or that a conscious decision has been made to accept any residual risk of non-compliance (once other controls such as lock out settings have also been taken into account)	Medium	Head of Finance/ICT Team Manager	January 2016	Testing scheduled February 2016
<b>2015/16 Reports</b>							
2	Hood Park Leisure Centre	1	All procedure notes and associated forms for the day to day operations of the leisure centre should be reviewed and updated as a matter of urgency.	High	Facilities Manager	October 2015	Testing scheduled January 2016
		2	Senior Management should remind all staff with cash collection responsibilities of the need for accuracy in all aspects of their work, and to closely follow all procedures.	High	Commercial Manager and Facilities Manager	October 2015	Testing scheduled January 2016
		3	Senior Management should consider alternative arrangements for the security of income arising from the bar operation when manned by the Duty Manager.	High	Commercial Manager	October 2015	Testing scheduled January 2016
		4	Check that the correct formulae are built into spreadsheets used to calculate charges for the following year.	Medium	Commercial Manager	Immediate	Implemented
3	Hermitage Leisure Centre	1	All procedure notes and associated forms for the day to day operations of the leisure centre should be reviewed and updated as a matter of urgency.	High	Facilities Manager	October 2015	Testing scheduled Jan 2016
		2	Senior Management should remind all staff with cash collection responsibilities of the need for accuracy in all aspects of their work, and to closely follow all procedures.	High	Commercial Manager and Facilities Manager	October 2015	Testing scheduled Jan 2016
		3	Senior Management should consider	High	Commercial Manager	October 2015	Testing scheduled Jan 2016

Report		Recommendation	Rating	Officer Responsible	Target Date	Senior Auditor Comments	
		4	alternative arrangements for the security of income arising from the bar operation when manned by the Duty Manager.	Medium	Commercial Manager	Immediate	Implemented
		4	Check that the correct formulae are built into spreadsheets used to calculate charges for the following year.	Medium	Commercial Manager	Immediate	Implemented
		5	The vending and bar stock sheets should be revised and it is recommended that Management arranges for the Catering Supervisor to liaise with her opposite number at HPLC about the completion of the sheets and stock checks by a Duty Manager.	High	Commercial Manager	October 2015	Testing scheduled Jan 2016
		6	Senior Management should review the arrangements for the certification of timesheets including authorisation of all claims by the Centre Manager.	High	Commercial Manager	October 2015	Testing scheduled Jan 2016
5	Building Control	1	The Building Control administrative staff should be reminded of the need to update the date of validation of the application with the date the fee is received if later than the application and to follow procedures in the updating of the application file.	High	Building Control and Land Charges Team Manager	Immediate	Testing scheduled Feb 2016
		2	All staff responsible for the receipt of funds should be made fully aware of the need to correctly identify the different types of Building Control income and the appropriate VAT coding of the income.	High	Building Control and Land Charges Team Manager	Immediate	Testing scheduled Feb 2016
		3	The Building Control Manager should insist that the Building Control Inspectors organise their daily tasks in line with management instructions. If that approach to improving plan checking performance is not successful then alternative action should be considered such as competency discussions or a review of capacity.	High	Building Control and Land Charges Team Manager	Immediate	Testing scheduled Feb 2016
		4	Senior Management should arrange for suitable secure fire resistant storage to be	High	Building Control and Land Charges Team	Q1 2016 financial year	Testing scheduled June 2016

Report		Recommendation		Rating	Officer Responsible	Target Date	Senior Auditor Comments
			made available for the storage of Building Control application files.		Manager		
6	Governance and Ethics – Member Training	1	Training materials should be available on the intranet for Members to refer back to.	Medium	Democratic Services Officers	Immediate and Ongoing	Testing scheduled March 2016
		2	Trainers should allow the Democratic and Support Services Manager to review the plan for the training session to try to ensure that opportunities for engagement are built in.	High	All Team Managers/Heads of Service (Democratic and Support Services Team Manager to communicate this at Team Managers Forum)	March 2016	Testing scheduled March 2016
		3	Promote the upcoming Planning Forum training events to encourage take-up and engagement.	High	Head of Planning and Regeneration	November 2015	Testing scheduled March 2016
		4	Consideration should be given to offering Members a tour of the building for future induction programmes.	Medium	Democratic and Support Services Team Manager	Next Induction Programme	N/A
		5	Democratic Services chase up attendance records from officers delivering compulsory training if it is not provided in a timely fashion so that they can make appropriate alternative arrangements.	High	Democratic Services Officers	Immediate and Ongoing	Testing scheduled March 2016
7	Rent Accounting	1	Reconciliations should be completed in a timely fashion.	High	Finance Systems Team Leader	November 2015	Testing scheduled Jan 2016
		2	Monthly reconciliations between the housing rents system and the cash receipting system should be reviewed by an appropriate officer who signs and dates the reconciliations. The reconciliation procedure notes should be updated to reflect this.	High	Finance Systems Team Leader	November 2015	Testing scheduled Jan 2016

### Internal Audit Performance: November 2015

#### Performance Measures:

Performance Measure	2015/16 YTD Target	Position as at 27.11.15	Comments
Delivery of 2015/16 Audit Plan – Key Financial Systems	25%	50%	Focus on completing more key financial systems earlier in the year rather than leaving all until quarter 4.
Delivery of 2015/16 Audit Plan – Non Key Financial Systems	80%	46%	Focus on completing more key financial systems earlier in the year rather than leaving all until quarter 4.
Percentage of time spent on audit work	80%	84%	
Percentage of Client Satisfaction with the Internal Audit Service	100%	100%	Based on 2 responses so far this year. Survey link is sent out at end of each quarter.
Compliance with the Internal Audit Standards	Full	No significant gaps in compliance	
Compliance testing of completed recommendations	90%	100%	

#### Service Plan Actions:

Key Deliverables (Action)	Quarter 3 Milestone	Position as at 27.11.15
Review and update Health and Safety risk assessments to ensure risks to staff and customers are controlled.	Set action plan and timescale to deliver improvements where highlighted in reviews	On target – no actions.
Undertake audits as per agreed Audit Plan.	Complete audits of 4 systems to enable the completion of the audit plan	Behind from quarter 1 and quarter 2 therefore temporary resources focussed on catching up with the audit plan which is being achieved.
Provide the Audit and Governance Committee with quarterly reports on the work and performance of internal audit.	Progress report to December Audit and Governance Committee	On target
Achievement of the PSAIS	External assessment of compliance with PSIAS	On target
Annual Audit Opinion delivered by 30 <sup>th</sup> June 2015 deadline.	N/A	Completed in June 2015.
Produce and have approved the 2016/17 Internal Audit Plan by 31 <sup>st</sup> March 2016.	No action	Planning will start in January 2016.



Corporate Risk Register							
Risk Area	Inherent Risk			Control Measures	Residual Risk		
	Impact	Likelihood	Rating		Impact	Likelihood	Rating
Finance & Budget	4	4	16	Monthly management reviews are performed of actual against budgets and forecast to the end of the year. Monthly reporting and challenging at CLT, and reported to Cabinet quarterly Sound policies and procedures are in place. Planning for the Future has been documented and is reviewed regularly. Internal and External audit of systems and accounts.	4	1	4
Resource Capacity & Capability	4	4	16	Advance planning will mitigate this risk; however should it occur diverting resources from other services, bringing in additional resources from other sources (e.g. Agencies, Consultants, Voluntary/Community sector etc.) would be activated. Market conditions are tested through recruitment processes. The Council offers a package of additional benefits to enhance the recruitment offer. Linked to the above, the Council has developed innovative partnering relationships with other sectors including the private sector to make posts uniquely attractive. Best Employee Experience is a programme to attract and develop the right skills. It is a programme developing the talent within the staff resource through secondments and tailored	3	2	6

				development programmes.			
Contract Management & Procurement	4	4	16	Corporate procurement staff and legal team to support where necessary on contract management. Policies and procedures are in place. Procurement Gateway Board oversees a procurement planning process. Training programme in place for staff.	3	2	6
Information Governance & Data Protection	4	4	16	Policies and procedures are in place. Corporate Governance training is undertaken annually and includes information governance as appropriate to reflect changes in legislation. The Council has a dedicated SIRO. Corporate Governance Groups are in place to scrutinise impacts/issues arising.	4	2	8
Emergency Planning & Business Continuity arrangements	4	4	16	Business continuity plans have been documented, policies and procedures are in place, initial continuity plans are in place to allow access to the service through alternative mechanisms (Hermitage Leisure Centre)	4	1	4
Effective IT Systems & Procedures	4	4	16	Fully resilient environment in place with no single points of failure for core systems, other critical systems use cold standby equipment. New business services are being run in remote fully resilient data centres and existing systems are being progressively migrated to these cloud computing centres. Data is backed up to a second disk unit offsite at Hermitage Leisure Centre. Improved business recovery arrangements have been implemented to minimise recovery time.	3	2	6
Project & Programme Management	4	4	16	Progress is shared regularly with CLT, experienced PRINCE 2 staff, transformation programme is	4	3	12

				continually reassessing its objectives			
Governance, Policies & Procedures	4	4	16	Policies & procedures in place, governance processes are documented and in operation, ongoing assessments and reviews are performed.	4	1	4

