



central midlands audit partnership

Derby City Council –
Internal Audit Progress Report
(Covering the period April 2017 to February 2018)
Audit & Accounts Committee: 20th March 2018



Derby City Council

Providing Excellent Audit Services in the Public Sector

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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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Providing Excellent Audit Services in the Public Sector

DASH BOARD

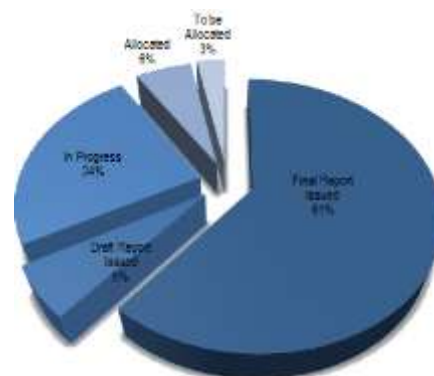
APPENDICES

A = Control environment Assurance Categories and control Risk Rating explained.

B = Details of control issues raised in the period, assessed as Moderate Risk

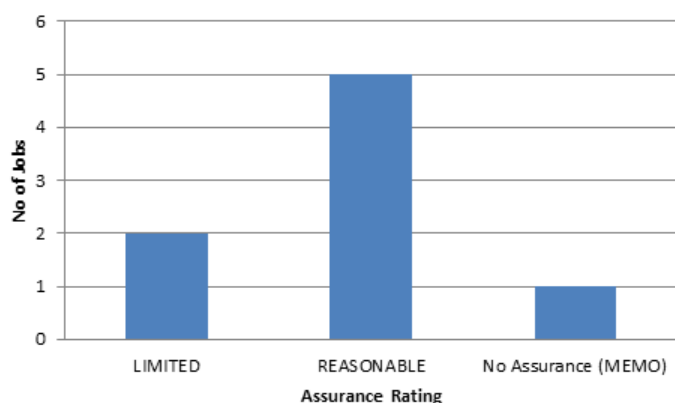
C = Details of recommendations not implemented by Target Date

Plan Progress (Page 3)

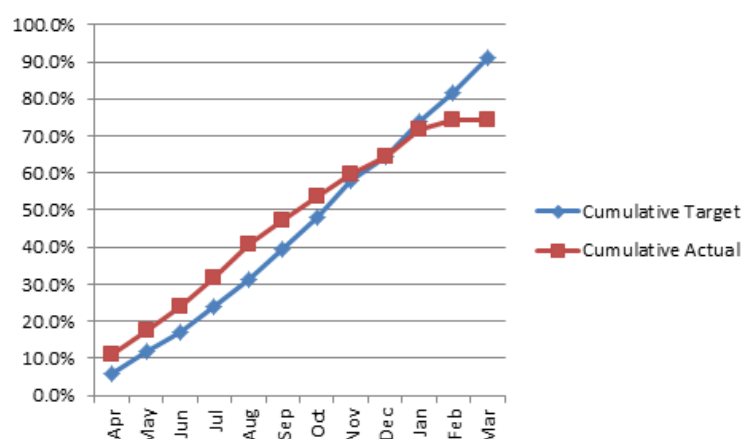


Job Status	Totals	% of Plan
Final Report Issued	61	61%
Draft Report Issued	6	6%
In Progress	24	24%
Allocated	6	6%
To be Allocated	3	3%
Total	100	100%

Assurance Opinion for jobs completed January to February 2018 (excluding schools page 9)



Service Delivery year to date



Recommendation Tracking (page 12)

Open Recommendations as at 28th February 2018

Risk Rating	Low Risk	Moderate Risk	Significant Risk	Total
Recs open at last Committee	110	68	3	181
Recs made in period	28	16	5	49
Recs closed in period	43	21	1	65
Recs currently open*	95	63	7	165

(* Recs open last committee + Recs made in period - Recs closed in period)

Partnership Development (page 8)

1. The effectiveness of the relationship between the Council and CMAP.
2. Partnership Change Programme to improve service delivery.
3. Staff Training

PLAN PROGRESS

Brought Forward and Current Plan Work

Job No	2016/17 Audit Assignments	Assurance	Status	% Job Complete
Organisation & Governance				
2943	Main Accounting – key reconciliations	Limited	Final Report Issued	100%
2843	Revenues Contract	Limited	Final Report Issued	100%
2923	Treasury Management 2016/17	Reasonable	Final Report Issued	100%
2928	Payroll 2016/17	Reasonable	Final Report Issued	100%
2915	Data Quality & Performance	Reasonable	Final Report Issued	100%
2748	Income Management (Civica Icon)	Reasonable	Final Report Issued	100%
2879	ICT - Asset Management	Reasonable	Final Report Issued	100%
2979	Capital Contracts	Reasonable	Final Report Issued	100%
2935	Housing Benefits & Council Tax support	Reasonable	Final Report Issued	100%
2896	People Management	Reasonable	Final Report Issued	100%
2978	Procurement Control	Reasonable	Final Report Issued	100%
2967	National Domestic Rates 2016/17	Comprehensive	Final Report Issued	100%
2966	Council Tax 2016/17	Comprehensive	Final Report Issued	100%
2940	Taxation	Comprehensive	Final Report Issued	100%
2977	Fixed Assets	Comprehensive	Final Report Issued	100%
2897	Procurement monitoring		In Progress	75%
People Services				
2918	Independent living funds	Limited	Final Report Issued	100%
2735	Business Intelligence	Reasonable	Final Report Issued	100%
2829	Public Health - Pooled Budgets	Reasonable	Final Report Issued	100%
2842	External Funding	Reasonable	Final Report Issued	100%
2731	Integrated Commissioning	Comprehensive	Final Report Issued	100%
2960	Residential care investigation		Superseded	100%
2911	Looked After Children-LAC– Virtual school	Comprehensive	Final Report Issued	100%
2968	Direct Payments - Mental Health		In progress	75%
Communities & Place				
2881	Health & Safety	Limited	Final Report Issued	100%
2964	Refuse Collection & Recycling	Reasonable	Final Report Issued	100%
2813	Highways & Engineering	Reasonable	Final Report Issued	100%
2894	Property Maintenance	Reasonable	Final Report Issued	100%
2846	Economic Regeneration	Comprehensive	Final Report Issued	100%

APPENDIX A - Control Environment Assurance Categories explained.

Job No	2017/18 Audit Assignments	Assurance	Status	% Job Complete
Organisation & Governance				
2985	Servelec Synergy Children services	Limited	Final Report Issued	100%
2986	User Access management	Limited	Final Report Issued	100%
3014	Key Financial Systems -Creditors	Reasonable	Final Report Issued	100%
3053	Finance Share Folder Permissions	Reasonable	Final Report Issued	100%
3042	Council House /Land Sales	Reasonable	Final Report Issued	100%
3074	Key Financials High level controls - Treasury Management	Comprehensive	Final Report Issued	100%
3072	Key Financial Systems-High level Controls on Revenues & Debtors		Draft Report Issued	95%
2997	CM2000 Care rostering system		Draft Report Issued	95%
3005	Revenues Write off procedures.		Draft Report Issued	95%
3051	CCTV Management		In Progress	90%
3090	Social Media - Monitoring		In Progress	90%
3065	IT Data quality checks		In Progress	90%
3003	Schools SFVS self assessments		In Progress	60%
3088	Contract Monitoring 2017/18		In Progress	60%
3066	Main Accounting - reconciliation S24 action plan monitoring		In Progress	65%
3056	Organisational Culture & Ethics		In Progress	50%
3067	Fixed Assets – Capital valuation S24 action plan		In Progress	40%
3073	General Data Protection Regulations		In Progress	35%
3069	Key Financial Systems – Provisions and Write offs S24		In Progress	30%
3138	Payroll – Key controls review & IR35 process		In Progress	5%
3068	Key Financial Systems -Year- end procedure S24 action plan		In Progress	5%
3137	People Management – HR recruitment		Allocated	5%
People Services				
3028	SEND – School Payments	Limited	Final Report Issued	100%
3116	Residents Funds – Virtual Accounts	Reasonable	Final Report Issued	100%
	Safeguarding - MASH	Comprehensive	Completed	100%
3093	Payment of Adoption Allowances		Draft Report Issued	95%
3130	Adults Commissioning – contract management		In Progress	80%
3124	Public Health – Stock Control		In Progress	40%
3058	Out of Area Placements		In Progress	30%
3135	Leaving Care Payments		In Progress	30%
3131	Children Commissioning - EPM Payroll Contract Monitoring		Allocated	5%
	Direct Payments(ContrOCC system)		To be allocated to auditor	
	Personal Budget – RAS system		To be allocated to auditor	

Communities & Place

3040	Markets – Old Hall; Allenton; Farmers	Draft Report Issued	95%
3089	Connect Derby - Rents	In Progress	50%
3086	Bus Station Income Recharges	In Progress	10%
3132	Metro Dynamics Governance Arrangement	In progress	10%
3004	Alcohol licensing	Allocated	
	Partnership Governance Arrangements (Building controls & Fly tipping)	To be allocated to auditor	

SCHOOLS

Job No	Schools	Assurance	Status	% Job Complete
3018	Brackensdale Infant School SFVS	Reasonable	Final Report Issued	100%
3009	Newton's Walk PRU SFVS	Reasonable	Final Report Issued	100%
3011	Reigate Park Primary School (Fed. with Ashcroft & Cottons Farm) SFVS	Reasonable	Final Report Issued	100%
3013	Portway Junior School SFVS	Reasonable	Final Report Issued	100%
3024	Dale Community Primary School (fed. With Stonehill Nursery) SFVS	Reasonable	Final Report Issued	100%
3129	Stonehill Nursery School SFVS	Reasonable	Final Report Issued	100%
3012	Portway Infant School SFVS	Comprehensive	Final Report Issued	100%
3015	Alvaston Infant and Nursery School SFVS	Comprehensive	Final Report Issued	100%
3019	Brackensdale Junior School SFVS	Comprehensive	Final Report Issued	100%
3020	Carlyle Infant School SFVS	Comprehensive	Final Report Issued	100%
3022	Chellaston Infant School SFVS	Comprehensive	Final Report Issued	100%
3026	Springfield Junior School SFVS	Comprehensive	Final Report Issued	100%
3027	Homefields Primary School SFVS	Comprehensive	Final Report Issued	100%
3007	Rosehill Infant and Nursery School SFVS	Comprehensive	Final Report Issued	100%
3008	St Alban's Catholic Primary School SFVS	Comprehensive	Final Report Issued	100%
3021	Cavendish Close Infant School SFVS	Comprehensive	Final Report Issued	100%
3025	Gayton Community Junior School SFVS	Comprehensive	Final Report Issued	100%
3016	Arboretum Primary School SFVS	Comprehensive	Final Report Issued	100%
3017	Ashgate Primary School SFVS		In Progress	90%
3023	Griffe Field Primary School SFVS		In Progress	75%
3010	Parkview Primary School SFVS		Allocated	5%

APPENDIX A - Control Environment Assurance Categories explained.

OTHER ASSURANCE WORK

Job No	Anti-Fraud & Corruption	Assurance	Status	% Job Complete
3038	Probity audits - Derby Arena	Limited	Final Report Issued	100%
3075	Probity audits – Vulnerable Adults Funds GASH Accounts	Limited	Final Report Issued	100%
3038	Probity audits – Shine	Limited	Final Report Issued	100%
3081	Probity audit - Springwood	Reasonable	Final Report Issued	100%
3082	Probity audit - Queens Leisure Centre	Reasonable	Final Report Issued	100%
3080	Probity audits – Tourist Centre	Reasonable	Final Report Issued	100%
3038	Probity audits – Cricklewood	Comprehensive	Final Report Issued	100%
3060	Miscellaneous Probity Work 2017-18	N/A *	MEMO Issued	100%
3092	Safeguarding - Training	N/A *	MEMO Issued	100%
3121	Payroll - Tax on Mileage	N/A *	MEMO Issued	100%
3055	Compliance HR		In Progress	65%
3083	Probity Audit - MTFP (AGILE)		Allocated	0%
3136	File Management		Allocated	0%

Grant Certification	Definition	Status	% Job Complete
LTS	Local Transport Settlement	Certificate Issued	100%
HMA	Housing Market Area Growth Fund	Certificate Issued	100%
BSOG	Bus Service Operators Grant	Certificate Issued	100%
CRC	Carbon Reduction Commitment	Memo Issued	100%
OCOR	Our City Our River	In progress	60%

IT SECURITY	Outcomes
IT Forensics work Various requests for specific searches on electronic records.	3 ongoing Forensic Investigations being undertaken for various officers.

PLAN CHANGES

2018/2019 proposed audit plan presented for approval -20th March 2018

PARTNERSHIP DEVELOPMENT

1. Effectiveness of Relationship with the Council –
 - Regular meetings have been held with the Interim Strategic Director of Resources and dates fixed going forward, to ensure effective working.
 - Meeting dates have been fixed for the Chair and Vice Chair of Audit and Accounts Committee, the Strategic Director of Resources and the Audit Management team for Derby City Council to ensure all parties are made aware of audit and governance issues.
2. CMAP Change Programme – CMAP Board are due to meet, to review progress on the change programme, and next steps for the Partnership. The Interim Strategic Director of Resources will represent Derby City Council's interest on the Operational Board.
3. Staff Development – Audit Management are exploring the possibility of a whole team training day on Agile Auditing and reviewing training needed by staff to fulfil necessary continuous professional development requirements of their various professional bodies. Continuous Professional Development is important to ensure we are compliant with Public Sector Internal Audit Standard -1230

ASSIGNMENTS COMPLETED DURING PERIOD

1st January 2018 to 23rd February 2018

Job Ref	Final Report Date	Job Name	Control Environment	Low Risk	Moderate Risk	Significant Risk	Grand Total
2843	02/02/2018	Revenues Contracts	Limited	4	2	2	8
2986	27/02/2018	User Access Management	Limited	5	2	2	9
2894	03/01/2018	Property Maintenance	Reasonable	6	3	0	9
2978	31/01/2018	Procurement Control	Reasonable	2	3	0	5
3080	31/01/2018	Probity Audit Cash Count - Tourist Centre	Reasonable	4	1	0	5
3082	20/02/2018	Probity Audit Cash Count- Queens Leisure Centre	Reasonable	2	2	0	4
3116	20/02/2018	Residents Funds - Virtual Accounts	Reasonable	2	3	0	5
3060	03/01/2018	Miscellaneous Probity Work 2017-18	N/A*	0	0	1	1
2911	02/02/2018	Looked After Children (LAC) –Virtual School	Comprehensive	3	0	0	3
TOTAL				28	16	5	49

APPENDIX B – details of MODERATE or SIGNIFICANT control Issues raised in period

RECOMMENDATION TRACKING

All Assignments–Recommendations not implemented

Directorate: Organisation & Governance

Assurance Category	Final Report Date	Job Name	Low Risk	Moderate Risk	Significant Risk	Grand Total
Limited	31/03/2016	Wireless Network Infrastructure	0	1	0	1
	05/08/2016	Creditors 2015-16	0	1	0	1
	18/11/2016	Information Governance	3		0	3
	18/01/2017	Active Directory	2	1	0	4
	20/06/2017	ICT Asset Management	3	2	0	5
	18/10/2017	Servelec Synergy (Children's Management System)	2	1	0	3
Reasonable	22/04/2015	Configuration Management	1	2	0	3
	23/05/2016	Payroll 2015-16	3	1	0	4
	11/10/2016	Fixed Assets 2015-16	2	0	0	2
	09/01/2017	MiPeople Application Audit	1	0	0	1
	24/08/2017	Data Quality & Performance 2016-17	3	1	0	4
	31/08/2017	Creditors 2017-18 (Agile Audit)	9	2	0	11
	20/09/2017	People Management 2016-17	10	2	0	12
	21/11/2017	Capital Contracts	2	2	0	4
	05/12/2017	Finance Share Folder Permissions	2	3	0	5
Comprehensive	13/10/2017	Fixed Assets 2016-17	1	0	0	1
	14/12/2017	Taxation 2016-17	3	0	0	3
N/A*	17/07/2017	Payroll - Tax on Mileage	1	0	0	1
	21/12/2017	Key Financials High level controls - Treasury Management	1	0	0	1
	31/01/2018	Procurement Control	2	3	0	5
	02/02/2018	Revenues Contracts	4	2	2	8
	27/02/2018	User Access Management	4	2	1	7
GRAND TOTAL			59	26	3	88

Directorate: People Services

Assurance Category	Final Report Date	Job Name	Low Risk	Moderate Risk	Significant Risk	Grand Total
Limited	17/11/2017	Independent Living Funds	1	0	0	1
	30/11/2017	Statement of Educational Needs & Disability (SEND) School Payments	0	4	0	4
Reasonable	21/12/2016	Fostering Services	1	0	0	1
	05/05/2017	Public Health - Pooled Budgets	0	1	0	1
	30/05/2017	Business Intelligence	4	1	0	5
	20/02/2018	Residents Funds - Virtual Accounts	2	3	0	5
Comprehensive	14/11/2017	Integrated Commissioning	0	1	0	1
GRAND TOTAL			8	10	0	18

Directorate: Communities & Place

Assurance Category	Final Report Date	Job Name	Low Risk	Moderate Risk	Significant Risk	Grand Total
Limited	03/03/2015	Asset Management & Estates	1	0	1	2
	12/07/2017	Health & Safety	4	4	0	8
	08/02/2017	Derby Arena	1	0	0	1
Reasonable	19/11/2013	Markets	0	1	0	1
	28/09/2017	Highways & Engineering	4	0	0	4
	23/06/2017	External Funding	1	1	0	2
	22/11/2016	Licensing	1	0	0	1
	02/03/2017	Commercial Rents	0	2	0	2
	03/01/2018	Property Maintenance	6	3	0	9
GRAND TOTAL			18	11	1	30

Anti-Fraud & Corruption Probity Audits

Assurance Category	Final Report Date	Job Name	Low Risk	Moderate Risk	Significant Risk	Grand Total
Limited	10/01/2017	Purchase Cards	1	3	0	4
	01/09/2017	Registrars	2	6	0	8
	24/11/2017	Probity Audit Cash Count - Derby Arena	1	5	0	6
	20/12/2017	Vulnerable Adults' GASH Accounts	0	1	2	3
Reasonable	31/01/2018	Probity Audit Cash Count - Tourist Centre	4	1	0	5
	20/02/2018	Probity Audit Cash Count-Queens Leisure Centre	2	2	0	4
*N/A	11/01/2018	Miscellaneous Probity Work 2017-18	0	0	1	1
Grand Total			10	18	3	31

RECOMMENDATIONS TRACKING

Recommendations not implemented- Requiring Committee's Attention

ORIGINAL ACTION DATE EXCEEDED BY OVER 12 MONTHS

Department Name: Organisation & Governance

Audit Assignment	Assurance Rating	Rec No	Risk Rating	Responsible Officer	Action Date	Revised Action Date
Creditors 2015-16	Limited	1	Moderate Risk	Accounts Payable Manager	01/09/2016	01/04/2018
ICT Asset Management	Limited	1	Moderate Risk	Head of Client Services	30/12/2016	31/01/2018
Payroll 2015-16	Reasonable	2	Moderate Risk	Senior Health & Safety Adviser	31/10/2016	31/12/2017
Wireless Network Infrastructure	Reasonable	7	Moderate Risk	Head of Client Services	01/04/2016	30/04/2018
Configuration Management	Reasonable	1	Moderate Risk	ICT Client Services Manager	31/12/2015	31/01/2018
		4	Moderate Risk	ICT Client Services Manager	31/12/2015	31/01/2018

Department Name: Communities and Place

Audit Assignment	Assurance Rating	Rec No	Risk Rating	Responsible Officer	Action Date	Revised Action Date
Asset Management & Estates	Limited	1	Significant Risk	Head of Strategic Asset Management and Estates	01/09/2015	31/03/2018
Markets	Reasonable	4	Moderate Risk	Markets Officer	01/01/2014	28/02/2018

ORIGINAL ACTION DATE EXCEEDED BY OVER 6 to 12 MONTHS

Department Name: Organisation & Governance

Audit Assignment	Assurance Rating	Rec No	Risk Rating	Responsible Officer	Action Date	Revised Action Date
Active Directory	Limited	9	Moderate Risk	Head of Client Services	10/03/2017	31/12/2017
ICT Asset Management	Limited	9	Moderate Risk	HR Shared Services Manager	31/08/2017	28/02/2018
Creditors 2017-18 (Agile Audit)	Reasonable	6	Moderate Risk	Head of Procurement and Contracting	01/08/2017	31/03/2018
		8	Moderate Risk	Head of Procurement and Contracting	01/08/2017	31/03/2018

Department Name: People Services

Audit Assignment	Assurance Rating	Rec No	Risk Rating	Responsible Officer	Action Date	Revised Action Date
Public Health - Pooled Budgets	Reasonable	1	Moderate Risk	Service Director - Integration and Director Services	31/05/2017	30/03/2018

Department Name: Communities and Place

Audit Assignment	Assurance Rating	Rec No	Risk Rating	Responsible Officer	Action Date	Revised Action Date
Commercial Rents	Reasonable	1	Moderate Risk	Head of Strategic Asset Management and Estates	30/04/2017	31/12/2017
		11	Moderate Risk	Head of Strategic Asset Management and Estates	30/04/2017	31/12/2017
External Funding	Reasonable	3	Moderate Risk	Principal Accountant	31/07/2017	28/02/2018

Department Name: Anti-Fraud & Corruption

Audit Assignment	Assurance Rating	Rec No	Risk Rating	Responsible Officer	Action Date	Revised Action Date
Purchase Cards	Limited	1	Moderate Risk	Procurement Category Manager	01/04/2017	30/11/2017
		6	Moderate Risk	Procurement Category Manager	01/04/2017	30/11/2017
Registrars	Limited	2	Moderate Risk	Senior Registration Services Officer	31/08/2017	31/10/2017

ORIGINAL ACTION DATE EXCEEDED BY OVER 3 to 6 MONTH

Department Name: Organisation & Governance

Audit Assignment	Assurance Rating	Rec No	Risk Rating	Responsible Officer	Action Date	Revised Action Date
Capital Contracts	Reasonable	3	Moderate Risk	Maintenance Programme Manager	03/11/2017	
		4	Moderate Risk	Maintenance Programme Manager	03/11/2017	

Department Name: People Services

Audit Assignment	Assurance Rating	Rec No	Risk Rating	Responsible Officer	Action Date	Revised Action Date
Business Intelligence	Reasonable	5	Moderate Risk	Head of Community Support	05/09/2017	01/04/2018

Department Name: Communities and Place

Audit Assignment	Assurance Rating	Rec No	Risk Rating	Responsible Officer	Action Date	Revised Action Date
Health & Safety	Limited	1	Moderate Risk	Head of Occupational Health and Wellbeing	31/10/2017	31/03/2018
		2	Moderate Risk	Head of Occupational Health and Wellbeing	31/10/2017	31/03/2018
		7	Moderate Risk	Head of Occupational Health and Wellbeing	31/10/2017	31/03/2018
		8	Moderate Risk	Head of Occupational Health and Wellbeing	31/10/2017	31/03/2018

Department Name: Anti-Fraud & Corruption

Audit Assignment	Assurance Rating	Rec No	Risk Rating	Responsible Officer	Action Date	Revised Action Date
Purchase Cards	Limited	7	Moderate Risk	Procurement Category Manager	01/10/2017	30/11/2017
Registrars	Limited	8	Moderate Risk	Head of Customer Service	31/10/2017	
		9	Moderate Risk	Senior Registration Services Officer	31/10/2017	
ProbityAudit Cash Count - Tourist Centre	Reasonable	1	Moderate Risk	Sales and System Manager	04/10/2017	Implemented

ORIGINAL ACTION DATE EXCEEDED BY UP TO 3 MONTHS

Department Name: Organisation & Governance

Audit Assignment	Assurance Rating	Rec No	Risk Rating	Responsible Officer	Action Date	Revised Action Date
People Management 2016-17	Reasonable	5	Moderate Risk	ICT Client Services Manager	31/12/2017	
		7	Moderate Risk	HR Shared Services Manager	31/12/2017	
User Access Management	Limited	4	Significant Risk	Head of Client Services	28/02/2018	

Department Name: People Services

Audit Assignment	Assurance Rating	Rec No	Risk Rating	Responsible Officer	Action Date	Revised Action Date
Statement of Educational Needs & Disability (SEND) School Payments	Limited	4	Moderate Risk	Interim 0-25 VLS Services Manager	19/12/2017	Implemented
		6	Moderate Risk	Interim 0-25 VLS Services Manager	01/01/2018	Implemented
Integrated Commissioning	Comprehensive	1	Moderate Risk	Commissioning Manager	30/11/2017	Implemented

Department Name: Communities and Place

Audit Assignment	Assurance Rating	Rec No	Risk Rating	Responsible Officer	Action Date	Revised Action Date
Property Maintenance	Reasonable	2	Moderate Risk	Service Engineering Team Leader	12/01/2018	
		8	Moderate Risk	Building Engineering Manager	12/01/2018	

Department Name: Anti-Fraud & Corruption

Audit Assignment	Assurance Rating	Rec No	Risk Rating	Responsible Officer	Action Date	Revised Action Date
Probity Audit Cash Count - Derby Arena	Limited	1	Moderate Risk	Health and Fitness Manager	30/11/2017	
		2	Moderate Risk	Health and Fitness Manager	30/11/2017	
		5	Moderate Risk	Assistant Catering Manager	30/11/2017	31/3/2018
		6	Moderate Risk	Assistant Catering Manager	30/11/2017	31/3/2018
		7	Moderate Risk	Assistant Catering Manager	30/11/2017	31/3/2018
Registrars	Limited	1	Moderate Risk	Head of Customer Service	30/11/2017	
		3	Moderate Risk	Head of Customer Service	30/11/2017	
		6	Moderate Risk	Senior Registration Services Officer	30/11/2017	
Probity Audit Cash Count- Queens Leisure Centre	Reasonable	1	Moderate Risk	Building Engineering Manager	31/01/2018	Implemented
		2	Moderate Risk	Building Engineering Manager	25/01/2018	Implemented
Miscellaneous Probity Work 2017-18	N/A*	5	Significant Risk	HR Shared Services Manager	03/01/2018	

APPENDIX C - Details of all the above MODERATE or SIGNIFICANT control Issues and audit recommendations made.