



City of Lincoln Council

Appendix A

Progress Report – September 2017



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Introduction

1. The purpose of this report is to:
 - Advise of progress made with the 2017/18 Audit Plan
 - Provide details of the audit work undertaken since the last progress report.
 - Provide details of the current position with agreed management actions in respect of previously issued reports
 - Raise any other matters that may be relevant to the Audit Committee role

Key Messages

2. The 2017/18 audit plan is in progress; five pieces of work have been completed, two are at draft report stage, five are in progress and three are being prepared. As at the end of August 38% of the plan has been delivered. Appendix 2 provides details on the current status of the audits within the plan.
3. Details on High priority recommendations can be found in Para 7 and for Medium priority recommendations see Appendix 5.

Internal Audit Reports Completed July - September

4. The following final reports have been issued since the last progress report;

High Assurance	Substantial Assurance	Limited Assurance	Low Assurance	Consultancy
None	Emerging Legislation Sickness Absence Public Conveniences - Income	None	None	None

Note: The Audit Committee should note that the assurance expressed is at the time of issue of the report but before the full implementation of the agreed management action plan. Definitions levels are shown in Appendix 4.

Below are summaries of the audit reports issued.

Emerging Legislation – Substantial Assurance

Ensuring that new legislation is identified and procedures are in place to implement the legislation is key to governing the business and providing the required service to the Council's customers.

The aim of the audit was to provide assurance on the identification and implementation of legislation in service areas. The specific legislation reviewed and progress on implementation discussed with managers were;

- Homelessness Reduction Bill - makes changes to the current homelessness legislation contained in the Housing Act 1996. It places a responsibility on local authorities to intervene at earlier stages to prevent homelessness in their areas.
- IR35 tax system – requiring public sector employers to subtract tax & national insurance contributions from agency workers' pay at source rather than allowing agency workers to calculate their own contributions.
- Housing & Planning Act 2016 – This is a wide reaching act. For parts of the act local authorities are awaiting information from central government on which elements will be enacted and guidance on implementation. The Act includes: new homes, rogue landlords & property agents, social housing, recovering abandoned premises, social housing, housing, estate agents & rent changes, planning, compulsory purchase & public authority land.
- Enterprise Act 2016 – which includes regulation on apprentices and public sector exit payments.

Other areas identified as having new requirements and discussed were;

- Gender pay reporting
- Licencing Housing of multiple occupation

Our review provides substantial assurance that the Council has effective mechanisms in place for identifying and managing the implementation and impacts of emerging legislation. We have given substantial assurance based on the management of risk and application of controls being effective. We have also taken into account that much of the emerging legislation still has to be implemented so on this basis cannot provide full assurance. This is achieved by the service areas through the following good practice identified during the course of the review;

- All service managers regularly scan and review various resources to ensure that they are identifying emerging legislation
- Responsibility for identification is clear
- Service managers were all fully aware of the legislation identified as part of this review
- There was a clear understanding of other service areas that needed to be involved and mechanisms in place for regular liaison at all levels in the Council
- Managers were aware of potential financial implications of new legislation and were taking appropriate action where necessary

No areas for improvement were identified.

Sickness Absence – Substantial Assurance

The Council's sickness absence level was raised as an Amber assurance area on the annual combined assurance work and has been flagged as an area for review as part of the current years Human Resources (HR) audit allocation.

The review;

- examined and tested a range of risks and key controls
- compared performance, policies and other factors with other Councils

The key risks examined were;

- Appropriate sickness absence policy and procedures are not in place
- Reporting and recording of sickness is not correct
- Sickness is not managed or monitored
- Staff are not supported in a return to work
- There isn't a safe or healthy working environment
- Sickness reporting, reviews and targets are not utilised

We found that sickness absence management, overall, is being managed effectively but there are areas of non-compliance which Directorates need to address and improvements to processes that should be considered.

The Council's average sickness days per Full Time Equivalent (FTE) is higher in comparison to other Councils and national averages. There has been gradual improvement over the last two years. The current sickness policy is being reviewed and updated to take account of good practice. The stress management policy is also being updated. A recruitment policy is being finalised which includes new provisions on assessing previous sickness for candidates. The Council has a new occupational health provider which is viewed as a much improved service.

An additional sickness trigger is also being introduced to ensure more employees are captured by triggers moving forward and there is a new challenging sickness target. Further triggers or policy options could be considered in future. There is a new Health and wellbeing strategy and action plan. Within HR, resources over the next six months are being targeted at sickness absence which should further improve sickness absence management. As well as existing sickness absence clinics new "case conferences" targeting the top long term and short term sickness will take place. Managers felt that the support from HR was excellent with respect to sickness absence management.

As well as the days lost due to sickness there is a significant administrative resource in managing sickness absence, which is difficult to quantify.

We identified some areas where improvements are required;

- Remind Managers / Admin teams to always conduct advice and guidance meetings where they fall due, complete advice and guidance documentation and follow up with appropriate correspondence. Always set targets and undertake reviews as required.

- Ensure that all Directorates Admin teams are actively monitoring Return To Work's, either at the time of sickness, and/or through obtaining a regular monthly report from ITrent.
- All Directorates should send HR the monthly 3 in 6 (short term) sickness reports for monitoring purposes.
- Fit notes for all Directorates should be scanned on receipt and returned to the employee.
- When calculating the quarter 2 figure 17/18 take cumulative figures from Itrent as well as quarterly figures and investigate any differences.
- As well as the current FTE measure, consider using other indicators (examples have been suggested)
- Managers highlighted a number of areas where they were unsure / unclear about processes and these areas should be included within further training or good practice guidance
- Clarify the Policy and / or guidance to ensure that pregnancy related sickness is not escalated past the informal stage.
- Amend the RTW and Advice and Guidance form to ensure stress / work related sickness is covered and that HR are informed.

Public Conveniences – Income – Substantial Assurance

The decision to introduce a charge of 20 pence for the use of public toilets over three locations was approved by Executive 4 July 2016. Charging for two sites (Castle and Lucy Tower) started in January 2017; collecting from Tentercroft Street has been postponed until completion of the transport hub. Cleansing Services are responsible for the income and Parking Services are collecting and banking it on their behalf.

This was a short review to ensure that income for the use of public conveniences is being collected and banked in full. We did not include budgetary monitoring as part of this review although we did confirm that the Accountant and Manager who have responsibility for this service area meet monthly to review income levels.

Our review gives us substantial assurance that there are effective arrangements in place for the collection, reconciliation and banking of income.

We have identified some areas of improvement that will build on the controls that are currently in place, the recommendations are mainly aimed at improving the administration processes.

Other Significant Work

5. Housing Benefit Subsidy Testing

Detailed testing of 61 cases has been completed and is awaiting review by KPMG.

Housing Allocations – Additional Testing

Additional testing of the Band date and Registration date for all Band 1 cases (113) and high risk Band 2 cases (47 out of 444) has been completed. We found that 37 (23%) contained an incorrect date and the results have been passed to Allocations for correction.

Audits in Progress

6. See the Audit Plan Schedule at Appendix 2 for details of audits in progress.

Audit Recommendations

7. There is a formal process for tracking Internal Audit recommendations; they are recorded on the Council's performance management system, IMPS, and management can record progress updates at any time. Performance DMT's and Portfolio Holders monitor progress quarterly. Prior to each Audit committee Internal Audit will obtain a status report and review progress with management.

Internal Audit undertake formal follow up on all High priority recommendations and all recommendations made in audits where the overall assurance is Limited or Low; evidence of implementation will be requested and examined.

The table below shows all High priority recommendations, completed, due, overdue and not yet due.

Audit	Agreed action & original target date	Revised target date	Progress since previous Committee
2014/15 and prior			
IT Security (Substantial) PH CMCS AD SD (CX)	Produce & implement an IT Disaster recovery plan (Dec 14)	Oct 17	<u>Completed</u> Signed off by BC Group Aug 17 & to CMT in Oct
2015/16			
ICT Mobile Devices (Substantial) PH CMCS AD SD (CX)	Audit of ICT assets (linked to corporate inventory check) (Mar 16)	TBA Sep 17	With the current review of Financial Procedure Rules (October 17 approval) the inventory check will be updated taking into account any revised procedures.
Creditors (Substantial)	Review & update Purchase Order project (Sept 16)	Mar 18	This is a current project/has commenced.

PH CMCS AD CFO (CX)		<i>Prev Sept 17</i>	Target date revised to 31/3/18 for completion
2016/17			
ICT – Malware (Substantial)	Implement the Net Consent product (Mar 17)	Oct 17	<u>Completed</u>
PH CMCS AD SD (CX)	Investigate Sandbox products (March 17)	Sept 17	<u>Completed</u> solution identified /implemented
Information Governance – Revenues & Benefits (Limited)	Finalise the COLC-NKDC-WLDC ICT service level agreement (Jun 17)	Sep 17	Ongoing
	All staff to undertake DP e-learning (Apr 17)	Oct 17	To be completed - via AD's
PH CMCS AD SD (CX)	Consider if DP training should be mandatory (Mar 17)	Mar 17	Closed – not mandatory
	Establish regular reviews of system access on R&B systems, my-info and information at work (Jan 17)	Sep 17 <i>July 17</i>	Progressing well with 30/9/17 completion on track
	Restrict access to Information at Work where a declaration of interest is declared (Mar 17)	Sep 17 <i>July 17</i>	As above
	Review the requirements and application of system administrator guidance (Feb 17)	Sep 17 <i>July 17</i>	As above
	Introduce a consistent approach to identity checking (Mar 17)	July 17	<u>Completed</u>
Housing Strategy New Build (Substantial)	An appropriate Board will be determined for oversight of the New Build Strategy (Sep 17)	Sep 17	Housing Theme /strategy group will take on this role (awaiting revised TOR)
PH Housing AD H (Hous)	Review the LPMM and clarify its application for these sorts of projects (Sep17)	Mar 18 <i>Dec 17</i>	Extended due to capacity & other priorities; SPIT role is likely to move to another group which is part of the changes needed to LPMM.
Choice Based Lettings (Low)	Undertake additional testing (Sept 17)	Sep 17	Completed by IA for band 1 and partial band 2.
PH Housing AD H (Hous)	Detailed annual reviews and additional bid cycle testing	Jun 18	Commenced
2017/18			
Sickness Absence	Remind Managers / Admin teams to always conduct advice and guidance meetings where they fall due,	Dec 17	Scheduled - part of training

PH City Sol (CX)	complete documentation and follow up with correspondence, set targets and undertake reviews All Directorates should send HR the monthly 3 in 6 reports for monitoring purposes	Dec 17	Completed
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Appendix 5 provides details of all outstanding Medium priority recommendations.

Performance Information

- Our performance is measured against a range of indicators and we are pleased to report a good level of achievement against our targets. Appendix 4 shows our performance as at 31st August 2017.

Other Matters of Interest

- There are none.

Appendix 1 – Details of Limited / Low Assurance Reports

There are none.

Appendix 2 – Audit Plan Schedule

Area	Indicative Scope	Planned Start Date	Actual Start Date	Final Report Issued	Current Status / Assurance Opinion
Public conveniences	Income collection	Q1	May	Aug	Completed Substantial
Western Growth	Governance	Q1-4	May		Risk Register updated May & Aug In progress
NNDR	Key controls	Q1	May		In progress – delayed due to Allocations testing
Housing Benefits	Key controls	Q1	Jun		In progress – delayed due to Allocations testing
Emerging Legislation	Progress on implementing new legislation	Q1	April	Jul	Completed Substantial
Housing Benefit Subsidy	Testing on behalf of External Audit	Q1-2	May	Aug	Completed
Human Resources	Sickness Absence	Q1-2	June	Aug	Completed Substantial
Housing Allocations	Additional testing	Q1/2	June	Aug	Completed
Counter Fraud	Strategy, Fraud Risk Register, NFI, Counter Fraud Partnership	Q1-4	Apr		In progress NFI FRR
Corporate Governance	2016 Code compliance	Q2	May		Draft report
ICT	IT Disaster Recovery	Q2	July		Draft report
Housing Repairs Service	New stores contract	Q2	July		In progress
ICT	Systems administration Applications	Q2			Being prepared
Landlord Services	Risk Based Audit on tenancy management	Q2			Being prepared
Corporate Governance	Ethical Governance	Q4			Preparing
Elections	Expenses claims for County & Parliamentary	Q2			
Creditors	Key controls	Q2			
Debtors	Key controls	Q2			
Transport Hub	Project management	Q2			
Housing	New build projects &	Q3			

Area	Indicative Scope	Planned Start Date	Actual Start Date	Final Report Issued	Current Status / Assurance Opinion
Investment	contracts				
Council Tax	Risk Based Audit	Q3			
Private Sector Housing	Risk Based Audit	Q3			
Boultham Park Restoration	Contract variations & final account	Q3			
Business Strategy	Vision 2020 monitoring	Q3			
Social Policy	Risk Based Audit	Q3			
Risk Management	Risk mitigation	Q3			
Housing investment	Planned maintenance	Q3			
Housing Company	Governance arrangements	Q3			
Work Based Learning	Finance & risks	Q3			
Growth Strategy	Risk Based Audit	Q3			
Partnership Management	Governance & outcomes	Q4			
Combined Assurance	Update of the Combined Assurance Map	Q4			
Parking Services	Income collection & Residents Parking extension	Q4			
Bus Station	Operation of new facility	Q4			
Procurement	CPR compliance	Q4			
Risk Management	Key controls	Q4			
ICT	Channel Shift	Q4			

Appendix 3- Assurance Definitions¹

High Assurance	<p>Our critical review or assessment on the activity gives us a high level of confidence on service delivery arrangements, management of risks, and the operation of controls and / or performance.</p> <p>The risk of the activity not achieving its objectives or outcomes is low. Controls have been evaluated as adequate, appropriate and are operating effectively.</p>
Substantial Assurance	<p>Our critical review or assessment on the activity gives us a substantial level of confidence (assurance) on service delivery arrangements, management of risks, and operation of controls and / or performance.</p> <p>There are some improvements needed in the application of controls to manage risks. However, the controls have been evaluated as adequate, appropriate and operating sufficiently so that the risk of the activity not achieving its objectives is medium to low.</p>
Limited Assurance	<p>Our critical review or assessment on the activity gives us a limited level of confidence on service delivery arrangements, management of risks, and operation of controls and / or performance.</p> <p>The controls to manage the key risks were found not always to be operating or are inadequate. Therefore, the controls evaluated are unlikely to give a reasonable level of confidence (assurance) that the risks are being managed effectively. It is unlikely that the activity will achieve its objectives.</p>
Low Assurance	<p>Our critical review or assessment on the activity identified significant concerns on service delivery arrangements, management of risks, and operation of controls and / or performance.</p> <p>There are either gaps in the control framework managing the key risks or the controls have been evaluated as not adequate, appropriate or are not being effectively operated. Therefore the risk of the activity not achieving its objectives is high.</p>

¹ These definitions are used as a means of measuring or judging the results and impact of matters identified in the audit. The assurance opinion is based on information and evidence which came to our attention during the audit. Our work cannot provide absolute assurance that material errors, loss or fraud do not exist.

Appendix 4 - Performance Details 2017/18 Planned Work

Performance Indicator	Annual Target	Profiled Target	Actual
Percentage of plan completed.	100%	25% end June 50% end Sept 75% end Dec 100% end Mar	38% at end August
Percentage of key financial systems completed.	100%	100% end Mar	0% - scheduled for completion by end of Q3
Percentage of recommendations agreed.	100%	100%	100%
Percentage of High priority recommendations due implemented.	100% or escalated	100% or escalated	Non due yet
Timescales: Draft report issued within 10 working days of completing audit. Final report issued within 5 working days of closure meeting / receipt of management responses. Period taken to complete audit –within 2 months from fieldwork commencing to the issue of the draft report.	100% 100% 80%	100% 100% 80%	100% (3 out of 3) 100% (3 out of 3) 100% (3 out of 3)
Client Feedback on Audit (average)	Good to excellent	Good to excellent	Excellent Average score 32 out of 32 (1 received out of 3 issued)

Appendix 5 – Medium Priority Recommendations Overdue and Not Yet Due (at 31st August 2017)

Audit Area	Date	Assurance	No of Recs	Impl'd	Outstanding		Not Yet Due	Agreed Action & Original Target Date	Revised Target Date	Progress since previous Committee
					H	M				
CX - Assistant Director Strategic Development										
ICT Mobile Devices PH CMCS	Mar 16	Substantial	5	4	1			Update various policies (Oct 16) (mobile working / remote working) Also see High priority rec at para 7.	Sep 17	<u>Complete</u>
Performance Management PH CMCS	June 16	Substantial	4	2		2		Resolve ongoing telephony system issues (Sept 16) Review reporting from the CBL system to establish if WLDC / NKDC data can be extracted from prime reports (Sept 16) Policy Unit to work with Service Managers to support them validate a sample of indicators each year (Mar 17)	Sep 17 Sep 17 Mar 18	<u>Completed</u> Current implementation of new system Now received “in principle” approval from the Director to upgrade the system. We hope to have it implemented by end of March 2018 in readiness for the Homelessness Reduction Act. Not yet due

Customer Services PH CMCS	Oct 16	Substantial	6	5		1		Consider using annual satisfaction surveys (Feb 17)	Sep 17	In progress Update to follow

Audit Area	Date	Assurance	No of Recs	Impl'd	Outstanding		Not Yet Due	Agreed Action & Original Target Date	Revised Target Date	Progress since previous Committee
					H	M				
Malware PH CMCS	Nov 16	Substantial	8	7		1		Include IT Security within HR training system (Mar 17)	Dec 17	Extended two months– course - being drafted
Housing Benefits PH CMCS	May 16	Substantial	9	8		1		Consider the way forward for CTR counter fraud work (Sep 16)	Oct 17 <i>Aug 17</i>	Awaiting outcome of report to Finance Officers
Revenues and Benefits – Support Services PH CMCS	Jul 16	Substantial	5	4		1		Commence discussions on the apportionment of support costs at Operational Board to open the way for a report to Joint Committee (Aug 16)	Dec 2017 <i>Oct17</i>	Hoped a decision will be made soon, however, the next R&B Joint Committee is 28 November, so prudent to extend to 30 November

Audit Area	Date	Assurance	No of Recs	Impl'd	Outstanding		Not Yet Due	Agreed Action & Original Target Date	Revised Target Date	Progress since previous Committee
					H	M				
Revenues & Benefits – Information Governance PH CMCS	Feb 17	Limited	15	9	5	1		Complete the R&B Info Gov actions (Jun 17) Also see High priority recs at para 7.	Feb 18	
Recovery PH CMCS	Mar 17	Substantial	11	9		2		Complete the signing of the SLA's with the 2 NKDC Enforcement Agents (Apr 17) Use a second enforcement agent at COLC when the next procurement exercise is completed (Sep 18) As part of the review of the Fair Collection & Debt Recovery Policy determine whether the data used to monitor the Policy (sec 10) are all relevant & appropriate (Jan 18) Explore further with the NKDC Corporate Director having access to the NKDC Register of Electors (Jun 17)	Jul 17 Sep 18 Jan 18 Aug 17	<u>Complete</u> Procurement to take place in readiness for 18/19 Review to be done later in the year – Review date is September-Nov <u>Complete</u>

Audit Area	Date	Assurance	No of Recs	Impl'd	Outstanding		Not Yet Due	Agreed Action & Original Target Date	Revised Target Date	Progress since previous Committee
					H	M				
CX - Chief Finance Officer										
Accountancy PH CMCS	June 15	Effective	3	2		1		Review Financial Procedure Rules & update the budget holder manual (Dec 15)	Sep 17	Officer approval Sept; Exec likely Oct 17
Parking Services PH CMCS	Dec 15	Substantial	1	1				Review VAT query (Mar 16)	Sep 17	<u>Completed</u>
Payroll Key Controls PH CMCS	Feb 17	Substantial	1			1		Review the Authorised Signatory schedules (Mar 17)	Jul 17	Update to follow
Risk Management PH CMCS	May 17	Substantial	2				2	Improve guidance & deliver further training (Sept 17) Ensure that the Risk Management Framework is complied with (Sept 17)	Sept 17 Sept 17	Guidance improved Further training to be scheduled. Update to follow

Audit Area	Date	Assurance	No of Recs	Impl'd	Outstanding		Not Yet Due	Agreed Action & Original Target Date	Revised Target Date	Progress since previous Committee	
					H	M					
CX – City Solicitor											
City Hall works PH CMCS	Nov 16	Substantial	7	6		1		Provide Audit with the requested supporting information on quotations (Nov 16)	Aug 17	Awaiting response	Scape
Housing Strategy New Build PH Housing	July 17	Substantial	1	1				Determine how land transactions handled by consultants should be overseen by the Property Services Manager to ensure that they comply with the Council's Rules (Sept 17) See also High priority recs at para 7.	Sept 17	<u>Completed</u>	
Sickness Absence PH	Aug 17	Substantial	6	1			5	Issue guidance on the RTW process & monitor performance Review the processes for calculating performance & consider other measures Provide sickness management training & guidance Verify that pregnancy related sickness is being correctly dealt with Include reference to	Dec 17	New audit	

								stress / mental health in guidance & procedures See also High priority rec at para 7.		
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Audit Area	Date	Assurance	No of Recs	Impl'd	Outstanding		Not Yet Due	Agreed Action & Original Target Date	Revised Target Date	Progress since previous Committee
					H	M				
DHR - Assistant Director Housing										
Vehicle Fuel Management PH Housing	Feb 2013	Limited	8	7		1		Update the Driver and Code of Practice (Aug 13)	Dec 17 Aug 17	Update to follow Will require further extension.
Control Centre PH Housing Paula is getting back on these	Oct 16	Substantial	8	5		2	1	Obtain customer satisfaction feedback (Jan 17) Establish a data sharing agreement with Age UK (Mar 17) Ensure up to date agreements are in place with agencies (Sep 17)	Mar 17 Sep 17	Complete With Age UK legal team Update to follow Update to follow
Choice Based Lettings PH Housing	May 17	Low	5	1			4	Introduce a procedure for failed contact (Sept 17) Ensure data input / detail is consistent & efficient (Sept 17) When an offer is made ensure that a secondary check of the applicants circumstances is undertaken (Sept 17)	Sep 17 Sep 17 Sep 17	<u>Complete</u> (NB Waiting for copy of proc note) <u>Complete</u> <u>Complete</u>

								Also see High priority recs at para 9.		
Responsive Repairs PH Housing	Jun 17	Substantial	6	1		1	4	<p>Use text messaging to advise tenants of repair appointments (Aug 17)</p> <p>Record planned repairs on UH (Nov 17)</p> <p>Align the level of post inspections required by the Repairs Service Standard and the Quality Service Manual (Nov 17)</p> <p>Ensure post inspections are spread evenly across teams and repair types (Nov 17)</p> <p>Take before & after photos (Nov 17)</p> <p>Include a requirement for a minimum number of completed surveys in the SLA with Customer Services (Aug 17)</p>		<p>Update to follow</p> <p><u>Completed</u></p>

Audit Area	Date	Assurance	No of Recs	Impl'd	Outstanding		Not Yet Due	Agreed Action & Original Target Date	Revised Target Date	Comments / Progress
					H	M				
DCE - Assistant Director Health and Environmental Services										
Empty Homes PH Housing	Sept 13	Limited	6	5		1		Review the Private Sector Housing Enforcement Strategy (Apr 14)	Oct 17	Update to follow
Health & Safety Development Plan PH CMCS	Mar 17	Substantial	2				2	Resolve the remaining RO cases (Aug 17) Develop a resource plan for the H&S Development Plan projects (May 17)	Oct 17 Oct 17	Update to follow Update to follow

Audit Area	Date	Assurance	No of Recs	Impl'd	Outstanding		Not Yet Due	Agreed Action & Original Target Date	Revised Target Date	Comments / Progress
					H	M				
DCE - Assistant Director Communities & Street Scene										
Boultham Park Refurbishment PH RSH PH PPER	Jun 17	High	2	1		1		Complete the revised partnership agreement (Jul 17)		Update to follow
Transport Hub PH CMCS PH PPER	April 17	Substantial	2	1		1		Complete MSCP and Bus station operational project plans (May 17) Financial and operating costs – approval and review (Jul 17)	Aug 17 Oct 17	Complete Due for Exec approval Sept/October

Audit Area	Date	Assurance	No of Recs	Impl'd	Outstanding		Not Yet Due	Agreed Action & Original Target Date	Revised Target Date	Comments / Progress
					H	M				
MDD – Major Developments Directorate										
Transport Hub PH CMCS PH PPER	April 17	Substantial	10	6		4		Review Thub health and safety file CHS (Jul 17) CE's finalized and marked off financial report (Jul 17) CE documentation (Apr 17) Project manager classed as budget operator (Apr 17)		Update to follow