

Cheltenham Borough Council

Report of Internal Audit Activity

September 2021

Contents

The contacts at SWAP in connection with this report are:

David Hill

Chief Executive

Tel: 01935 848540

david.hill@swapaudit.co.uk

Lucy Cater

Assistant Director

Tel: 01285 623340

lucy.cater@swapaudit.co.uk

- Appendices:

Appendix A – Internal Audit Definitions

Appendix B – Audit Plan Progress

Appendix C – Summary of Audit Assignments

Appendix D – High Priority Findings and Agreed Actions

Appendix E – Summary of Agreed Actions

At the conclusion of audit assignment work each review is awarded a “Control Assurance Definition”;

- No
- Limited
- Reasonable
- Substantial



Audit Framework Definitions

Control Assurance Definitions

No	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.
Limited	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
Reasonable	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Substantial	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

Non-Opinion – In addition to our opinion based work we will provide consultancy services. The “advice” offered by Internal Audit in its consultancy role may include risk analysis and evaluation, developing potential solutions to problems and providing controls assurance. Consultancy services from Internal Audit offer management the added benefit of being delivered by people with a good understanding of the overall risk, control and governance concerns and priorities of the organisation.

Recommendations are prioritised from 1 to 3 on how important they are to the service/area audited. These are not necessarily how important they are to the organisation at a corporate level.

Each audit covers key risks. For each audit a risk assessment is undertaken whereby with management risks for the review are assessed at the Corporate inherent level (the risk of exposure with no controls in place) and then once the audit is complete the Auditors assessment of the risk exposure at Corporate level after the control environment has been tested. All assessments are made against the risk appetite agreed by the SWAP Management Board.

● Audit Framework Definitions

Categorisation of Recommendations

When making recommendations to Management it is important that they know how important the recommendation is to their service. There should be a clear distinction between how we evaluate the risks identified for the service but scored at a corporate level and the priority assigned to the recommendation. No timeframes have been applied to each Priority as implementation will depend on several factors; however, the definitions imply the importance.

	Categorisation of Recommendations
Priority 1	Findings that are fundamental to the integrity of the service’s business processes and require the immediate attention of management.
Priority 2	Important findings that need to be resolved by management
Priority 3	Finding that requires attention.

Definitions of Risk

Risk	Reporting Implications
High	Issues that we consider need to be brought to the attention of both senior management and the Audit Committee.
Medium	Issues which should be addressed by management in their areas of responsibility.
Low	Issues of a minor nature or best practice where some improvement can be made.

Audit Plan Progress

APPENDIX B

Audit Type	Audit Area	Status	Opinion	No of Rec	Priority			Comments
					1	2	3	
2020/21 Audits in Draft / In Progress at Annual Opinion								
Key Financial Control	Payroll	Final Report	Low Substantial	0				See Appendix C
ICT	Systems Admin	Final Report	Medium Reasonable	2		2		Due to the sensitive nature of the audit the report is not published
ICT	Data Recovery Capabilities	Final Report	Low Substantial	1			1	Due to the sensitive nature of the audit the report is not published

Audit Type	Audit Area	Status	Opinion	No of Rec	Priority			Comments
					1	2	3	
2021/22 Audit Plan								
Operational	Accounts Payable	In Progress						Quarterly review of payments made
Governance	Governance of Programmes and Projects	Final Report	High Reasonable	2		2		See Appendix C
Operational	Procurement Cards	Scope Agreed						
Operational	Election Expenses – Treatment of VAT	Scope Agreed						
Follow-Up	Planning Enforcement	In Progress						
Operational	Procurement (Contract Management and Monitoring)	In Progress						
Operational	Publica Performance Information	Audit Brief drafted						
Governance	Risk Management	In Progress						
Key Financial Control	Revenues and Benefits							
	<ul style="list-style-type: none"> Council Tax and National Non-Domestic Rates 	Scope Agreed						
	<ul style="list-style-type: none"> Housing and Council Tax Benefits 	Scope Agreed						
Key Financial Control	Core Financials							
	<ul style="list-style-type: none"> Accounts Payable 							
	<ul style="list-style-type: none"> Main Accounting and Accounts Receivable 	Audit Brief Drafted						

Audit Type	Audit Area	Status	Opinion	No of Rec	Priority			Comments
					1	2	3	
	<ul style="list-style-type: none"> Payroll 		Scope Agreed					
	<ul style="list-style-type: none"> Treasury Management and Bank Reconciliation 	In Progress						
Key Financial Control	Human Resources							
Key Financial Control	Other Support Service provided by Publica <ul style="list-style-type: none"> Procurement (Compliance with Strategy) 							
Grant Certification	Disabled Facilities Grants							
Grant Certification	Restart Grants	In Progress						
Follow-Up	Follow-Ups of Recommendations made in Substantial and Reasonable Audits	On Going						
Other Audit Involvement	Working with the Counter Fraud Unit	On Going						
Other Audit Involvement	Management of the IA Function and Client Support	On Going						
Other Audit Involvement	Contingency – Provision for New Work based on emerging risks							

The following information provides a brief summary of each audit review finalised since the last Committee update

Payroll – Final Report – June 2021

Audit Objective

To provide assurance key controls within Payroll are operating effectively to ensure that payments are accurate, appropriately authorised and made in a timely manner, also that the risks of fraudulent payments are minimised.

Assurance Opinion



A sound system of governance, risk management and control exist, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

Number of Agreed Actions

Priority	Number
Priority 1	0
Priority 2	0
Priority 3	0
Total	0

Risks Reviewed

Salary payments are made incorrectly or fraudulently resulting in financial loss and reputational damage.

Assessment

Low

Key Findings



Payroll processes have not changed because of home working. Basic payroll process notes were supplied for review along with the monthly payroll checklist. Review of the checklist found some items were not completed; Publica have agreed changes will be made to the checklist going forward to ensure the correct tasks and reports are included, and process notes will also be updated to state when they were last reviewed.

One recommendation from 2018/19 has been implemented. One recommendation from 2019/20 is still outstanding. Two previously outstanding recommendations now have compensating controls in place.



Reconciliation of payroll to the general ledger is not undertaken, but a year-end reconciliation of the payroll control account is completed, and this is operating effectively.

One of the variations in our sample was processed before home working was introduced and supporting paperwork is physically in the offices, so we have been unable to assess if it has been correctly authorised and entered onto the system. We received satisfactory responses to the rest of our testing queries to support permanent and temporary contract variations were processed in accordance with guidance.

Monthly variance reports are produced to investigate exceptions, and these are reviewed by a senior officer. Appropriate payroll authorisation controls are in place.

Audit Scope

The areas reviewed are as follows:

- Key Controls – Reconciliation of payroll to the general ledger, production and independent review of exception reports, payroll authorisation process.
- Follow up of recommendations made in previous audits.
- Sample testing of permanent and temporary contract variations processed between April 20 – February 2021.

Discussions were held with the Publica HR Manager – Recruitment, Business Centre & Payroll.

Other Relevant Information

Due to Covid-19, payroll officers are working from home unless essential they need to be in the office. Documentation required for new starters, leavers and variations to contracts is the same as before the pandemic but supplied via email.

Governance of Programmes and Projects – Final Report – August 2021

Audit Objective

The objective of the audit is to review the methodology and documentation used by the Council to ensure an efficient and effective approach to the governance of programmes and projects has been adopted.

Assurance Opinion



There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.

Number of Agreed Actions

Priority	Number
Priority 1	0
Priority 2	2
Priority 3	0
Total	2

Risks Reviewed

If there is an ineffective Programme and Project Management framework, then the Council may not deliver the anticipated outcomes and their associated benefits within timescale or budget, potentially leading to non-delivery of corporate aims and objectives, financial loss or reputational damage.

Assessment

Low

Key Findings

- The Project Management Guide on the CBC intranet contains old content and outdated project template documents, as well as the current guidance, so the council's approach is not clear.
- Benefits realisation processes are inconsistent. The Business Change Team Leader advised the tracking, monitoring and evaluation of benefits realisation is a service area responsibility. The officer explained that Clearview system features will be utilised to address this. While new processes are being embedded service area responsibilities must be clearly stated in guidance. It would be helpful for ELT to have an ongoing oversight of projects and any benefits realised.
- Current guidance confirms all projects must have a PID (project initiation document) and business case. This sets out the scope, estimated costs, anticipated outcomes and roles and responsibilities. ELT (Executive Leadership Team) and cabinet portfolio member approval is required before starting a project
- Projects and programmes are reported to Overview and Scrutiny Committee and ELT. Projects are ratified by the Technical Design Authority and Commercial Services Board. Project risks scoring 16+ are considered by ELT for inclusion on the corporate risk register.

Audit Scope

A high-level review of Cheltenham's approach to programme and project governance was undertaken in June 2021. Discussions were held with the Executive Director of People & Change and the Business Change Team Leader. The methodology and documentation relating to the areas below were reviewed.

- Planning and approval processes
- Reporting and monitoring arrangements.
- Roles and responsibilities
- Review of outcomes and the achievement of objectives.

Clearview

CBC are in the process of implementing Clearview across the organisation which will help to manage programmes and projects. Clearview will be used as a central system to hold all project documentation, track project progress and monitor project risks. Once embedded it is hoped it will rectify process inconsistencies and provide management oversight of all CBC projects and programmes. It is important the system is administered effectively and monitored by senior management regularly as it will only be as good as the information input by officers.

High Priority Findings and Agreed Actions

APPENDIX D

Audit Name	Priority	Finding	Agreed Action	Due Date	Update September 2021
Systems Admin 45115	2	Previous Recommendations not implemented		Jan 2022	
Systems Admin 45236	2	Some controls not as robust as expected		Jan 2022	
Governance of Programmes and Projects 45523	2	The Corporate Project Management Guidelines Document (2016) and old template documentation from 2016 are in the project management guide. We were advised the guide was updated in 2020, but old content has not yet been removed. The Business Change Team Leader confirmed the resource that would action this has been involved with the response to the pandemic and elections.	<ul style="list-style-type: none"> We will review the intranet and remove old content from the project management guide. We will review and update project template documentation. 	Oct 2021	
Governance of Programmes and Projects 45523	2	Benefits realisation processes are currently inconsistent. The Business Change Team Leader advised Clearview will be used going forward to inform managers when this needs to be completed. The officer advised service areas should have ownership of tracking outcomes and user experiences; however, this is not clearly stated in the project management guide.	<ul style="list-style-type: none"> We will update principle 4 on the project management guide to state benefits realisation is the responsibility of the service area. ELT will ensure there is ongoing oversight of projects and programmes in Clearview. 	Oct 2021	
Accounts Payable 45450	2	Amendments to supplier accounts cannot be monitored.	We will contact Publica Business World On System Support & Maintenance to investigate how we can monitor amendments made to supplier accounts, and we will monitor account amendments weekly.	Sept 2021	

High Priority Recommendation Follow-Up

APPENDIX D

Audit Name	Priority	Finding	Agreed Action	Due Date	Update September 2021
Human Resources (Learning and Development) 45225	2	The Action Plan, which underpins CBC's People Strategy, does not include timeframes, target dates or key deliverables. It would benefit from more frequent review and update to ensure that actions are delivered on time and in line with requirements. The Action Plan or equivalent revised document should be shared with CBC ELT on a regular basis to provide oversight and ensure actions meet the objectives set out in the CBC People Strategy.	In line with the People Strategy and the Council's aspirations and objectives, a formalised/documented work plan will be produced annually to detail the work required of the Learning and Development Team by Cheltenham Borough Council. This work plan will include an outline of the project or work required, key deliverables and timeframes. Quarterly progress reports will be produced for the Executive Leadership Team (ELT). At the end of the year, a summary of work delivered will also be produced based on the work plan and shared with ELT.	Jun 2021	Awaiting update response from the Service Manager.
ICT Business Continuity 44817	2	It is important the ICT Service have a full understanding of each Service Area and the wider organisation's business requirements to ensure a structured recovery in the event of a disruption to service. Business applications have been grouped together and documented in the ICT BCP plans, however there are some inconsistencies between the criticality of Service area's tolerable downtime, and the potential restoration of those services by the ICT team. There are also inconsistencies within the plan itself whereby it is stated Business Applications will be restored within 48 hours, but then also state recovery will be within 1 week to 10 days.	<ol style="list-style-type: none"> 1. Work on the Asset Inventory has already commenced and is to be completed. 2. A revised BCM & Emergency Plans template is being introduced by CBC DEPLO / ICT Audit & Compliance Manager. 	Dec 2021	Asset inventory work is in progress and ongoing. Hardware and Software inventory Audits are due to be undertaken in this year's Audit plan.

High Priority Recommendation Follow-Up

APPENDIX D

Audit Name	Priority	Finding	Agreed Action	Due Date	Update September 2021
Asset Management 44678	2	Reconciliation between the Uniform system and the Council's finance system is not completed as per the Financial Rules.	Work with finance to implement a process whereby income recorded in Uniform is reconciled with the Business World system in accordance with the financial rules.	May 2021	Action is progressing but had been delayed due to Covid-19. A meeting has been arranged in August with a software developer to support the integration of both systems. An extension until the 31.10.2021 was agreed.
ICT Incident Management 44560	2	As part of the Information Security framework of policies, the Incident Management Policy is out of date and requires review, update, and approval. Update of the policies has been impacted by the Covid-19 pandemic, and the need for a review is recognised by the ICT Audit & Compliance Manager.	ICT Audit and Compliance Manager will review and update all ICT Security Policies following the completion of the Cyber Security audit report. The aim to have drafted policies by April 2021 for circulation to all network users.	April 2021	The refresh and update of all ICT Policies is in progress, however the new target date for completion and issue of draft Policies for review/input, is 30 September 2021.
ICT Incident Management 44562	2	There is a lack of detailed standard operating procedural documentation. Incident management investigation is currently based on a high-level process flow-chart denoted in the Incident Management policy; however, this lacks detailed information on how to conduct an incident investigation.	We have now commenced with documenting our cyber incident and investigation managements procedures	Jan 2022	Ongoing The ICT Audit and Compliance Manager is working with the Security Engineer on an incident playbook that define the procedures and steps to be taken during an incident investigation. On target for completion by January 2022.

High Priority Recommendation Follow-Up

APPENDIX D

Audit Name	Priority	Finding	Agreed Action	Due Date	Update September 2021
Payroll 43699	2	We recommend that all new starters are subject to a BPSS (or similar) check regardless of the role to which they are being recruited. This will ensure that consistent checks of right to work, employment history and basic criminal record checks are carried out on all employees.	A piece of work has been carried out to re-write the pre-employment check process. The HR and Recruitment Teams are also working towards the implementation of an Application Tracking System (ATS), subject to approval at Publica and the Councils, which would help to mitigate the risks identified. The ATS would not allow for progression in the recruitment and onboarding process without specific criteria being fulfilled first (e.g. obtaining references, ID checks etc).	Sep 2020	We were advised that the current HR Pre-employment screening procedures are based on 'types of job' and 'appointments' whereby risk assessments are conducted to set the screening requirements for different types of jobs. They also ensure BPSS checks are performed on all employees who have access to sensitive information. Agreed Action Completed.
Procurement and Contract Management 42974	2	Assurance is sought from Publica that the Procurement and Contract Management Strategy is reviewed and updated to ensure it meets the needs of Publica and the partner Councils.	Agreed	Sep 2020	Procurement considerations are identified in CBC's Social Value Policy, which is published on the website. There is a new Investment Policy and a Capital Policy which also feeds into the overall aims/objectives. Internally, a Procurement Protocol for Property Services is available on the intranet and guidance held within the online procurement system. Recommendation Closed.
Safer Recruitment 43184	2	We recommend that HR policies relating to DBS issues and recruitment of ex-offenders are reviewed to ensure they are still relevant and are updated in line with current procedure and legislation.	These policies will be reviewed to assess whether they are still relevant and necessary, and updates made accordingly.	Aug 2020	Policies have been updated and are available on CBC Intranet Recommendation Closed

High Priority Recommendation Follow-Up

APPENDIX D

Audit Name	Priority	Finding	Agreed Action	Due Date	Update September 2021
Accounts Receivable 43752	2	Duplicate subscriptions should be reviewed, and appropriate corrections made. Any duplicate payments should be returned to the debtor.	All subscriptions will be corrected where applicable. Will discuss with team to ensure that prior to setting up new subscriptions a search for existing subscriptions is performed. If any queries arise the AR officer will refer to the service area for clarification. Responsible Officer – AR Team Leader	Aug 2020	Finding has been actioned. Agreed Action Completed
Integrity of Data 41980	2	We recommend that precise work instructions to complete MI reports are documented so that personnel responsible for producing MI reports, are able to gather and report on the information in a consistent and accurate manner, especially as the process is only undertaken once every three months. We also recommend that, peer review is completed on management information to verify its accuracy.	Work has commenced to gather, store and utilise MI data centrally. The work is being overseen by the Contract Manager.	Mar 2020	Follow-up delayed due to Covid-19. Awaiting update response from the Service Manager.

High Priority Recommendation Follow-Up

APPENDIX D

Audit Name	Priority	Finding	Agreed Action	Due Date	Update September 2021
Integrity of Data 41849	2	<p>As stated by Publica HR, we recommend that a project be initiated to review and bring up to date CBC employee's personal data. HR Processes should also ensure that required data is captured and recorded accurately.</p> <p>CBC should work with the HR service to determine the information they require to be collected as part of the refresh project and ongoing collection.</p> <p>Availability of Self-Service functionality to empower employees to view and update their own personal information should be investigated.</p> <p>Personal data collection and use should be completed in line with the Data Protection legislation, including the deletion of records that are no longer necessary.</p>	<p>We will commence work to update the emergency contact data for CBC employees by end of Feb 2020.</p> <p>We have shared the data that we could collect with CBC and we are investigating with ICT how we can develop self-service so that employees can view and update their personal information – we will provide a plan on how this could be undertaken this by 31st March 2020</p>	Mar 2020	<p>This work was temporarily parked due to the pandemic. It has been picked up again now and is likely for phase 1 to be completed by the end of July 2021.</p> <p>All CBC employee data has been collated and will be updated to the BW system by the end of September.</p> <p>Recommendation Closed.</p>
Property Use of Contractors 42872	2	<p>We recommend that the Property Services team, return any invoice that does not contain detailed information on the works completed, including materials and labour costs and ensure only sufficiently detailed invoices are approved for payment.</p>	<p>We have contacted the contractors and requested that a breakdown of invoices are provided in all cases. All staff have been instructed to return invoice if they are not adequately broken down.</p>	Mar 2020	<p>Follow-Up audit complete and recommendation actioned.</p> <p>Recommendation Closed.</p>

High Priority Recommendation Follow-Up

APPENDIX D

Audit Name	Priority	Finding	Agreed Action	Due Date	Update September 2021
Property Use of Contractors 42062	2	<p>We recommend</p> <p>i. that the frequency of budget monitoring and reconciliation between the Council's financial system and the Uniform system is undertaken in accordance with the Financial Rules so that any issues related to budgets and expenditure are identified at an early stage. Regular management information reporting should be implemented to ensure transparency of the situation.</p> <p>ii. Consideration should be given to investigating whether the Uniform and Business World systems can be linked to aid budget monitoring processes.</p>	<p>Publica Finance has now appointed an accountant to liaise with and we will reconcile the Uniform and Agresso figures quarterly. Reviews are set up to feed into the financial reporting cycle.</p> <p>A brainstorming session has been set up to review the way Uniform and Agresso are used and explore what functionality and data can be shared across systems. Once this is determined, we will liaise with Publica IT to progress further.</p>	Mar 2020	<p>Follow-Up audit complete and recommendation actioned.</p> <p>Recommendation Closed.</p>
Property Use of Contractors 42058	2	<p>We recommend</p> <p>i. that process documents and associated procedures, aligned with CBC's Contract and Financial Rules, are documented and put in place so that a consistent approach to tasks can be followed and undertaken within the team as soon as possible.</p> <p>ii. A review of the service design should be undertaken to ensure that appropriate and effective processes and structures are in place.</p>	<p>Develop flow charts and sub processes to be agreed and signed off by section 151 officer.</p> <p>Started and talked already with Director and Publica Procurement to produce report on options going forward for strategic procurement of building related needs.</p>	Mar 2020	<p>We issued a follow up report in April 21, confirming this action had been partially implemented.</p> <p>But due to staff departures, the remaining elements have not been completed.</p> <p>Further follow up required.</p>

High Priority Recommendation Follow-Up

APPENDIX D

Audit Name	Priority	Finding	Agreed Action	Due Date	Update September 2021
Property Use of Contractors 42057	2	<p>We recommend:</p> <p>i. that unless specialist skills are required to complete specific works, only approved framework contractors are used for general building works.</p> <p>ii. that the progress of updating the contractor framework is pursued and if necessary escalated through Publica/One Legal Client Officers and Senior Management to ensure focus on this requirement is maintained.</p>	<p>Now using only framework contractors or obtaining waivers for non-specialist works.</p> <p>Additional frameworks are being pursued through One Legal for use of the GCC framework and Publica Procurement for additional frameworks.</p>	Mar 2020	<p>We issued a follow up report in April 21, confirming attempts had been made to implement this action.</p> <p>But due to staff departures, the action is ongoing.</p> <p>Further follow up required.</p>
Systems Admin 41204	2	<p>We recommend a principal Identity and Access Management process detailing requirements for 'Joiners, Movers and Leavers' is developed and documented and that complies with the requirements set out in the Information Security and Access Control Policy. The overarching process should apply to and embrace all systems that may not be included within the standard ICT team scope and should be available for all employees to view and follow. System administrators should then document or update local processes and procedures that should be in alignment with the overarching policy and process requirements. and documented on a quarterly basis as per the requirements of the Risk Management Policy</p>	<p>Our team ICT Administrators are now updating and documenting our Access Management system process for joiners, Movers and Leavers. A change control process will be introduced that will document significant changes to the ICT infrastructure which will also align to our ICT User Policies and guidance.</p>	Mar 2020	<p>Flowcharts have been produced for the starters / leavers / variation processes.</p> <p>The ICT Audit and Compliance Manager will refresh the ICT Policies following the completion of the Cyber Security audit report. He is aiming to have drafted policies by March 2020 for circulation / consultation at CGG and JMT.</p> <p>Further follow-up has been included in the 2020/21 audit plan</p> <p>Revised implementation date to 31/12/20 due to Covid-19. Annual audit is in progress</p> <p>The original recommendation related to an Identity & Access Management Process, which is in place.</p> <p>Recommendation closed.</p>

High Priority Recommendation Follow-Up

APPENDIX D

Audit Name	Priority	Finding	Agreed Action	Due Date	Update September 2021
Procurement 41029	2	Budget Holders should regularly undertake monitoring of expected contract spend to actual contract spend as part of contract monitoring, to ensure contracts are managed in accordance with strategy, and inform Procurement of any changes to contract values to ensure the values recorded on the Contract Register are correct.	Agreed	Dec 2019	<p>No evidence has been provided of actions carried out by responsible officers to support implementation of this recommendation at the time of follow-up.</p> <p>As part of the 2020/21 Audit Plan, an audit of the Management and Monitoring Contracts will be carried out. The scope of this audit will include budget monitoring arrangements in relation to contract spend and will therefore inform the follow-up of this recommendation.</p> <p>Revised implementation date to 31/12/20 due to Covid-19</p> <p>An audit on Contract Management and Monitoring is in progress, this recommendation will be reviewed as part of the new audit.</p> <p>Recommendation Closed</p>
Business Continuity Management 39756	2	Consideration should be given to the clarity of the existing template and its ability to guide an officer in difficult and stressful times, and adopting an existing template, to better meet the authority's responsibilities.	An independent review of the CBC BCPs has been agreed with the Civil Protection Team this will commence after April 2019 when resources become available. The Corporate BCP will be identified as the first plan to be reviewed.	Jun 2019	<p>CBC are currently undertaking a review of BCM arrangements which may result in changes to the format of the plan.</p> <p>We will pick this up in the 2021/22 Emergency Planning audit.</p> <p>Recommendation Closed</p>

Summary of all Agreed Actions from April 2020 and Progress against them

CBC ONLY	Priority			Total
	1	2	3	
TOTAL in Audit Period (From 4/20)	0	6	5	11
Open and current		3	2	5
Open and Outstanding/Overdue Subject to follow up	0	3	3	6
Open with date extended	0	0	0	0
Closed	0	0	0	0

PUB ONLY	Priority			Total
	1	2	3	
TOTAL in Audit Period (From 4/20)	0	5	6	11
Open and current	0	4	5	9
Open and Outstanding/Overdue Subject to follow up	0	1	1	2
Open with date extended	0	0	0	0
Closed	0	0	0	0

