

SOUTH HAMS DISTRICT COUNCIL

NAME OF COMMITTEE	Audit Committee
DATE	8th January 2015
REPORT TITLE	INTERNAL AUDIT – REVISION OF and PROGRESS AGAINST THE 2014/15 PLAN
Report of	Chief Internal Auditor
WARDS AFFECTED	All/Corporate

Summary of report:

The purpose of this report is to inform members of the principal activities and findings of the Council's Internal Audit team for 2014/15 to the 30th November 2014, by:

- Providing a summary of the main issues raised by completed individual audits; and
- Showing the progress made by Internal Audit against the 2014/15 annual internal audit plan, as approved by this Committee in April 2014.

Financial implications:

None, within existing budgets.

RECOMMENDATIONS:

That the Audit Committee notes the progress made against the 2014/15 internal audit plan, and the key issues arising.

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1. BACKGROUND

- 1.1 The Charter for Internal Audit was presented to the Audit Committee in April 2014 (Minute reference A.32/13) and covers:

Purpose, Authority and Responsibility;
Independence;
Audit Management;
Scope of Internal Audit's Work;
Audit Reporting; and
Audit Committee.

- 1.2 The Audit Strategy was updated for 2014/15 and was approved by the Audit Committee in April 2014 (Minute reference A.32/13 refers). It covers:

Objectives and Outcomes;
Opinion on Internal Control;
Local and National Risk Issues;
Provision of Internal Audit; and
Resources and Skills.

2. PROVISION OF INTERNAL AUDIT AND PROGRESS – 2014/15

Audit Plan 2014/15

- 2.1 The 2014/15 audit plan (Appendix A) was presented and accepted by the Audit Committee at their meeting of April 2014 (A.33/13 refers).

Local and National Risk Based Amendments to the Plan/T18 Transformation

- 2.2 The audit plan is continuously reviewed and updated to reflect emerging risks, and these are incorporated either through the contingency days or by changes to the plan, depending on the significance.
- 2.3 The blueprinting model connected with the T18 Transformation programme reduced the resources available for internal audit to 2.6 whole time equivalents (from 2.9) reducing the audit plan from 630 days to 567 days. The September meeting of the committee received a revised plan which showed the areas that would be removed from the plan to accommodate this reduction; these areas were considered to be "lowest risk" of the areas in the plan and included:

- Cemeteries and Burials;
- Public Health incl. Water Sampling;
- Grounds Maintenance;
- Housing Strategy;
- Development Control – Enforcement;
- Electoral Registration;
- Allocation of HQ Costs; and
- Drawing Office.

Resources and Skills

- 2.4 Sickness to the 30 November 2014 is 1 day (2013/14 equivalent 0 days).
- 2.5 In 2014/15 to date, 7 days training has been provided to the audit team.

Progress against the Plan

- 2.6 The 2014/15 Internal Audit Plan is attached at **Appendix A**. This has been extended to show the final position for each audit, and replicates a part of the monitoring report presented to the S.151 Officer.
- 2.7 The reporting of individual high priority recommendations is set out at **Appendix B**. This is an ongoing part of the report to advise the Audit Committee in detail of significant findings since the last report and confirm that the agreed action has been implemented or what progress has been made.
- 2.8 **Appendix C** provides a summary of unplanned work carried out by the team. This work is by definition unexpected work, which ranges from advice to managers on control issues, to the investigation of potential irregularities. Tasks are budgeted from the 'Contingency' line of the audit plan.

Non Compliance with Contract or Financial Procedure Rules

- 2.9 There are no significant issues to bring to the attention of the Committee so far this year.

Fraud, Corruption, Bribery and Whistle Blowing

- 2.10 The Council became aware of two potential frauds involving Council Tax refunds, one for each authority. The fraud related to a person paying their annual Council Tax for a new property, using a potentially fraudulent payment method, and then subsequently requesting a refund stating they had vacated the property. Revenue staff have been made aware of the issue and additional controls were agreed between Audit and Revenues to ensure similar cases are only refunded back using the original payment method.
- 2.11 The frauds were reported on the National Action Fraud website and correspondence has been received from The National Fraud Intelligence Bureau (NFIB) that there might be sufficient viable lines of enquiry for a possible police investigation.

Performance Indicators

- 2.12 Internal Audit's performance indicators are mainly collected annually and will be reported to the Audit Committee in full in the year-end report. The full list of those recorded is set out in the Audit Strategy 2014/15.

2.13 Progress made against the plan is considered to be good; we remain confident that the key elements in the revised plan will be delivered by the end of March 2015.

Internal Audit – Shared Services

2.14 The following has been achieved so far this financial year:

Shared service with West Devon

- Progress on the 2014/15 audit plan reported to the West Devon Audit Committee. A growing number of audits are being completed across the two sites at the same time e.g. recharging shared service costs.

Working with Devon Audit Partnership (DAP)

- The audit team attended a DAP development day in Exeter. The team were able to meet with colleagues from other audit teams and develop relationships to aid in skills sharing.

3. LEGAL IMPLICATIONS

3.1 Statutory Powers: **Accounts and Audit Regulations 2011**

4. FINANCIAL IMPLICATIONS

4.1 None, within existing budgets.

5. RISK MANAGEMENT

5.1 The risk management implications follow this table:

Corporate priorities engaged:	All/Corporate
Statutory powers:	Accounts and Audit Regulations 2011.
Considerations of equality and human rights:	No specific equality and human rights issues arising from this report.
Biodiversity considerations:	There are no specific biodiversity issues arising from this report.
Sustainability considerations:	There are no specific sustainability issues arising from this report.
Crime and disorder implications:	No specific crime and disorder issues arising from this report.
Background papers:	CIPFA Local Government Application Note for the united Kingdom Public Sector internal Audit Standards 2013; CIPFA Code of Practice for Internal Audit in Local Government 2006;

	SHDC 5-year Audit Plan 2010/11 to 2014/15.
Appendices attached:	<p>Appendix A: Audit Plan 2014/15 – Progress to 30th November 2014.</p> <p>Appendix B: Planned Audit 2014/15 – Final Reports: Detailed Items.</p> <p>Appendix C: Planned Audit 2014/15 – Summary of Results.</p> <p>Appendix D: Unplanned Audit 2014/15 – Summary of Results.</p>

STRATEGIC RISKS TEMPLATE

No	Risk Title	Risk/Opportunity Description	Inherent risk status				Mitigating & Management actions	Ownership
			Impact of negative outcome	Chance of negative outcome	Risk score and direction of travel			
1	Opportunity to Make the Best Use of Scarce Audit Resource	Audit work completed in line with the audit plan and to the required quality standards will ensure that the external auditor gains assurance from the work of internal audit. The result is no additional charges being requested to carry out the audits required to allow him/her to issue the certificate and opinion on the Council's accounts, including for the Annual Governance Statement.	-	-	-	↔	A risk based audit plan directs scarce audit resources towards areas of high risk to the Council.	Chief Internal Auditor
2	Inappropriate Use of Scarce Audit Resource	The directing of scarce audit resources away from areas of high risk may undermine the opinion provided to the Council by the Chief Internal Auditor on the System of Internal Control.	2	2	4	↔	Risk based audit plan, reviewed by senior managers and members, and updated as appropriate through the year.	Chief Internal Auditor

No	Risk Title	Risk/Opportunity Description	Inherent risk status				Mitigating & Management actions	Ownership
			Impact of negative outcome	Chance of negative outcome	Risk score and direction of travel			
3	Links with External Audit	The external auditor may gain no assurance from the work of internal audit, potentially resulting in requests for additional charges to carry out the audits required to allow him/her to issue the certificate and opinion on the Council's accounts, including for the Annual Governance Statement.	2	2	4	↔	Regular liaison with the external auditor. Risk based audit plan, reviewed by senior managers and members, and updated as appropriate through the year. Regular monitoring of progress by the S.151 Officer and the Audit Committee.	Chief Internal Auditor
4	Assurance for the Annual Governance Statement	The Council's Annual Governance Statement cannot be signed if Internal Audit fails to complete the work set out in the approved risk based audit plan due to unforeseen circumstances.	3	2	6	↔	Regular monitoring of performance by the S.151 Officer and the Audit Committee. Audit approach adheres to the appropriate professional standards. Closer links with our neighbouring Council's audit team will provide reasonable assurance that higher risk audits are covered each year without fail, should significant resource issue arise.	Chief Internal Auditor

Direction of travel symbols ↓ ↑ ↔

Progress Against the 2014/15 Internal Audit Plan

APPENDIX A

Projects Agreed in the Audit Plan	Planned Number of Days	Fieldwork Commenced	Draft Report	Management Comments Received	Finalised	Opinion (finalised reports only)				Comments
						Excellent	Good	Fair	Poor	
MAS & Budgetary Control	13	■								19% completed.
Creditor Payments	11	■	■	■	■			■		See summary below
Payroll	10	■	■					■		Draft report issued 25/11/2014
Council Tax	14	■	■	■	■			■		See summary below.
Business Rates (NDR)	12	■	■	■	■			■		See summary below.
Benefits	15	■								73% completed
Benefits Debtors	5									
Debtors	10	■								40% completed
Treasury Management	4									
Capital Expenditure & Receipts	11	■	■	■	■		■			See summary below
Fundamental Systems	105									
Salcombe Harbour	10	■	■				■			Draft report issued 17/10/2014.
Dartmouth Lower Ferry	9	■	■	■	■			■		See summary below.
Street Scene - Car and Boat Parking	9									
Private Sector Housing Renewal	8	■	■	■	■		■			See summary below.
Data Quality & Performance Indicators	5	■								Strategy only.
Use of Email & Internet	10	■	■	■	■		■			
Computer Audit (see below)	26	-	-	-	-	-	-	-	-	
Grants - RDPE Rural Community LAGs	20	16 days used	-	-	-	-	-	-	-	

Progress Against the 2014/15 Internal Audit Plan

APPENDIX A

Projects Agreed in the Audit Plan	Planned Number of Days	Fieldwork Commenced	Draft Report	Management Comments Received	Finalised	Opinion (finalised reports only)				Comments
						Excellent	Good	Fair	Poor	
Coastal Communities Fund – Accountable Body	7	4.5 days used	-	-	-	-	-	-	-	Minute reference E.28/12 refers. 5 project and 5 management claims audited.
Follow Up of Previous Year's Audits	10	2 days used								
Contingency – advice guidance and other unplanned work	54	31 days used								Includes:- <ul style="list-style-type: none"> • Advice / guidance on new creditors system work • SH election duties • Support re Oct payroll issue
Corporate Governance	8									
Exemptions to Contract or Financial Procedure Rules	5	3 days used								12 Exemption applications received and processed to November 2014, of which 12 accepted.
System of Internal Control (SIC) & Annual Governance Statement (AGS)	5	■	■	■	■	-	-	-	-	Reports to the July and October 2014 Audit Committees for approval of the Annual Governance Statement.
Risk Management / Business Continuity	3									
West Devon Borough Council	112	-	-	-	-	-	-	-	-	Separately reported to WDBC, plan reduced by two audit engagements.
Other Essential (Revised)	301									
Coast Protection	5	■	■	■	■			■		
Flood Defence and Land Drainage	6	■	■	■	■		■			
Environmental Initiatives including AONB	6	■	■				■			
Land and Investment Properties	7	■	■				■			
Democratic Representation including Members	6	■	■				■			See summary below
Community Safety	4	■	■	■	■	■				
Housing Standards	3	■	■	■	■		■			See summary below

Progress Against the 2014/15 Internal Audit Plan

APPENDIX A

Projects Agreed in the Audit Plan	Planned Number of Days	Fieldwork Commenced	Draft Report	Management Comments Received	Finalised	Opinion (finalised reports only)				Comments
						Excellent	Good	Fair	Poor	
Pest Control	1	■	■	■	■	■				
Beach Cleaning	6	■	■	■	■		■			See summary below
Non distributed costs including Redundancies	5									
Local Welfare Support	2									
Economic Development	5	■	■	■	■	■				See summary below
Advice to RM/ Information Compliance/Other Groups	3	0 days used	-	-	-	-	-	-	-	
Shared Services	5	■	■	■	■		■			See summary below
Sustainability	4	■	■	■	■		■			
T18 Transformation Programme	5	1.4 days used								
Counter Fraud Work	10	■								95% completed. Includes issue regarding bank account changes.
Other (Revised)	83									

Computer audit (referred to above)										
Installation & Healthcheck	7									Planned for 4 th quarter
Computer & Network Management and Security	9									Planned for 4 th quarter
Change Control	7									Planned for 4 th quarter
Other Reviews including Internet Controls	3									Planned for 4 th quarter
Computer Audit	26									

Progress Against the 2014/15 Internal Audit Plan

APPENDIX A

Overheads										
Audit Administration	15	9.5 days used	-	-	-	-	-	-	-	Includes team briefings, staff voice etc.
Audit Management, including <ul style="list-style-type: none"> • Audit Planning • Partnership audit Management • Monitoring against the plan • Reports to management and audit committee 	46	31 days used	-	-	-	-	-	-	-	Includes attendance at Audit Committee.
Training	12	8 days used	-	-	-	-	-	-	-	
Miscellaneous e.g. CPR, FPR etc.	5	1.1 days used	-	-	-	-	-	-	-	Update of CPR
Total (Revised)	78	27.8 days used								
Overall Total (Revised)	567									From 630 days

RESOURCES AVAILABLE (Revised)		2014/15
		Days
Chief Internal Auditor	<i>From 234 days in the original plan</i>	117
Senior Auditor		261
Auditor		261
Partnership Audit Management	<i>New</i>	35
Sickness	<i>From -18 days in the original plan</i>	-15
Bank Holidays	<i>From -24 days in the original plan</i>	-21
Annual Leave	<i>From -84 days in the original plan</i>	-71
TOTAL RESOURCES AVAILABLE	<i>From 630 days in the original plan</i>	567

Planned Audit 2014/15 – Final Reports Issued

The following tables provide a summary of the **audit opinion** and main issues raised in the reports issued to managers. **In all cases (unless stated) an action plan has been agreed to address these issues.**

Opinion Definitions

Excellent

The areas reviewed were found to be well controlled; internal controls are in place and operating effectively. Risks against the achievement of objectives are well managed.

Good

The majority of the areas reviewed were found to be adequately controlled. Generally risks are well managed but a few areas for improvement have been identified.

Fair

There is a control framework in place, but some of the areas reviewed were not found to be adequately controlled. In these areas risks are not well managed and require controls to be strengthened to ensure the achievement of system objectives.

Poor

Controls are seriously lacking or ineffective in their operation. No assurance can be given that the system's objectives will be achieved.

Planned Audit 2014/15 – Final Reports Issued

September 2014 Audit Committee

Subject	Audit Findings	Management Response
Creditor Payments	<p>Audit Opinion Fair</p> <p>Conclusions Our conclusion is that the creditors system is fulfilling the purpose for which it is intended. Invoices presented to the Council are being processed and paid.</p> <p>However there are some areas where controls can be further improved to both receive the full benefit of a more automated system for processing invoices and to reduce the risk of incorrect payments being made.</p> <p>The main issues are;</p> <ul style="list-style-type: none"> • Ensuring that the scanning of invoices using Kofax is operating correctly; • Ensuring that service users understand their role in processing invoices and have received adequate training to allow them to fulfil this; and • A number of the invoices we sampled had had orders raised after the invoice was received, reducing the financial control of purchases and increasing the possibility of duplicate payments. 	<p>We asked our supplier of the Kofax system to investigate the issues raised in the audit, but did not find any problems with the software. None of the issues raised are unusual or unexpected.</p> <p>A series of Quick Win training video will be produced to remind / train staff on the key elements involved in raising orders, processing invoices and making payments.</p>
Council Tax	<p>Audit Opinion – SHDC & WDBC Fair</p> <p>Conclusions The system is operating with generally satisfactory controls but there are still some areas where these can be improved,</p>	<p>The audit findings have been agreed in principle.</p>

	<p>some relating to previously reported issues. In a number of cases management have stated that tasks are not being completed due to other demands on staff resources. Managers need to ensure that key tasks are completed promptly and effectively. Action has recently commenced to resolve this by bringing in additional resource to address some areas (specifically recovery). We are aware that officers are constantly seeking to improve those parts of the system which it is within their control to do so.</p>	<p>However, there have been a number of changes to personnel working within the section and the opportunity to address some of the issues has been limited.</p> <p>Identified issues will be addressed, but some actions may be delayed until resources allow, and this may not be until after the annual billing for 2015.</p>
<p>Business Rates (Non Domestic Rates)</p>	<p>Audit Opinion – SHDC & WDBC Fair</p> <p>Conclusions The system is operating with generally satisfactory controls but there are still some areas where these can be improved, some relating to previously reported issues. The main issues raised are around access and recovery and include:</p> <ul style="list-style-type: none"> • Limited separation of duties linked to the need to consider procedures for the timely and efficient review of long term suppressions; and • Management and review of the suspense account within the system. 	<p>The audit findings are agreed.</p> <p>The issues regarding separation in duties will be considered when responsibilities are reassigned under the T18 programme</p> <p>We intend to include these reconciliations in the Monitoring Programme.</p>
<p>Capital Expenditure and Receipts</p>	<p>Audit Opinion Capital Expenditure – Good Capital Receipts – Good</p> <p>Conclusions Capital Expenditure An effective system is in place which is generally operating satisfactorily to control capital expenditure.</p>	<p>The findings from the audit were agreed.</p>

	<p>However some issues were identified where controls could be strengthened, the most significant of which is the lack of agreement of the contractors final certificate for the Dartmouth Lower Ferry Slipway.</p> <p>A number of more minor issues were also noted, mostly relating to recordkeeping and the coding of some expenditure.</p> <p>Capital Receipts Controls are in place and operating over the disposal of assets, this being demonstrated by the one property disposal during the year.</p> <p>We were able to substantiate all capital grants and receipts to supporting documents.</p>	<p>With regards the Lower Ferry, the Engineering Manager drafted a report on the situation to the Senior Management Team (SMT) for discussion at their meeting of the 10th September 2014.</p> <p>The Engineering Manager's Recommendation were agreed and additional works took place during September.</p>
<p>Dartmouth Lower Ferry</p>	<p>Audit Opinion Fair</p> <p>Conclusion The majority of the recommendations made in last year's internal audit report have been implemented, and controls have improved in many areas, but some weaknesses remain in spite of the best efforts of the ferry management and staff.</p> <p>The service has introduced a new ferry system, using electronic cards, which will improve some of the system weaknesses but as the system is new it also has a number of teething issues that need to be developed before it can provide fully adequate controls.</p>	<p>The audit findings have been noted and agreed. We are working to develop the new system to ensure that the control framework is effective and reliable.</p> <p>Many of the teething issues were caused by some of the digital ticket cards having manufacturing faults within the embedded digital chip.</p> <p>The faulty cards have been replaced and the digital ticket system is now working well for the customers.</p> <p>We are now developing the control framework and new</p>

		<p>business reports.</p> <p>The issues raised during the audit will help us in ensuring that an appropriate control framework is maintained.</p>
<p>Private Sector Housing Renewal</p>	<p>Audit Opinion Good</p> <p>Conclusions Work is more or less complete in aligning processes and procedures for managing and administering mandatory and discretionary grants and loans across WDBC and SHDC.</p> <p>Officers continue to review opportunities to work more efficiently whilst still delivering a high quality service to customers.</p> <p>Our testing found that controls over the evaluation and payments of Disabled Facilities Grants and discretionary Private Sector Housing Renewal grants and loans are working satisfactorily, with an anti-fraud emphasis. We have concluded that there was no evidence of fraudulent grant applications within the sample reviewed.</p> <p>The level of completion, accuracy and review of files remains generally satisfactory, although we did identify a number of minor administrative errors at both Councils. The errors appear to have arisen during a period when newly appointed officers in the BSU were learning procedures. Errors have reduced as the officers have gained greater experience, but we have reported them in order that senior officers can ensure that the misunderstanding of some processes does not persist.</p>	<p>The findings in the audit report have been agreed.</p> <p>Staff involved in the process have been verbally reminded of the need to adhere to procedures and guidance / training has been provided where required.</p>

<p>Democratic Representation including Members</p>	<p>Audit Opinion Good</p> <p>Conclusions <i>Members' Allowances</i> We have concluded that the payment of Members' allowances is operating satisfactorily.</p> <p><i>Travel and Subsistence</i> The payment of Members' travel and subsistence claims is generally well managed by Member Services, with a number of improvements to controls made since our previous audit of 2008/09. However we have identified some areas where these controls can be further strengthened, for example:</p> <ul style="list-style-type: none"> • Ensuring that Members sign formal meeting attendance lists; and • Confirming the mileage claimed for a sample of individual journeys each month. <p>We were able to confirm that many of the agreed recommendations in our previous audit report have been implemented, with only a small number of issues Outstanding.</p>	<p>The findings from the audit report have been agreed. An officer from Member Services does not always attend Task & Finish Groups, training sessions etc, and it is on these occasions that attendance lists may not be completed.</p> <p>It will be ensured that lead officers for meetings are sent an attendance list template where this is the case.</p>
<p>Housing Standards</p>	<p>Audit Opinion Good</p> <p>Conclusions The Council appears to be meeting its statutory duties with regards Housing Standards.</p> <p>Files are accessible and generally well maintained on the case management software, including copies of correspondence, evidence of housing inspections and</p>	<p>The audit findings have been agreed in principle. A risk-based inspection programme will be drawn up, but the frequency of inspections, particularly for low risk premises, will largely be determined by the resources available.</p>

	<p>relevant certificates received etc.</p> <p>Whilst adequate processes are in place to manage HMO licence application and inspections, there is scope to improve these, principally:</p> <ul style="list-style-type: none"> • Completing the planned risk-based HMO inspection programme. 	
<p>Beach and Street Cleaning</p>	<p>Audit Opinion Good</p> <p>Conclusions Based on the work carried out the Council appears to be meeting its statutory duties with regards beach and street cleaning.</p> <p>However we did identify some areas where it may be beneficial to improve controls and also where there may be opportunities to generate further income, including:</p> <ul style="list-style-type: none"> • Ensure that the contractor used to remove fly tips is procured in line with Contract Procedure Rules; and • Consider additional opportunities to offer a cleansing service to external organisations and landowners, including of beaches, for a fee. <p>We were able to confirm that most of the agreed actions to our recommendations in the 2008/09 Beach Cleaning and 2010/11 Street Cleansing audit reports have been implemented.</p>	<p>The findings from the audit are agreed. It is sometimes difficult to undertake effective procurement as quantities and locations cannot be predicted.</p> <p>However, the advice of the Council's Procurement Officer will be sought, but as a minimum three quotes will be obtained annually.</p> <p>Additional income opportunities are already sought where the potential exists, specifically on Grounds Maintenance and Street Cleansing services where there is a natural efficiency. Income opportunity is limited by resource capacity (as additional works should be carried out outside of normal working hours where there is an impact on Council Tax services). Where potential is identified then business cases will be put forward.</p>
<p>Shared Services</p>	<p>Audit Opinion Good</p>	

	<p>Conclusions</p> <p>The recharging of salary and travel costs between the two authorities continues to be calculated correctly, with some non material errors. During 2013/14 SHDC recharged WDBC £1.87 million and WDBC recharged SHDC £932,000.</p> <p>Some errors for 2013/14 in the order of £9,000 were identified and reported to the relevant finance officers at both authorities, but these were not material and would not have a significant impact on the overall value of recharged costs. These errors were corrected in 2014/15.</p> <p>We have raised some issues in the detailed appendix to the report, the most significant area being:</p> <ul style="list-style-type: none"> • Expanding further the analysis and sharing of expenditure for items such as training & continuing professional development, recruitment, and other administration costs; and • A policy for the recharging of ICT is to be further developed to ensure that existing arrangements are robust. 	<p>The findings in the Audit report have been Agreed.</p> <p>All costs (including those referred to) will be considered to determine if they need to be included in re-charges and how costs will be shared.</p>
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Planned Audit 2014/15 – Work Complete (No Audit Report)

Subject	Comments
Exemptions to Financial Procedure Rules	See table at Appendix A.
RDPE Rural Communities – LAGs; and Coastal Communities Fund	See table at Appendix A, SHDC is the ‘accountable body’. Auditing in line with the approach required by the funding body.

Unplanned Audit work – 2014/15

General

Description	Main Issues
<p>Minor enquiries and issues investigated, including some planned work, which by its nature does not require a report.</p> <p>Resourced from the contingency line of the audit plan.</p>	<ul style="list-style-type: none"> • General procurement and disposal rules advice; • General ICT issues; • General Finance issues; • Advice and review of updated finance software including ordering system and creditor payments; • Dartmouth Ferry – advice and assistance re new software; • T18 Transformation – various; • Advice re RDPE LAGs Accountable Body; and • Minor control issues, advice on financial controls and procurement procedures given to service officers at all levels and contribution to various draft policies & strategies.