

FINAL INTERNAL AUDIT REPORT

ENVIRONMENT AND COMMUNITY SERVICES DEPARTMENT

REVIEW OF WASTE SERVICES AUDIT FOR 2015-16

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REVIEW OF WASTE SERVICES AUDIT FOR 2015-16

INTRODUCTION

1. This report sets out the results of our systems based audit of **Waste Services Audit for 2015-16**. The audit was carried out in quarter 2 as part of the programmed work specified in the 2015-16 Internal Audit Plan agreed by the Section 151 Officer and Audit Sub-Committee.
2. The controls we expect to see in place are designed to minimise the department's exposure to a range of risks. Weaknesses in controls that have been highlighted will increase the associated risks and should therefore be corrected to assist overall effective operations.
3. The original scope of the audit was outlined in the Terms of Reference issued on 22/07/2015. The focus of the audit was Green Garden Waste (GGW). The period covered by this report is from 01/04/2015 to 30/09/2015. However, previous years' financial information was also reviewed to verify historical payments.
4. The Waste Management services budget for 2015/16 was set as £17,853,200. The income from green garden waste was budgeted as £893,650. The income collected for GGW until October 2015 was £1,155,488. The actual income includes payments received from new customers and payments in respect of service which will be delivered in 2016-17.

AUDIT SCOPE

5. The scope of the audit is detailed in the Terms of Reference.

AUDIT OPINION

6. Overall, the conclusion of this audit was that limited assurance can be placed on the effectiveness of the overall controls. Definitions of the audit opinions can be found in Appendix C.

REVIEW OF WASTE SERVICES AUDIT FOR 2015-16

MANAGEMENT SUMMARY

7. This audit included a review of income collection for the Green Garden Waste (GGW) and the current system and processes in place for the GGW collection service.
8. The review focused on the recording of receipts of payments for GGW, cash reconciliations and the process of generating reminders and administration of the renewal process. The information on CRM system was reviewed to ensure the customer database is maintained and monitored.
9. Performance related issues were reviewed by interrogating GGW missed collection reports and reports on GGW collection rounds undertaken by the contractor.
10. The review highlighted significant issues with the current process in relation to GGW. It is recognised that the problems relate to shortcomings in the current system. Areas for improvement have been identified and urgent management action is required to ensure recommendations made below are implemented to reduce the possibility of adverse impact. Areas that require management attention are:

Income collection for Green Garden Waste (GGW)

A sample of 50 GGW customer accounts were selected from a report of GGW customers produced from CRM system on 19/08/2015. Payments received from the customers in the sample since the setup of their GGW account were reviewed. In 25 of 50 cases all payments relating to individual customers could not be verified. We were therefore unable to complete this testing which also impact on the ability to carry out an overall reconciliation of income. The system in use is antiquated and is not geared up to cope with the service requirements and retention of historic information.

Repeated Missed collections for GGW reported online are not escalated

The missed collections that were reported online were always logged as stage 1 default on the CRM system despite the fact that the customer has had more than one missed collection. When queried audit was advised that the CRM system does not

REVIEW OF WASTE SERVICES AUDIT FOR 2015-16

have the functionality to automatically update default stages and any reported missed collection online always defaults to stage 1. If the same missed collection was reported via phone, the waste advisers would manually updated the default stage to reflect appropriate default level. Over 50% of missed collections are reported online.

Process of generating reminders and administration of the renewal process

The process of generating reminders and administration of renewals was reviewed. At the time of review, the reminder letters were generated on the day of expiry of accounts. Therefore renewal payments were always received in arrears.

Termination of GGW service

A sample of 15 GGW customers was reviewed to ensure that their GGW collections were only made if their accounts were up to date and if they have failed to make payment, recovery procedures have been actioned:

- 1/15 customer did not renew the account and was receiving free collections 2 months after expiry. No evidence of instruction to remove bin was seen.
- Renewal payments for 3/15 customers were overdue by 5, 4 and 3 months respectively. As per termination procedure, collections should have stopped and bins should have been removed 2 weeks after renewal date.

SIGNIFICANT FINDINGS (PRIORITY 1)

11. The Priority 1 findings are as listed here:
12. A sample of 50 GGW customer accounts were selected from a report of GGW customers produced from CRM system on 19/08/2015. Payments received from the customers in the sample since the setup of their GGW account were reviewed. In 25 of 50 cases all payments relating to individual customers could not be verified. On enquiry Audit was advised by the Contracts Manager (Waste & Refuse service) and Principal Waste Officer that in 24 cases these payments would have been received as cheques and in one case the payment was received via kiosk. The CRM system does not record and retain an audit trail of

REVIEW OF WASTE SERVICES AUDIT FOR 2015-16

the payments received. Hence receipt of cheque payments and kiosk payments could not be verified by audit. Discussions with Management indicated that they are aware of the shortcomings in the system and an upgrade is required to automate the process and introduce additional functionality of ability to accept Direct Debit payments and retain historical data.

13. A report of missed bin for GGW collection for the period 01/04/2015 to 19/08/2015 was reviewed. Missed bins are reported by customers via phone or online and are recorded on the CRM system. A sample of 5 addresses which have had multiple missed collections for the period stated above was selected from the report for further review to ensure that corrective action was taken and defaults were applied as per the contract for non-collection. The review of the CRM system highlighted that although the missed bins were collected by the contractor, no further action was taken to address the issue of repeated missed collections. As per the information on the CRM system 4/5 customers in the sample selected reported their missed collections online. In total they reported 31 missed bin 10 reported by one customer and 7 each by remaining 3 customers. It was noted that the missed collections that were reported online were always logged as stage 1 default on the CRM system despite the fact that the customer has had more than one missed collection. When queried audit was advised that the CRM system does not have the functionality to automatically update default stages and any reported missed collection always defaults to stage 1. If the same missed collection was reported via phone, the waste advisers would have manually updated the default stage to reflect appropriate default stage.

As part of this audit, only GGW missed collections were reviewed. It is a concern that the issue of default levels not being escalated for online missed collection reports on the CRM system affects all defaults reported online. This has financial and performance implications. The financial impact of this issue has not been quantified.

DETAILED FINDINGS / MANAGEMENT ACTION PLAN

14. The findings of this report, together with an assessment of the risk associated with any control weaknesses identified, are detailed in Appendix A. Any recommendations to management are raised and prioritised at Appendix B.

ACKNOWLEDGEMENT

15. Internal Audit would like to thank all staff contacted during this review for their help and co-operation.

DETAILED FINDINGS

| No. | Findings | Risk | Recommendation |
|-----|---|--|--|
| 1 | <p>A sample of 50 GGW customer accounts were selected from a report of GGW customers produced from CRM system on 19/08/2015.</p> <p>Payments received from the customers in the sample since the setup of their GGW account were reviewed. In 25 of 50 cases all payments relating to individual customers could not be verified.</p> <p>On enquiry Audit was advised by the Contracts Manager (Waste & Refuse service) and Principal Waste Officer that in 24 cases these payments would have been received as cheques and in one case the payment was received via kiosk.</p> <p>The CRM system does not record and retain an audit trail of the payments received. Hence receipt of cheque payments and kiosk payments could not be verified by audit. We were therefore unable to complete this testing which also impact on the ability to carry out an overall reconciliation of income. Discussions with Management indicated that they are aware of the shortcomings in the system and an upgrade is required to automate the process and introduce additional functionality of ability to accept Direct Debit payments and retain historical data.</p> | Loss of income due to lack of monitoring | <p>Management should ensure that information on all receipts is retained so that income can be independently verified and reconciled.</p> <p>Going forward Management should explore system based solutions for collecting and recording income which have the functionality of collecting income by direct debit and retaining an audit trail of receipts.</p> <p>[Priority 1]</p> |

Priority 1
Required to address major weaknesses and should be implemented as soon as possible

Priority 2
Required to address issues which do not represent good practice

Priority 3
Identification of suggested areas for improvement

DETAILED FINDINGS

| No. | Findings | Risk | Recommendation |
|-----|--|-----------------------------------|--|
| 2 | <p>A report of missed bin for GW collection for the period 01/04/2015 to 19/08/2015 was reviewed. Missed bins are reported by customers via phone or online form and are recorded on the CRM system.</p> <p>A sample of 5 addresses which have had multiple missed collections for the period stated above was selected from the report for further review to ensure that corrective action was taken and defaults were applied as per the contract for non-collection.</p> <p>The review of the CRM system highlighted that although the missed bins were collected by the contractor, no further action was taken to address the issue of repeated missed collections. As per the information on the CRM system 4/5 customers reported their missed collections online. In total they reported 31 missed bin 10 reported by one customer and 7 each by remaining 3 customers. It was noted that the missed collections that were reported online were always logged as stage 1 default on the CRM system despite the fact that the customer has had more than one missed collection. When queried audit was advised that the CRM system does not have the functionality to automatically update default stages and any</p> | Inadequate performance monitoring | <p>Management review is required to ensure that the online referrals for missed collections for all types of waste are escalated in line with procedures irrespective of the method of referral.</p> <p>Audit testing as part of this review was restricted to missed collections for GW. However this issue must affect all types of waste collection.</p> <p>[Priority 1]</p> |

Priority 1
Required to address major weaknesses and should be implemented as soon as possible

Priority 2
Required to address issues which do not represent good practice

Priority 3
Identification of suggested areas for improvement

DETAILED FINDINGS

| No. | Findings | Risk | Recommendation | | | | | | |
|---|--|---|--------------------|---|---------------------|--|-------------------------------|--|--|
| | <p>reported missed collection always defaults to stage 1. If the same missed collection was reported via phone, the waste advisers would have manually updated the default stage to reflect appropriate default stage.</p> <p>The schedule for default calculation as per contract for non-collection of garden waste specifies</p> <table border="1" data-bbox="284 671 1178 1121"> <tr> <td data-bbox="284 671 871 895">Stage One (failure to collect on scheduled time (unless an acceptable reason for failure is notified in advance to and approved by Supervising Officer or where access is not possible))</td> <td data-bbox="871 671 1178 895">£7.50 per property</td> </tr> <tr> <td data-bbox="284 895 871 1007">Stage Two (failure to rectify a Stage One default within the specified time)</td> <td data-bbox="871 895 1178 1007">£12.50 per property</td> </tr> <tr> <td data-bbox="284 1007 871 1121">Stage Three (failure to collect from any customer more than once in any four week period)</td> <td data-bbox="871 1007 1178 1121">£25 per property per occasion</td> </tr> </table> <p>To ascertain the extent of financial impact of the issue of default levels not being escalated for online missed collection</p> | Stage One (failure to collect on scheduled time (unless an acceptable reason for failure is notified in advance to and approved by Supervising Officer or where access is not possible)) | £7.50 per property | Stage Two (failure to rectify a Stage One default within the specified time) | £12.50 per property | Stage Three (failure to collect from any customer more than once in any four week period) | £25 per property per occasion | | |
| Stage One (failure to collect on scheduled time (unless an acceptable reason for failure is notified in advance to and approved by Supervising Officer or where access is not possible)) | £7.50 per property | | | | | | | | |
| Stage Two (failure to rectify a Stage One default within the specified time) | £12.50 per property | | | | | | | | |
| Stage Three (failure to collect from any customer more than once in any four week period) | £25 per property per occasion | | | | | | | | |

Priority 1
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Priority 3
 Identification of suggested areas for improvement

DETAILED FINDINGS

| No. | Findings | Risk | Recommendation |
|-----|---|------|----------------|
| | <p>reports for GGW on the CRM system, the GGW missed collections reported for May 2015 were analysed.</p> <p>A total of 616 GGW missed collections were reported 361 online (59%) and 255 by phone in May 2015. These missed collections related to 513 customers; 448 customers reported one missed collection and 65 customers reported multiple missed collections (33 reported online, 14 reported by phone and 18 reported by a combination of online report and phone calls).</p> <p>The review of default calculation for May 2015 for recharging the contractor based on the reports generated from the CRM system however only highlighted 16 missed collections at default Stage 2 and 1 missed collection at default at Stage 3.</p> <p>Assuming all 48 multiple missed cases (65 total cases less 17 cases that were accounted for in default calculation for May 2015) would warrant escalation to Stage 2 or Stage 3 default, the under-recovery would be in the region of £600 to £1200.</p> <p>As part of this audit, only GGW missed collections were reviewed. It is a concern that the issue of default levels not</p> | | |

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DETAILED FINDINGS

| No. | Findings | Risk | Recommendation |
|-----|--|---------------------------------------|---|
| | <p>being escalated for online missed collection reports on the CRM system affects all defaults reported online. The actual missed collections for all types of collections for the month of May 2015 were 2064.</p> <p>There are financial and performance implications resulting from this issue which require urgent Management attention.</p> | | |
| 3 | <p>The process of generating reminders and administration of the renewal was reviewed. At the time of review, the reminder letters were generated on the day of expiry of accounts. Therefore renewal payments were always received in arrears. We believe Management have taken immediate action to rectify the issue.</p> | Loss of income due to poor procedures | <p>It is recommended that the reminder letters are issued 2 week before the renewal is due to ensure that the income is received and accounted by the renewal date. [Priority 2]</p> |

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Priority 3
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DETAILED FINDINGS

| No. | Findings | Risk | Recommendation |
|-----|---|---------------------------------------|--|
| 4 | <p>A sample of 15 GGW customers was reviewed to ensure that their GGW collections were only made if their accounts were up to date and if they have failed to make payment, recovery procedures have been actioned: The collection round sheets which were used by contractor to record the actual collection of GGW for the period August 2015 and September 2015 were interrogated to ascertain if collections took place for the customer in the sample. GGW was collected for all 15 customers however:</p> <ul style="list-style-type: none"> • One customer did not renew the account and was receiving free collections 2 months after expiry. No evidence of instruction to remove bin was seen. • Renewal payments for 3 customers were overdue by 5, 4 and 3 months respectively. As per termination procedure, collections should have stopped and bins should have been removed 2 weeks after renewal date. The payments from these customers, to cover the period mentioned above, have now been recovered, so there is no financial loss in these instances. | Loss of income due to poor procedures | <p>Management review is required to ensure that all terminations are actioned on time. Instructions to stop collections and remove bins from non-payers should be communicated to contractor in a timely manner. [Priority 2]</p> |

Priority 1
 Required to address major weaknesses and should be implemented as soon as possible

Priority 2
 Required to address issues which do not represent good practice

Priority 3
 Identification of suggested areas for improvement

MANAGEMENT ACTION PLAN

| Finding No. | Recommendation | Priority *Raised in Previous Audit | Management Comment | Responsibility | Agreed Timescale |
|-------------|----------------|---|--------------------|----------------|---------------------|
|-------------|----------------|---|--------------------|----------------|---------------------|

| | | | | | |
|---|---|---|---|--|---------------------------------|
| <p>1</p> <p>Project Code: ENV/003/01/2015</p> <p>Priority 1 Required to address major weaknesses and should be implemented as soon as possible</p> | <p>Management should ensure that information on all receipts is retained so that income can be independently verified and reconciled.</p> <p>Going forward Management should explore system based solutions for collecting and recording income which have the functionality of collecting income by direct debit and retaining an audit trail of receipts.</p> | <p>1</p> <p>Priority 2 Required to address issues which do not represent good practice</p> | <p>The process for the receipting and recording of cheque and Kiosk payments has now been reviewed, refined and put into place. Detail of the refined process is in Appendix D.</p> <p>Cheque payment reference slips used by the Collection & Deposit process (C&D payment) are entered against each customer's account when paying by cheques and prior to banking; the completed payment slip is scanned and retained. In addition, since April 2015, CRM has an auditing tool which will record any changes to the customer's account records, allowing a historical record of updated changes when a customer renews the service in subsequent years.</p> <p>Kiosk payment records are similarly controlled through scanning and recording of completed payments.</p> <p>Page 12 of 23</p> | <p>Contracts Manager (Waste & Refuse service) and Principal Waste Officer</p> <p>Priority 3 Identification of suggested areas for improvement</p> | <p>Completed - under review</p> |
|---|---|---|---|--|---------------------------------|

MANAGEMENT ACTION PLAN

| Finding No. | Recommendation | Priority *Raised in Previous Audit | Management Comment | Responsibility | Agreed Timescale |
|-------------|--|---|---|---|---------------------|
| 1 | (continued as above) | 1 | The service has meet with Finance, Exchequer and IT System Officers to explore options for the improvement of the receipting of income and the potential for Direct Debit payments for this service which currently cannot be accommodated. It was the opinion of the group that the current system of payment receipting represented the best value as the cost for Liberata to undertake this work would prohibitive. Regarding Direct Debit payments, the ASH Information Systems product has the potential to enable Direct Debit payments for the service. This option will be reviewed and progressed as the principle option to enable these payments. | Contracts Manager (Waste & Refuse service) | 6-12 months |
| 2 | Management review is required to ensure that the online referrals for missed collections for all types of waste are | 1 | The CRM system has now been adapted to enable the automatic apportionment of an escalated default (stage 2 level) for any case which has | Contracts Manager (Waste & Refuse service) | 6 weeks |

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MANAGEMENT ACTION PLAN

| Finding No. | Recommendation | Priority *Raised in Previous Audit | Management Comment | Responsibility | Agreed Timescale |
|-------------|--|---|--|----------------|---------------------|
| | <p>escalated in line with procedures irrespective of the method of referral.</p> <p>Audit testing as part of this review was restricted to missed collections for GGW. However this issue must affect all types of waste collection.</p> | | <p>been escalated within the CRM system, which is irrespective of the contact channel (includes voice recognition, web-form and telephone enquires). The system also has been adapted to enable any unjustified collection to be assigned a stage 1 level default as a starting value.</p> <p>In terms of repetitive missed collections, the assigning of stage 3 level default is dependent on the time period between missed collections. For weekly collections, the trigger level is >1 in a 4 week period and for every-other-week collections, the value is >1 in an 8 week period. This sensitivity requires an interrogation of previous missed collections at the address which is not achievable using voice recognition or web-based forms as the information is one directional. However, we are reviewing reporting</p> | | |

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MANAGEMENT ACTION PLAN

| Finding No. | Recommendation | Priority *Raised in Previous Audit | Management Comment | Responsibility | Agreed Timescale |
|-------------|---|------------------------------------|---|--|------------------|
| | | | systems that will enable the assigning of stage 3 level defaults on a monthly basis when the monthly performance data is calculated. This should enable the retrospective assigning of defaults at this level on a monthly basis. | | |
| 3 | It is recommended that the reminder letters are issued 2 week before the renewal is due to ensure that the income is received and accounted by the renewal date. | 2 | The process for the issuing of renewal letters for the service, reminder letters for payment and the cancellation of the service have been adapted as per guidance to ensure that customer payments are received at commencement of the next annual cycle. Please see Appendix E for details of the process and an example of the schedule for the issuing of renewal information to customers. | Contracts Manager (Waste & Refuse service) | completed |
| 4 | Management review is required to ensure that all terminations are actioned on time. Instructions to stop collections | 2 | As per above, the process for renewing the annual service has been enhanced to enable the collection of the container following the non- | Contracts Manager (Waste & Refuse service) | completed |

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MANAGEMENT ACTION PLAN

| Finding No. | Recommendation | Priority *Raised in Previous Audit | Management Comment | Responsibility | Agreed Timescale |
|-------------|--|---|--|----------------|---------------------|
| | <p>and remove bins from non-payers should be communicated to contractor in a timely manner.</p> | | <p>payment of the service within the first week of the new service cycle (within a maximum period of two weeks during peak periods as the collection of cancelled subscriptions occur in tandem with the delivery of containers to new customers). The service process of container removal requests issued to the contractor has also been reviewed and enhanced. Where previously the requests were collated and issued to the contractor weekly via an Excel spreadsheet, the individual requests for removal of containers is now processed daily via the CRM system which enables greater control of the information and the timeliness of actioning the request for container removal.</p> | | |

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OPINION DEFINITIONS

APPENDIX C

As a result of their audit work auditors should form an overall opinion on the extent that actual controls in existence provide assurance that significant risks are being managed. They grade the control system accordingly. Absolute assurance cannot be given as internal control systems, no matter how sophisticated, cannot prevent or detect all errors or irregularities.

Assurance Level

Definition

Full Assurance

There is a sound system of control designed to achieve all the objectives tested.

Substantial Assurance

While there is a basically sound systems and procedures in place, there are weaknesses, which put some of these objectives at risk. It is possible to give substantial assurance even in circumstances where there may be a priority one recommendation that is not considered to be a fundamental control system weakness. Fundamental control systems are considered to be crucial to the overall integrity of the system under review. Examples would include no regular bank reconciliation, non-compliance with legislation, substantial lack of documentation to support expenditure, inaccurate and untimely reporting to management, material income losses and material inaccurate data collection or recording.

Limited Assurance

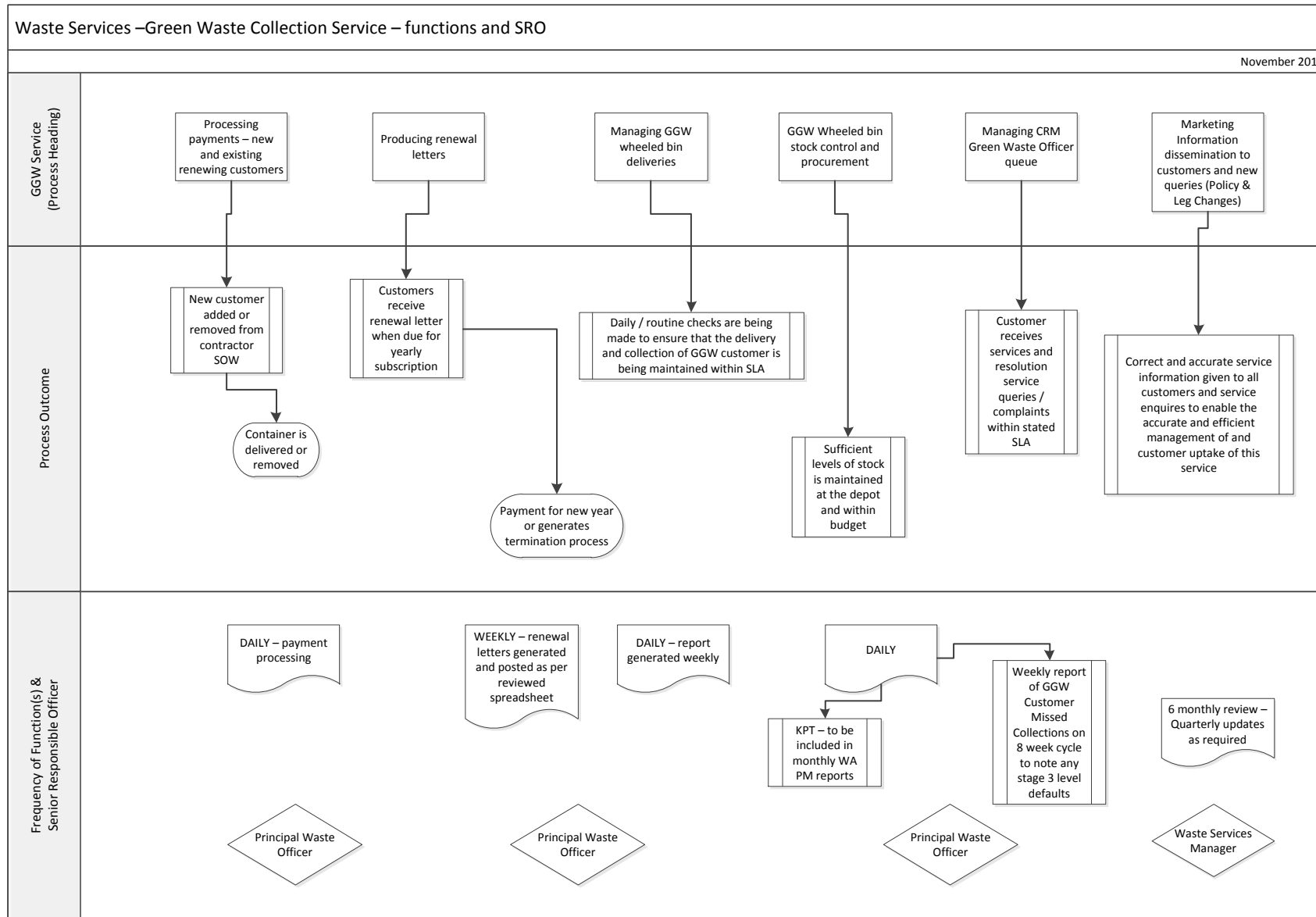
Weaknesses in the system of controls and procedures are such as to put the objectives at risk. This opinion is given in circumstances where there are priority one recommendations considered to be fundamental control system weaknesses and/or several priority two recommendations relating to control and procedural weaknesses.

No Assurance

Control is generally weak leaving the systems and procedures open to significant error or abuse. There will be a number of fundamental control weaknesses highlighted.

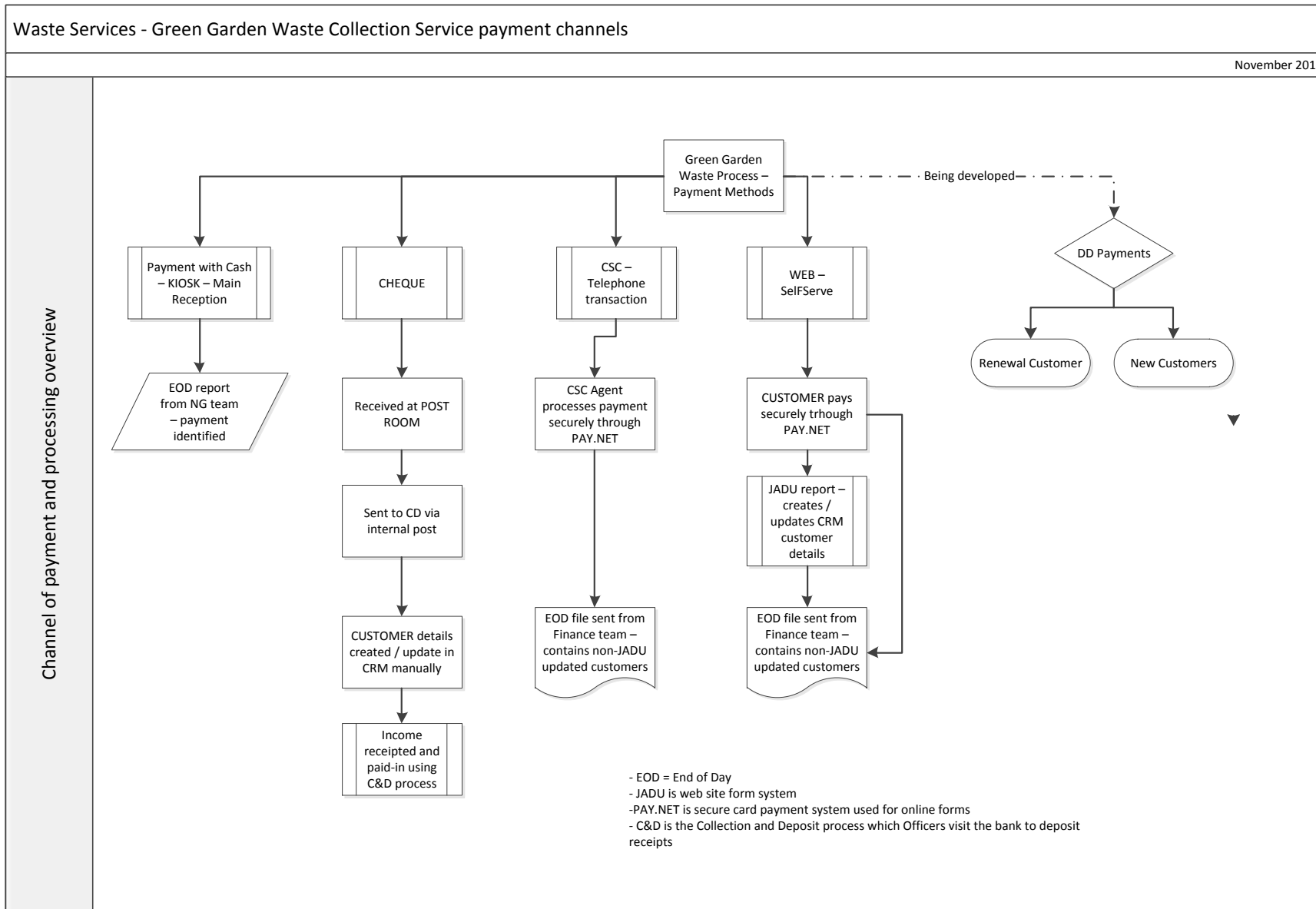
UPDATED PROCESS DIAGRAMS

APPENDIX D



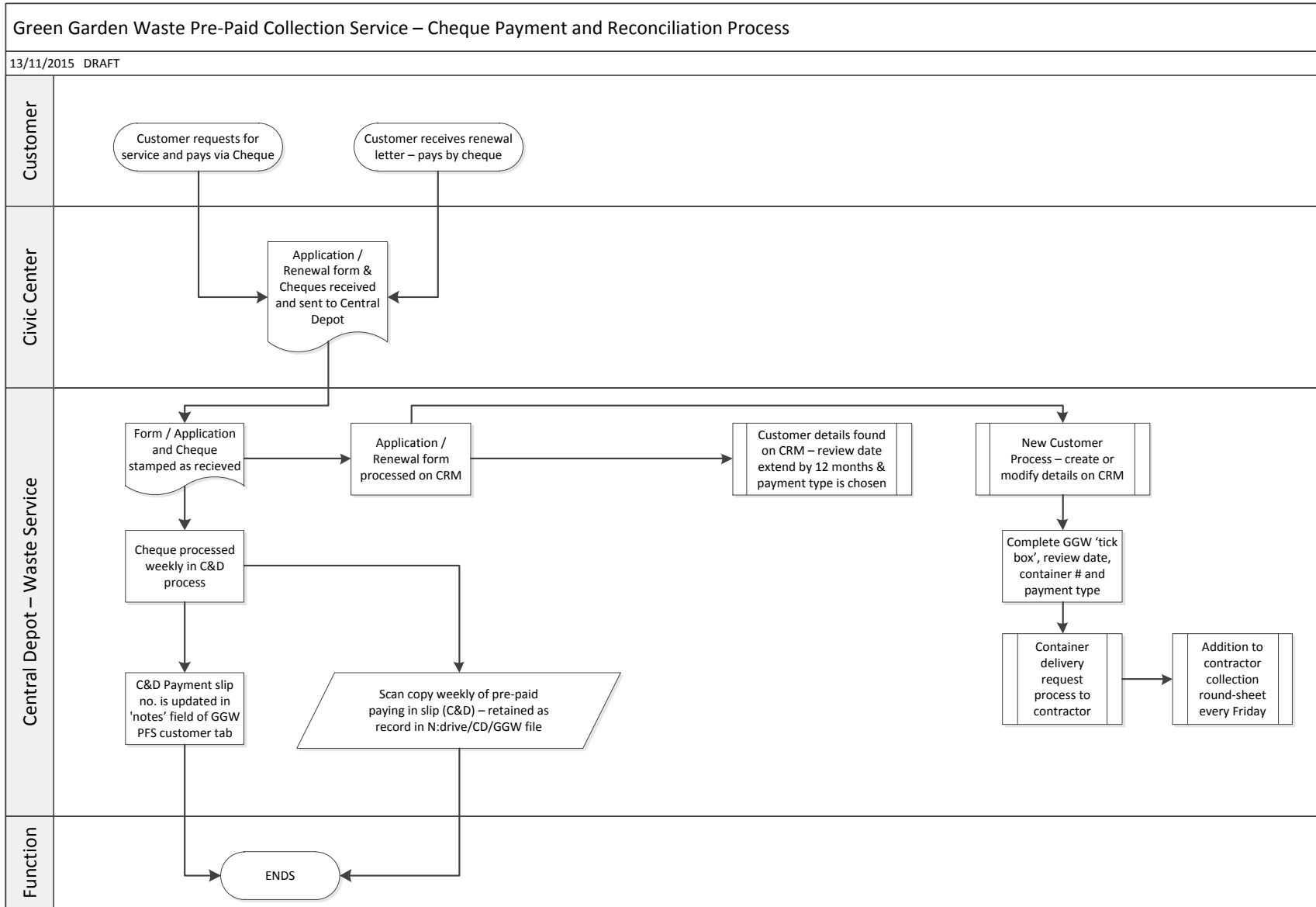
UPDATED PROCESS DIAGRAMS

APPENDIX D



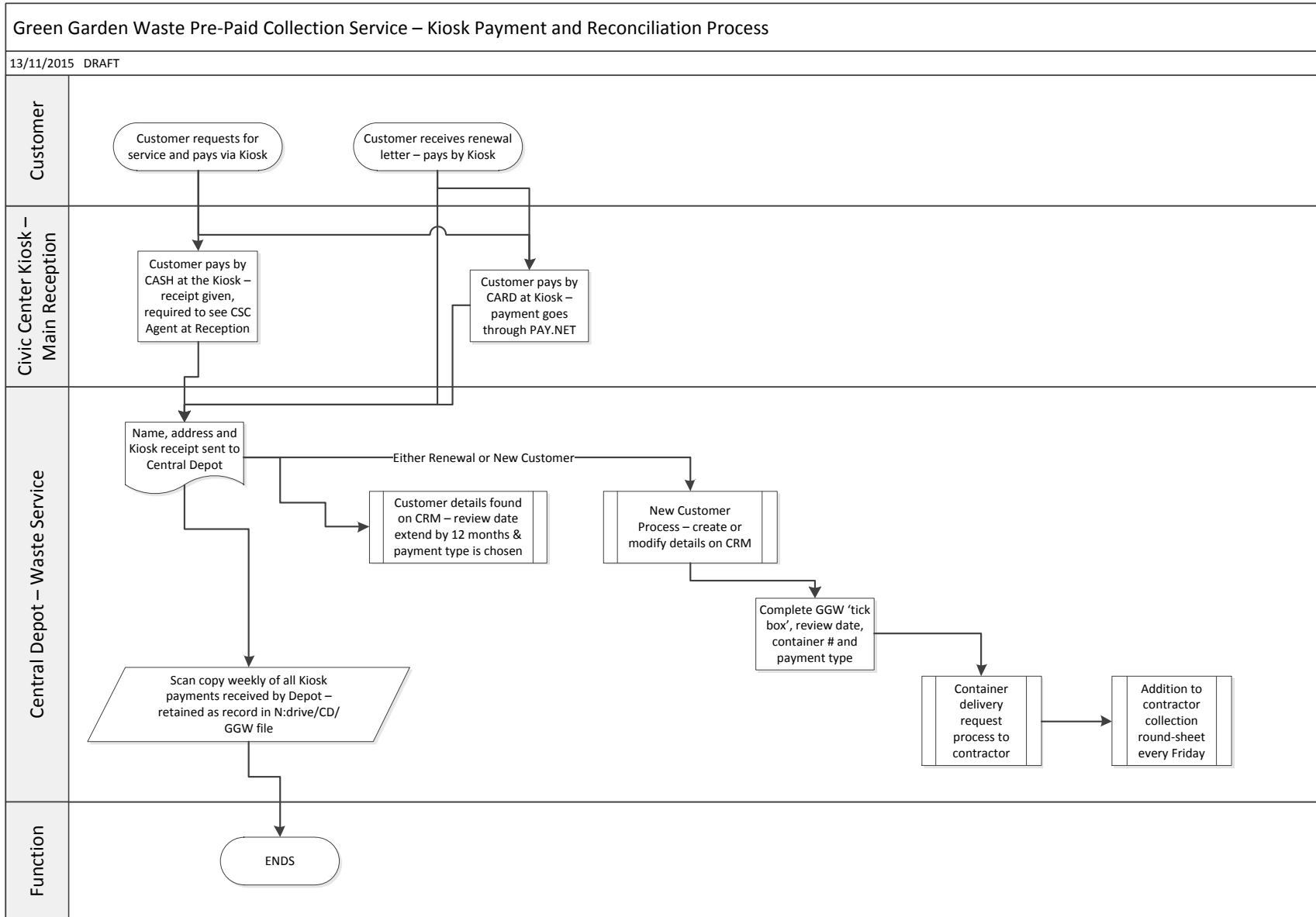
UPDATED PROCESS DIAGRAMS

APPENDIX D



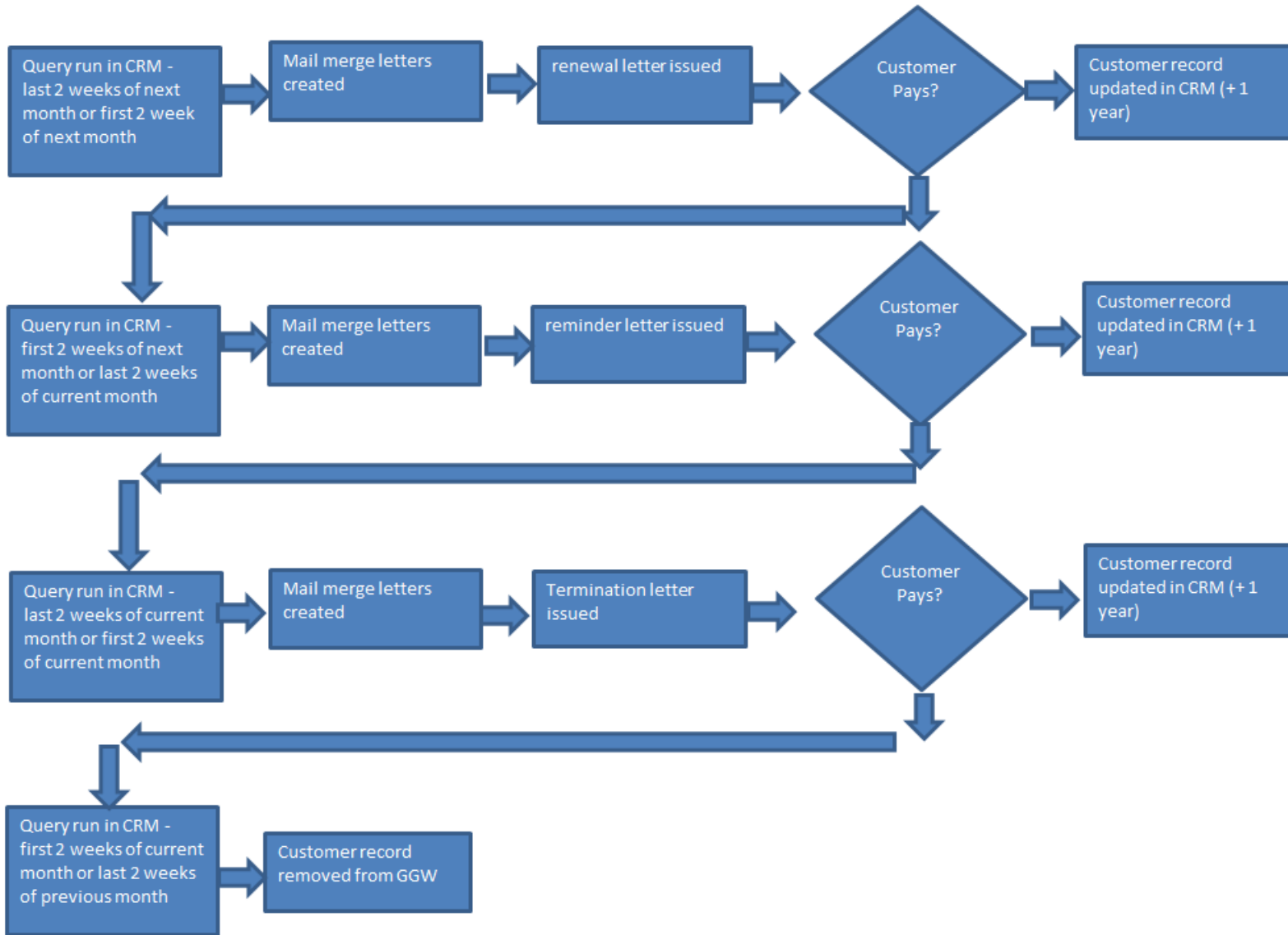
UPDATED PROCESS DIAGRAMS

APPENDIX D



PROCESS AND SCHEDULE FOR RENEWAL LETTERS

APPENDIX E



PROCESS AND SCHEDULE FOR RENEWAL LETTERS

APPENDIX E

| | Pattern A | first 2 week of next month | last 2 weeks of current month | first 2 weeks of current month | last 2 weeks of previous month |
|---------|------------|-------------------------------|--|-----------------------------------|--|
| | Pattern B | last 2 weeks of next month | first 2 weeks of next month | last 2 weeks of current month | first 2 weeks of current month |
| Pattern | | Renewal (Date range affected) | Renewal Reminder (Date range affected) | Termination (Date range affected) | Remove from GGW (any customer in non payment status, request for bin removal and untick GGW) |
| A | 15/10/2015 | 01/11/2015 - 15/11/2015 | 16/10/2015 - 31/10/2015 | 01/10/2015 - 15/10/2015 | 16/09/2015 - 30/09/2015 |
| B | 31/10/2015 | 16/11/2015 - 30/11/2015 | 01/11/2015 - 15/11/2015 | 16/10/2015 - 31/10/2015 | 01/10/2015 - 15/10/2015 |
| A | 15/11/2015 | 01/12/2015 - 15/12/2015 | 16/11/2015 - 30/11/2015 | 01/11/2015 - 15/11/2015 | 01/11/2015 - 15/11/2015 |
| B | 30/11/2015 | 16/12/2015 - 31/12/2015 | 01/12/2015 - 15/12/2015 | 16/11/2015 - 30/11/2015 | 01/11/2015 - 15/11/2015 |
| A | 15/12/2015 | 01/01/2016 - 15/01/2016 | 16/12/2015 - 31/12/2015 | 01/12/2015 - 15/12/2015 | 01/12/2015 - 15/12/2015 |
| B | 31/12/2015 | 16/01/2016 - 31/01/2016 | 01/01/2016 - 15/01/2016 | 16/12/2015 - 31/12/2015 | 01/12/2015 - 15/12/2015 |
| A | 15/01/2016 | 01/02/2016 - 15/02/2016 | 16/01/2016 - 31/01/2016 | 01/01/2016 - 15/01/2016 | 01/01/2016 - 15/01/2016 |
| B | 31/01/2016 | 16/02/2016 - 29/02/2016 | 01/02/2016 - 15/02/2016 | 16/01/2016 - 31/01/2016 | 01/01/2016 - 15/01/2016 |
| A | 15/02/2016 | 01/03/2016 - 15/03/2016 | 16/02/2016 - 29/02/2016 | 01/02/2016 - 15/02/2016 | 01/02/2016 - 15/02/2016 |
| B | 29/02/2016 | 16/03/2016 - 31/03/2016 | 01/03/2016 - 15/03/2016 | 16/02/2016 - 29/02/2016 | 01/02/2016 - 15/02/2016 |
| A | 15/03/2016 | 01/04/2016 - 15/04/2016 | 16/03/2016 - 31/03/2016 | 01/03/2016 - 15/03/2016 | 01/03/2016 - 15/03/2016 |
| B | 31/03/2016 | 16/04/2016 - 30/04/2016 | 01/04/2016 - 15/04/2016 | 16/03/2016 - 31/03/2016 | 01/03/2016 - 15/03/2016 |
| A | 15/04/2016 | 01/05/2016 - 15/05/2016 | 16/04/2016 - 30/04/2016 | 01/04/2016 - 15/04/2016 | 01/04/2016 - 15/04/2016 |
| B | 30/04/2016 | 16/05/2016 - 31/05/2016 | 01/05/2016 - 15/05/2016 | 16/04/2016 - 30/04/2016 | 01/04/2016 - 15/04/2016 |