

Decision Maker: **AUDIT SUB-COMMITTEE**

Date: **Wednesday 21 June 2017**

Decision Type: Non-Urgent Non-Executive Non-Key

Title: **ANNUAL AUDIT REPORT**

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Chief Officer: Director of Finance

Ward: (All Wards);

1. Reason for report

The annual report of audit activity in 2016/17 is for Member information and is also intended to assist the Council in meeting the financial management and internal control requirements of the Accounts and Audit Regulations 2015. Part of the overall arrangements requires the Chief Executive and the Leader to sign an Annual Governance Statement. Included in this report are highlights of the performance of the Internal Audit function, a summary of the audits undertaken and an opinion on the overall adequacy and effectiveness of the organisation's internal control environment based on this work and the Annual Governance Statement. Members should note that those schools that are audited are included within this report.

2. **RECOMMENDATION(S)**

Members are asked to note the report and approve the Draft Annual Governance Statement.

Impact on Vulnerable Adults and Children

1. Summary of Impact: Some of the audit findings could have an impact on adults and children.
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Corporate Policy

1. Policy Status: Not Applicable:
 2. BBB Priority: Excellent Council:
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Financial

1. Cost of proposal: Not Applicable:
 2. Ongoing costs: Not Applicable:
 3. Budget head/performance centre: Internal Audit
 4. Total current budget for this head: £520K including £178K fraud partnership costs
 5. Source of funding: General fund, Admin subsidy, Admin penalties, Legal cost recoveries
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Personnel

1. Number of staff (current and additional): 5.5 FTE
 2. If from existing staff resources, number of staff hours: In 2016-17 862 audit days were spent on the audit plan, fraud and investigations – includes 67 days from Mazars but excludes RB Greenwich investigators time.
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Legal

1. Legal Requirement: Statutory Requirement:
 2. Call-in: Applicable:
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Procurement

1. Summary of Procurement Implications: Some findings in this report will have procurement implications.
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Customer Impact

1. Estimated number of users/beneficiaries (current and projected): Approximately 100 including Chief Officers, Head Teachers and Governors
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Ward Councillor Views

1. Have Ward Councillors been asked for comments? Not Applicable
2. Summary of Ward Councillors comments: Not Applicable

3. COMMENTARY

3.1 The annual report is for Member information and is also intended to assist the Council in meeting the financial management and internal control requirements of the Accounts and Audit Regulations 2015. Part of the overall arrangements requires the Chief Executive and the Leader to sign an Annual Governance Statement. This will be put before Members as part of the statutory accounts. Included in this report are highlights of the performance and achievements of the Internal Audit Team, a summary of the audits undertaken and associated opinions along with a statement on the overall adequacy and effectiveness of the organisation's internal control environment based on this work.

3.2 Internal Audit's main objective remains as ' -assisting management and Members in minimising risks, maintaining high standards and continuously improving service delivery through independent appraisal, review and advice.' We have carried this out in 2016/17 by:

- **independently reviewing, appraising and providing assurance** on the systems of control throughout the Authority assisted in part by Mazars from whom we have commissioned 6 audits;
- ascertaining the **extent of compliance** with procedures, policies, regulations and legislation;
- reviewing **client management and monitoring arrangements** for some existing contracts and pre-health checks for contracts prior to award;
- facilitating good practice in **managing risks** working with our insurers;
- **working in partnership** with the external auditors and other external providers;
- **identifying fraud** and carrying out investigations working in partnership with RB Greenwich;
- **continuing to host the interactive web training** for officers in Financial Regulations, risk management and fraud awareness. We have recently updated the risk management and fraud awareness packages. In addition we have rolled out through the Learning Hub an audit controls awareness slide package that summarises Internal Audit's key audit findings;
- Compliance with the **Public Sector Internal Audit Standards (PSIAS)**.

3.3 Key aspects of our reviews looked at the controls in place and assessed these together with the associated risks to ascertain if they are being fully followed. Essentially Internal Audit has ensured that the controls operate in an orderly and efficient manner, statutory and management requirements are complied with, assets are safeguarded, completeness and accuracy of records are secured and identified weaknesses are corrected when something has gone wrong. We have also considered the balance of controls against the cost of implementation and where the controls are regarded as over burdensome this will be acknowledged.

3.4 The purpose of the 2016/17 Internal Audit Plan was to:

- Optimise the use of audit resources available, given that these are significantly limited and utilise the audit services of Mazars through the Framework Agreement with LB Croydon.
- Identify the key risks facing the Council in achieving its objectives and determine the corresponding level of audit resources.
- Ensure effective audit coverage and a mechanism to provide Members, and senior managers with an overall opinion on the auditable areas and the overall control environment.
- Ensure that key recommendations were being implemented.
- Add value and support to senior management in providing effective control and identifying opportunities for improvement.

- Support the Director of Finance in fulfilling obligations as the Council's nominated Section 151 Officer.
- Deliver an Internal Audit service that meets the requirements of the Accounts & Audit Regulations 2015 and the PSIAS.
- Carry out major investigative work and adopt the lessons learnt by utilising these in other audits particularly contract management and monitoring.
- Provide adequate assurances on our work so that our external auditors can place reliance on our work.

- 3.5 Internal Audit satisfies our customers through our business processes which make sure we have set challenging targets and standards for all audit staff through agreed objectives. We review and appraise the achievement of these objectives throughout the year. The overriding theme is the annual audit planning and work programme agreed each year. Although our aim has been to complete the 2016/17 plan, this has been subject to adjustment for unexpected levels of unplanned activity including fraud and investigative work where we have spent some 195 days and slippage due to about 80 days lost through sickness. To redress some of the shortfall we have bought in to the Internal Audit service of Mazars through the Framework Agreement operated by LB Croydon to carry out 6 audits from the audit plan totalling 67 days. Our assessment is that quality and delivery of the service provided by Mazars was satisfactory. There is scope in the budget to commission them for a few audits in 2017/18.
- 3.6 Internal Audit now has 5.5 FTEs staff in post who are suitably experienced and qualified. In reality less than 5 FTEs auditors currently work on the plan (augmented by resources bought in from Mazars) and carry out non-fraud investigations (augmented by resources bought in from our partnership with RB Greenwich), with about 0.5 FTE of the Head of Audit's time dedicated to servicing this Committee and monitoring the fraud partnership and part of a principal auditor's time dedicated to risk management since the deletion of the risk officer post.
- 3.7 Internal Audit have completed the majority of high risk audit reviews scheduled in 2016/17 and received positive feedback from the client departments with an overall average of over 4 out of 5 for the audit satisfaction surveys. Overall, after allowing for a number of audits that were either postponed or cancelled due to management requests/ organisational change, ad hoc investigations and sickness, we have completed about 80% of the plan against the annual performance indicator requirement of 90%. There remain 7 audits where work is in progress. Audits are completed within budgeted time unless major control issues are identified requiring additional testing. The summary of progress and other audit activity is shown in Appendix A.

3.8 Audit Activity

Please see Appendix A

Audit Activity key points in 2016/17

Planned audits- please refer to Appendix A for audits carried out in 2016/17. This constitutes our main area of activity.

Risk Management – The risk registers play a key part in the Annual Governance process - both corporate and departmental risk registers are maintained. The corporate risks as well as high and significant risks are reported through to the Audit Sub Committee, Corporate Leadership Team as well as to the Corporate Risk Management Group and senior management.

Customer Service – We have received good customer feedback achieving an average score of over 4 out of 5 in our audit surveys.

Planning - A key part of the audit planning process was consultation with

senior officers, referral to previous audit reports and use of a risk methodology assessment form. This was completed for the 2016-17 Internal Audit plan.

Partnership Working – we continue to achieve closer links with other local authorities and public bodies to ensure our ability to work collaboratively. We also work with the London Audit Group on developmental and training activities and have productive working relationships with the outgoing and incoming external auditors.

Benefits Delivered in 2016/17

Effective Control – our work continues to be instrumental in ensuring the Council has high standards of control and probity.

Risk Management – the Council has a robust framework for identification and management of risks, reducing the likelihood of failure of service delivery. This is continually reviewed through the Corporate Risk Management Group and reported to Audit Sub Committee.

Recommendations for Improvement-Agreed actions for improvement are recognised and implemented. All priority one recommendations are reported to Members and followed up.

Advice- professional advice is given on new initiatives, commissioning of services, health checks, financial regulations and internal controls. We have continued to maintain the web based training and awareness courses in Financial Regulations, Contract Procedure Rules, Risk Management and the fraud toolkit. We also launched a slide presentation on 'Audit Controls' that summarises our main findings giving specific examples.

Assurances-assurance provided to management by Internal Audit reviews. We also play a lead role in producing and coordinating the statutory Annual Governance Statement.

Efficiencies- our review activity enables us to offer advice to managers regarding opportunities to improve efficiency, examples include, data matching opportunities, identifying overpayments, identifying duplication and potential for better use of technology. Some of our findings have resulted in savings in costs and reclaiming of monies due.

Audit Efficiency – we will continue to streamline our own processes, for example, continue to use electronic working papers.

Fraud and Investigations- we have provided substantial input into investigations into fraud and malpractice totalling 195 days that have resulted in identifying losses, value for money issues, weaknesses in control and management shortcomings. We are also overseeing pro-active work resulting in identifying losses and making savings.

3.9 Internal Audit has provided 862 audit days in 2016-17 including fraud and investigation (872 days for 2015-16) to the departments through reviews, investigations and financial support and advice. As well as mainstream audit activity, Internal Audit has spent time investigating fraud and irregularities, managing the fraud partnership, giving advice and guidance, carrying out pre health checks on services outsourced, attendance at departmental and corporate working groups, representing the Council at external meetings, overseeing risk management, servicing this Committee, overseeing proactive exercise to identify fraud and wastage and leading and participating in data matching exercises including the National Fraud Initiative 2016.

3.10 Below is a summary of planned days to directorates:

Summary of Audit Days provided to the departments

	2015-16	2016-17
Departments	Audit days	Audit days
Corporate Services	244	303
ECHS –Adults, Children & Public Health Services	219	285
Environment & Community Services	266	183
Fraud Work-General	143	91
	872	862

It should be noted that the departmental figures include 104 days spent on investigations against a total time of 195 days on fraud and investigations for 2016/17.

3.11 All audits arising from the approved plan have resulted in a formal report to management. Each audit has agreed terms of reference and is conducted according to the Public Sector Internal Audit Standards and Bromley’s standard audit documentation guidance. Final reports are agreed with the client prior to release and are followed up systematically in the following financial year unless there are priority one recommendations which are followed up within six months. In addition, all audit reports (apart from follow ups and investigations) include an opinion based on our findings. Following a decision by Members, all audit reports suitably redacted, are published on the internet unless exemption is sought. In 2016/17 we published 48 reports on the internet.

3.12 Internal Audit have reported all priority one recommendations i.e. those where there are major weaknesses resulting in losses and contract monitoring issues and therefore require urgent management attention. These reports are contained in the respective progress reports submitted to each cycle of this Committee. The number of priority ones and the nature of any fundamental areas of weakness will determine the overall opinion given.

3.13 Refer to Appendix B- In 2016/17 we issued 45 new or re-recommended priority one recommendations – 24 were reported in the part 2 of this Committee (20 were outstanding at June 2017 relating to contract monitoring matters). Outside of these part 2 recommendations there were 16 new priority one recommendations raised in respect of: Document Storage and Retention (2 of which 1 is outstanding at June 2017); NNDR (1 priority one now implemented in June 2017); Extra Care Housing (1 priority one implemented in March 2017); Blenheim Primary School (1 priority one- implemented at March 2017; Penalty Charge Notices audit for 2015/16 (1 priority one recommendation implemented in November 2016); Community Infrastructure Levy (2 priority one recommendations implemented in June 2017); Waivers (2 priority one recommendations outstanding at June 2017); Manorfields audit (2 priority one recommendations both implemented in March 2017); Learning Disabilities (3 priority one recommendations outstanding at June 2017); St Paul’s Primary School CE Primary School (1 priority one recommendation outstanding at June 2017).

3.14 There are priority one recommendations brought forward from 2015/16 that are either considered to be outstanding and hence re-recommended, implemented or subsumed within other audits:

- Temporary Accommodation Rent Arrears (1 priority one recommendation outstanding since 2012 has been subsumed within the 2016/17 Temporary Accommodation Audit);

- The Green Garden Waste Audit (1 priority one recommendation that has been subsumed within the follow up audit on Waste reported in detail to this Committee in April 2017);
- Creditors (1 priority one re-recommended in July 2016 and subsequently implemented in November 2016);
- Domiciliary Care (2 priority one recommendations re-recommended in July 2016 and subsequently implemented in November 2016);
- Stray Dogs Contract (6 priority one recommendations either implemented or downgraded in November 2016);
- Temporary Accommodation 2015/16 audit (1 priority one recommendation re-recommended in November 2016 and subsequently implemented in March 2017);
- Transition Team (1 priority one recommendation re-recommended in November 2016 and subsequently implemented in March 2017);

See Appendix B for a summary of Priority 1 activity in 2016-17.

3.15 As in previous years we have adopted a similar approach in issuing assurances for our audits. Following an Internal Audit review and after consultation with management, auditors form an overall opinion on the extent that actual controls in existence provide reasonable assurance that significant risks are being managed. They grade the control system accordingly. Full assurance of internal control systems is rare, because no matter how sophisticated or robust they are, it will not be possible to prevent or detect all errors or irregularities. The opinions given are graded accordingly in the table below.

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 system 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.

3.16 The summary of audit work undertaken resulted in 70 reports including investigations and schools; however some of these reports are in draft awaiting finalisation. Of the completed audits issued in the year 31 were classified with substantial assurance, 13 with limited assurances and none with nil assurance. The remainder were follow up reports, investigation reports where we do not give an opinion. Overall 263 improvement recommendations were made in the year comprising of 45 priority ones, 193 priority twos and 25 priority threes; 53

recommendations are in respect of schools. See Appendix A for all 2016-17 audit activity that includes a summary of numbers of priority one, two and three recommendations on audit reports.

3.17 Schools

- 3.18 Internal Audit has completed a full audit at 8 Bromley maintained schools in 2016-17; 1 secondary school, 1 special school and 6 primary schools. The Internal Audit programme reviewed controls around processes categorised as Governance Arrangements, Financial Management Information, Primary Accounting Documentation (the tests in this area include payments, income, payroll and school meals) and Assets.
- 3.19 41 recommendations were reported for the 8 schools visited. The main issues arising related to the expenditure procedure specifically raising orders, adequate supporting documentation and obtaining quotes; completion of the annual register of pecuniary interests; completion of the HMRC on line assessment to comply with the new guidelines and certification of the asset registers. A Priority 1 recommendation was raised for a primary school with regard to the recording of cash income, specifically school dinner money. There were also recommendations made for benchmarking, cash flow statements, lettings, scheme of delegation, purchase cards, information to governors, record keeping for additional payments to staff, petty cash and development of an income procedure. The schedule in paragraph 3.32 gives a breakdown of type of recommendations made in respect of our school audits.
- 3.20 There were follow up reviews for 6 schools that had been audited in 2015/16; of the 22 recommendations raised 21 were fully implemented and 1 partially implemented and therefore re recommended. However, testing during the follow up reviews has identified 11 new recommendations. One of which was a priority 1 recommendation relating to a conflict of interest between the Headteacher and IT provider at a primary school; 5 additional recommendations relating to contracting were also raised at this school at the follow up review. The primary school evidenced satisfactory progress to consider the priority 1 implemented at the November 2016 Audit Sub Committee.
- 3.21 The priority 1 finding identified in March 2017, was followed up at the primary school in May 2017. Although the priority one recommendation relating to cash recording has to be further followed up, the 4 priority 2 recommendations have been implemented. The audit review identified new findings in the expenditure process which will be reported to this Committee in full in November 2017.

3.22 Annual Governance Statement (AGS)

- 3.23 Refer to Appendix C. The system of internal control is designed to manage risk to a reasonable level rather than to eliminate risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process which is designed to identify and prioritise the risks to the achievement of Bromley's policies, aims and objectives. It also evaluates the likelihood of those risks being realised and the impact should they be realised as well as managing them efficiently, effectively and economically. The main Internal Audit issues in 2016/17 related to Breach of Contract/SLAs/Supervisory/Monitoring controls (25% of the total recommendations), none or obsolete procedures (11% of the total recommendations), lack of supporting documents (13% of the total recommendations) and schools insufficient accounting records (12% of the total recommendations including schools). The main Internal Audit issues in 2016/17 related to contract management and monitoring findings. The severity of each of these needs to be seen in the context of whether it was a priority one, two or three recommendation but it does give a broad picture of where improvements can be made. However, given the high percentage of recommendations on breach of

contract/SLA/supervisory/monitoring controls that is contract related, the Internal Audit plan for 2017/18, agreed by this Committee at the previous cycle, does allocate a significant number of audit days to reviewing contract monitoring controls.

- 3.24 The scope of internal control spans the whole range of the Council's activities, encompassing policies, processes, tasks, behaviours and other aspects of the organisation. It is the means devised by management to promote, direct, restrain and check upon its various activities to ensure the Council is competently managed and its business is undertaken in an orderly manner in accordance with its objectives and policies. As part of the AGS process, each Chief Officer reviews the effectiveness of the system of internal control and risk management processes based on a list of key controls expected to be in place. Where measures are required to enhance the adequacy of existing internal controls actions are agreed. This exercise is coordinated by the Corporate Risk Management Group that meets three times a year prior to the meeting of this Committee.
- 3.25 In conclusion, the Head of Audit's overall opinion on the control environment based on the internal testing and reviews undertaken is that there is overall reliance on the internal controls identified and where there have been significant issues highlighted provide assurance that corrective management action has been or will be taken to mitigate the risks. Over the past year there have been audits and investigations that highlighted a number of weaknesses in the areas of supervision/monitoring, document control and updated procedures. Internal Audit reports have highlighted concerns in the areas of contract management and monitoring that will need to be addressed by the Authority. Some of these weaknesses have resulted in priority one recommendations. The Head of Audit can confirm that adequate action plans have been agreed for all areas of identified weaknesses and Internal Audit will continue to apply close scrutiny to ensure that all current priority control weaknesses are addressed by management. This assurance process constitutes part of the Annual Governance Statement which is attached to this report as Appendix C.
- 3.26 In summary the process (as adopted in the previous year) used for determining the Annual Governance Statement follows proper practice as guided by CIPFA and is a combination of assurances derived from:
- The adequacy and effectiveness of the management review processes (Annual Governance Statement Checklist);
 - Outcomes from the formal risk assessment and evaluation (risk register);
 - Signed assurance statements by senior management;
 - Internal audit reports and results from follow ups regarding implementation of recommendations;
 - Executive and Resources PDS Committee Annual Report;
 - Outcomes from reviews of services by other bodies including Inspectorates, external auditors and actions taken by management to redress any shortcomings.

3.27 Annual Governance Statement- Risk Management

The Ofsted Inspection of Children's Services in 2016 deemed a number of areas to be inadequate. The Commissioner appointed to Children's Services for LB Bromley stated in her report to the Secretary of State that '*Corporate procedures also do not check that effective risk assessment is in place in Directorates.*' As a result the risk management process has been reviewed and:

- Risk Management is now the direct responsibility of the Director of Finance.
- Internal Audit will continue to coordinate risk management arrangements, update the risk register and provide training as described elsewhere in this report.

- The Corporate Risk Management Group (CRMG) will continue and issues arising will be reported to the Corporate Leadership Team and this Committee.
- The key audit findings i.e. priority one issues that are reported to this Committee are linked into the risk register.
- All the key internal controls held by Internal Audit used as a basis for our audit coverage in each auditable area, will be loaded on the intranet, available for management to assess in terms of covering all potential risks.
- Risk Management training for staff has been updated and relaunched.
- ECHS have reviewed their risk register resulting in an increased number of high and significant risks.

3.28 We have commissioned Zurich, our insurers, to carry out a check and challenge process on the risk registers to be undertaken for each of the three directorates. (Education, Care & Health Services (ECHS) and Environment & Community Services (ECS) and Chief Executive Directorates). The aim of this process is to provide the Directorate Management Teams (DMTs) with an independent discussion on risk and one that challenges, refreshes and validates the current risk register content. The output from the exercise will be an updated risk register that will be taken forward by the DMTs. Zurich will seek to refresh the risk descriptions, scores, mitigations and actions.

3.29 The Annual Governance Statement is attached as Appendix C.

3.30 **Classification of Recommendations**

3.31 Typical control issues highlighted in the audit reports (as in previous years) fall under the following broad categories:

- Organisational – the controls that provide the framework under which the system of other controls can operate effectively and efficiently.
- Financial – the system of controls that ensures the accuracy and adequacy of financial data and safeguards the organisation against possible loss due to fraud or error.
- Operational – the system of controls that ensures the efficiency and effectiveness of operations, ensures the organisation’s objectives are met (and services delivered) and also safeguards the organisation against any reputational damage or other loss.
- Compliance controls – the system of controls that ensures that the organisation complies with all relevant legislation, best practice guidance and internal policies with respect to the conduct of the business.

3.32 Recommendations by Category

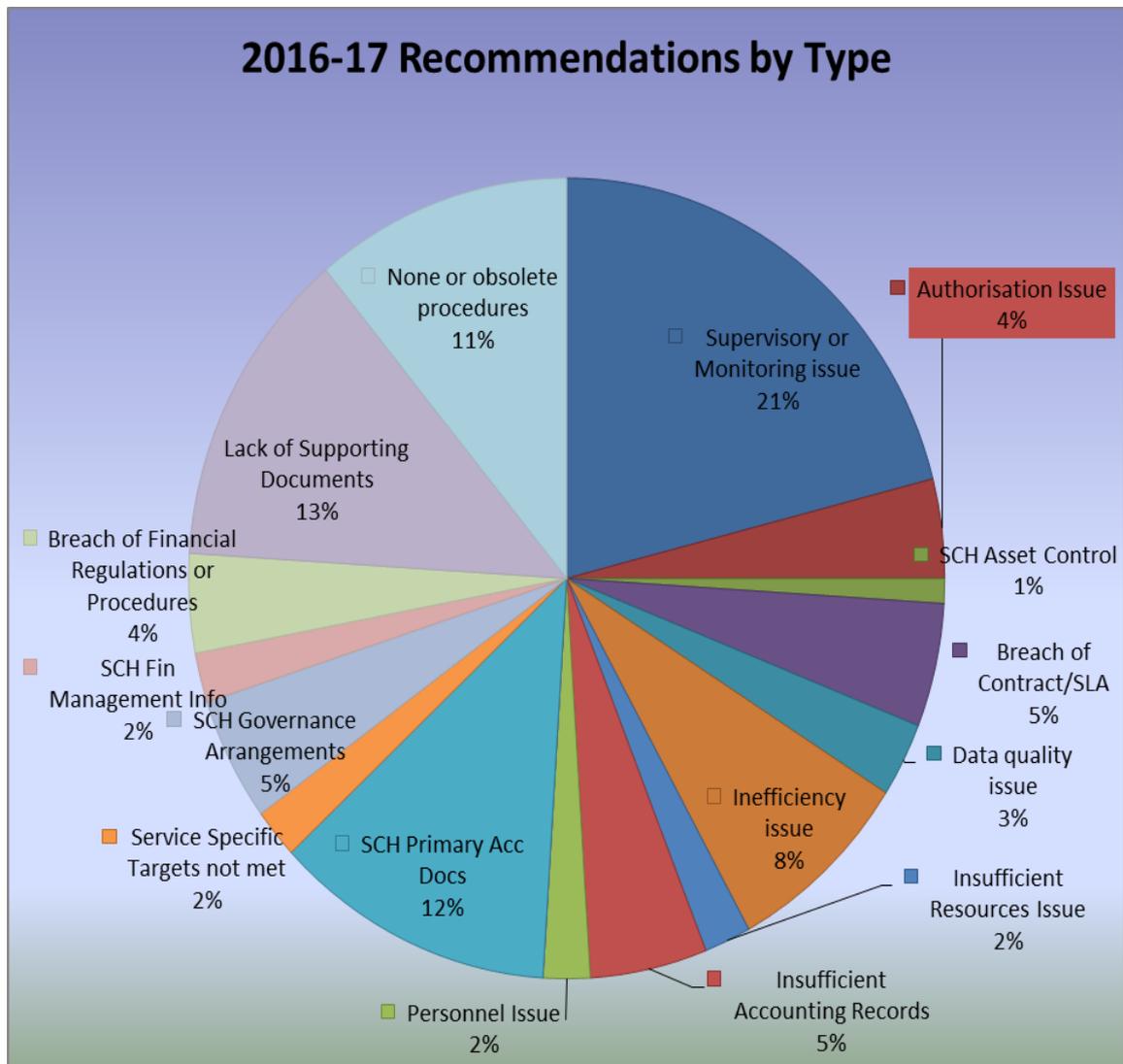
Recommendation Category	% of all recommendations		
	2014-15	2015-16	2016-17
Access Control Issue	0.5%	2%	1%
Authorisation Issue	6%	4%	4%
Breach of Contract/SLA	6%	9%	5%
Breach of Financial Regulations or Procedures	9%	5%	4%
Data quality issue	2%	1%	3%
Inefficiency issue	5%	4%	8%
Insufficient Accounting Records	6.5%	8%	5%
Insufficient Resources Issue	1%	1%	2%
Lack of segregation of duties	0%	0%	0%
Lack of Supporting Documents	9%	14%	13%
None or obsolete procedures	15%	8%	11%
Personnel Issue	1%	0%	2%
Physical Security Issue	2%	0%	0%
Supervisory/Monitor issue	24%	17%	21%
Service Specific Targets not met	2%	6%	2%
SCH Asset Control	1%	3%	1%
SCH Fin Management Info	4%	4%	2%
SCH Governance Arrangements	2%	5%	5%
SCH Primary Accounting Docs	4%	9%	12%

3.33 The above table is reflected as a pie chart on the next page.

3.34 The main categories of the findings are expanded upon below:

- Breach of Contract/SLA/Supervisory/Monitor issues– lack of supervision/monitoring issues in relation to contracts. The number of recommendations made for this category indicates in our opinion a combination of lack of resources to properly manage the monitoring of contracts whilst maintaining customer expectations, as well as existing staff not having the required skills thus needing to be retrained where necessary to reflect new ways of working in a commissioning environment. There are also weaknesses in contract management that need to be addressed.
- None or obsolete procedures- this has could be caused by lack of resources to undertake updates as well as the changing nature of the organisation. It could also be because the processes etc need to be updated/reviewed and the staff need better training.
- Lack of supporting documents- documents that were not available at the time of the audits. This could be caused by the physical movement of staff, lack of understanding on how long records should be kept and also documents that have been mislaid, misfiled or not available.
- Schools primary accounting records –recommendations have been raised in a number of instances on a failure to raise orders that can result in commitments not being shown on budgets, missing invoices, recording of cash, lettings information.

3.35



3.36

4. IMPACT ON VULNERABLE ADULTS AND CHILDREN

The contents of this report have implications for both adults and children in respect of cost and also care requirements.

5. POLICY IMPLICATIONS

None

6. FINANCIAL IMPLICATIONS

Some of the internal audit findings may have financial implications.

7. PERSONNEL IMPLICATIONS

None

8. LEGAL IMPLICATIONS

Internal Audit is a statutory function under the requirements of the Accounts and Audit Regulations 2015.

9. PROCUREMENT IMPLICATIONS

The contents of this report have implications for procurement relating to Contract Procedure Rules, Financial Regulations and VfM issues.

Non-Applicable Sections:	Policy; Personnel
Background Documents: (Access via Contact Officer)	None