

**FINAL INTERNAL AUDIT REPORT
EDUCATION, CARE & HEALTH DEPARTMENT**

REVIEW OF CHILDREN WITH DISABILITIES AUDIT FOR 2017-18

Issued to: Mark Smith, Group Manager,
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Janet Bailey, Director, Children's Safeguarding & Social Care,
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Peta Smith, Children's Commissioning Manager,
Ruth Wood, Head of Placements & Brokerage,
Naheed Chaudhry, Assistant Director, Strategic & Business Support Services,
David Bradshaw, Head of ECHS Finance,
Claudine Douglas - Brown, Head of Exchequer Services,

Cc Ade Adetosoye, Deputy Chief Executive, Executive Director for ECHS (Final Only).

Prepared by: Principal Auditor.

Date of Issue: April 30th 2018

Report No: ECHS/04/2017/AU

REVIEW OF CHILDREN WITH DISABILITIES AUDIT 2017-18

INTRODUCTION

1. This report sets out the results of our systems based audit of Children with Disabilities. The audit was carried out in quarter 4 as part of the programmed work specified in the 2017/18 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.

AUDIT SCOPE

3. The scope of the audit was outlined in the Terms of Reference issued on 11/12/17. The review also included a follow up of the previous audit dated 3/8/17 of which 3 recommendations were made with two re-recommendations and 1 new recommendation. The original budget for this service area for 2017/18 was £1,531,250 and the projected outturn is £1,549,284. The year to date actual is £2,691,998. The Principal Finance Officer confirmed that 'the year to date actual figures includes all costs attributable to the Social Work team, but the projected Outturn is the forecast for the team element of the Children with Disabilities Team only. Payments relating to the cost of Residential, Independent and In-House Fostering for Children with Disabilities are charged directly to the team (as recorded on CareFirst) and any subsequent variances are reported under the Placement budget'.

AUDIT OPINION

4. 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.

MANAGEMENT SUMMARY

5. Our testing identified the following issues which we would like to draw to management's attention:-
- Annual Reviews were found not to have been undertaken within a 12 month timeline including the sign off by a manager.
 - Evidence of a 3 monthly reviews of the high cost placement could not be found in one case.
 - Supporting documentation could not be located in order to support a respite placement for one service user.
 - Issues were identified in respect of the Resource Request Forms in six cases and for one Funding Decision Sheet.
 - Issues arose with payments to three service users and one minor issue in respect of another case relating to the rate of payment included within a description field within Carefirst.
 - The source of the children's direct payment rate of £10.73 could not be verified.
 - Service agreements were found not to have been authorised in a timely manner.
 - Contract monitoring and occupancy levels have not been monitored for some time.

SIGNIFICANT FINDINGS (PRIORITY 1)

Payments

6. Issues arose with payments to three service users and one minor issue in respect of another case relating to the rate of payment included within a description field within Carefirst.
7. Sample 2 - Sample 2 is currently in a residential boarding school placement from 11/9/17 at a cost of £3,072.85 per week and is a split funded between children's social care and SEN. It was confirmed that the service user has been attending 2 of the 5 nights per week as residential from October 2017 that are being funded currently and as a result we continue to fund for 5 nights.

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8. In addition, there are 2 other service agreements for agency support in the home which cover the same time periods. One commenced on 7/9/16 for £288 per week for support over 3 days this has now been closed off with the date 10/9/17 on 6/2/18. The Central Placements Team (CPT) confirmed that no invoices have been paid since September 2017 and that they had queried this with the department on 3/11/17. The second service agreement commenced on 23/9/16 and is to cover a family support worker 3 hours per day for 5 days a week costing £720.00 per week which remains open and current at the time of testing. It was confirmed by the Senior Practitioner by email on 6/2/18 that this service user 'started having two overnights per week in October 17 but has not progressed to the full 4 nights per week. At a recent meeting, the service user's family indicated that the 2 nights per week are all that the service user can cope with and that they would not support it increasing. This has raised a query about whether LBB are funding the full residential cost or if a reduced fee has been negotiated'. There is also the issue about the 5 days a week support and whether this should be continued.
9. The Auditor also checked with the SEN team as this is a joint funded placement regarding payments and it was confirmed that for the Autumn Term Children's Social Care had paid £15,070.32 and Education £16,844. It was confirmed that the placement is for 5 days a week and the Spring Term payment was due to go out at the end of the week ending 11/2/18. The Auditor asked that the Group Manager confirms that the payment is correct prior to the payment being made.
10. For Sample 10 there is a service agreement for a one off amount of £11,857.70 dated 23/2/17, which was authorised by the Head of Service. Retrospective approval of the service agreement on Carefirst was made on 31/7/17 for the period 13/2/17 to 24/7/17 as detailed within the Outreach form which was authorised by the Head of Service and the Disabled Children's Team Managers. The Head of Service confirmed that this period of time was prior to his start at Bromley. This service agreement had not been actioned by previous management and retrospective approval was required as a result.
11. A further service agreement dated 19/6/17 for £2,221.60 per week, does not reconcile to the breakdown provided on Carefirst and has been calculated incorrectly also for the mileage. The calculation includes 37.6 miles @ 0.45p per mile which is £16.92 but the calculation includes 37.60 which is an overpayment of £20.68 per week.

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12. For Sample 13 the service commenced on 4/9/17 for £69.92 per week and the direct payment covers 4 hours support per week at the rate of £17.92. However, $4 \times 17.92 = £71.68$ which equates to a shortfall in the direct payment of £1.76 per week.
13. In respect of Sample 16 the service agreement commenced on 27/3/17 at the rate of £21.46 per week which equates to the direct payment rate of £10.73, the children's direct payment rate. However, on Carefirst the service agreement notes specify that the rate is £21.56 causing confusion.

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>Annual Reviews The Auditor was advised that the review spreadsheet highlighted within the last review was being updated with a view to System A being used as a trigger for alerts as this was coming into place for December 17. This is now not happening. The new online assessments will be utilised for low level cases.</p> <p>It was found that issues arose in respect of reviews being undertaken in a timely manner for the following service users :-</p> <p>Samples 11, 13 (not complete) 16 (not complete) and 20 (not complete).</p>	<p>Changes in needs are not identified and the continuation of current services may no longer be appropriate.</p>	<p>The Annual Review must be undertaken within a 12 month timeline including the sign off by a manager. To achieve this commencement of the Annual Review should start at the 10th month to ensure that the review is completed and signed off by a manager within the 12 month's timeline.</p> <p>[Priority 2*]</p>

Priority 1
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Priority 3
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DETAILED FINDINGS

No.	Findings	Risk	Recommendation
2	<p><u>Placement Panel Review</u> Evidence that a three monthly review had taken place in respect of Sample 8's continuing placement could not be found. This review should have taken place at the Placement Panel.</p> <p>This service user is currently in an independent fostering arrangement at a weekly cost of £1,349 per week which equates to £70,148 per annum, of which there is a signed waiver.</p>	<p>Inadequate supporting documentation to evidence decisions made.</p>	<p>Reviews should be timetabled to take place at the Placement Panel every three months for these high cost placements.</p> <p>[Priority 2]</p>
3	<p><u>Supporting Documentation</u> Supporting documentation could not be located in order to support a respite placement for one service user for the period 27/10/16 to 17/12/17 -Sample 12.</p>	<p>Inadequate supporting documentation to evidence decisions made.</p>	<p>Supporting documentation to evidence approval for this service user to attend respite services should be readily available.</p> <p>[Priority 2]</p>

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No.	Findings	Risk	Recommendation
4	<p>Resource Request Forms & Funding Decision Sheet Issues were identified in respect of the Resource Request Forms (RRF) in six cases. Sample 3, 6, 8, 12, 15, 18 at the time of testing.</p> <p>Sample 12- Not located Sample 15- RRF 6/12/17 not complete and RRF 22/6/17 not clear if included. Sample 18-RRF located but is dated 17/10/17 when the service commenced on 30/1/17.</p> <p>For Sample 10 a Funding Decision Sheet FDS Sheet does not cover amounts included within Outreach Form dated 19/9/17.</p>	<p>Inadequate supporting documentation to evidence decisions made. Inability to effectively undertake budget monitoring.</p>	<p>Ensure Resource Request Forms are: Reviewed in a timely manner to identify any funding which is due to expire. Include duration date. Are authorised in a timely manner. Specifies a review date. Ensure that service reviews are carried out as agreed within the Resource Request Form.</p> <p>Cases identified should be investigated.</p> <p>[Priority 2*]</p>

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5	<p>Payments Issues arose with payments to three service users and one minor issue in respect of another case relating to the rate of payment included within a description field within Carefirst.</p> <p>Sample 2 - Sample 2 is currently in a residential boarding school placement from 11/9/17 at a cost of £3,072.85 per week and is a split funded between children’s social care and SEN. It was confirmed that the service user has been attending 2 of the 5 nights per week as residential from October 2017 that are being funded currently and as a result we continue to fund for 5 nights.</p> <p>In addition, there are 2 other service agreements for agency support in the home which cover the same time periods. One commenced on 7/9/16 for £288 per week for support over 3 days this has now been closed off with the date 10/9/17 on 6/2/18. The Central Placements Team (CPT) confirmed that no invoices have been paid since September 2017 and that they had queried this with the department on 3/11/17. The second service agreement commenced on 23/9/16 is to cover a family support worker 3 hours per day for 5 days a week costing £720.00 per week which remains open and current at the time</p>		

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	<p>of testing. It was confirmed by the Senior Practitioner by email on 6/2/18 that this service user ‘started having two overnights per week in October 17 but has not progressed to the full 4 nights per week. At a recent meeting, the service user’s family indicated that the 2 nights per week are all that the service user can cope with and that they would not support it increasing. This has raised a query about whether LBB are funding the full residential cost or if a reduced fee has been negotiated’. There is also the issue about the 5 days a week support and whether this should be continue.</p> <p>For Sample 10 there is a service agreement for a one off amount of £11,857.70 dated 23/2/17, which was authorised by the Head of Service. Retrospective approval of the service agreement on Carefirst was made on 31/7/17 for the period 13/2/17 to 24/7/17 as detailed within the Outreach form which was authorised by the Head of Service and the Disabled Children’s Team Managers. The Head of Service confirmed that this period of time was prior to his start at Bromley. This service agreement had not been actioned previously by previous management and retrospective approval was required as a result.</p> <p>A further service agreement dated 19/6/17 for £2,221.60 per</p>		

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	<p>week is the cost of which does not reconcile to the breakdown provided on Carefirst and has been calculated incorrectly also for the mileage. The calculation includes 37.6 miles @ 0.45p per mile which is £16.92 but the calculation includes £37.60 which is an overpayment of £20.68 per week. For Sample 13 the service commenced on 4/9/17 for £69.92 per week and the direct payment covers 4 hours support per week at the rate of £17.92. However, $4 \times 17.92 = £71.68$ which equates to a shortfall in the direct payment of £1.76 per week. In respect of Sample 16 the service agreement commenced on 27/3/17 at the rate of £21.46 per week which equates to the direct payment rate of £10.73, the children's direct payment rate. However, on Carefirst the service agreement notes specify that the rate is £21.56 causing confusion.</p>	<p>Incorrect payment levels made to the service users and payments made to providers for services not utilised.</p>	<p>Individual cases identified should be investigated by the service without delay and corrected as required.</p> <p>[Priority 1]</p>
6	<p><u>Direct Payment Rate</u></p> <p>The source of the children's direct payment rate of £10.73 could not be verified. The Group Manager confirmed that this is the rate that we have used for years.</p>	<p>Incorrect payment rates may be made.</p>	<p>The children's direct payment rate of £10.73 should be confirmed as correct.</p> <p>[Priority 2]</p>

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7	<p><u>Authorisation of Service Agreements</u></p> <p>15/20 service agreements were found not to have been authorised in a timely manner.</p> <p>Sample 1 commenced 6/11/17 authorised on 30/11/17</p> <p>Sample 3 commenced 27/4/15 authorised on 22/5/15</p> <p>Sample 4 commenced 09/10/17 authorised on 25/10/17</p> <p>Sample 6 commenced 16/10/17 authorised on 31/1/18</p> <p>Sample 7 commenced 29/5/17 authorised on 21/7/17</p> <p>Sample 8 commenced 26/4/17 authorised on 30/5/17</p> <p>Sample 9 commenced 4/9/17 authorised on 28/9/17</p> <p>Sample 10 commenced 10/6/17 authorised on 20/10/17</p> <p>Sample 11 commenced 3/3/14 authorised on 22/5/14</p> <p>Sample 12 commenced 27/10/16 closure not authorised</p> <p>Sample 13 commenced 4/9/17 authorised on 25/9/17</p> <p>Sample 14 commenced 29/9/17 authorised on 1/11/17</p> <p>Sample 15 commenced 20/11/17 authorised on 7/12/17</p> <p>Sample 17 commenced 1/7/14 remains not authorised</p> <p>Sample 18 commenced on 30/1/17 authorised on 23/3/17</p> <p>It should also be noted that management advised that the service agreements for Provider A are also not authorised as it</p>	<p>Delayed payments to service users and providers budget implications and inaccurate commitment shown within the budget. Lack of accurate management information.</p>	<p>Service agreements should be reviewed on a regular basis and authorised in a timely manner to ensure that payments are made on time and commitments are accurately reflected in the budget. Service agreements should also be authorised to confirm services currently provided.</p> <p>[Priority 2]</p>

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	<p>is zero cost and have never done so. In this instance, there is no clear audit trail within Carefirst who currently receives authorised services at Provider A.</p>		
8	<p><u>Contract Monitoring & Occupancy Levels</u></p> <p>It was not possible to identify an officer in Commissioning who was undertaking monitoring in respect of Provider A. Provider B is the lead commissioner for this jointly commissioned block contract; the contractual arrangements with LBB being part of the part 75 agreement. The Group Manager advised that there is a new contract from 1st December 2017 when the number of beds have now reduced from 8.5 to 6. Also occupancy levels at Provider A have not been monitored for some time since a previous post holder left the Authority. Occupancy details have since been provided by Provider A to the Group Manager on 30/01/18.</p> <p>A report to the Executive on 7/2/18 provided an update to members about Provider B’s Contract. The Community Contract included three Council services, Reablement, CARTS</p>	<p>Contract monitoring may not be undertaken effectively.</p>	<p>The occupancy levels and the contract should be monitored effectively.</p> <p>[Priority 2]</p>

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	<p>and Provider A, and was awarded to Provider B by the Council's Executive in June 2017.</p> <p>The services were due to transfer on 1 February 2018. However, Provider B raised concerns about their pension liabilities for the transferring staff in January 2018. These had significant financial implications for staff and for the criteria for the award of contract as approved by members in June 2017.</p> <p>In February the Executive approved withdrawing the three services from the Community Contract due to Provider B seeking to make substantial changes to the terms of the proposed transfer, in particular the terms of the admission agreement relating to admitted body status of the Local Government Pension Scheme.</p>		

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MANAGEMENT ACTION PLAN

Finding No.	Recommendation	Priority *Raised in Previous Audit	Management Comment	Responsibility	Agreed Timescale
1	<u>Annual Reviews</u> The Annual Review must be undertaken within a 12 month timeline including the sign off by a manager. To achieve this commencement of the Annual Review should start at the 10 th month to ensure that the review is completed and signed off by a manager within the 12 month's timeline.	2*	On-line assessment needs to be set up.	Group Manager	1/6/18
2	<u>Placement Panel Review</u> Reviews should be timetabled to take place at the Placement Panel every three months for these high cost placements.	2	Not reviewed every 3 months at panel New Placement agreed at panel on 10/02/17 Placement and funding authorised on 27/02/17 for a foster placement for 6 months and, unless called back to panel for more frequent	Central Placement Team	N/A

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Finding No.	Recommendation	Priority *Raised in Previous Audit	Management Comment	Responsibility	Agreed Timescale
			<p>monitoring (as illustrated later in this case history), an IFA placement can be agreed for extension on a 6 monthly basis. Child was placed in April 2017 Reviewed at panel October 2017 Reviewed again 03/11/17 Reviewed again 22/02/18 Reviewed again on 02/03/18</p> <p>Cases in general are timetabled when due for funding renewal but will often be postponed when SW is unavailable to attend. Schedules are sent out 4 weeks in advance to help plan these but delays do still occur.</p>		

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Finding No.	Recommendation	Priority *Raised in Previous Audit	Management Comment	Responsibility	Agreed Timescale
3	<p><u>Supporting Documentation</u></p> <p>Supporting documentation to evidence approval for this service user to attend respite services should be readily available.</p>	2	To discuss with allocated caseworker and ensure relevant paperwork is completed and gain retrospective agreement for respite placement.	Group Manager	4 th May 2018

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Finding No.	Recommendation	Priority *Raised in Previous Audit	Management Comment	Responsibility	Agreed Timescale
4	<p><u>Resource Request Forms & Funding Decision Sheets</u></p> <p>Ensure Resource Request Forms are: Reviewed in a timely manner to identify any funding which is due to expire. Include duration date. Are authorised in a timely manner. Specifies a review date. Ensure that service reviews are carried out as agreed within the Resource Request Form.</p> <p>Cases identified should be investigated.</p>	2*	<p>Agreed.</p> <p>As discussed plan was to use System A to manage finances, however the delay in the transfer from CF has prevented this happening.</p> <p>Spreadsheet with review dates to be implemented at Resource Panel for cases to return.</p>	Group Manager	2 nd May 2018 – Outstanding RRF.

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Finding No.	Recommendation	Priority *Raised in Previous Audit	Management Comment	Responsibility	Agreed Timescale
5	Payments Individual cases identified should be investigated by the service without delay and corrected as required.	1	Agreed	Group Manager/Head of Service	1/06/18
6	Direct Payment Rate The children's direct payment rate of £10.73 should be confirmed as correct.	2	The rate is being reviewed at the moment to probably bring it more in line to the adult rate.	Head of ECHS Finance	01/06/18

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MANAGEMENT ACTION PLAN

Finding No.	Recommendation	Priority *Raised in Previous Audit	Management Comment	Responsibility	Agreed Timescale
7	<p><u>Authorisation of Service Agreements</u> Service agreements should be reviewed on a regular basis and authorised in a timely manner to ensure that payments are made on time and commitments are accurately reflected in the budget. Service agreements should also be authorised to confirm services currently provided.</p>	2	<p>Agree more prompt authorisation can be completed.</p> <p>To arrange for service agreements to be completed at Resource Panel every 2 weeks if not completed in between.</p>	DCT Managers	Ongoing
8	<p><u>Contract Monitoring & Occupancy Levels</u> The occupancy levels and the contract should be monitored effectively.</p>	2	<p>Commissioning and contract management responsibilities are held by the Programmes Design Team Head of Service and managed on a day to basis by a joint Children’s Commissioner. There was a period where the post was not covered but a</p>	<p>Director of Programmes,</p> <p>Head of Service & Children’s Commissioner.</p>	July 31st 2018

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Finding No.	Recommendation	Priority *Raised in Previous Audit	Management Comment	Responsibility	Agreed Timescale
			<p>commissioner has been in place since February 2018.</p> <p>A review of the Provider A service is underway, managed by the Children’s Commissioner which will:</p> <ul style="list-style-type: none"> • Review outcomes of the current service including utilisation • Analyse future and current demand • Benchmark costs with other services • Explore other service models <p>Ongoing contract management will follow the review.</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.

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