
NORTH AYRSHIRE COUNCIL

29 May 2018

Audit and Scrutiny Committee

Title: **Internal Audit Annual Report 2017/18**

Purpose: To provide the Committee with an annual report on the work of Internal Audit during 2017/18 and provide an opinion on the governance, risk management and internal control environment of the Council.

Recommendation: The Committee is asked to note the content of the annual report and the opinion of the Senior Manager on the Council's governance, risk management and internal control environment.

1. Executive Summary

- 1.1 The Internal Audit Annual Report attached at Appendix 1 provides information on the work carried out during the period of the 2017/18 audit plan.
- 1.2 It is the opinion of the Senior Manager (Internal Audit, Risk and Fraud) that reasonable assurance can continue to be placed on the adequacy and effectiveness of the Council's systems of governance, risk management and internal control.

2. Background

- 2.1 The Public Sector Internal Audit Standards (PSIAS) require that the Chief Internal Auditor prepares an annual report on the activities of Internal Audit to demonstrate performance and that the report should contain a view on the soundness of the Council's governance, risk management and internal control frameworks. The Annual Report for 2017/18 is attached at Appendix 1 and outlines the role of Internal Audit, the performance of the section during the year and the key audit findings. It also contains the annual audit assurance statement.
- 2.2 The report gives information on the actual performance against the agreed plan. Overall, 726 days of audit work took place, which was 53 days more than budgeted; this was due to the appointment to a part-time post during the year which had not been reflected in the plan. Paragraph 2.7 of the annual report details the actual time spent on each category of audit work.

- 2.3 At 31st March, three draft reports were with Services and eight planned audits were still being worked on and will be completed during the first quarter of 2018/19.
- 2.4 Section 3 of the Annual Report provides information on the most significant findings. Each of these audits, along with all other audit reports published, were reported to the Audit and Scrutiny Committee and the full reports made available to Elected Members.
- 2.5 All audit findings during the year support and inform the opinion by the Senior Manager (Internal Audit, Risk and Fraud) on the adequacy of the Council's governance, risk management and internal control environment. Each audit is given an assurance category and these inform the overall assurance category. The Public Sector Internal Audit Standards require this opinion to be given each year through an annual assurance statement. This is included within the annual report at section 6.
- 2.6 The opinion in the annual assurance statement also contributes to the Annual Governance Statement which is published as part of the Council's annual accounts and is elsewhere on the Audit and Scrutiny Committee agenda for approval.
- 2.7 Based on the audit work carried out, the opinion of the Senior Manager (Internal Audit, Risk and Fraud) is that reasonable assurance can continue to be placed on the adequacy and effectiveness of the Council's systems of governance, risk management and internal control.

3. Proposals

- 3.1 It is proposed that the Committee notes the content of the annual report and the opinion of the Senior Manager on the Council's governance, risk management and internal control environment.

4. Implications

Financial:	None.
Human Resources:	None.
Legal:	None.
Equality:	None.
Children and Young People:	None.
Environmental & Sustainability:	None.
Key Priorities:	The work of Internal Audit helps to support the efficient delivery of the strategic priorities within the Council Plan 2015-2020.
Community Benefits:	None.

5. Consultation

- 5.1 Council Services are consulted on the findings of Internal Audit throughout the year. No specific consultations have taken place in relation to this annual report.



Laura Friel
Executive Director (Finance and Corporate Support)

For further information please contact **Paul Doak, Senior Manager (Internal Audit, Risk and Fraud)** on **01294-324561**.

Background Papers

N/A

INTERNAL AUDIT ANNUAL REPORT

2017-18

Version:	Final
Date:	03/05/2018
Author:	Paul Doak
Classification:	PUBLIC



North Ayrshire Council
Comhairle Siorrachd Àir a Tuath

INTERNAL AUDIT ANNUAL REPORT 2017-18

1 Introduction

- 1.1** The Executive Director (Finance and Corporate Support) (the Council's Section 95 Officer) has overall responsibility for Internal Audit in North Ayrshire Council. The Senior Manager (Internal Audit, Risk and Fraud) reports directly to the Executive Director on all audit matters, with the right of access to the Chief Executive and the Chair of the Audit and Scrutiny Committee on any matter. These rights of access help ensure the organisational independence of Internal Audit.
- 1.2** During 2017-18, the section operated in conformance with the 'Public Sector Internal Audit Standards (PSIAS)'. The Standards define the way in which the Internal Audit section should be established and undertake its functions. The section complied with the PSIAS requirement for an external assessment during every five-year cycle; this was undertaken by Falkirk Council early in 2017 through the peer-to-peer review network of the Scottish Local Authorities Chief Internal Auditors Group (SLACIAG).
- 1.3** The Internal Audit section also operated under an 'Internal Audit Charter' which was refreshed and approved by the Audit and Scrutiny Committee in January 2018.
- 1.4** One of the requirements of the PSIAS is the publication of an annual report. The aim of this annual report is to give an overview of the work carried out during 2017-18. Some information is provided on the resources available to Internal Audit and the performance of the section.
- 1.5** Finally, the report provides an assurance statement on the overall adequacy and effectiveness of the Council's governance, risk management and internal control frameworks.

2 Planned and Actual Activity during 2017-18

- 2.1** The Internal Audit plan for the period 1st April 2017 to 31st March 2018 was approved by the Audit and Scrutiny Committee in February 2017.
- 2.2** From the total of 673 planned days, 586 days (87%) were budgeted as 'productive' and allocated for carrying out audit work. A further 87 days (13%) were budgeted for 'non-productive' time: management and strategy, attendance at meetings, administration and staff training and development. Time is determined as 'productive' or 'non-productive' in line with definitions produced by CIPFA.
- 2.3** During 2017-18, 726 work days took place; this was 53 days more than budgeted. An additional part-time post was filled during the year which had not been included in the audit plan.
- 2.4** There were 629 actual 'productive' days during 2017-18 and 97 'non-productive' days. At 87% of total actual days, this meant productive days were in line with the target.
- 2.5** This was in line with 2016-17, when productive days were also 87% of the total. The target for 2018-19 has remained at 87%; based on experience in recent years, this is considered the optimum level of performance.

2.6 One audit relating to the Modern Apprentice programme was withdrawn from the plan and another relating to Business Continuity was deferred into 2018-19; these were replaced by two audits from the reserve list (Placing Requests and Eglinton Country Park) to reflect changing priorities during the year. Every other audit within the approved plan for 2017-18 was either completed during the year or was in progress at 31st March 2018; 3 draft reports were with Services and a further 8 planned audits were still being worked on and will be completed within the first quarter of 2018-19.

2.7 Budget and actual days, together with the variance from budget, are shown against the main themes from the audit plan in the table below. A full analysis of the time spent on individual audits is provided at pages 7 to 11 of this annual report.

	Budget Days	Actual Days	Variance
Key Corporate Systems	45	60	15 days over
Other Systems	230	224	6 days under
ICT auditing	40	24	16 days under
Governance	25	22	3 days under
Regularity Audits	75	125	50 days over
Following the Public Pound	12	17	5 days over
Other Work	135	132	3 days under
Investigations/Contingencies	24	0	24 days under
Reserve audits	0	25	25 days over
TOTAL	586	629	43 days over

2.8 Key Corporate Systems was 15 days over budget; significant additional work was required in relation to the Accounts Payable (Control around BACS payments) audit which is detailed at 3.2 below.

2.9 Both ICT audits were still in progress at the end of March and fieldwork was finalised during April.

2.10 The additional resource which was noted at 2.3 was utilised on Regularity Audit work. Significant additional time was spent on audits relating to secondary schools, accounts payable transaction testing and the Arran Outdoor Centre.

2.11 There was no requirement for the investigations/contingencies budget of 24 days during 2017/18.

2.12 As noted at 2.6 above, 25 days were utilised in carrying out two reserve audits.

2.13 In line with the Council's defalcation procedures, all instances of suspected fraud and irregularity should be reported to Internal Audit. These are investigated by the Corporate Fraud team and a separate report has been prepared on the work of that team.

3 Main Findings

3.1 Detailed below are the most significant findings from the audit work finalised during 2017-18.

3.2 Controls around BACS payments

A number of significant concerns were identified in relation to the controls around BACS payments, including access to payment screens within Integra; unrestricted access to one of the Council's main servers was also available to four business support staff who process the BACS files and were using generic usernames. It was also identified that the reconciliation of the general income bank account had not been carried out for a number of months which meant there was a risk that potential missing lodgements and cash differences were not being quickly identified.

Actions identified through the audit were quickly implemented by Finance and Corporate Support although work to bring the reconciliation up-to-date was still ongoing at the end of March.

3.3 Customer Services

Limited assurance was obtained in relation to access controls around the LAGAN Customer Relationship Management system. Concerns were identified in relation to leavers with access to the system, a high number of generic usernames, external companies having full user access to the system and the fact that no regular reviews are carried out of the user base to ensure it remains current.

Customer Services are progressing a range of actions to tighten controls and these are scheduled for completion by the end of May 2018.

3.4 Email controls in Education

This audit was from the 2016/17 audit plan but was not finalised until June 2017. Overall, limited assurance was obtained with regard to email controls in Education. Although a number of guidance documents are available, employees are not required to sign up to a policy, not all employees are aware of the guidance, the method in which it is issued to staff varies and in-depth data protection and information awareness training has not been carried out.

Education is implementing a full programme of data protection awareness training in schools which will continue into academic year 2018/19.

3.5 Foster Care, Adoption and Kinship Care Payments

There were no issues identified around the calculation and processing of the payments. However, there were significant concerns in relation to access to information. Data security testing identified 104 users, including 8 leavers and 3 agency workers no longer engaged by the Council, with inappropriate access to the shared drive which holds personal and sensitive data about looked after children and their carers.

This was quickly rectified but highlighted concerns that this could be a wider issue in relation to employees who leave or change job within the Council. A specific audit has been included within the approved 2018/19 plan to review this further.

3.7 These findings, together with those from other audits carried out, contribute to the assurance statement in section 6 of this report.

4 Audit Resources

- 4.1** The Internal Audit section is directly managed by the Team Manager (Internal Audit), who reports to the Senior Manager (Internal Audit, Risk and Fraud). The Senior Manager is responsible for Internal Audit, as well as Corporate Fraud, Risk Management, Insurance, Health and Safety and the Directorate Performance Management team within Finance and Corporate Support.
- 4.2** As well as the Team Manager, the team consisted of one full-time and one part-time Internal Auditor as well as a part-time Computer Auditor.
- 4.3** All staff within the section hold a relevant qualification, either through an institute which is part of the CCAB (Consultative Committee of Accountancy Bodies) or the IIA (Institute of Internal Auditors).

5 Performance

- 5.1** During 2017-18, Internal Audit provided quarterly updates on work carried out to the Council's Audit and Scrutiny Committee. Elected Members had the opportunity to discuss all Internal Audit reports and question either the Senior Manager or relevant officers from Council services. All Elected Members have access to full copies of all Internal Audit reports on a confidential basis through the Council's intranet.
- 5.2** The Council's performance management system, Pentana, is utilised to follow-up on audit recommendations. Officers with responsibility for implementing recommendations are required to update the Pentana system and updates are provided to the Audit and Scrutiny Committee on a quarterly basis. Where actions are overdue, officers may be required to attend the Committee to update Elected Members on plans to ensure that actions are implemented.
- 5.3** Internal Audit issues customer feedback questionnaires at the end of each audit assignment. This is designed to gather feedback from those who assisted with the audit and aims to help measure the effectiveness of audit work, ensuring it is targeted to best effect.
- 5.4** A range of performance indicators is used to monitor performance within the section and these are detailed in full on page 12, along with the two previous years' actual figures. These are tracked by the Team Manager on a quarterly basis and a team meeting is held following each quarter with all audit staff to discuss performance and identify opportunities for development.
- 5.5** A number of the indicators are slightly below target, but most importantly the section continues to achieve its percentage of productive time as noted at 2.4 above.
- 5.6** Actual performance against the 'audits complete in budgeted days' indicator is significantly below target. This reflects the completion of individual audit assignments rather than the audit plan as a whole; other assignments which have been under budget have compensated. Most of the audits which have been over budget have only been marginally so, although as detailed at 2.8 and 2.10 above a small number of audit assignments required significant additional work. The target has remained at 75% for 2018-19 as it is not expected that the actual performance experienced in 2017-18 will continue longer-term.

- 5.7** The Internal Audit section also calculates 2 annual performance indicators which are required by the CIPFA Directors of Finance group. These are as follows:

	2015-16	2016-17	2017-18
Productive days achieved per audit plan	86.8%	72.2%	107.3%
Cost of Internal Audit per £1m of net expenditure	£860.22	£564.61	tbc

- 5.8** The 'productive days achieved per the audit plan' was significantly higher in 2017-18 than 2016-17; there were part-year vacancies during 2016-17 whereas the team recruited an additional member of staff during 2017-18 who had not been reflected in the audit plan, as noted above at 2.3.
- 5.9** The 'cost of Internal Audit per £1m of Council net expenditure' cannot be calculated until the closure of the Council's 2017-18 accounts. This will be reported as part of the Council's performance reporting arrangements at a later date. Based on the 2016-17 performance, the Council was ranked 3rd from 32 authorities and the cost was significantly below the Scottish average of £942.39. The Council was ranked 11th in 2015-16. The significant reduction in 2016-17 was due to the part-year vacancies noted above and a reduction in support costs. Some use was also made of an external organisation to support delivery of the audit plan during 2015-16.

6 Assurance statement

- 6.1** This statement on the adequacy and effectiveness of the frameworks of governance, risk management and internal control is based on the audit work performed during 2017-18 as reported above. It also draws on the experience of audit work carried out in earlier years as well as assurances received from management and external audit findings.
- 6.2** Internal Audit staff have carried out work, both on a corporate basis and within each of the Service groups and, subject to the comments in section 3 above, the conclusion drawn from that work was that most of the anticipated governance, risk management and internal control frameworks were in place and operating effectively.
- 6.3** Where Internal Audit identified opportunities for improvement, the responses received from managers continued to be positive and there was commitment to implementing Internal Audit's recommendations.
- 6.4** On this basis, it is my opinion that reasonable assurance can be placed on the adequacy and effectiveness of the Council's systems of governance, risk management and internal control.

Paul Doak
Senior Manager (Internal Audit, Risk and Fraud)
3rd May 2018

FINAL REPORT

PRODUCTIVE TIME - AUDIT PLAN

Key Corporate Systems	Audit Objective	Planned Audit Days	Actual Days @ 31/03/18	Variance Fav / (Adv)	Progress @ 31/03/18	Final Report issued	Report to Audit and Scrutiny
CHRIS HR/Payroll system	Examine the controls around the absence recording interface between SEEMIS and CHRIS.	15	16	-1	Finalised	15/03/2018	29/05/2018
Customer Services	Carry out a review of controls in Customer Services, including those relating to the LAGAN CRM system.	15	17	-2	Draft report with service		
Procurement and Accounts Payable	Review controls within the Procurement and Accounts Payable section.	15	27	-12	Finalised	05/03/2018	27/03/2018
TOTAL AUDIT DAYS		45	60				

Other Systems	Audit Objective	Planned Audit Days	Actual Days @ 31/03/18	Variance Fav / (Adv)	Progress @ 31/03/18	Final Report issued	Report to Audit and Scrutiny
Social Media	Review the use of Social Media by the Council.	15	15	0	Fieldwork ongoing		
Modern Apprentice programme	Carry out a review of the Council's Modern Apprentice programme.	10	0	10	Audit withdrawn.	n/a	n/a
Procurement of Educational supplies	Review controls around procurement within Education and Youth Employment.	15	21	-6	Finalised	05/12/2017	30/01/2018
Business Continuity	Consider the adequacy of the Council's Business Continuity arrangements.	15	0	15	Audit delayed until 2018/19 plan	n/a	n/a
Revenue Budget Monitoring	Review the effectiveness of revenue budget monitoring arrangements within one of the Council's directorates.	15	12	3	Fieldwork ongoing		
Social Care Clients - financial assessments	Consider the financial assessment process carried out for Health and Social Care Partnership clients by the Finance team.	15	15	0	Finalised	04/10/2017	14/11/2017
Foster care/adoption/kinship carers payments	Review fostering, adoption and kinship carer payments made on behalf of the Health and Social Care Partnership.	15	17	-2	Finalised	23/10/2017	14/11/2017
Blue Badge Scheme	Review the arrangements that are in place for administering the 'Blue Badge' scheme.	15	13	2	Finalised	26/07/2017	22/08/2017
Integration Joint Board audit days	Carry out audit work within the Health and Social Care Partnership as agreed by the Performance and Audit Committee of the Integration Joint Board.	15	15	0	Finalised	19/02/2018	27/03/2018
Building Services procurement	Review controls around procurement within Building Services.	15	18	-3	Finalised	05/12/2017	30/01/2018
Fuel controls	Carry out a review of controls in relation to the purchase, storage and issue of fuel.	10	12	-2	Draft report with service		
Recycling and Landfill	Examine controls in relation to recycling and landfill.	15	18	-3	Finalised	26/07/2017	22/08/2017
Facilities Management - procurement	Review controls around procurement within Facilities Management.	15	13	2	Fieldwork ongoing		
School meals income	Review the collection of meals income across the Council's schools.	15	11	4	Fieldwork ongoing		
Roads procurement	Carry out a full follow-up review of controls around procurement within Roads.	15	20	-5	Finalised	20/02/2018	27/03/2018
Housing Rents income and arrears	Examine a range of controls within Housing.	15	24	-9	Finalised	22/12/2017	30/01/2018
TOTAL AUDIT DAYS		230	224				

ICT Auditing	Audit Objective	Planned Audit Days	Actual Days @ 31/03/18	Variance Fav / (Adv)	Progress @ 31/03/18	Final Report issued	Report to Audit and Scrutiny
Network Controls	Review a range of controls within the Corporate network.	20	9	11	Fieldwork ongoing		
IT procurement and desktop support	Carry out a review of IT procurement and desktop support	20	15	5	Fieldwork ongoing		
TOTAL AUDIT DAYS		40	24				

Governance	Audit Objective	Planned Audit Days	Actual Days @ 31/03/18	Variance Fav / (Adv)	Progress @ 31/03/18	Final Report issued	Report to Audit and Scrutiny
Community Capacity building	Review the accounts and monitoring information submitted by a sample of Community Associations.	5	1	4	Fieldwork ongoing		
Recruitment	Review controls around employee recruitment.	10	12	-2	Finalised	28/03/2018	29/05/2018
Gifts and Hospitality	Examine compliance with the Council's guidance on Gifts and Hospitality within the Employee Code of Conduct.	10	9	1	Finalised	08/08/2017	14/11/2017
TOTAL AUDIT DAYS		25	22				

Regularity Audits	Audit Objective	Planned Audit Days	Actual Days @ 31/03/18	Variance Fav / (Adv)	Progress @ 31/03/18	Final Report issued	Report to Audit and Scrutiny
Outdoor Education	Carry out a review of controls within the Outdoor Education Service.	10	28	-18	Finalised	10/10/2017	14/11/2017
Secondary Schools	Review financial controls within the Council's secondary schools using self-assessment audit questionnaires and investigate any concerns which arise.	25	37	-12	Finalised	09/02/2018	27/03/2018
HR/Payroll transaction testing	Use computer audit software to interrogate the HR/Payroll system and examine any anomalies which arise.	10	14	-4	Fieldwork ongoing		
Accounts Payable transaction testing	Use computer audit software to interrogate the Accounts Payable system and examine any anomalies which arise.	10	20	-10	Draft report with service		
Social Services Establishments	Review financial and other controls within a sample of operational establishments within the Health and Social Care Partnership.	20	26	-6	Finalised	23/10/2017	14/11/2017
TOTAL AUDIT DAYS		75	125				

Following the Public Pound	Audit Objective	Planned Audit Days	Actual Days @ 31/03/18	Variance Fav / (Adv)	Progress @ 31/03/18
Community Councils	Annual audit of Community Councils accounts' to ensure Council funding is used in accordance with the Council's Scheme of Administration.	10	15	-5	As required.
Tenants and Residents Associations	Annual audit of the accounts of various Tenants and Residents Associations.	2	2	0	As required.
TOTAL AUDIT DAYS		12	17		

Other Work	Audit Objective	Planned Audit Days	Actual Days @ 31/03/18	Variance Fav / (Adv)	Progress @ 31/03/18
Prior year audit work	Completing audits from the previous year's audit plan that were not fully complete by the end of March 2017 or starting audits early from the 2018/19 audit plan.	20	15	5	All 16/17 audits were finalised within Q1.
Audit consultancy: ad-hoc advice	Providing advice to council services in response to ad-hoc queries	10	18	-8	As required.
Audit consultancy: project work	Participating in project work to support developments in other council services.	20	23	-3	As required.
Follow-up	Follow up of previous audit reports to ensure that appropriate action has been taken.	15	8	7	As required.
Audit planning and monitoring	Preparing audit plans and monitoring progress and performance against plans.	20	27	-7	As required.
Audit and Scrutiny Committee	Supporting the Council's Audit and Scrutiny Committee by preparing reports, attending meetings and delivering training for elected members as required.	20	27	-7	As required.
Governance documents	Review of governance documents	5	2	3	As required.
Development of the Audit service	Carry out developmental work to further enhance the efficiency of the audit section.	5	2	3	As required.
Internal Audit self-assessment against PSIAS	Undertake a quality assurance programme for Internal Audit in line with the requirements of the Public Sector Internal Audit Standards (PSIAS).	2	0	2	As required.
Internal Audit EQA (assess or being assessed)	Participate in the Scottish Local Authorities Chief Internal Auditors Group (SLACIAG) review network for the external quality assessment programme.	10	5	5	Review carried out of another Council
Grant claims	Certification of expenditure funded by specific grants from external funding bodies	5	4	1	As required.
Annual Accounts	Work in relation to the Council's annual accounts, including stock counts, reviewing imprests and preparing the Annual Governance Statement.	3	1	2	As required.
TOTAL AUDIT DAYS		135	132		
TOTAL	PRODUCTIVE TIME - AUDIT PLAN	562	604		

PRODUCTIVE TIME - CONTINGENCIES AND INVESTIGATIONS

Special Investigations	Audit Objective	Planned Audit Days	Actual Days @ 31/03/18	Variance Fav / (Adv)	Progress @ 31/03/18	Final Report issued	Report to Audit and Scrutiny
0			0				

TOTAL	PRODUCTIVE TIME - CONTINGENCIES AND INVESTIGATIONS	24	0
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PRODUCTIVE TIME - RESERVE AUDITS

Reserve Audits	Audit Objective	Planned Audit Days	Actual Days @ 31/03/18	Variance Fav / (Adv)	Progress @ 31/03/18	Final Report issued	Report to Audit and Scrutiny
Library and Information service	Review a range of controls within the Library and Information service.	15	0	15			
Environmental Health	Review a range of controls within the Council's Environmental Health service.	15	0	15			
Placing Requests	Carry out a review of the placing requests process within Education and Youth Employment.	10	9	1	Finalised	05/02/2018	27/03/2018
Throughcare payments	Examine the controls around Throughcare payments within Finance and the Health and Social Care Partnership.	10	0	10			
Covalent system	Carry out a review of the controls around the Council's Performance Management system, Covalent.	10	0	10			
Country Parks	Carry out a review of controls at Eglinton Country Park.	10	16	-6	Finalised	06/10/2017	14/11/2017
Additional Special Needs schools	Review controls within the Council's additional special needs schools establishments.	15	0	15			
Nursery establishments	Review controls within a sample of the Council's nursery education establishments.	15	0	15			

TOTAL	PRODUCTIVE TIME - RESERVE AUDITS	100	25
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NON-PRODUCTIVE TIME

		Planned Audit Days	Actual Days @ 31/03/18	Variance Fav / (Adv)	Current Progress @ 31/03/18
Management		18	20	-2	Additional management time required in Q1 and Q2 due to the appointment of 2 new staff.
Administration		18	25	-7	
Meetings		36	27	9	
Training		15	25	-10	Additional training has taken place particularly during Q1 and Q2 mainly due to the appointment of 2 new staff.

TOTAL	NON-PRODUCTIVE TIME	87	97
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TOTAL DAYS	673	726
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	ANNUAL BUDGET	ACTUAL to 31/03/18
PRODUCTIVE DAYS	586 87.1%	629 86.6%
NON-PRODUCTIVE DAYS	87 12.9%	97 13.4%
TOTAL DAYS	673 100.0%	726 100.0%

Internal Audit Performance Indicators

	2015/16 Actual	2016/17 Actual		2017/18 Target	2017/18 Actual
% of auditor time spent productively	88%	87%		87%	87%
Training days per auditor	2.7 days	1.7 days		3.75 days	5.0 days
Final reports issued	30	30		n/a	24
Audits completed within budgeted days	63%	67%		75%	46%
Draft reports issued within 21 days of fieldwork completion	91%	96%		100%	92%
Final reports issued within 14 days of return of action plan	93%	90%		100%	96%
Actions implemented on time by Council services	85%	85%		80%	86%
Ad-hoc requests for advice from Council services	42 requests	30 requests		n/a	72 requests