

KEY RECOMMENDATIONS FROM REPORTS ISSUED
[Bold text in brackets shows the management response]

P1 & P2 AUDIT RECOMMENDATIONS ONLY

FINANCIAL MANAGEMENT OF IT 2007/08

- (P2) That the Business Development Manager implement a detailed timesheet. This would help to identify staff costs, broken down over I.T. activity e.g. hardware maintenance, software support, etc. and form the basis of a recharge to users.
- (P2) That the Business Development Manager monitor time regularly and compare actual time spent to any planned work programmes

FINAL ACCOUNTS PROCESS 2007/08

There were no recommendations for improvement.

ECONOMIC DEVELOPMENT ADMINISTRATION OF GRANT CLAIMS 2007/08

(P2) That there should be a nominated Grants Co-Ordinator to identify new funding, who should:-

- make their position / role known across the Authority;
 - regularly review publications and web-sites of Government departments, other grant-paying bodies and associations for news of developments;
 - ensure a response is submitted, at consultation stage, to proposals for new grants;
 - be copied in on all correspondence about grant schemes received by other officers;
 - develop contacts with grants co-ordinators in other similar authorities; and
 - request a copy of the Audit Commission's Index of Certification Instructions identifying grant schemes that require appointed auditor certification – GI A1
- [However, this will only include grants over £100k from 2007/08 and may only be published towards the end of grant schemes when they will be need to be audited].

Alternatively, the department could subscribe to a specialist grant-finders organisation.

[Will be considered as part of the role of the newly appointed Economic Development Manager.]

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- (P2) That a Grants Co-ordinator could also:-
- maintain a register of grant schemes, showing deadlines for claims and returns and check progress to ensure deadlines are met [see Appendix A for example of format];
 - ensure that the key terms and conditions of grants are identified at an early stage and that information about the scheme is kept up-to-date and revised promptly for changes;
 - monitor progress on complying with key terms and conditions;
 - maintain written procedures on project management and grant claims administration;
 - train other staff on project management and grants claim administration; and
 - carry out quality checks on the standard of grant claim supporting documentation / working papers.
- (P2) That, where there are no specific scheme-related written procedures, general written procedures for project officers should be produced based on the Coalfield Communities Programme guidance. These would need to be read in conjunction with any scheme-specific terms and conditions.
- (P2) That project officers review the basic project management guidelines on the intranet. [Found under Finance and Business Development / Business Development / Procurement / How to Manage a Project].
- (P2) That management consider employees' need for project management training as part of the induction or employee development process.
- (P2) That officers involved in the administration of grants should record the time spent against each grant project, as a basis for the calculation of the administration fee.
- (P2) That supporting evidence of the administration fee should be kept on the project file, alongside the claim.
- (P2) That the Regeneration Project Officer either obtains evidence of the tender process for the Copeland Academy of Sport project file or obtains written confirmation from the Stadium Trustees that the documentation has been retained and is available for audit if necessary.
[The Trustees have been contacted re evidence of the tender process.]
- (P2) That monitoring of expenditure and agreed outputs is undertaken monthly, to ensure that the need for corrective action can be highlighted at an early stage – with a request for reprofiling if necessary. [The Coalfields Programme Guidance Notes show some examples of monitoring spreadsheets in the Appendices].

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- (P2) That the risk of funding being clawed back should be included on the departmental operational risk register.
- (P2) That Project Officers ensure information is provided by third parties, at an early stage, to confirm compliance with the terms and conditions of the offer letter e.g. correct split of expenditure in line with the agreed budget.

CAPITAL ACCOUNTING 2007/08

There were no recommendations for improvement.

MANAGEMENT OF CONTRACTS (PUBLIC BUILDINGS) 2007/08

- (P2) Procedure notes should be prepared to cover the administration of building maintenance contracts and include which officers are involved and how these officers perform the relevant parts of the administration process and any cover arrangements in place.
Due to the lack of resources this recommendation is to be postponed pending appointment of an additional Maintenance/Procurement Surveyor. This post has been approved by Personnel Panel and Executive.
- (P2) The storage of leases, contracts and deeds should be reviewed with regards to the following aspects: security and water-, fire- and smoke-proofing. Action should be taken to ensure that this risk is reduced to an acceptable level.
The actions stated within the Risk Assessment Form and operational risk register have not been taken due to staffing resources and cost implications.
This recommendation will require moving the strong room plus significant building works. A combination of registration of title, electronic archiving and off-site storage may prove cheaper but still have cost implications. Detailed consideration will be given to the issue.
The Land Registry has a target date of 2012 for registration of all land in England. Initial discussions, approx. 12 months ago, indicated that registration by the Land Registry may be carried out free of charge but this depended upon Government funding. No further information has been received subsequent to this and the Registry will be approached again.

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- (P2) All relevant Council policies, which contractors are expected to comply with in carrying out works on behalf of the Council, should be included within contracts. If hard copies are not included with tender documentation, then contractors should be directed to where copies can be found.
Now included in all contract tender forms and appendices requiring confirmation of compliance - July 2007.
As at July 2007, contractors entering into contracts with the Council should be required to comply with the following policies or have in place their own policies which as a minimum impose no less stringent requirements:
- **Contract Standing Orders;**
 - **Financial Regulations;**
 - **Equality & Diversity;**
 - **Confidential Reporting Code; and**
 - **Freedom of Information.**
- Additional items may need to be included as legislation changes.**
In addition, The Legal Services Manager will draft a specific clause to insert within standard contracts.

ENFORCEMENT 2007/08 [New computer system]

- (P2) That spot checks be carried out by the Enforcement Officers' supervisor to ensure that officers have satisfactorily inspected the vehicles and have issued PCN's where appropriate.
- (P2) That, as each duplicate copy of a manual PCN is updated onto the system and filed, that checks are made for any missing numbers and these be investigated immediately.
- (P2) That the Enforcement Manager is kept informed of where all controlled stationery is kept and that Internal Audit checks the records on the follow up audit.
- (P2) That the Enforcement Manager ensures that a reconciliation of payments is undertaken, preferably on a daily basis, to check that payments recorded on the Chipside System match the payments recorded on Funds 11, 12 and 14 of the Civica Cash Receiving System.
- (P2) That written criteria for accepting underpayments and for Special Arrangements are agreed with the Head of Leisure & Environmental Services and that notes are kept on all individual cases on the system whenever an underpayment is accepted. [This could simply be a code number relating to one of the agreed criteria e.g. postal delay].
- (P2) That a sample of cases at each stage of recovery be tested on the follow up audit. [No cases had been progressed to these stages at the time of the audit].

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- (P1) That the Enforcement Manager and Enforcement Technical Support Officer note the distinction between "Cancellation" and "Write-Off":
- i) Cancellation: When we should not have raised the PCN in the first place e.g. a valid ticket displayed, an appeal approved etc.
 - ii) Write-off: The PCN is legitimately owed but there is no prospect of recovery.
- (P2) That all evidence for appeals should be scanned onto each individual case.
- (P2) That multiple debts, owed by the same person, are pursued at the same time, where these have reached the recovery stage.

COUNCIL TAX 2007/08

- (P2) That either the team leaders are provided with cover from their own section, so rights of access are limited to their own team's responsibilities, or that if they continue to have access to both teams' functions, then there need to be management spot checks to ensure there are no inappropriate amendments to accounts by these users.
 System access rights should be reviewed when duties change and access is restricted to the functions required by that post.
Team Leaders are able to use the "Superuser" log on id to correct integrity errors. The Team Leaders have agreed that access rights on their own log on id should be restricted to their own functions, on a trial basis, with effect from 1/10/07. This action can be reviewed if problems arise. Team Leaders will liaise with Systems Admin to action this.
- (P2) That, if the Valuation Office begins to band properties backdated only to the date of notification, then workload priorities should be reviewed to ensure that notifications of completion are sent promptly.
Discussions are currently taking place with Planning & Building Control re them providing information directly to the Valuation Office.
- (P2) That the Recovery Team should prepare the authorisation to write-off form, at the same time as flagging the proposal on the system, and the Recovery Team Leader should input the write-off on the system when this has been authorised. [Separate authorisation would still be required in line with Financial Regulations]. The Team Leader for Account Registration could review a report generated to show all write-offs actioned.
As recommendation. The Team Leader for Account Registration will spot check write-offs input on the system, with effect from 1/10/07.

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- (P1) That a Data Protection course is booked for any employees, as part of the induction process, and that the need for a refresher course is considered when employee development action plans are reviewed.

As recommendation.

Note: As at 24/8/07, no further data protection courses are planned for 2007/08. Team Leaders will forward names to the Legal section when these training needs are identified.






Audit Recommendations

Report Author: Audit Manager
Report Type: Action Report
Generated on: 10 October 2007



Action Status	Icon
Completed	
Assigned; In Progress	
Unassigned; Check Progress; Not Started	
Overdue	
Cancelled	




Parent Code & Title: AR-C Corporate

Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-C1 Develop a comprehensive business continuity plan.	Chief Executive	<div style="width: 20%; height: 15px; background-color: #ccc; border: 1px solid #000;"></div>	30/09/2007	Annual Audit Letter March 2007	Each service team has documented their requirements. These are to be reviewed and co-ordinated by Corporate Team. A Business Continuity Task Group has been set up - first meeting 1/11/07.

Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-C2 Ensure the MTF5 and Corporate Plan are further developed to provide clarity on the links to other key strategies and plans such as HR, workforce development, IT and stakeholder priorities, including the evaluation of the impact on users.	Head of Finance & Business Development		30/09/2007	Annual Audit Letter March 2007	Interim Head of Finance & Business Development to complete the MTF5 and submit it to the Executive for approval in November 2007.
	AR-C6 There needs to be full compliance with the revised Complaints Procedure issued in October 2005. Further training to be given on this	Head of Customer Services		30/04/2007	Statement on Internal control	On target for revised target date - October 2007
	AR-C7 Quarterly performance discussions held with the Service Heads and Directors should be formally documented and available for review.	Head of Policy & Performance		30/06/2007	Statement on Internal Control	Revised guidance issued 3 & 10 July 2007. Reminder email sent 13 July




Parent Code & Title: **AR-CS Customer Services**

Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-CS1 That system access is reviewed to ensure that only the Recovery Team Leader and her deputy can post write-offs.	Revenues & Benefits Manager		30/08/2007	Benefits	Not yet conducted. Revised completion date 30/08/07
	AR-CS4 Cashiers attend any future data protection training that the Council offers.	Customer Services Manager		30/06/2006	Cash Receipting	Further staff have attended these courses through April -July 07. No further Data Protection Courses scheduled for 2007/08.



Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-CS7 That verbal instructions be given to all cashiers on the appropriate action to take in the event of a raid. Written procedures should then be updated to include this issue.	Customer Services Manager		31/12/2006	Cash Receipting	Given the front facing service is to be discontinued, the amount of cash held at area offices will be almost nil and cash at Whitehaven will reduce massively. Once we are operating without the front facing facilities, procedures should be written at this time as there is not sufficient info at present to be able to do this. Suggest defer until June 2008. Verbal instructions given to all cashiers. Corporate raid procedures being investigated at present
	AR-CS11 That all copies of the Buildings Notifications are filed and kept in date order.	Revenues & Benefits Manager		30/09/2006	Council Tax	Revised target date of "Ongoing" as at 31/3/07, due to higher priorities.
	AR-CS12 That supervisors regularly review and test check work.	Revenues & Benefits Manager		31/10/2006	Council Tax	Not yet executed. Revised target date for consideration 30/10/07. New entrants' work is checked. Brought forward recommendation from 2005/06.




Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
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	AR-CS13 Reconciliation of the Council Tax system properties to the Valuation Office Listings is carried out by a different person to the one entering the changes. If this is not possible, spot checks should be carried out by the Supervisor.	Revenues & Benefits Manager	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;">00%</div>	31/08/2005	Council Tax	<p>Training for benefits manager outstanding new target date October 2007</p> <p>Originally agreed that spot checks would be carried out.</p>
	AR-CS18 That, to enable spot checking that transfers are valid and to provide an audit trail, notes should be included on the relevant notes screen detailing the reasons for the transfer. Regular supervisory spot checks should be undertaken.	Revenues & Benefits Manager	<div style="border: 1px solid black; width: 100px; height: 15px; background-color: #cccccc; display: flex; align-items: center; justify-content: center;">50%</div>	31/07/2006	NNDR 2005/06	<p>The Revenues & Benefits Manager post is now vacant. Shared management arrangements are now in place. The target date will now be revised.</p> <p>Spots checks still outstanding training required for RBS manager revised date 30/10/07.</p> <p>Confirmed that notes were made on transfers but supervisory spot checks were still outstanding.</p>


Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-CS19 That supervisory spot checks are undertaken on refunds to check that these are valid.	Revenues & Benefits Manager		31/07/2006	NNDR 2005/06	The Revenues and Benefits Manager post is vacant. Shared management arrangements are now in place with Carlisle City Council. The target date will now be reviewed.
	AR-CS20 That access rights to the NNDR module be reviewed to ensure separation of duties be maintained between the Account Registration and the Recovery teams.	Revenues & Benefits Manager		30/06/2007	NNDR 2006/07	Reports filed ready for review. Spot checks carried out on Council Tax refunds but not NNDR as at 1/7/07. There may be a problem separating permissions on the NNDR module. This will be raised at the next meeting with the Academy Account Manager. The target date has been revised to 31/12/07.
	AR-CS26 That additional training sessions should be held, once the Sundry Debtors Handbook has been updated, for all employees involved in the Sundry Debtors process to ensure that they are all aware of their roles and responsibilities.	Head of Customer Services		30/09/2007	Sundry Debtors	Work still outstanding on updating the handbook. Will need to chase this regularly. As at 31/3/07, some training / awareness sessions had been held. Handbook was to be revised after implementation of new Debtors system [live from April 2007].

Parent Code & Title: **AR-FBD Finance & Business Development**

Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-FBD1 That performance reports link performance / outputs with financial budgets / expenditure.	Head of Finance & Business Development		30/09/2004	Corporate Governance 04/05	Financial Planning Guidance has been issued as part of a new process for the 2008/09 budget build, based on corporate priorities and outputs. New budget monitoring procedure from end of Sept. 2007 to include expenditure projections to year end. Further developments to continue. Service Plans for 2007/08 now include resource planning.
	AR-FBD5 To clarify the responsibilities for the management of and changes to the network, and ensure that both planning and day-to-day practice serves our needs, a local agreement should be established between IT and Kier.	Business Development Manager		30/09/2007	IT Network Controls	




Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-FBD8 That IT ensure that they do not set up a new user until they are fully aware of the type of contract that they are employed on.	Business Development Manager		31/08/2007	IT Network Controls	Part of new helpdesk project due to go live October, starting with selected service unit and then expand out.
	AR-FBD12 That an Informing Incident Reporting Policy should be established and appropriate procedures written to cover network and other security incidents.	Business Development Manager		30/06/2007	IT Network Controls	To be done by 31/03/08.
	AR-FBD13 That the ICT Team Leader should document a procedure for remote users, covering access administration responsibility, authorisation, registration, de-registration, review of access, ect.	Business Development Manager		30/06/2007	IT Network Control	To be reviewed by 31/12/07.



Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-FBD15 That assurances should be obtained from the users that remote access is controlled by the Revenue and Benefits access administrator, and that Academy only have access to the system on 'needs to access' basis	Business Development Manager		30/06/2007	IT Network Controls	Revised target date 30/11/07. Capita is sole external provider requiring access - administrator has confirmed but this has not been checked or audited.
	AR-FBD16 Timetable for the completion and approval of a Disaster Recovery Plan. This is to include the network in respect of servers, communication links, personnel, critical stationery and the requirement of users, etc. The plan needs to be tested.	Head of Finance & Business Development		31/03/2007	IT Network Controls	Revised target date 31/12/07. Needs corporate involvement. Chief Executive has included this on the agenda for all meetings with departmental teams in July / August. ICT feedback to be given within one month.

Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
	<p>AR-FBD17 TM Manual is finalised by incorporating the missing elements:- inclusion of requirement for committee reports e.g. to include Treasury Management Policy, TM Strategy, Prudential Indicators, designated Money Laundering Reporting Officer & deputy.</p>	<p>Accountancy Services Manager</p>		<p>30/06/2007</p>	<p>Loans and Investments</p>	<p>Following the appointment of the Interim Accountancy Services Manager, this will now be progressed. Revised target date of 31/12/07.</p> <p>TM Manual was revised March 2007 and now includes the requirement for committee reports and the prudential indicators. Still needs to include the TM Policy Statement and the name of the designated Money Laundering Reporting Officer and the deputy. Still in draft, needs to be formally approved by the Head of Finance & Business Development.</p>



Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-FBD21 Review of the risks involved within the administration of TM, to be included either within the Manual or the operational risk register, so that Management can be confident that all risks have been identified and can then be appropriately managed.	Accountancy Services Manager	0%	30/06/2007	Loans and Investments	Following the appointment of the Interim Accountancy Services Manager, this will now be progressed. Revised target date of 31/12/07.
	AR-FBD23 Reconciliations should be performed & reviewed in a timely manner e.g. reconciliation should be performed by say the 20th of the following month of the reconciliation period covers & the review should take place within 2 wks of that date	Accountancy Services Manager	0%	30/06/2007	Loans and Investments	Following the appointment of the Interim Accountancy Services Manager, this will now be progressed. Quarter 1 & Quarter 2 reconciliations to be completed by 31/10/07 and thereafter quarterly from December 2007.

Parent Code & Title: **AR-LD Legal & Democratic**



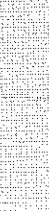
Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-LD2 Outstanding work re Records Management should be identified & resources identified to implement the requirements. This should include a review of document structure to facilitate compliance with the publication of information.	Head of Legal & Democratic Services		31/03/2007	Freedom of Information Act	The T-enabling Project may identify resources to enable this work to be taken up and progressed. Currently we have no resources to carry out further work on this topic.
	AR-LD3 The Publication Scheme is updated to specify the manner in which information of each class is, or is intended to be, published.	Democratic Services Manager		30/06/2007	Freedom of Information Act	A draft has been prepared and will shortly be put to Corporate Team for comments.
	AR-LD4 FOI document is clearly identified as Procedures.	Democratic Services Manager		30/06/2007	Freedom of Information Act	Will be completed at the same time as AR-LD3

Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-LD8 that the Sundry Debtors Handbook is updated to reflect the new responsibilities for recovery of the debts. This should include direct guidance as to what the individuals within the departments should be doing	Legal Services Manager		30/09/2007	Sundry Debtors	As at 16/11/06, the Handbook had been updated in line with the requirements of the then Debtors system. The new system introduced in April 2007 would require updates to procedures. Revised target date of 31/10/07. As at 30/9/07, discussions were still ongoing between the Legal and Revenue sections as to the procedures to be used in debt recovery.
	AR-LD11 Review the effectiveness of the restructure.	Democratic Services Manager		31/01/2006	Corporate Governance 2005/06	Revised target date 31/10/07. Review deferred to give time to recruit & embed new structure. Then deferred pending decision on Local Govt Reorganisation July 2007. Remains in the OSC Workplan.

Parent Code & Title: **AR-PP Policy & Performance**

Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-PP8 procedure notes are introduced for all business critical systems	HR Manager		31/08/2006	Annual Audit Letter	<p>Progress being made. Various sections now complete</p> <p>Revised target date of 31/12/07.</p>

Parent Code & Title: **AR-R Regeneration**

Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-R1 Planning quality of service	Development Services Manager		30/09/2006	Performance against the planning quality of service checklist is in the worst quartile in 2004/05.	Officer and member performance improvement group established, led by the Director Economic Prosperity and Sustainability. Process improvement work on minor and other application types restarted and new work begun on majors.
	AR-R3 That written procedures should be updated in line with current practice and revised legislation. The updated procedures should include the payment process.	Regeneration Strategy Manager		30/09/2006	Disabled Facilities Grants	
	AR-R4 That the official application form for DFG's should be revised in line with SI 2003 No. 2707.	Regeneration Strategy Manager		30/09/2007	Disabled Facilities Grants	

Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-R5 Revise the DFG application form to add the warning "Information provided will be checked thoroughly & may be shared with other organisations handling public funds in order to prevent & detect fraud". Applicants should be required to sign to confirm.	Regeneration Strategy Manager	0%	30/09/2007	Disabled Facilities Grants	
	AR-R6 That, once an Admin Support Assistant has been recruited to fill the current vacancy, further training on the M3 system should be arranged to obtain management reports.	Regeneration Strategy Manager	0%	30/09/2007	Disabled Facilities Grants	
	AR-R7 2006/07 approvals be reviewed to identify if there are any cases where a means test should have been carried out in respect of those in receipt of CT Benefit or HB (where those applicants were not also in receipt of IS, J SA or Pension Guarantee Credit).	Regeneration Strategy Manager	0%	30/09/2007	Disabled Facilities Grants	

Status Icon	Action Code & Title	Managed By	Progress Bar	Due Date	Description	All Notes
	AR-R8 That any changes to the budget "split" for grants is notified to the Senior Accountancy Officer to enable accurate budget monitoring and reporting.	Regeneration Strategy Manager	0%	30/09/2007	Disabled Facilities Grant	
	AR-R9 Pre & post inspections are rotated between 2 different officers or, if only 1 Technical Officer is in post, that the line manager carries out. 10% check of post inspections to ensure the approved works have been carried out & were appropriate for funding.	Regeneration Strategy Manager	0%	30/09/2007	Disabled Facilities Grants	
	AR-R10 That the services actually provided in each case be considered, before the standard charge is applied when the works have been completed and payment is due.	Regeneration Strategy Manager	0%	30/09/2007	Disabled Facilities Grants	

Audit Services Quarterly Monitoring Report 2nd Quarter APPENDIX C

AUDIT PERFORMANCE INDICATORS – 1 APRIL TO 30 SEPTEMBER 2007

Indicator	2006/07		2007/08 Target	Key Objective Ref.	2007/08 Actual to Date
	Target	Actual			
Audit Services:					SEPTEMBER
% of monthly audit plan completed	90%	68%	90%	6.1	78%
Direct audit time as a % of total time	68%	67%	68%		66% ****
% of 12 fundamental systems audited against plan [Plus 4 b/fwd from 06/07]	100%	92%	100% <u>by 31/3/08</u>		44% *
% of other systems audited against plan	70%	54%	70%		64% **
% of follow ups issued against plan	90%	83%	90%		85% ***

Some slippage – due to additional time being spent on some audits [Budget Process, Contract Management for Public Buildings, Enforcement Chipside system, Capital Accounting], Council Tax, follow ups and admin/management and training.

- * We completed the 4 fundamental audits brought forward from 2006/07 by the end of June. The 2007/8 planned audits of Capital Accounting, Final Accounts and Council Tax have been completed. No other fundamental audits were due to be completed by the end of September.
- ** 11 non-fundamental audits were due for completion by the end of September. 7 final reports were issued. Audits on Renovation Grants, Leased Transport, E.Purchasing and Evaluating Service Business Risk have been deferred until the main systems work has been completed.
- *** 11 out of 13 planned follow ups completed. NNDR and Sundry Debtors follow ups were outstanding.
- **** Direct audit time is slightly below target due to corporate training (Equality & Diversity), corporate briefings (White Paper and Job Evaluation), Job Evaluation Questionnaires and interviews and extra days being spent by the Senior Auditor and the 2 Audit Technical Officers on training, study leave and exams in the first quarter. There were also 4.25 non-audit work days, assisting the Accountancy section because of their staffing shortage in the first quarter.