

South Bucks District Council

Internal Audit Progress Report

Audit Committee Meeting – 25th June 2009

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1. Introduction

- 1.1 The periodic internal audit plan for 2009/10 was approved by the Audit Committee on 1st April 2009. This report summarises the outcome of work completed to date against that plan. Appendix A provides details of the finalisation of reports outstanding from 2008/09 and Appendix B provides details of the 2009/10 plan progress in support of internal audit performance.

2. Final Reports Issued

- 2.1 We have finalised four reports since the last Committee meeting; these are in the areas of:
- Car Parks (ref. 18.08/09)
 - Civil Contingencies Act – Business Continuity (ref. 21.08/09)
 - Follow Up (20.08/09)
 - Partnerships Agreements (17.08/09)

The executive summary and agreed action plans are included at Appendix B.

3. Key Findings from Internal Audit Work

- 3.1 We have made no findings in the reports issued so far this year which will effect our annual opinion

4. Draft Reports and Work in Progress

- 4.1 The following draft report has been issued to management and we are still awaiting a response from management:
- Refuse and Recycling (ref 01.09/10)

Appendix A: Operational Plan Performance 2008/09

Detailed below is a summary of the work undertaken in 2008/09 not previously reported to the Audit Committee, showing the levels of assurance given and the number of recommendations arising. Definitions with regard to the levels of assurance and the classification of recommendations are provided below.

Auditable Area	Start Date	Debrief date	Draft report issued	Responses received	Final report issued	Audit Committee	Audit approach	Days	Assurance level given	Number of Recommendations Made				
						Actual		Actual (Planned)		F	S	MA	In Total	Agreed
Car Parks	02.03.09	06.03.09	20.03.09	20.03.09	23.03.09	July 09	Systematic	5	Substantial	0	0	0	0	0
Partnerships	18.02.09	27.02.09	11.03.09	16.04.09	04.06.09	July 09	Systematic	6	Substantial	0	0	4	4	4
Civil Contingencies Act (Business Continuity Plans)	18.02.09	27.02.09	22.04.09	24.04.09	24.04.09	July 09	Systematic	6	Substantial	0	1	2	3	3
Follow Up		16.04.09	17.04.09	08.06.09	09.06.09	July 09	Follow Up	5	Reasonable Progress		1	7	8	8
Pro-active fraud	02.03.09	13.03.09-	20.03.09	26.03.09-	26.03.09-	July 09	Systematic -	5	Substantial	0	0	1	1	1

Appendix B: Operational Plan Performance 2009/10

Detailed below is a summary of the work undertaken in 2009/10 to date, showing the levels of assurance given and the number of recommendations arising. Reports being considered at this Committee are shown in italics. Definitions with regard to the levels of assurance and the classification of recommendations are provided below.

Auditable Area	Start Date	Debrief date	Draft report issued	Responses received	Final report issued	Audit Committee	Audit approach	Days	Assurance level given	Number of Recommendations Made				
						Actual		Actual (Planned)		F	S	MA	In Total	Agreed
Risk Management	14.09.09							(6)						
Corporate Governance Policies & Procedures	Jan							(6)						
Procurement Arrangements	Nov							(5)						
NNDR	01.09.09							(6)						
Council Tax	07.09.09							(6)						
Health & Safety	06.10.09							(5)						
ICT Healthcheck	Tbc							(6)						
Disaster Recovery Follow Up	Tbc							(4)						
Partnerships	12.10.09							(6)						
Building Control	28.07.09							(6)						
Car Parks	Dec							(5)						
Refuse and Recycling	18.05.09	22.05.09	02.06.09					7 (7)						
Housing Benefits	01.09.09							(12)						
Leisure	30.07.09							(6)						
Licensing	06.08.09							(6)						
General Ledger and Budgetary Control	Oct							(6)						

Auditable Area	Start Date	Debrief date	Draft report issued	Responses received	Final report issued	Audit Committee	Audit approach	Days	Assurance level given	Number of Recommendations Made				
						Actual		Actual (Planned)		F	S	MA	In Total	Agreed
Income & Debt Management	Nov							(5)						
Creditors	Nov							(6)						
Cash, Banking and Treasury Management	Nov							(6)						
Elections	04.08.09							(6)						
Proactive Fraud work	Dec							(5)						
Follow Up	Feb							(5)						
Audit Management	Ongoing							2 (14)						
TOTAL								9 (145)						

Our findings and recommendations are categorised as follows:

Fundamental (F): *action is imperative to ensure that the objectives for the area under review are met*

Significant (S): *requires action to avoid exposure to significant risks in achieving the objectives for the area under review.*

Merits Attention (MA): *action advised to enhance control or improve operational efficiency*

Opinions

Risk Based Internal Audit Assignments

The definitions for the level of assurance that can be given are:

	Level	System Adequacy	Control Application
(positive opinions)	Substantial Assurance	Robust framework of controls ensures objectives are likely to be achieved.	Controls are applied continuously or with minor lapses.
	Adequate Assurance	Sufficient framework of key controls for objectives to be achieved but, control framework could be stronger.	Controls are applied but with some lapses.
(negative opinion)	Limited Assurance	Risk of objectives not being achieved due to the absence of key internal controls.	Significant breakdown in the application of controls.

Follow Up Reviews

Our opinions reflect the progress made in implementing previous internal audit recommendations:

(positive opinions)	Good Progress
	Reasonable Progress
(negative opinion)	Little Progress

Appendix B: Executive Summaries and Action Plans

18.08/09 Car Park Income

Executive Summary

Introduction

An audit of Car Parking Income was undertaken as part of the approved internal audit periodic plan for 2008/09.

Income collected from car parks represents a significant cash collection process and, in consequence, sound systems of control are required to minimise the risk of cash loss. Since our previous audit review a new software programme has been introduced and was in use for the period under review. This system was introduced to replace a dated software system, which was not capable of providing adequate and useful information in an effective and efficient way to the Car Park Operations Manager and Senior Management.

The specific risks considered as part of this audit were:

- Adequate procedures for the monitoring and management of car parks have not been documented, and segregation of duties may not be adequate.
- Data received from the outsourced collection agency is not checked for validity.
- Car park receipts are not accurately recorded and reported.
- Car park receipts are not reconciled to the supporting, auditable documentation.
- Excess charges are not promptly notified and unpaid excess charges are not effectively pursued.
- Financial data from all car parks is not adequately recorded, reconciled or reported.

These risks relate to the objective of ensuring all income generated from Car Parks is adequately accounted for, supported by an audit trail and is reconciled to source documentation.

Scope of the review

The objective of our audit was to evaluate the adequacy of risk management and control within the system and the extent to which controls have been applied, with a view to providing an opinion. Control activities are put in place to ensure that risks to the achievement of the organisation's objectives are managed effectively. When planning the audit, the following controls for review and limitations were agreed:

Limitations to the scope of the audit:

This review will consider the adequacy and application of controls in place for the management of car park income. It will not verify the accuracy or completeness of information recorded on the ledger.

The approach taken for this audit was systematic and included the following:

- Establishing the risks affecting the achievement of your corporate objectives.
- Reviewing the adequacy and application of the controls in place to mitigate the risk(s) or testing to assess the extent or cause of problems identified

Conclusion

Taking account of the issues identified, in our opinion the Board can take Substantial assurance that the controls upon which the organisation relies to manage this area, as currently laid down and operated, are effective.

This assurance level has been formulated on the basis of conclusions drawn on the individual elements of effectiveness, design and application of controls in place:

	SUBSTANTIAL	ADEQUATE	LIMITED
DESIGN OF CONTROL FRAMEWORK	X		
APPLICATION OF AND COMPLIANCE WITH CONTROL FRAMEWORK	X		
OVERALL OPINION	X		

The above conclusions feeding into the overall assurance level are based on the evidence obtained during the review.

High standards in the operation of the car parks system have been maintained from the previous year and the implementation of new software has helped to further improve and simplify the maintenance of records.

Recommendations Summary

The following tables highlight the number and categories of recommendations made. The Action Plan at Section 2 details the specific recommendations made as well as agreed management actions to implement them.

Recommendations made during this audit:

RISK	FUNDAMENTAL	SIGNIFICANT	MERITS ATTENTION
ADEQUATE PROCEDURES FOR THE MONITORING AND MANAGEMENT OF CAR PARKS HAVE NOT BEEN DOCUMENTED, AND SEGREGATION OF DUTIES MAY NOT BE ADEQUATE.	0	0	0
DATA RECEIVED FROM THE OUTSOURCED COLLECTION AGENCY IS NOT CHECKED FOR VALIDITY.	0	0	0
CAR PARK RECEIPTS ARE NOT ACCURATELY RECORDED AND REPORTED.	0	0	0
CAR PARK RECEIPTS ARE NOT RECONCILED TO THE SUPPORTING, AUDITABLE DOCUMENTATION.	0	0	0
EXCESS CHARGES ARE NOT PROMPTLY NOTIFIED AND UNPAID EXCESS CHARGES ARE NOT EFFECTIVELY PURSUED.	0	0	0
FINANCIAL DATA FROM ALL CAR PARKS IS NOT ADEQUATELY RECORDED, RECONCILED OR REPORTED.	0	0	0
TOTAL	0	0	0

Recommendations implemented since the previous audit in this area:

DATE OF PREVIOUS AUDIT: 28 November 2007

RECOMMENDATION CATEGORIES	FUNDAMENTAL	SIGNIFICANT	MERITS ATTENTION
NUMBER OF RECOMMENDATIONS MADE DURING PREVIOUS AUDIT	0	0	1
NUMBER OF RECOMMENDATIONS IMPLEMENTED	0	0	1
RECOMMENDATIONS NOT YET FULLY IMPLEMENTED:	0	0	0

21.08/09 Civil Contingencies Act (Business Continuity)

Executive Summary

Introduction

An audit of Civil Contingencies Act (Business Continuity Plans) was undertaken as part of the approved internal audit periodic plan for 2008/09.

Within the District Council overall responsibility for emergency planning rests with the Chief Executive who has delegated day to day responsibilities to the Emergency Planning Officer.

There will be very few instances where the declared emergency within the district will result in it being handled solely by the District Council. In normal circumstances the lead party would tend to be the Police or on occasions the County Council, as the emergency would either be one of a county wide nature or be such that the District Council would not have the resources to handle alone and other 'services' would need to be involved.

The specific risks considered as part of this audit were:

- Contingency arrangements are not inline with the Civil Contingencies Act
- Inadequate Business Continuity Plan is developed by the Organisation
- Failure to allocate roles and responsibilities to staff in the event of a disaster, and key staff not having access to the agreed plan
- Plans may not have been subject to adequate testing to ensure effectiveness

Scope of the review

The objective of our audit was to evaluate the adequacy of risk management and control within the system and the extent to which controls have been applied, with a view to providing an opinion. Control activities are put in place to ensure that risks to the achievement of the organisation's objectives are managed effectively. When planning the audit, the following controls for review and limitations were agreed:

Control activities relied upon:

- Emergency Planning
- Business Continuity Plans

Limitations to the scope of the audit:

The scope of the work will be limited to those areas examined and reported upon in the areas for consideration in the context of the objectives set out in for this review. It should not, therefore, be considered as a comprehensive review of all aspects of non-compliance that may exist now or in the future.

- Any testing undertaken as part of this audit will be compliance based and sample testing only.
- Our work does not provide any guarantee against material errors, loss or fraud or provide an absolute assurance that material error, loss or fraud does not exist

The approach taken for this audit was systematic Audit and included the following:

- Establishing the risks affecting the achievement of your corporate objectives
- Reviewing the adequacy and application of the controls in place to mitigate the risks

Conclusion

Taking account of the issues identified, our opinion provides substantial assurance that the controls upon which the organisation relies to manage this risk, as currently laid down and operated, are adequate and effective.

This assurance level has been formulated on the basis of conclusions drawn on the individual elements of design and application of controls in place:

	SUBSTANTIAL	ADEQUATE	LIMITED
DESIGN OF CONTROL FRAMEWORK	X		
APPLICATION OF AND COMPLIANCE WITH CONTROL FRAMEWORK	X		
OVERALL OPINION	X		

The above conclusions feeding into the overall assurance level are based on the evidence obtained during the review.

Recommendations Summary

The following tables highlight the number and categories of recommendations made, showing which have been brought forward from previous audits. The Action Plan at Section 2 details the specific recommendations made as well as agreed management actions to implement them.

Recommendations made during this audit:

RISK	FUNDAMENTAL	SIGNIFICANT	MERITS ATTENTION
CONTINGENCY ARRANGEMENTS ARE NOT IN LINE WITH THE CIVIL CONTINGENCIES ACT	0	0	0
INADEQUATE BUSINESS CONTINUITY PLAN IS DEVELOPED BY THE ORGANISATION	0	1	0
FAILURE TO ALLOCATE ROLES AND RESPONSIBILITIES TO STAFF IN THE EVENT OF A DISASTER, AND KEY STAFF NOT HAVING ACCESS TO THE AGREED PLAN	0	0	2
PLANS MAY NOT HAVE BEEN SUBJECT TO ADEQUATE TESTING TO ENSURE EFFECTIVENESS	0	0	0
TOTAL	0	1	2

1.5 Additional Feedback

GOOD PRACTICE IDENTIFIED DURING THE AUDIT
The Emergency Planning Officer is contactable 24hrs a day.
Potential emergency issues are subject to review.
Appropriate information and advice is made available at the Council

Action Plan

The priority of the recommendations made is as follows:

FUNDAMENTAL	SIGNIFICANT	MERITS ATTENTION
ACTION IS IMPERATIVE TO ENSURE THAT THE OBJECTIVE FOR THE AREA UNDER REVIEW IS MET	REQUIRES ACTION TO AVOID EXPOSURE TO SIGNIFICANT RISK IN ACHIEVING THE OBJECTIVE FOR THE AREA UNDER REVIEW.	ACTION IS ADVISED TO ENHANCE CONTROL OR IMPROVE OPERATIONAL EFFICIENCY

PARA	RECOMMENDATION	CATEGORISATION	ACCEPTED Y/N	MANAGEMENT COMMENT	IMPLEMENTATION DATE	MANAGER RESPONSIBLE
2.1	The Business Continuity Plan should be completed and publicised to all staff as soon as possible. Part 1 of the Business Continuity Plan should be subject to review and updating if necessary prior to the publication of the full Plan.	Significant	Y	An Overall Business Continuity Plan is due to be considered by the Resources PAG on 12 May 2009. To be considered post RPAG meeting on 12 May 2009.	May 09	Head of Finance & IT
3.3	A list of whom the Emergency plan should be distributed to should be maintained, and regularly updated when key staff appointments change.	Merits Attention	Y		May 09	Environmental Health Mgr
3.4	The Council should ensure that the volunteer training records are appropriately kept up to date.	Significant	Y	Given the small size of SBDC this issue is only considered to be a minor matter however will be addressed	Jun 09	Environmental Health Mgr

20.08/09 Follow Up

Executive Summary

Introduction

As part of the approved internal audit periodic plan for 2008/09 we have undertaken a review to follow up progress made by South Bucks District Council to implement previous internal audit recommendations. Recommendations with dates for implementation not yet due will be followed up as part of the 2009/10 follow up work.

The audits considered as part of the follow up review included:

- Cash Banking and Treasury Management
- Contract Monitoring
- Corporate Governance
- Council Tax
- Creditors including Petty Cash
- General Ledger and Budgetary Control
- Housing Allocation
- Housing & Council Tax Benefits
- Income and Debtors
- IT Disaster Recovery Arrangements
- IT Strategy
- NNDR
- Pro Active Fraud and Corruption Arrangements
- Risk Maturity
- Sustainability
- Training & HR

The 58 recommendations considered in this review comprised 18 'significant' and 40 'merits attention' recommendations

Staff members responsible for the implementation of recommendations were interviewed to determine the status of agreed actions. Audit testing has been completed, where appropriate, to assess the level of compliance with this status and the controls in place.

The focus of this review was, whilst concentrating on the recommendations classified as 'fundamental' and 'significant', to provide assurance that all recommendations previously made have been adequately implemented. Management assurances in regard to 'merits attention' recommendations have been provided.

Scope of the review

The objective of our audit was to evaluate the adequacy of risk management and control within the system and the extent to which controls have been applied, with a view to providing an opinion. Control activities are put in place to ensure that risks to the achievement of the organisation's objectives are managed effectively. When planning the audit, the following controls for review and limitations were agreed:

Control activities relied upon:

- Emergency Planning
- Business Continuity Plans

Limitations to the scope of the audit:

The review only covered audit recommendations previously made and did not review the whole control framework of the areas listed above, therefore we are not providing assurance on the entire risk and control framework.

This review has covered all recommendations. Where testing has been undertaken, our samples have been selected over the period since actions were implemented or controls enhanced.

Our work does not provide any guarantee or absolute assurance against material errors, loss or fraud.

Conclusion

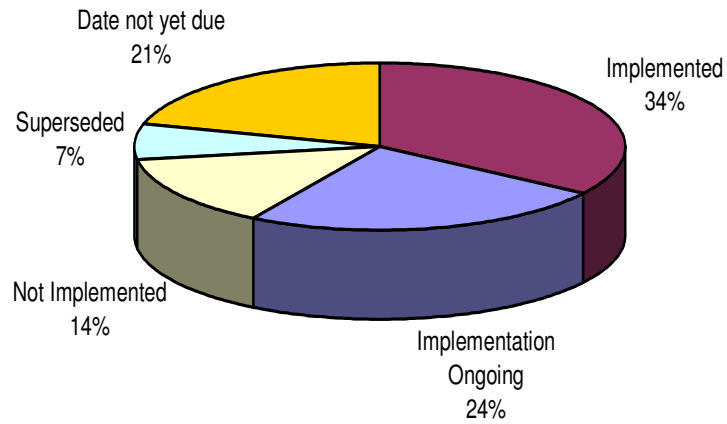
Taking account of the issues identified, in the remainder of the report and taking in line with our definitions (as detailed within Appendix A) in our opinion South Bucks District Council has demonstrated reasonable progress in implementing actions agreed to address internal audit recommendations. However, there is still one significant recommendation that we consider to be not receiving adequate management attention.

1.4 Recommendation Tracking

We acknowledge that internal recommendation tracking is undertaken by South Bucks District Council's management on a regular basis. The Council's Audit Committee reviews assignment reports/executive summaries from our internal audit reviews and receive information from officers in relation to the progress made in implementing audit recommendations, however, the Committee does not have formal mechanism for tracking recommendations implementation. We recommend that a process is implemented to keep the Committee apprised of progress on actions taken to enhance the organisation's risk management and governance processes.

1.5 Status of Recommendations Followed Up

The chart below provides an overview of the status of recommendations that have been followed up as part of this review.



Although a number of recommendations are in the process of implementation, it is important to note that until a recommendation is fully implemented, the organisation is still exposed to risk.

Action Plan

REF	RECOMMENDATION	CATEGORISATION	ACCEPTED Y/N	MANAGEMENT COMMENT	IMPLEMENTATION DATE	MANAGER RESPONSIBLE
3.7 Housing Allocation						
	That a contract management strategy / policy be drafted and issued in a timely manner. This should be considered as a corporate issue rather than Housing in isolation.	Significant	Y	Contract management is an area that is to be looked at in the current year as part of procurement work generally. The aspiration is to try and undertake any developments jointly with other Bucks authorities	Mar 2010	Jim Burness- Director of Resources
	That the job description of the Housing Strategy Manager be updated to reflect the responsibilities of the contract relating to the provision of a Homelessness, Housing Advice and Housing Register Service.	Merits Attention	Y		TBC	Head of Community / Personnel Officer
	That procedures relating to contract management be drafted and issued in a timely manner.	Merits Attention	Y	See Comment above	Mar 2010	Jim Burness- Director of Resources

3.16 Training and HR						
	<p>The Personnel Officer should carry out a monthly check on the accuracy and completeness of a sample of amendments to staff details made by the Personnel Admin Officer. There should be a clear audit trail of all checks carried out</p> <p>If practicable this testing should at later date be extended to cover all amendments to staff data.</p>	Merits Attention	Y	The continued absence of a Personnel & Training Services Manager has meant that a number of recommendations have not been progressed due to other priorities.	TBC	Barbara Kelly- Personnel Officer
	<p>A written procedure for processing of each End of Flex Period Report should be developed. This should detail responsibilities for checking the report for employees that are not working in line with the scheme and the actions that are taken from this, including disciplinary action. It should also detail the follow-up that should occur to ensure that the employee addresses any performance issues</p>	Merits Attention	Y		TBC	Barbara Kelly- Personnel Officer
	<p>Training records for all staff should be kept in a single location. A spreadsheet detailing training received by all staff should be maintained by Personnel and updated on a regular basis.</p>	Merits Attention	Y	<p>There is a centralised record / database of staff training records which is maintained and updated on a regular basis.</p> <p>However work is ongoing to improve this.</p>	TBC	Barbara Kelly- Personnel Officer
	<p>The HR Strategy should be updated which is clearly linked to the Council's strategic aims and objectives. This draft should then be approved by Members before being finalised and should be subject to annual reviews and updates.</p>	Merits Attention	Y		TBC	Barbara Kelly- Personnel Officer

	<p>Personnel should ensure that the SBDC policies spreadsheet is fully completed, including a field for when the last review has taken place. They should ensure that all policies are reviewed as frequently as is stated on the policies spreadsheet.</p>	<p>Merits Attention</p>	<p>Y</p>		<p>TBC</p>	<p>Barbara Kelly- Personnel Officer</p>
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17.08/09 New Partnership Agreements

Executive Summary

Introduction

A second audit of Partnerships was undertaken as part of the approved internal audit periodic plan for 2008/09. The initial audit was an advisory piece of work reviewing the appropriateness of the design of the new partnership arrangements at the Council. This particular audit focused on the compliance of these new partnership arrangements.

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Scope of the review

The objective of our audit was to evaluate the adequacy of risk management and control within the system and the extent to which controls have been applied, with a view to providing an opinion. Control activities are put in place to ensure that risks to the achievement of the organisation's objectives are managed effectively.

Limitations to the scope of the audit:

- The objective of our audit was to evaluate the auditable area with a view to delivering reasonable assurance as to the adequacy of the control system and its application. The control system is put in place to ensure that risks to the achievement of the organisation's objectives are managed effectively.
- The scope of the work will be limited to those areas examined and reported upon in the areas for consideration in the context of the objectives set out in for this review. It should not, therefore, be considered as a comprehensive review of all aspects of non-compliance that may exist now or in the future.
- Our work does not provide any guarantee against material errors, loss or fraud or provide an absolute assurance that material error, loss or fraud does not exist

The approach taken for this audit was systematic Audit and included the following:

- Establishing the risks affecting the achievement of your corporate objectives.
- Reviewing the adequacy and application of the controls in place to mitigate the risk.

Conclusion

Taking account of the issues identified, our opinion provides substantial assurance that the controls upon which the organisation relies to manage this risk, as currently laid down and operated, are adequate and effective.

This assurance level has been formulated on the basis of conclusions drawn on the individual elements of design and application of controls in place:

	SUBSTANTIAL	ADEQUATE	LIMITED
DESIGN OF CONTROL FRAMEWORK	X		
APPLICATION OF AND COMPLIANCE WITH CONTROL FRAMEWORK	X		
OVERALL OPINION	X		

The above conclusions feeding into the overall assurance level are based on the evidence obtained during the review.

Recommendations Summary

The following tables highlight the number and categories of recommendations made, showing which have been brought forward from previous audits. The Action Plan at Section 2 details the specific recommendations made as well as agreed management actions to implement them.

Recommendations made during this audit:

RISK	FUNDAMENTAL	SIGNIFICANT	MERITS ATTENTION
THE AUTHORITY IS INVOLVED WITH PARTNERSHIPS THAT ARE NOT BENEFICIAL TO MEETING THE ORGANISATIONS OBJECTIVES	0	0	4
TOTAL	0	0	4

1.5 Additional Feedback

GOOD PRACTICE IDENTIFIED DURING THE AUDIT
An annual partnership evaluation is undertaken which identifies key issues and risks
Finances and performance is adequately monitored at each partnership.

Action Plan

PARA	RECOMMENDATION	CATEGORISATION	ACCEPTED Y/N	MANAGEMENT COMMENT	IMPLEMENTATION DATE	MANAGER RESPONSIBLE
3.1	As good practice, the Partnerships Strategy and Guide to Effective Partnership Working should be updated with the following information: - Date reviewed/issued - Date of next review - Author	Merits Attention	Y		April 2009	Rachael Winfield
3.4	A formal register of significant partnerships should be developed.	Merits Attention	Y	Yes, and available on the intranet already.	March 2009	Rachael Winfield
3.5	The Council's representatives for each partnership should ensure that all terms of references/Partnership agreements are subject to regular review.	Merits Attention	Y		November 2009	Rachael Winfield
3.8	As part of the next/future annual partnership evaluations, documentation for a sample of random partnerships should be reviewed to ensure that responses received are accurate.	Merits Attention	Y		January 2010	Rachael Winfield