

INTERNAL AUDIT PROGRESS REPORT

Portfolio Holder Cllr Neal Davey
Responsible Officer Audit Team Leader

Reason for Report: To update the Committee on the work performed by Internal Audit in the 2012/13 financial year to date.

RECOMMENDATION(S): The Committee notes the contents of this report.

Relationship to Corporate Plan: Effective Internal Audit plays a fundamental role in assisting the Council to deliver its corporate and improvement plan.

Financial Implications: None

Legal Implications: None

Risk Assessment: None

1.0 Introduction

- 1.1 The four-year strategic audit plan for 2012/13 to 2015/16 and annual work plan for 2012/13 were presented to the Audit Committee at its meeting on 20 March 2012, where they were approved
- 1.2 The purpose of this report is to provide the Committee with a progress report of performance against the 2012/13 Internal Audit work plan for the period from 1 April to 28 February 2013.
- 1.3 The four-year strategic audit plan for 2013/14 to 2016/17 and annual work plan for 2013/14 are presented to the Audit Committee at this meeting.

2.0 Progress to date and scope of audit activities

- 2.1 The Audit Plan is split into the following sections:
 - Core Audits
 - Systems Audits
 - Other Work (including fraud/ irregularity/ consultancy/contingency)
- 2.2 Core Audits
 - 2.2.1 The core audits are given priority as they cover the Council's key financial controls and also the areas where the level of income is material in the context of the Council's annual accounts. These audits are required to be carried out on an annual basis as part of the managed audit process with the Council's external auditor. The external auditor places reliance on the work of Internal Audit when expressing an opinion on the Statement of Accounts.
 - 2.2.2 The core audits for 2012/13 are all completed.

2.3 Systems Audits

2.3.1 Systems Audits were completed for the Leisure Centres, Building Control Income, Standby and Gifts & Hospitality and Register of Interests last year.

2.3.2 We have now re-commenced work on the system audits starting with the follow-up work on Leisure (which is completed) and followed by Licensing, Sickness & Other Time off and Private Sector Renewal Grants.

2.3.3 I have re-scheduled 3 audits into 2013/14; these are Capital and Asset Management, Leasing and Procurement. They are all timetabled for April 2013 and represent 40 days audit work.

2.4 Other Work

2.4.1 The Internal Audit team continue to administrate Spar and provide input into the corporate performance reports.

2.4.2 Data quality checks are carried out on committee reports as required.

2.4.3 One Auditor takes part on job evaluation panels and on occasion takes minutes for investigations for HR, the second has continued to provide some cover for the Finance Systems Administrator role; a replacement member of staff has been recruited and is being trained to fully take over the role.

2.4.4 The Audit Team Leader carried out an investigation for HR and has been involved in setting up the corporate risk register on SPAR as part of the Annual Governance Action Plan. The Audit Team Leader has also carried out an investigation into a potential tax liability.

3.0 **Audit Opinions**

These opinions have been issued since the last Committee meeting:

3.1 **ICT Core**

3.1.1 There are some weaknesses particularly with regard to ensuring that contractors, agency staff and non-computer users are aware of and complying with key policies included for ICT usage such as Data Protection and security.

3.1.2 The ICT section has continued to provide a good service despite the strain it is under due to reduced staffing levels and funding cuts.

3.1.3 It is the overall opinion of the auditor that the Core ICT system is well controlled.

3.2 **Treasury Management**

3.2.1 The Treasury Management function is found to be well monitored and managed. Treasury is governed by the Treasury Management Strategy and bound by investing guidelines which have been agreed by Cabinet. There was a change in investment guidelines outlined in the Treasury Management

Strategy which was approved by Cabinet on 25th October 2012, where the durations of investments was to be increased to 1 year. Investments are raised and authorised by separate individuals creating good separation of duties and investment performance is well monitored.

3.2.2 However, there are a number of weaknesses which need to be addressed. The issues found are:

- There are still some instances during the financial year 2012-13 where the description line within eFinancials has read as “nonref” and does not reference the investment details causing a lack of audit trail within the ledger.
- Quarter 2 return contained some inaccuracies (recommendation 3.1)

3.2.3 It was pleasing to see that there were procedure notes for Treasury Management, it is hoped that these are comprehensive enough for the appointed members of staff, who cover in the absence of the Treasury Accountant, to follow.

3.2.4 It is the overall opinion of the auditor that the Treasury Management system is well controlled.

3.3 Recovery

3.3.1 There are good procedure manuals in place and the first part of the processes of chasing and monitoring the debt, i.e. sending reminder letters to the customer and then the final demand seem to be working well and is well performed. However, the section’s effectiveness is severely hampered by the present system which requires debts to be referred back to the service areas for further instruction once initial recovery action has failed and to Legal for court proceedings.

3.3.2 The Recovery section has, since April 2012, been sending monthly reports to Managers to allow them to monitor the current status of any outstanding debt. Unfortunately, there does not tend to be much following up of these reports by Managers. This again does not help the Recovery section with their efficiency in chasing and obtaining the outstanding debts that the Council have.

3.3.3 It can be seen that 1 Recovery/Miscellaneous Income Assistant is responsible for the management of monitoring and chasing up of most of the miscellaneous income debt. The other Recovery/Miscellaneous Income Assistant is responsible for the Car Parking Recovery. The Recovery Officer is responsible for Council Tax/NNDR recovery. The Revenue Admin Assistant is able to provide assistance to the Recovery team for things like sending letters and arranging PACCQ’s. Overall for the number of debts to monitor, it is a tough challenge for the team to cope with compared with the hours available.

3.3.4 It is the overall opinion of the auditor that the Recovery system is adequately controlled.

3.4 Main Accounting

- 3.4.1 There continues to be a lack of importance attached to basic accounting functions such as the regular performance of reconciliations between the accounting system, the bank and other major feeder systems. On several audits it has been found that reconciliations have not been performed for months the latest being March 2012, the last year end. This really is not satisfactory and must be addressed as a matter of urgency.
- 3.4.2 The review of the Financial Rules transpired to be a large and lengthy piece of work, the original target for completion at the end of March 2012 has now become March 2013. The revised regulations address a number of weaknesses in the systems of internal check and control but means several recommendations have been brought forward from 2010/11 for a second time but these should be finally resolved by this review.
- 3.4.3 Despite the above the Finance section continues to bring in unqualified accounts on time which is to be congratulated.
- 3.4.4 It is the overall opinion of the auditor that the Finance system is adequately controlled.

3.5 Housing Benefit

- 3.5.1 There were a number of well managed areas within the Benefits department, these being:
- The BACS payments authorisation process is well controlled. There is appropriate separation of duties and authorisation at each stage of the process.
 - All appropriate evidence for change of circumstances is obtained before implementing the change.
 - The overpayment receipts are reconciled on a monthly basis to the e-Financials system.
 - Access on the Northgate system was all in accordance with the requirements of the users.
- 3.5.2 At the last Audit it was identified that the number of management checks carried out as a method of control had slipped due to absence (maternity) and annual leave. This was still the case for part of the year, but has now improved since one of the Benefits Supervisors has returned from Maternity leave. However, it is still apparent that during busy periods the amount of management checks carried out is reduced.
- 3.5.3 It is recognised that the people who have incurred overpayment debts are those on low income, but it appears that benefit overpayments are not being adequately chased increasing the risk of the debt becoming irrecoverable. Also, some of the sundry debtors are in need of writing off. This is particularly relevant to the larger amounts where they are required to go to the Cabinet for authorisation.
- 3.5.4 For 2011/12 overpayments of Housing and Council Tax Benefit cost MDDC £404k against a total subsidy of £22M.

3.5.5 It is the overall opinion of the auditor that the Benefits system is adequately controlled.

3.6 **Leisure Interim**

3.6.1 There have been some noticeable improvements since the system audit in June, for example the Centre managers have been reinforcing the importance of clocking in accurately and are carrying out spot checks to ensure staff are not claiming for hours where they have not been fully worked.

3.6.2 It was the overall opinion of the auditor that the Leisure system was adequately controlled

4.0 **Conclusion**

4.1 The Audit team will do their best to ensure the remaining 2012/13 audits are completed.

4.2 Outstanding Recommendations

Summary audit reports for the various areas showing progress to date for all outstanding recommendations follow.

Contact for more Information: Catherine Yandle, Audit Team Leader, x4975

Circulation of the Report: Management Team and Cllr Neal Davey

List of Background Papers: None

Audit Report - Customer First

Annual report for 2012-2013
 Arranged by Service
 For Liz Reeves
 For MDDC - Services

Filtered by Performance Status: Exclude Project Status: Cancelled, Completed and evaluated

Key to Performance Status:

Projects: No Data available Milestone Missed Behind schedule On / ahead of schedule Completed and evaluated

Audit Report - Customer First

Service: Customer First Head of Service: Liz Reeves Portfolio: n/a

Projects										
Project Status	Code	Title	Next Milestone	Project End	Last Review Date	Review Milestone	Achieved	Missed	Arising	Reviewed By
Milestone Missed	A - 2012-IC 3.1-M	<u>Refund Procedures</u>		31/12/2012 (due)						

Printed by: Catherine Yandle SPAR.net Print Date: Monday, March 04, 2013 12:01

Audit Report - Finance

Annual report for 2012-2013

Arranged by Service

For Andrew Jarrett

For MDDC - Services

Filtered by Performance Status: Exclude Project Status: Cancelled, Completed and evaluated

Key to Performance Status:

Projects:		No Data available	Milestone Missed	Behind schedule	On / ahead of schedule	Completed and evaluated
-----------	--	-------------------	------------------	-----------------	------------------------	-------------------------

Audit Report - Finance										
Service: Financial Services			Head of Service: Andrew Jarrett				Portfolio: n/a			
Projects										
Project Status	Code	Title	Next Milestone	Project End	Last Review Date	Review Milestone	Achieved	Missed	Arising	Reviewed By
Milestone Missed	A - 2011-IC 1.3-L	<u>Add information to the sundry debtor invoices to identify the period.</u>		30/11/2012 (due)						
Milestone Missed	A - 2012 - C - 4.3 - M	<u>BACs Payments</u>		31/12/2012 (due)						
Milestone Missed	A - 2011 - TM - 3.1 - L	<u>Bank Statement</u>		31/01/2013 (due)						
Milestone Missed	A - 2012-IC 2.4-L	<u>Business Object Reports</u>		31/10/2012 (due)						
Milestone Missed	A - 2012 - C - 4.1 - L	<u>Cheque Allocation</u>		31/12/2012 (due)						
Milestone Missed	A - 2010 - IC - 1.2 - M	<u>Contractors</u>		31/01/2013 (due)						
No Data available	A - 2009 - MI - 1.3 - M	<u>Corporate Debt Group</u>	31/03/2013 Project End	31/03/2013 (due)						
No Data available	A - 2012 - C - 1.1 - M	<u>Credit Card Requisitions</u>		31/12/2012 (due)	31/12/2012 (overdue)	Project End (missed)				Suzanne Kingdom
Milestone Missed	A - 2012 - C - 3.1 - L	<u>GRN's & delivery notes</u>		31/01/2013 (due)						
Milestone Missed	A - 2012 - L 1.3 - M	<u>Income Posting</u>		31/08/2012 (due)						
Milestone Missed	A - 2010-IC 1.1-L	<u>Invoices must be raised before the service is provided/used</u>		30/11/2012 (due)						
Milestone Missed	A - 2012 - C - 1.2i - L	<u>Invoices to accounts</u>		31/01/2013 (due)						
Milestone Missed	A - 2012 - P - 4.2 - L	<u>Journal Edit Reports</u>		31/01/2013 (due)						
No Data available	A - 2012-IC 2.5-L	<u>Keep reconciliations up to date</u>	31/03/2013 Project End	31/03/2013 (due)						
No Data available	A - 2012 - TM - 1.1 - L	<u>Procedure Notes</u>	31/05/2013 Project End	31/05/2013 (due)						
No Data available	A - 2012 - P - 4.1 - M	<u>Reconciliation</u>	31/03/2013 Project End	31/03/2013 (due)						
No Data available	A - 2012 - HR - 5.1 - L	<u>Reconciliation - Tenancy Accounts</u>	31/03/2013 Project End	31/03/2013 (due)						
No Data available	A - 2011 - HR - 5.2 - M	<u>Rent Reconciliation</u>	31/03/2013 Project End	31/03/2013 (due)						
No Data available	A - 2011 - HR - 4.2 - M	<u>Salary Deductions</u>	31/03/2013 Project End	31/03/2013 (due)	14/02/2013 (overdue)	Project End				Roderick Hewson

Printed by: Catherine Yandle

SPAR.net

Print Date: Monday, March 04, 2013 12:08

Audit Report - Finance										
Service: Financial Services			Head of Service: Andrew Jarrett				Portfolio: n/a			
Projects										
Project Status	Code	Title	Next Milestone	Project End	Last Review Date	Review Milestone	Achieved	Missed	Arising	Reviewed By
Milestone Missed	A - 2012 - C - 2.2 - L	<u>Service Orders</u>		31/01/2013 (due)						
Milestone Missed	A - 2012-IC 2.1-L	<u>Sign Off Reconciliations</u>		31/01/2013 (due)						
Milestone Missed	A - 2012-IC 2.3-L	<u>Suspense Account Management</u>		31/01/2013 (due)						
Milestone Missed	A - 2009-IC 1.2-H	<u>The possibility of introducing batch control for Sundry Debtors must be investigated.</u>	31/03/2013 Project End	31/03/2013 (due)	13/12/2012	Progress any actions to ensure that the target date is met (31/3/13) to provide reliance for the Audit Commission for 2013/14.	Pro forma set up on Sharepoint e-mail to be sent out to confirm not yet addressed			Catherine Yandle
Milestone Missed	C -	<u>Update Financial Regulations</u>		31/01/2013 (due)	22/11/2012	Draft financial regulations completed (missed)				Catherine Yandle
Milestone Missed	A - 2012 - C - 1.2ii - L	<u>VAT invoices</u>		31/01/2013 (due)						

Service: Procurement										
Service: Procurement			Head of Service: Andrew Jarrett				Portfolio: n/a			
Projects										
Project Status	Code	Title	Next Milestone	Project End	Last Review Date	Review Milestone	Achieved	Missed	Arising	Reviewed By
Milestone Missed	A - 2010 - IC - 1.2 - M	<u>Contractors</u>		07/02/2013 (due)						
Milestone Missed	A - 2010 - IC - 1.2 - M	<u>Contractors</u>		07/02/2013 (due)						

Printed by: Catherine Yandle

SPAR.net

Print Date: Monday, March 04, 2013 12:08

Audit Report - Housing services

Annual report for 2012-2013

Arranged by Service

For Nick Sanderson

For MDDC - Services

Filtered by Performance Status: Exclude Project Status: Cancelled, Completed and evaluated

Key to Performance Status:

Projects: <input style="width: 80px; height: 20px;" type="text"/>	No Data available	Milestone Missed	Behind schedule	On / ahead of schedule	Completed and evaluated
---	-------------------	------------------	-----------------	------------------------	-------------------------

Audit Report - Housing services

Service: Housing Services

Head of Service: Nick Sanderson

Portfolio: n/a

Projects

Project Status	Code	Title	Next Milestone	Project End	Last Review Date	Review Milestone	Achieved	Missed	Arising	Reviewed By	Aim (s)
Milestone Missed	A - 2012 - HR - 3.2 - L	<u>Account Monitoring</u>		31/10/2012 (due)							
Milestone Missed	A - 2012 - S 1.1 - M	<u>Job Description</u>		31/12/2012 (due)							
Milestone Missed	A - 2012 - HR - 3.1 - H	<u>Procedure Notes - Rent arrears</u>		30/11/2012 (due)							
Milestone Missed	A - 2012 - S 2.2 - M	<u>Rest Breaks</u>		01/09/2012 (due)							
Milestone Missed	A - 2012 - S 2.1 - M	<u>Risk Assessments</u>		31/12/2012 (due)							
Milestone Missed	A - 2012 - HR - 2.1 - M	<u>Trend Analysis</u>		30/11/2012 (due)							
Milestone Missed	A - 2012 - HR - 1.2 - M	<u>Unauthorised System Access</u>		31/10/2012 (due)							
Milestone Missed	C -	<u>Update the Housing Strategy</u>		31/01/2013 (due)							CP12-2
Milestone Missed	A - 2012 - HR - 3.3 - M	<u>Write off's</u>		31/10/2012 (due)							

Printed by: Catherine Yandle

SPAR.net

Print Date: Monday, March 04, 2013 12:08

Audit Report - Human Resources

Annual report for 2012-2013

Arranged by Service

For Jill Stimpson

For MDDC - Services

Filtered by Performance Status: Exclude Project Status: Cancelled, Completed and evaluated

Key to Performance Status:

Projects:	<input type="text"/>	No Data available	Milestone Missed	Behind schedule	On / ahead of schedule	Completed and evaluated
-----------	----------------------	-------------------	------------------	-----------------	------------------------	-------------------------

Audit Report - Human Resources											
Service: Human Resources			Head of Service: Jill Stimpson					Portfolio: n/a			
Projects											
Project Status	Code	Title	Next Milestone	Project End	Last Review Date	Review Milestone	Achieved	Missed	Arising	Reviewed By	Aim (s)
No Data available	A - 2012 - P - 5.2 - H	<u>Essential Car User</u>		31/01/2013 (due)	04/03/2013 (overdue)				Waiting for legal advice from advisor	Catherine Yandle	
On / ahead of schedule	A - 2012 - L 2.3 - H	<u>Green Book</u>	31/03/2013 Project End	31/03/2013 (due)	14/02/2013		Initial meeting with Centre Managers and Unison and HR			Catherine Yandle	
On / ahead of schedule	A - 2012 - IC 3.2 - L	<u>HR Memos to ICT</u>		31/01/2013 (due)	26/02/2013				Add box to amendments form to advise ICT of movers	Catherine Yandle	
On / ahead of schedule	A - 2011 - P - 2.1 - M	<u>Inconsistencies between HR & Payroll</u>	31/03/2013 Project End	31/03/2013 (due)	06/11/2012	Project Start				Catherine Yandle	
Milestone Missed	A - 2012 - GH 1.1 - L	<u>Induction Checklist</u>		31/10/2012 (due)	28/09/2012 (overdue)	Project Start				Catherine Yandle	
On / ahead of schedule	A - 2012 - P - 3.2 - L	<u>MDDC Equipment Recovery</u>		31/01/2013 (due)	26/02/2013				Put check on amendment form to record equipment and amend guidelines for managers	Catherine Yandle	
On / ahead of schedule	A - 2010 - IC - 3.1 - M	<u>Non-Computer Users</u>	30/04/2013 Project End	30/04/2013 (due)	26/02/2013				Amend guidance for managers	Catherine Yandle	
Milestone Missed	A - 2012 - P - 2.4 - L	<u>P45/46</u>		31/12/2012 (due)							
No Data available	A - 2012 - P - 2.2 - M	<u>Pay Grades Spread-sheet</u>	31/03/2013 Project End	31/03/2013 (due)							
On / ahead of schedule	A - 2011 - P - 9.1 - M	<u>Reconciliation between systems</u>		30/09/2012 (due)	06/11/2012	Project Start	As part of implementation of new system all standing data has been checked			Catherine Yandle	
No Data available	A - 2012 - P - 2.1 - H	<u>Salary Calculation checks</u>	31/03/2013 Project End	31/03/2013 (due)							
On / ahead of schedule	A - 2012 - P - 1.4 - M	<u>Salary Calculations</u>	31/03/2013 Project End	31/03/2013 (due)	26/02/2013		Parallel run in February acheived this there were only a few errors to check		Will be run again in March	Catherine Yandle	
Milestone Missed	A - 2012 - P - 3.1 - M	<u>Salary Deductions</u>		31/01/2013 (due)							
On / ahead of schedule	A - 2010 - P - 1.2 - L	<u>Salary Scale & Pay Grades</u>	31/03/2013 Project End	31/03/2013 (due)	06/11/2012	Project Start				Catherine Yandle	
Behind schedule	A - 2010 - P - 3.3 - L	<u>Structure Charts</u>	31/03/2013 Project End	31/03/2013 (due)	26/02/2013				New system will automatically	Catherine Yandle	

Audit Report - Human Resources											
Service: Human Resources			Head of Service: Jill Stimpson						Portfolio: n/a		
Projects											
Project Status	Code	Title	Next Milestone	Project End	Last Review Date	Review Milestone	Achieved	Missed	Arising	Reviewed By	Aim (s)
									produce structure charts		
No Data available	A - 2012 - p - 2.3 - L	<u>Unison Deductions</u>	31/03/2013 Project End	31/03/2013 (due)							
On / ahead of schedule	A - 2011 - P - 1.3 - L	<u>Verify Parameter changes</u>	31/03/2013 Project End	31/03/2013 (due)	06/11/2012	Project Start				Catherine Yandle	

Service: Leisure Services											
Head of Service: Jill Stimpson						Portfolio: n/a					
Projects											
Project Status	Code	Title	Next Milestone	Project End	Last Review Date	Review Milestone	Achieved	Missed	Arising	Reviewed By	Aim (s)
On / ahead of schedule	A - 2012 - L 1.6 - L	<u>Block Bookings T & C</u>		31/12/2012	31/12/2012	Project End		Too expensive to be put in place	If this facility became available would consider	Sam Bennion	
On / ahead of schedule	A - 2012 - L 10.2 - L	<u>Maintenance of website</u>	31/03/2013 Project End	31/03/2013 (due)	31/12/2012	Project End	Met with ICT and they are happy with the new supplier and t & C are more robust			Sam Bennion	
No Data available	A - 2012 - L 4.4 - M	<u>Use of declared and Calculated takings</u>	31/03/2013 Project End	31/03/2013 (due)	03/01/2013 (overdue)	Project End	This is under investigation by ICT We will continue to monitor			Catherine Yandle	

Printed by: Catherine Yandle

SPAR.net

Print Date: Monday, March 04, 2013 12:22

Audit Report - ICT

Annual report for 2012-2013
 Arranged by Service
 For Christina Cross
 For MDDC - Services

Filtered by Performance Status: Exclude Project Status: Cancelled, Completed and evaluated

Key to Performance Status:

Projects: <input type="text"/>	No Data available	Milestone Missed	Behind schedule	On / ahead of schedule	Completed and evaluated
--------------------------------	-------------------	------------------	-----------------	------------------------	-------------------------

Audit Report - ICT											
Service: ICT			Head of Service: Christina Cross						Portfolio: n/a		
Projects											
Project Status	Code	Title	Next Milestone	Project End	Last Review Date	Review Milestone	Achieved	Missed	Arising	Reviewed By	Aim (s)
No Data available	A - 2012 - IC - 1.1 - M	<u>Policy Review Programme</u>	31/07/2013 Project End	31/07/2013 (due)							
No Data available	A - 2012 - L 1.7 - H	<u>Reconciliation</u>		31/07/2012 (due)	13/12/2012 (overdue)		Mick reported discrepancies with November's reports. He has been analysing these and has found a number of causes. Some are procedural. I won't know if there are any system issues until he's finished his analysis.			Catherine Yandle	
No Data available	A - 2012 - IC - 4.1 - M	<u>Software Audit</u>	31/07/2013 Project End	31/07/2013 (due)							
No Data available	A - 2010 - IC - 2.1 - L	<u>SPAR</u>		31/01/2013 (due)	07/02/2013 (overdue)	Project End (missed)				Catherine Yandle	

Printed by: Catherine Yandle

SPAR.net

Print Date: Monday, March 04, 2013 12:15

Audit Report - Planning

Annual report for 2012-2013

Arranged by Service

For Jonathan Guscott

For MDDC - Services

Filtered by Performance Status: Exclude Project Status: Cancelled, Completed and evaluated

Key to Performance Status:

Projects:		No Data available	Milestone Missed	Behind schedule	On / ahead of schedule	Completed and evaluated
-----------	--	-------------------	------------------	-----------------	------------------------	-------------------------

Audit Report - Planning											
Service: Building Control			Head of Service: Jonathan Guscott						Portfolio: n/a		
Projects											
Project Status	Code	Title	Next Milestone	Project End	Last Review Date	Review Milestone	Achieved	Missed	Arising	Reviewed By	Aim (s)
On / ahead of schedule	A - 2012 - BC 7.3 - L	<u>CAPs</u>		28/09/2012 (due)	01/11/2012	Project Start (missed)				Catherine Yandle	
Milestone Missed	A - 2012 - BC 4.2 - L	<u>CAPS/Reconciliation</u>		28/09/2012 (due)							
On / ahead of schedule	A - 2012 - BC 3.1 - L	<u>Discount Calculations</u>		28/09/2012 (due)	01/11/2012	Project Start				Catherine Yandle	
Milestone Missed	A - 2012 - BC 1.3 - L	<u>Erection of New Dwellings</u>		28/02/2013 (due)	01/11/2012 (overdue)	Project Start (missed)				Catherine Yandle	
On / ahead of schedule	A - 2012 - BC 7.1 - M	<u>Fee Calculations</u>		28/09/2012 (due)	01/11/2012	Project Start (missed)				Catherine Yandle	
On / ahead of schedule	A - 2012 - BC 1.4 - M	<u>Initial Fees</u>		28/09/2012 (due)	01/11/2012	Project Start (missed)				Catherine Yandle	
Milestone Missed	A - 2012 - BC 1.2 - M	<u>Legislation</u>		28/02/2013 (due)	01/11/2012 (overdue)	Project Start (missed)				Catherine Yandle	
Milestone Missed	A - 2012 - BC 5.1 - L	<u>Minutes</u>		28/11/2012 (due)	01/11/2012 (overdue)	Project Start (missed)				Catherine Yandle	
On / ahead of schedule	A - 2012 - BC 4.1 - L	<u>Overpayments</u>		28/09/2012 (due)	01/11/2012	Project Start (missed)				Catherine Yandle	
No Data available	A - 2012 - BC 3.2 - M	<u>Procedure</u>		28/09/2012 (due)	01/11/2012 (overdue)	Project Start (missed)				Catherine Yandle	
On / ahead of schedule	A - 2012 - BC 7.2 - L	<u>Refunds / Credit Notes / Write Offs</u>		28/09/2012 (due)	01/11/2012	Project Start (missed)				Catherine Yandle	
Milestone Missed	A - 2012 - BC 1.1 - L	<u>Table of Charges</u>		28/02/2013 (due)	25/09/2012 (overdue)	Project Start			Need to set a review date before 28 Feb 2013 will set as 31 Oct 2012	Catherine Yandle	

Printed by: Catherine Yandle

SPAR.net

Print Date: Monday, March 04, 2013 12:18