AUDIT COMMITTEE   **AGENDA ITEM: 12**
24TH SEPTEMBER 2013

INTERNAL AUDIT PROGRESS REPORT

Cabinet Member   Cllr Neal Davey
Responsible Officer   Audit Team Leader

Reason for Report: To update the Committee on the work performed by Internal Audit in the 2013/14 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 2013/14 to 2016/17 and annual work plan for 2013/14 were presented to the Audit Committee at its meeting on 19 March 2013, where they were approved

1.2   The purpose of this report is to provide the Committee with a progress report on performance against the 2013/14 Internal Audit work plan for the period from 1 April to 31 August 2013.

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 risk based audit process.

2.2.2   The Core Audits will commence in September 2013 and are scheduled for completion by the end of January 2014.

2.3   Systems Audits

2.3.1   Systems Audits have been completed for Grounds Maintenance, Private Sector Renewal Grants, Procurement, Elections & Electoral Registration,

Corporate Health & Safety and Travel & Subsistence. We have also commenced work on Development Control and Housing Homeless Persons.

2.4 <u>Other Work</u>

2.4.1 The Internal Audit team continue to administrate Spar and write and present the quarterly corporate performance and risk reports to PDGs and committees.

2.4.2 Data quality checks are carried out on committee and other reports as requested.

2.4.3 All the Internal Audit Team have now had job evaluation training and 2 have sat on job evaluation panels since April. One Auditor has continued to provide some cover for the Finance Systems Administrator role; a replacement member of staff has finally been recruited. The Audit Team Leader carried out an investigation for HR.

3.0 Audit Opinions

The following opinions have been issued so far this year:

3.1 **Grounds Maintenance**

3.1.1 During the previous Audit in 2006/07, it was identified that there was an inadequate number of Grounds Maintenance operatives who had received any Emergency First Aid Training. Since then 12 of the 17 Operatives have now received this training which is a significant improvement.

3.1.2 The Grounds Maintenance Service has endeavoured to make savings by changing the planting arrangements of some ornamental beds in order to reduce or eliminate on-going maintenance costs. Also the wood chippings made from tree felling are used to put onto the flower beds which has some beneficial effects, and saves the costs of having to dispose of the chippings. There has also been a slight reduction in scheduled grass cutting.

3.1.3 At the time of the Audit, there did not appear to be sufficient documentation concerning the arrangements that the Grounds Maintenance Service had for invoicing third parties; e.g. both the DCC Website and the MDDC website state that MDDC will cut the grass in DCC owned areas 6 times per year. This has been reduced to 4 cuts per year, and DCC are invoiced for that amount plus any ad-hoc work but there was no written contract to reflect this change. However, this has now been resolved as an order and specification for work has now been received for 2013 -14.

3.1.4 Although invoices to all third parties are raised promptly based on a scale of charges for the GM services, it is unclear as to whether the service is actually covering its costs adequately.

3.1.5 It is the overall opinion of the auditor that the system is well controlled.

3.2 Private Sector Renewal Grants

3.2.1 It is acknowledged that there has been a conscious move away from discretionary grants towards loans via Wessex Reinvestment Trust. This particular policy has in addition to the risk identified at 5.2.iii caused the problem that the loans need to be repaid in order for the money to be recycled as intended under the scheme. This is outside MDDC's control but an audit on Wessex itself is due soon so this would then be looked at.

3.2.2 Success has been had in getting Empty Homes back into use, MDDC has targeted both the private sector and its own hard-to-let properties, and succeeded in getting 33 homes back into use against a target of 15 for the year.

3.2.3 As regards Disabled Facilities Grants (DFGs) there are a number of weaknesses that need to be addressed; it would appear that these are caused partly by lack of resource as the section has only 2 full-time members of staff out of 5 and admin support has been affected by maternity leave. As a result application packs are not being sent out on a timely basis to applicants and applications can take a very long time once received.

3.2.4 There is also the difficult task of allocating limited funds to urgent cases over the entire year because once the money is spent no more is available. This could result in failure to allocate DFG money to those most in need which could mean vulnerable people suffering needlessly in their homes.

3.2.5 It is the overall opinion of the auditor that the Private Sector Renewal Grants system is adequately controlled.

3.3 Procurement

3.3.1 The procurement SharePoint pages are well equipped, have lots of information for users and are kept up to date and relevant. However there are a lot of requisitioners and authorisers who use the eProcurement system therefore there is always going to be a certain amount of user error e.g. users don't use the system very much or aren't aware how to "under receive" etc. The Corporate Procurement Manager has recently carried out training for all users in line with the upgrade and took the chance to address these issues as well.

3.3.2 One area of weakness in Procurement is contracts. It was identified that there are suppliers where annual spend is exceeding the £50,000 value and a contract should be in place but is not. The Corporate Procurement Manager is aware of this situation and has taken on another member of staff on a 12 month fixed term contract to help address this situation.

3.3.3 Another weakness is that some employees are not aware of the existence of the Financial Regulations which include requirements for procurement let alone their content. Lack of training appears to remain a problem despite recent attempts to address this. During testing it was found that although the correct procedures are not always followed the majority of users were found to be pro-active in finding/using suppliers who can provide value for money.

It was encouraging to find that employees are trying their best to achieve value for money.

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

3.4   Elections & Electoral Registrations

3.4.1   The Elections and Electoral Registration Team were found to be very efficient and performing well. For the Electoral duties, testing was carried out to see if, after an election, any issues which were highlighted as errors on the register had been followed up and actioned. The issues were followed up and actioned as required, this had been a weakness last time an audit was carried out on this area so this was an improvement. Elections fall in most years and the Team appear to be very competent in running a smooth operation and are vigilant in carrying out checks for areas such as mileage claims etc.

3.4.2   An area of concern is that currently the accounting for the elections has been an integral part of Mid Devon District Council's accounts. The accounting of elections falls under the remit of the Returning Officer and not Mid Devon District Council it is therefore vital that accounting procedures are robust to ensure transparency and negate any separation of duty concerns.

3.4.3   The Electoral Registration Officer has made the decision not to run house to house canvassing due to the financial cost, which he has every right in deciding. Mid Devon does have a high percentage of forms that are returned without the house to house canvassing so this may not be an issue, however due to this the Electoral Commission have reported the Electoral Registration Officer for Mid Devon District Council as underperforming in this area.

3.4.4   It is the overall opinion of the auditor that the Elections and Electoral Registration system is well controlled.

3.5   Corporate Health & Safety

3.5.1   The area of Corporate Health & Safety is held within the Environmental Health Services Section. The duties for Corporate Health & Safety are covered by one of the Environmental Health Officers who spends 50% of his time dedicated to Corporate Health and Safety in his capacity as the Health and Safety Advisor. The Health and Safety Advisor reports to the Environmental Health Services Manager and it is felt that this could be a difficult situation at times due to the Environmental Health Services Manager also being responsible for 3 high risk operational areas across the Council and there could be separation of duty issues and reporting difficulties.

3.5.2   There were some areas of good practice and procedures in place. These being:

- There are processes and procedures in place with regard to health and safety for sub-contractors and as part of the tender process.

- There are procedure notes in place highlighting what to do in the case of a fire or bomb alert.
- The Council has adequate procedures in place to cover out of hour's emergency calls, although the cover for the Facilities and Corporate Buildings Manager as regards alarms (including fire) is weak.

3.5.3   Currently the Health and Safety Advisor covers updating of all Corporate Health and Safety Policies, deals with any Health and Safety enquiries, although logs of these are not retained, and focuses on addressing high risk areas of the Council as much as is possible in the time available. There is currently no job description or business plan for the post of Corporate Health and Safety Advisor which causes a lack of direction, aims and goals for the post and the Council. Putting this in place will help to create transparency for the post.

3.5.4   However, there are a number of weaknesses in the systems of internal check and control that need to be addressed. At present there is a lack of Health and Safety Unison representatives and this does not appear to be a situation that is going to be resolved in the short term. It is felt that this needs to be addressed as a matter of urgency to enable the Council to fulfil its obligations under the HSE guidelines and to arm itself with strong Health and Safety ethics which will be beneficial in the long term. Other areas of concern are:

- Health and Safety awareness throughout the Council – there was very mixed views from employees about whether there is enough awareness, some feel that as they have completed the e-learning modules they have enough but did say that it is not a topic that is discussed at team meetings. Whereas, others feel that there is a lack of awareness. Health and Safety is not actively promoted by way of Link or the Senior Officer Forum and it was not found to be discussed regularly at Management Team.

- The Council has a Health and Safety Committee in place in line with HSE guidelines. Whilst relevant topics are discussed it appears that this is as far as it goes and that discussions are not being actioned and in some cases the topics are not revisited after an action was agreed to ensure that everything has been addressed appropriately.

- Currently, there are only 2 qualified Unison Health & Safety Representatives instead of the 3 required for a quorum. Despite attempts by Unison to encourage more representatives, this has not been successful. Under HSE guidelines, it is possible to have non-union representatives who are suitably trained to ensure that the Council comply with HSE law and the Health & Safety Committee Constitution.

3.5.5   Thankfully no serious accidents have happened at MDDC. The number of reported accidents for 2009/10 when the audit was last carried out was 15, for 2012/13 it was 61. However the Health and Safety Advisor believes this to be at least partly due to improved reporting of accidents.

3.5.6   The Council has developed the bones of a framework that can be used to address all the issues mentioned above (i.e. a Health and Safety Committee and risks now being addressed on the Spar system). There is still a long way to go, but it is felt that what is in place can be built upon very easily to develop a strong Health and Safety ethic and which comply with the HSE guidelines.

3.5.7   It is the overall opinion of the auditor that MDDC is insufficiently proactive about Corporate Health & Safety at present.

3.6   **Travel & Subsistence**

3.6.1   Testing established that expense claims are paid accurately by the Payroll Section in accordance with the authorised claims received.

3.6.2   At present although the Payroll Manager cannot check all the expense claims he does spot and correct some errors as he goes along. When the self-service phase of the new HR/Payroll system is introduced there will be extra resource for spot checks going forward as manual inputting of expense claims by the Payroll section will cease.

3.6.3   However, responsibility for the approval of expense claims lies with Service Managers at present and will remain so with the new system, there are weaknesses in this which are identified below.

3.6.4   The main issue is existing procedures, policies and rules are not being followed or enforced as well as they should be.

3.6.5   It is the overall opinion of the auditor that the authorisation of Travel and Subsistence claims is poor.

4.0   Conclusion

4.1   Where a poor opinion has resulted from our review (3.5 and 3.6 above) steps have already been taken to improve controls. In both cases the framework of a good system is in place but procedures need to be enforced and awareness and information improved.

4.2   The first three post audit surveys for systems audits were sent out, starting in July 2013, and resulted in two "very satisfied" and one "satisfied" response.

4.3   Outstanding Recommendations

Summary audit reports for the various areas showing progress to date for 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 - ICT

Annual report for 2013-2014
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:		No Data available	Milestone Missed	Behind schedule	On / ahead of schedule	Completed and evaluated

Audit Report - ICT

Service: I C T		Head of Service: Christina Cross							Portfolio: n/a

Projects

Project Status	Code	Title	Next Milestone	Project End	Last Review Date	Achieved	Missed	Arising	Reviewed By
On / ahead of schedule	A - 2012 - IC - 1.1 - M	**Policy Review Programme**		31/07/2013 (due)	13/09/2013	Policy roll out continues with Member training taking place in September			Christina Cross
No Data available	A - 2012 - L 1.7 - H	**Reconciliation**		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
On / ahead of schedule	A - 2012 - L - 3.2 - L	**Reconciliation Reports**		31/05/2013 (due)	17/06/2013	Discussed with Cascade who were aware of the problem.		Have requested they change just the headings	Catherine Yandle
On / ahead of schedule	A - 2013 - IC - 1.0 - L	**Return of MDDC equipment on leaving**	30/09/2013 Project End	30/09/2013 (due)	13/09/2013	HR are looking at adding a flag on the HR system when equipment has been issued to staff			Christina Cross
Milestone Missed	A - 2012 - IC - 4.1 - M	**Software Audit**		31/07/2013 (due)					

Audit Report - Customer First

Annual report for 2013-2014
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
No Data available	A - 2013 - CC - 1.7 - L	**CRM - Additional Training**	31/03/2014 Project End	31/03/2014 (due)						
No Data available	A - 2013 - CC - 1.1 - M	**CRM - Bank Holidays and Statutory Days**	31/03/2014 Project End	31/03/2014 (due)						
No Data available	A - 2013 - CC - 1.3 - M	**CRM - Document Retention**	31/03/2014 Project End	31/03/2014 (due)						
No Data available	A - 2013 - CC - 1.4 - M	**CRM - Housing Reporting**	31/03/2014 Project End	31/03/2014 (due)						
No Data available	A - 2013 - CC - 1.2 - M	**CRM - recording of days**	31/03/2014 Project End	31/03/2014 (due)						
No Data available	A - 2013 - CC - 1.5 - M	**CRM - Stage 2 Complaints**	31/03/2014 Project End	31/03/2014 (due)						
Milestone Missed	A - 2013 - CC - 3.2 - L	**CRM - Timescales**		31/07/2013 (due)						
No Data available	A - 2013 - CC - 1.6 - L	**CRM - User Notes**	31/03/2014 Project End	31/03/2014 (due)						

Audit Report - Finance

Annual report for 2013-2014
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	Achieved	Missed	Arising	Reviewed By
On / ahead of schedule	A - 2012 - C - 4.3 - M	**BACs Payments**	31/12/2013 Project End	31/12/2013 (due)	13/09/2013	Replacement BACS system is being implemented at the moment which will incorporate separation of duties principles			Catherine Yandle
On / ahead of schedule	A - 2011 - MA - 2.3 - M	**Close Down**	30/09/2013 Project End	30/09/2013 (due)	14/06/2013	Cross-training has continued		Update procedure manuals	Andrew Jarrett
No Data available	A - 2009 - MI - 1.3 - M	**Corporate Debt Group**	30/09/2013 Project End	30/09/2013 (due)					
Milestone Missed	A - 2012 - P - 4.1 - M	**Payroll Reconciliations**		31/03/2013 (due)					
No Data available	A - 2012 - MA - 3.1 - L	**Posting to e-Fin throughout the year**	31/03/2014 Project End	31/03/2014 (due)					
On / ahead of schedule	A - 2012 - L - 2.2 - H	**Regular Leisure Reconciliations**		11/06/2013	11/06/2013	All reconciliations done up to 31 March			Catherine Yandle
Behind schedule	A - 2011 - HR - 5.2 - M	**Rent Reconciliation**		31/03/2014	15/08/2013		This is ongoing as the Systems Accountant has yet to start. Should be achieveable in time for the year-end 2013/14.		Roderick Hewson
Milestone Missed	A - 2012-IC 2.1-L	**Sign Off Reconciliations**		31/01/2013 (due)					
Milestone Missed	A - 2012 - HB - 2.1 - L	**Timeliness of Reconciliation of Rent Allowances Paid**		30/04/2013 (due)					

Service: Procurement   **Head of Service: Andrew Jarrett**   **Portfolio: n/a**

Projects

Project Status	Code	Title	Next Milestone	Project End	Last Review Date	Achieved	Missed	Arising	Reviewed By

Audit Report - Finance

Service: Procurement — Head of Service: Andrew Jarrett — Portfolio: n/a

Projects

Project Status	Code	Title	Next Milestone	Project End	Last Review Date	Achieved	Missed	Arising	Reviewed By
Milestone Missed	A - 2013 - PC - 2.3 - L	Document Retention for quotations		30/06/2013 (due)					
Milestone Missed	A - 2013 - PC - 1.2ii- L	Ensure all contracts are on the Contract Register		01/08/2013 (due)					
No Data available	A - 2013 - PC - 2.2 - M	Financial Rules Training and awareness	31/12/2013 Project End	31/12/2013 (due)					
Milestone Missed	A - 2010 - IC - 1.2 - M	Log Contractors for DP purposes		31/07/2013 (due)	14/06/2013	No Tenders finalised since Auguust 2012		Procedure in place	Chanelle Busby
No Data available	A - 2013 - PC - 1.1 - H	Obtain contracts in accordance with Financial Regs	31/05/2014 Project End	31/05/2014 (due)					
No Data available	A - 2013 - PC - 2.1 - M	Obtain quotes for Tyre Orders	31/12/2013 Project End	31/12/2013 (due)					
Milestone Missed	A - 2013 - PC - 1.2i - M	Tender in accordance with Financial Regulations		30/06/2013 (due)					
No Data available	A - 2013 - PC - 2.4 - L	Use ProContract to log Quotation Orders	30/04/2014 Project End	30/04/2014 (due)					

Service: Recovery — Head of Service: Andrew Jarrett — Portfolio: n/a

Projects

Project Status	Code	Title	Next Milestone	Project End	Last Review Date	Achieved	Missed	Arising	Reviewed By
No Data available	A - 2009 - RC - 1.3 - M	Corporate Debt Recovery	30/09/2013 Project End	30/09/2013 (due)					
On / ahead of schedule	A - 2012 - RC - 1.2 - L	Promise Dates		30/04/2013 (due)	14/06/2013			Procedure put in place	Catherine Yandle
Milestone Missed	A - 2011 - RC - 4.1 - L	Raise Credit Notes for Cancellations		31/07/2013 (due)					
Milestone Missed	A - 2012 - RC - 2.1 - L	Staffing		31/07/2013 (due)					
Milestone Missed	A - 2012 - RC - 3.1 - M	Write off Old Debts		31/07/2013 (due)					

Audit Report - Housing services

Annual report for 2013-2014
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:		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)
No Data available	A - 2012 - S 2.1 - M	Risk Assessments	31/10/2013 Project End	31/10/2013 (due)	06/06/2013 (overdue)			Accept original deadline was missed	Will be done by new deadline	Nick Sanderson	
Milestone Missed	C -	Update the Housing Strategy	21/09/2013 Draft Housing Strategy Prepared	31/01/2014 (due)	06/06/2013		Out for consultation results due		Strategy will be completed in line with consultation	Nick Sanderson	CP12-2
On / ahead of schedule	A - 2012 - HR - 3.3 - M	Write off's		31/05/2013 (due)	31/05/2013		A Pilot was carried out & new procedures implemented as a result		Will now be done in accordance with new procedures	Nick Sanderson	

Audit Report - Human Resources

Annual report for 2013-2014
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:		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	Achieved	Missed	Arising	Reviewed By
No Data available	A - 2012 - P - 5.2 - H	**Essential Car User**		31/01/2013 (due)	14/06/2013 (overdue)			KF, as Head of Paid Service, has now reviewed the list of current essential users and matched it against the criteria. This list will now go out for further consultation, to be finally agreed by MT in due course.	Catherine Yandle
On / ahead of schedule	A - 2012 - L 2.3 - H	**Green Book**	30/09/2013 Project End	30/09/2013 (due)	26/04/2013	Review is currently being undertaken with a working party and regular meetings			Jill Stimpson
No Data available	A - 2012 - HR2 - 1.3 - M	**Local Conditions 2006 review**	31/08/2014 Project End	31/08/2014 (due)					
No Data available	A - 2012 - P - 3.2 - L	**MDDC Equipment Recovery**	31/01/2014 Project End	31/01/2014 (due)	26/02/2013 (overdue)			Put check on amendment form to record equipment and amend guidelines for managers	Jane Cottrell
Milestone Missed	A - 2010 - IC - 3.1 - M	**Non-Computer Users**		30/04/2013 (due)	26/02/2013 (overdue)			Amend guidance for managers	Jane Cottrell
Milestone Missed	A - 2012 - HR2 - 1.4 - L	**Rationalise policies on SharePoint**		31/08/2013 (due)					
No Data available	A - 2012 - HR2 - 2.1 - L	**Reduce Sick days absence**		30/04/2013 (due)	17/06/2013 (overdue)	Sickness Policy is being rewritten			Catherine Yandle

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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	Achieved	Missed	Arising	Reviewed By
						and target will be reviewed in the light of this			
Milestone Missed	A - 2012 - GH 1.1 - L	**Return Induction Checklist**		30/06/2013 (due)	28/09/2012 (overdue)				Catherine Yandle
No Data available	A - 2012 - HR2 - 1.1 - L	**Sickness Policy**	31/10/2013 Project End	31/10/2013 (due)					
On / ahead of schedule	A - 2010 - P - 3.3 - L	**Structure Charts**	31/01/2014 Project End	31/01/2014 (due)	26/02/2013			New system will automatically produce structure charts	Jane Cottrell
Milestone Missed	A - 2012 - HR2 - 1.2 - M	**Timely Policy Renewal**		31/08/2013 (due)					
On / ahead of schedule	A - 2011 - P - 1.3 - L	**Verify Parameter changes**	31/03/2014 Project End	31/03/2014 (due)	06/11/2012				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	Achieved	Missed	Arising	Reviewed By
On / ahead of schedule	A - 2012 - L - 1.1 - M	**Clocking in**	31/03/2014 Project End	31/03/2014 (due)	05/04/2013	Spot checks started at EVLC in December 2012			Suzanne Kingdom
Milestone Missed	A - 2012 - L - 1.4 - H	**Enhancements**		30/06/2013 (due)					
On / ahead of schedule	A - 2012 - L - 3.1 - M	**Headcounts**		31/05/2013 (due)	17/06/2013	Issue appears to be resolved monitoring continues Some items need to be added manually like school visits			Catherine Yandle
Milestone Missed	A - 2012 - L 4.4 - M	**Use of declared and Calculated takings**		31/03/2013 (due)	03/01/2013 (overdue)	This is under investigation by ICT We will continue to monitor			Catherine Yandle