

Meeting: AUDIT COMMITTEE

Agenda Item: 6

Date: 7th March 2011

INTERNAL AUDIT PROGRESS REPORT

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1. PURPOSE

- 1.1 The purpose of this report is for the Audit Committee to receive and consider progress against the 2010/11 Internal Audit Plan and approve the amendments to the Audit Plan.

2. RECOMMENDATIONS

- 2.1 The Internal Audit quarterly report as at 28th February 2011 (forecast) be noted and the amendments to the Audit Plan be approved.

3. BACKGROUND

- 3.1 The Audit Committee receive periodic progress updates against the Annual Internal Audit Plan, the most recent of which was brought to this Committee on 13th December 2010.
- 3.2 The work of Internal Audit is required to be reported to a Member Body so that the Council has an opportunity to review and monitor an essential component of corporate governance and gain assurance that its internal audit function is fulfilling its statutory obligations. It is considered good practice that progress reports also includes proposed amendments to the agreed annual audit plan.

4. REASONS FOR RECOMMENDED COURSE OF ACTION AND OTHER OPTIONS

Audit Plan Progress

- 4.1 Progress against the 2010/11 Internal Audit Plan is attached, see Appendix A. The following 2010/11 reports and assignments have been issued or completed in the period:
 - Partnerships – SLL (final report issued)

- Partnerships – So Stevenage (final report issued)
- Partnerships – Corporate Arrangements (final report issued)
- Commercial Properties (final report)
- Fleet Management Follow Up (final report). The recommendations that have not been fully implemented or could not be tested will be followed up at a later date.
- National Non Domestic Rates (draft report issued)
- Cash and Payments (draft report issued)
- Members Allowances (draft report issued)
- Delivery of one Ethics and Probity training course
- 26 sets of Probity checks on interim contract payments
- 16 Financial Appraisals
- Ad hoc advice/assurance was provided on fifteen occasions, which included advice on the new cheque printing arrangements and the purchase order authorisation.

4.2 It has been forecasted that as at 28 February 2011, 88% of the 2010/11 Audit Plan will have been delivered. The service is on course to exceed its target of delivering 95% of the audit plan by 31 March 2011. Of the remaining 12% of the Audit Plan that needs to be completed, 6% will be delivered by external internal audit providers and the other 6% will be delivered by the in-house team.

4.3 The Audit Committee requested at its meeting on 13 December 2010 details of the actual time taken to deliver individual audit assignments. This detail has been provided in Appendix A. Please note, that information is not available to the Council on the actual time taken for the audits that are being undertaken by Deloitte or Hertfordshire County Council.

4.4 The following amendments to the Audit Plan have been agreed with the Head of Finance and are detailed in paragraph 4.5 below for Audit Committee approval.

4.5 In total 6 days have been allocated from contingency for the following reasons:

- 3 days – Allocated to provide advice on the First Capital Connect Scheme.
- 3 days – Allocated to provide a review of the Parliamentary Elections Claim.
- No net change in days – There has been a re-prioritisation of the follow up audits. The following audits have been added to the 2010/11 plan, Disabled Facilities Grant, Licensing and Elections. The following audits have been deferred, Absence Management, Equality and Diversity and Building Control.

High Priority Recommendations

- 4.6 It was agreed at a previous Audit Committee that Internal Audit progress update reports would include the high priority recommendations and their implementation status. Appendix B details seven high priority recommendations that have been formally agreed with Council officers. Three recommendations have been partially implemented and one recommendation has been substantially implemented. Two recommendations have been implemented and are included for information purposes. The building control recommendation has been substantially implemented and the residual risk has been accepted by management. Members will continue to be updated on a quarterly basis on high priority recommendations not implemented.
- 4.7 It is Internal Audit's responsibility to bring to Members attention the non implementation of high priority recommendations. However, it is the responsibility of Officers to implement the recommendations by the agreed date. Members have the right to call the appropriate Officers to the Audit Committee meeting, if they have questions in relation to the non implementation of any high priority recommendations detailed in Appendix B. Members are requested to inform Constitutional Services by the 2 March 2011, if they wish to call any Officers to their meeting on the 7 March 2011.

Car Parks Audit

- 4.8 The Final Car Parks Internal Audit Report was issued on 17 March 2010 and was agreed with the responsible officers prior to finalising. Based on the audit findings, a Limited Assurance opinion was given to the system and procedures which underpin the Car Parks control processes. In total seven high priority recommendations, 42 medium priority and 23 low priority recommendations were made to improve the control environment and to minimise the risks to the non achievement of the service objectives.
- 4.9 The Audit Committee at its meeting on 14th June 2010 noted the Car Parks Internal Audit report and progress update. The Committee requested that progress updates to the Car Parks Internal Audit Report be reported to Members at future meetings, and a progress update report was presented to the Committee on 6 September 2010 and 13 December 2010.
- 4.10 Internal Audit has verified the evidence provided by management to support the progress being made to implement the recommendations in the Car Parks report. The table below summaries progress as at 23 February 2011.

Recommendation Priority	Implemented	Substantially Implemented	Partially Implemented	Not Implemented	Total
High	5*	1	1	0	7
Medium	30	8	3	1	42
Low	19	3	1	0	23

*For two recommendations the residual risk has been accepted by management

- 4.11 Over 91% of all recommendations have been fully or substantially implemented.
- 4.12 Appendix C details one recommendation that has been substantially implemented and another that has been partially implemented. The two recommendations that

have been substantially implemented and the residual risk has been accepted by management have also been included for information.

5. IMPLICATIONS

5.1 Financial Implications

5.1.1. This report is financial in nature and consequently financial implications are included in the body of the report.

5.2 Legal Implications

5.2.1. None identified at this time.

6. BACKGROUND DOCUMENTS

- None

7. APPENDICES

- Appendix A - Progress against the 2010-11 Audit Plan as at 28 February 2011 (Forecast)
- Appendix B - High Priority Recommendations
- Appendix C - Car Parks High Priority Recommendations Progress Update as at 23 February 2011

APPENDIX A PROGRESS AGAINST THE 2010/11 AUDIT PLAN AS AT 28 FEBRUARY 2011 (FORECAST)

2010/11 Audit Plan

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS			BUDGETED DAYS	DAYS DELIVERED AGAINST THE PLAN	ACTUAL DAYS TAKEN	STATUS/COMMENT
		H	M	L				
Key Financial Systems – 75 days								
2009-10 Year end controls testing	N/A	0	3	3	7	7	7	Final report issued
Budgetary Control					7	5.5	6	Fieldwork complete
Housing Benefits					7	2	Info not available	Planning complete, fieldwork to start 7 March (Deloitte)
Payroll					7	5.5	5	Fieldwork complete
Creditors					7	5.5	7	Fieldwork complete
Debtors					5	4	5	Fieldwork complete
Main Accounting System					5	3.5	Info not available	Fieldwork in progress
NNDR					5	4.5	13	Draft report issued
Council Tax					5	4	5	Fieldwork complete
Fixed Assets 2009-10					5	4.5	7	Draft report issued
Cash and Payments					5	4.5	4	Draft report issued
Treasury Management					5	4	4	Fieldwork complete
Key Financial Systems Planning					5	5	5	Complete
Operational Audits – 70 days								
National Indicators					15	14	14	Draft report issued
Partnerships – Corporate Arrangements	Moderate	0	5	2	5	5	4	Final report issued
Partnerships – Stevenage Leisure Limited	Substantial	0	3	0	5	5	4	Final report issued
Partnerships – SoStevenage	Substantial	0	1	3	5	5	4	Final report issued

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AUDITABLE AREA	LEVEL OF ASSURANCE	RECS			BUDGETED DAYS	DAYS DELIVERED AGAINST THE PLAN	ACTUAL DAYS TAKEN	STATUS/COMMENT
		H	M	L				
Disabled Facilities Grants	Substantial	0	3	3	10	10	15	Final report issued
Mortgage Rescue Scheme					8	7	7	Process agreed. Two cases reviewed.
Members Allowances					7	6.5	16	Draft report issued
Commercial Properties	Moderate	3	21	2	15	15	44	Final report issued
Risk Management and Governance – 19 days								
Risk Management					8	6.5	6	Fieldwork complete
Corporate Governance					8	6.5	Info not available	Fieldwork complete (Deloitte)
Annual Governance Statement 2009/10					3	3	2	Audit contribution to AGS provided
IT Audits – 20 days								
IT Disaster Recovery					8	6.5	Info not available	Fieldwork complete (Herts CC)
Data Security					8	6.5	Info not available	Fieldwork complete (Herts CC)
IT Audit Management					4	3.5	3	Contractor procured
Advice, Consultancy and non Assurance work – 67 days								
First Capital Connect Scheme					3	3	3	Complete
Parliamentary Election Claim					3	3	2	Complete
Working together programme					3	2.5	2.5	Advice provided
Ethics and Probity					6	5	5	Three training courses delivered. Presentation updated
Ad hoc advice					25	24	30	Advice provided

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AUDITABLE AREA	LEVEL OF ASSURANCE	RECS			BUDGETED DAYS	DAYS DELIVERED AGAINST THE PLAN	ACTUAL DAYS TAKEN	STATUS/COMMENT
		H	M	L				
Regulation of Investigatory Powers Act 2000 (RIPA) Compliance					12	11	10	Policy updated and returns submitted. Compliance checks in progress.
Procurement – 45 days								
Experian Checks					15	14	8	66 Experian checks completed
Contract Payments					45	41	40	120 Probity checks completed
Counter Fraud – 35 days								
National Fraud Initiative 2008/09					10	10	16	Audit role complete
National Fraud Initiative 2010/11					10	9	9	Data submitted and matches received and officers assigned responsibility
Whistle blowing Arrangements					5	4.5	6	Policy updated. Publicity poster designed
Whistle blowing Investigations					10	10	8	Five out five investigations completed
Follow Up of Previous Audit Report Recommendations – 60 days								
Insurance Extended Follow Up					5	5	3.5	7 out of 8 recs implemented. 1 no longer applicable.
CCTV					4	4	3	9 out 13 recs implemented. 1 no

APPENDIX A

PROGRESS AGAINST THE 2010/11 AUDIT PLAN AS AT 28 FEBRUARY 2011 (FORECAST)

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS			BUDGETED DAYS	DAYS DELIVERED AGAINST THE PLAN	ACTUAL DAYS TAKEN	STATUS/COMMENT
		H	M	L				
								longer applicable and 2 could not be tested.
Officer Interests in Contracts					3	3	2	0 out 7 recs implemented
Disabled Facilities Grant					3	1	Info not available	Planning complete (Deloitte)
Grounds Maintenance					3	1	Info not available	Planning complete (Deloitte)
Licensing					3	1	Info not available	Planning complete (Deloitte)
Performance Management					3	1	Info not available	Planning complete (Deloitte)
Fleet Management					3	3	5	Final report issued. 10 recs implemented, 4 partially implemented and 1 could not be tested.
Energy Management					4	1.5	Info not available	Planning complete (Deloitte)
Environmental Cleansing					3	3	2.5	7 out 7 recs implemented
Elections					4	1.5	Info not available	Planning complete (Deloitte)
Car Parking					12	12	24	Audit role complete for 2010/11
Burials					3	1	Info not available	Planning complete (Deloitte)

APPENDIX A PROGRESS AGAINST THE 2010/11 AUDIT PLAN AS AT 28 FEBRUARY 2011 (FORECAST)

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS			BUDGETED DAYS	DAYS DELIVERED AGAINST THE PLAN	ACTUAL DAYS TAKEN	STATUS/COMMENT
		H	M	L				
Follow ups Administration					2	2	1.5	Complete
High Priority Recommendations Quarterly Follow Up					5	5	6	Complete
Management – 34 days								
Audit Committee					4	3.5	5.5	
External Audit Liaison					4	3.5	3	
Annual Report and Head of Internal Audit Opinion 2009/10					8	8	7	Completed
Internal Audit Procedures Development					10	10	9.5	Completed
2011/12 Audit Plan					8	8	7.5	Audit Plan drafted
TOTAL					425	374.5		

APPENDIX B – HIGH PRIORITY RECOMMENDATIONS

No.	Report Title	Recommendation	Management Response	Responsible Officer	Implementation Date	Implementation Status
1.	Academy IT System Review 2009/10	<p>The standard user profiles and all access levels be reviewed and fully documented to ensure full segregation of duties are maintained and that staff do not have access to areas of the system, such as the Fraud screens, where access should be limited to specific users.</p> <p>Risk implications – System users have inappropriate access profiles. Lack of full separation of duties.</p>	Accepted – will undertake a user access review	<p>Benefits Manager</p> <p>Business & Knowledge Systems Manager</p>	<p>Original date - 31 July 2010</p> <p>Revised date – 30 September 2010</p> <p>Latest revised date - 31 March 2011</p>	<p>Partially Implemented</p> <p>August 10 - The Benefits Manager advised that this work is not yet completed. A revised implementation date was requested upon further contact with the Department the Benefits Manager was on leave however a Benefits Officer confirmed the work was underway and agreed a new implementation date of the end of September.</p> <p>November 2010 Update – The Benefits Manager has advised that it has not been possible to implement this recommendation and has requested a revised implementation date of 31.03.11</p> <p>February 2011 Update – Benefits operate a spreadsheet system to monitor user profiles and access levels. This has not been tested to current system</p>

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No.	Report Title	Recommendation	Management Response	Responsible Officer	Implementation Date	Implementation Status
						users and a meeting has been set up to agree if/what further action is required.
2.	Integra GL Finance Application Audit 2008/09	<p>It is recommended that, as per the stated implementation date of December 2009, management develop their Business Continuity Plan (including the technical element). Once implemented, management should adequately test the plan on a frequent basis to ensure its continued effectiveness. Management should also ensure that the Integra application can be recovered at an alternative site in line with agreed business expectations.</p> <p>Risk implications – Prolonged service disruption. Loss of data.</p>	Agree. The technical solution is to be in place by June 2009. A fully documented BCP plan for the IT element is to be in place for December 2009.	Head of E-Government & Business Systems	<p>Original date - December 2009</p> <p>Revised date – 31 December 2010</p> <p>Latest revised - date July 2011</p>	<p>Partially Implemented</p> <p>February 2010 Update - The system has been moved to the Council's 'virtual' infrastructure, which is core to the organisation's Business Continuity arrangements. Herts County Council's offices in Stevenage have been identified as a potential secondary site and discussions about the feasibility and associated costs are ongoing.</p> <p>May 2010 Update - Options for a second site are being investigated and it is anticipated that recommendations will be made alongside the outcomes of the review into the recent ICT security incident. The timescales for this review are yet to be agreed with the</p>

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						<p>chair of the committee.</p> <p>August 2010 Update – Head of Customer Services and Business Improvement presented a paper on IT Security to the Audit Committee on 22nd July 2010. Funding for the alternative site has been approved by Board.</p> <p>November 2010 Update - Implementation of a second site is underway and is anticipated to be ready by April 2011. Migration of equipment to make the site operational and a fully documented Business Continuity Plan is anticipated to be implemented by July 2011.</p> <p>February 2011 Update - Preparation of the secondary site at Cavendish Road is continuing before equipment is moved. Implementation is still anticipated to be July 2011.</p>

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3.	Academy IT System Review 2009/10	<p>The System Administrator roles for the systems operated by the Council are fully documented so that the relevant responsibilities of the ICT and user teams are clearly defined.</p> <p>Risk implication – The role of the system administrator and ICT are unclear leading to a lack of accountability.</p>	Accepted	<p>Head of Customer Services & Business Improvement</p> <p>Amendment to be agreed: Head of Revenues and Benefits Business and Knowledge Systems Manager</p>	<p>Proposals by 30 May 2010, then phased implementation of the accepted proposals to be completed by 31 December 2010.</p> <p>Revised implementation date April 2011</p> <p>A further revised date to be agreed</p>	<p>Partially implemented</p> <p>An outline of the System Administrator role has been drafted and the detail is subject to discussion with staff within Revenues and Benefits. This discussion is expected to take place during September 2010, which will clarify both the role of IT and user teams. It anticipated that any transfer of responsibilities will be phased to ensure that appropriate training can take place.</p> <p>November 2010 Update - A generic role description for a System Administrator has been identified. This will form the basis for specific System Administration roles.</p> <p>February 2011 Update – Work to complete the business case for a shared Revenues and Benefits service is expected to conclude in June 2011, with</p>

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No.	Report Title	Recommendation	Management Response	Responsible Officer	Implementation Date	Implementation Status
						<p>implementation taking place within the following 3 to 6 months - although dates are yet to be determined.</p> <p>The process of setting up the shared service would involve some restructuring, at which point it is envisaged that the role of a Systems Administrator for the service would be established.</p>
4.	Asset Management 2009/10	<p>It is recommended for items on the Asset register that are to be disposed, an asset disposal certificate is completed by the officer disposing the asset, the certificate will:</p> <ul style="list-style-type: none"> state the disposal method e.g. auction, three quotes etc, be signed-off by an appropriate manager before the disposal takes place (if certain disposal thresholds could be breached then the highest appropriate level of authorisation needs to be obtained). <p>The disposal certificate should</p>	Agreed – Capital Accountant to be in post in June 2010, one of their duties will be to implement the recommendation	Accountancy Services Manager Capital Group Accountant Head of Property and Estates Group Leader Car Parks and CCTV Head of Environmental Services Environmental Services Manager –	Original date - August 2010 Revised date – 31 October 2010 Latest revised date – January 2011	<p>Substantially implemented</p> <p>February 2011 – Control is in place however disposal certificates have not yet been received by Finance to confirm that the control is working effectively. This maybe due to the fact that no disposals have been made since the control has been introduced. Accountancy are scheduled to undertake a year end check to identify whether there have been any asset disposals.</p>

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No.	Report Title	Recommendation	Management Response	Responsible Officer	Implementation Date	Implementation Status
		<p>then be sent to the Capital Group Accountant to inform them of the impending disposal, the Capital Accountant then signs and dates the certificate and keeps it on file for future reference.</p> <p>Risk implications – Non compliance with financial regulations and inappropriate disposal of Council assets.</p>		<p>Grounds Head of Customer Services and Business Improvement</p>		
5.	Building Control 2009/10	<p>It is recommended that on a monthly basis the expected Building Control income through fees and charges applied and recorded on Uniform is reconciled to the actual Building Control income received on Integra. The reconciliation should be signed and dated by the Officer preparing the reconciliation, and signed and dated as reviewed by the Building Control Manager.</p> <p>Risk Implications – Council does not receive all income due. Incomplete billing.</p>	<p>Agreed – Building Control Manager to devise a Uniform fees & charges report for use in reconciliation with Integra. Accountancy support required for Integra training</p>	<p>Building Control Manager</p>	<p>Original date - June 2010</p> <p>Revised date – Training date to be set before 31 December 2010</p> <p>Latest revised date – 31 January 2011</p>	<p>Substantially implemented and the residual risk accepted by management.</p> <p>February 2011 Update – A reconciliation between Uniform and Integra is taking place, however a full reconciliation is not currently possible as descriptions on the cash receipting system do not facilitate easy cross referencing to the Uniform system. Management within Building Control have assessed the residual risk as very low and are prepared to accept the risk and manage it</p>

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No.	Report Title	Recommendation	Management Response	Responsible Officer	Implementation Date	Implementation Status
						on an ongoing basis.
6.	Grounds Maintenance 2009/10	<p>It is recommended that all agreements and contracts, including that between SHL and SBC, should be updated to reflect the current period. They should be signed by both parties and renewed to reflect the current period where necessary. A copy of the agreements should be held by the Grounds Service Manager.</p> <p>Risk implication – Lack of formal agreement on service expectations in the event of a dispute.</p>	Agreed	Grounds Services Manager	<p>Original date - June 2010</p> <p>Revised date – 30 September 2010</p> <p>Latest revised date – January 2011</p>	<p>Implemented</p> <p>February 2011 Update – A SLA between SBC and SHL has been signed.</p>
7.	Benefits 2009/10	<p>It is recommended that all backdated benefit awarded since the implementation of Academy are reviewed and authorised by delegated Officers. Also, going forward no backdated benefit payments should be made without appropriate authorisation.</p> <p>Risk Implication – Inappropriate backdated payments are processed.</p>	Agreed	Benefits Manager	<p>Original date - May 2010</p> <p>Revised date – 30 September 2010</p> <p>Latest revised date – 31 March 2011</p>	<p>Implemented</p> <p>February 2011 Update – An accurate backdate report with appropriately authorised approvals was presented to audit.</p>

APPENDIX C – CAR PARKS HIGH PRIORITY RECOMMENDATIONS PROGRESS UPDATE AS AT 23 FEBRUARY 2011

Rec No.	Para. No.	RECOMMENDATION	Priority	Responsible Officer	Management Progress	Implementation date	Current Status / Audit Comment
15	6.4.15	It is recommended that negotiated agreements with all Business Users for the car park fees and use of chip coin validator machines are completed and signed as agreed by both parties. The agreements should clearly identify review and contract end dates. All Business User Agreements should be available to the CCTV & Parking Services Manager and Accountancy for operational purposes.	H	Group Leader CCTV and Parking Services	Form of agreement has been drafted and is out for comment. Business user charges have been reviewed. Head of Property & Estates reported these to Board on 11th May. SMB requested clarification so it will go back on the 1st June.	30 June 2010 Revised date 30 September 2010	<p>Substantially implemented and residual risk accepted by management.</p> <p>In August 2010, Management stated that agreements with new rates were sent to all Business Users. No responses have been received.</p> <p>Whilst Management could not provide signed agreements, all business users are paying the new rates which gives Management some re-assurance. The validator remains the property of the Council, so if they weren't paying, one course of action would be to take back the validator.</p> <p>Management have accepted the residual risks of no signed agreements being in place.</p>
47	6.6.43	It is recommended that the car parking arrangements with the	H	Head of Property and	Form of agreement has	30 June 2010	Substantially Implemented

APPENDIX C – CAR PARKS HIGH PRIORITY RECOMMENDATIONS PROGRESS UPDATE AS AT 23 FEBRUARY 2011

Rec No.	Para. No.	RECOMMENDATION	Priority	Responsible Officer	Management Progress	Implementation date	Current Status / Audit Comment
		supermarket is formally reviewed and an agreement between the Council and the supermarket is documented and signed by the appropriate level of management.		Estates	been drafted and is out for comment. Nine Validators purchased at £380.40 each. An administration charge to be levied at £10 per validator issued.	Revised date 30 September 2010 Latest revised date: 30 April 2011	In August 2010, Management sent an agreement for car parking arrangements to the supermarket. In February 2011, Management stated that revised wording has been agreed with the supermarket which is going to the Council's legal officers to finally clear.
50	6.7.5	It is recommended that a reconciliation of the expected income from season tickets issued is compared to the actual income collected and processed on Integra. If this is not practical to implement, then alternative controls should be put in place to mitigate the underlying risks.	H	Accountancy Services Manager	Agreed. System report of the actual season tickets to be used in the reconciliation rather than Accountancy season ticket records	30 June 2010 Revised date 30 August 2010	Substantially implemented and residual risk accepted by management. The car park system report is not suitable to complete the reconciliation of expected income from season tickets issued on the car parks system to payments processed on Integra. Therefore, as an alternative control the Systems Accountant will complete

APPENDIX C – CAR PARKS HIGH PRIORITY RECOMMENDATIONS PROGRESS UPDATE AS AT 23 FEBRUARY 2011

Rec No.	Para. No.	RECOMMENDATION	Priority	Responsible Officer	Management Progress	Implementation date	Current Status / Audit Comment
							and evidence quarterly random sample checks on tickets live in the system and confirm payments made on Integra. This will not be a full check/reconciliation, however management have accepted the resulting residual risk.
63	6.8.4	It is recommended that a car parks system report for all income received via the Car Parks Pay On Foot Machines should be produced by the CCTV & Parking Services Manager and reconciled to income shown on Integra. This reconciliation should be signed and dated as reviewed on a monthly basis.	H	Accountancy Services Manager Group Leader CCTV and Parking Services	Group Leader CCTV and Parking Services - By email with accountancy (9 April 2010). GLCPS to provide full system report and not just total figure. Scanned copy sent to Car Park Audit team on 23 April 10. Accountancy to review this system report. GLCPS will do May report	30 April 2010 Revised date 30 September 2010 Latest date 31 April 2011 (1)	Partially Implemented In October 2010, Management advised that draft reconciliation resulted in a YTD difference of £24,474.96 on Integra. [Surplus]. The spreadsheet is being produced on a monthly basis. However, because of timing differences in the recording of income this cannot easily be compared other than at year end. It is therefore planned to review the outturn position for 2010-11 and compare it with the closing 2009-10 figures to

APPENDIX C – CAR PARKS HIGH PRIORITY RECOMMENDATIONS PROGRESS UPDATE AS AT 23 FEBRUARY 2011

Rec No.	Para. No.	RECOMMENDATION	Priority	Responsible Officer	Management Progress	Implementation date	Current Status / Audit Comment
					after completion of the Enturvo software upgrade.		evaluate any risk. (1)