

CYNGOR SIR POWYS COUNTY COUNCIL.

**AUDIT COMMITTEE
29th September 2011**

REPORT AUTHOR: Internal Audit Manager

SUBJECT: Adverse Internal Audit Reports Quarter 1 2011/12 and Tracker Report

REPORT FOR: Information

1.0 Introduction

1.1 To assist the Audit Committee in promoting an effective control environment, Members should be aware of the outcomes of specific pieces of audit work, in sufficient detail to allow them to draw assurances that Managers are undertaking appropriate actions. Therefore, this report briefly summaries the findings of those assignments with an audit opinion of either "Low Assurance" or other areas deemed worthy of consideration between the period 1st April 2011 to 30th June 2011.

2.0 Specific Audit Reports

The key points from these audits are summarised below:-

2.1 Purchase Card System

2.1.1 The Financial Systems Section is responsible for the administration of the Corporate Purchase Card Scheme, which is used by a number of services within Powys County Council. A Purchase Card is a charge card for making business-to-business purchases and payments.

The key benefits for Powys County Council that can be derived from use of Corporate cards are:

- To make ordering easier, without having to use a purchase order
- To eliminate time spent processing supplier invoices
- To automate on-time payment to suppliers

As at 25th March 2011 20,743 transactions, for the year to date, had been processed using the Purchase Card system with a total spend of £3,536,497.80

2.1.2 The Purchase Card System is fundamentally a sound system, enabling purchases to be made without onerous back office tasks, and ensuring that purchases made are allocated to a job costing centre promptly. If the system is used as it has been designed to be, budgeting can be carried out based on actual figures and not estimates. However, given the cumulative spending power

which cardholders have and the potential risk of fraud or misuse, it is essential that a sound system of administration exists.

- 2.1.3 Records of card-holder details and authorisation limits held by the Administration Team did not mirror the details held on the purchase card system (SDOL). These anomalies were not identified by supervisory checks.
- 2.1.4 There were no Procedures or System Manual in place detailing roles and responsibilities of the Systems Administration Unit in respect of Purchase Card operations. Operational cardholder processes differ from those procedures specified by the mastercard on the Council Intranet.
- 2.1.5 There was limited evidence to suggest that the Services periodically review the list of cardholder to ensure that it is correct. In addition, concern is expressed that since the database cannot be relied upon, any reports being issued for verification may not be accurate.
- 2.1.6 Employee Agreements confirming a cardholder's agreement to abide by the terms and conditions, as laid down in the Powys County Council MasterCard Procedures, did not accurately reflect the current processes.

Employee Agreements could not be located for 13 current users of the Purchase Card system. However, 7 of these related to cards issued before 2007 and were therefore identified in the previous Audit. Assurance can therefore not be given that these cards have been correctly authorised.

- 2.1.7 Copies of Card Applications detailing cardholders transaction limits and monthly limits were not readily available for 32 current holders of MasterCards. A memo dated February 2006, was noted confirming the formal submission of 37 application forms. It is understood that prior to 2007 copies of card applications were not retained.
- 2.1.8 Monthly limits for a number of MasterCard holders on the SDOL system did not match Bank Application forms or Employee Agreements. No information could be located detailing why the monthly limits did not match. On one occasion the monthly limit had been increased by £50K.
- 2.1.9 No evidence was noted of formal checks being carried out by Systems Administration to ensure that the Manager authorising the card is either on the Approved list of authorised signatories or has the level of approval to authorise the spending limits on the card.
- 2.1.10 The current list of Approved Suppliers is out of date and does not accurately reflect those suppliers being used.
- 2.1.11 On occasions, payments were not exported onto the Council Ledger because they have not been properly allocated to a budget. As at 25th March 2011, the total value of non-exported transactions was £73,704.44.
- 2.1.12 Payment in respect of MasterCard transactions is made by direct debit. There is no procedure in place for ensuring that the amount of the bill actually relates to the total value of transactions for the corresponding period.

- 2.1.13 There do not appear to be any contingency arrangements in place should the only cardholder within a Department leave the Authority.
- 2.1.14 The audit identified 15 control weaknesses (6 fundamental / 7 significant / 2 Merits attention) that resulted in an Audit opinion of **LOW ASSURANCE** i.e. significant risk of failing to meet service objectives.
- 2.1.15 The Systems Team have put together a robust action plan (see appendix A), which if implemented within the given timescales would result in a higher level of assurance. A number of the agreed actions are already in the process of being implemented.
- 2.1.16 In accordance with current audit protocol, a follow-up audit will check that the corrective measures have been put in place by management.

2.2 Business Continuity – Adult Services

- 2.2.1 Adult Services need to be able to maintain their services to the general public in the event of an emergency or major incident. A Business Continuity Plan should be in place to give guidance to all staff in the event of the day to day running of the service being affected by a major incident or emergency such as flooding, fire, etc, or a large number of staff absences.
- 2.2.2 In the Corporate Business Continuity Plan the Adult Care Service is considered a “red team” i.e. the highest priority. Therefore, they must be able to resume services immediately in the event of an emergency. Information was requested from the members of the Adult Care Service, but this was not forthcoming. As a result, no assurance can be given that the Adult Care Service can continue to provide critical functions in the event of an emergency.
- 2.2.3 The Head of Finance proposed in 2006 that the Corporate Business Continuity Plan assumes that all services hold their own plans specific to their service and have measures in place. The lack of information supplied following requests from the Audit Section result in no assurance being given that a current and approved Business Continuity Plan is in place. The copy of the current Business Continuity Plan provided was in draft and dated October 2009. According to section 3 within the plan it is overdue an annual review by the Lead officer.
- 2.2.4 A recent review by the Risk & Resilience Manager and Principal Emergency Planning Officer of all services’ Business Continuity Plans raised problems and made recommendations about all the plans in place.
- 2.2.5 Powys Social Care have been criticised in a post exercise evaluation, from Exercise Powys Haven 2010, for the non-attendance at the pre exercise training. This had a significant effect on the operational effectiveness of this exercise.
- 2.2.6 The lack of engagement in the live exercises indicates that those services deemed ‘critical’ have not been identified along with key officers and their roles and responsibilities in the event of a major incident or emergency.
- 2.2.7 The lack of key personnel being identified indicated that no-one has received any formal training for major incidents or emergencies.

- 2.2.8 The current Business Continuity Plan does not identify procedures and guidance to provide reassurance of how services would continue to be provided in the event of an emergency
- 2.2.9 The failure to maintain a current Business Continuity Plan could leave Adult Service users exposed to serious risk in the event of an emergency The overall audit opinion on Business Continuity -Adult Services is **Low Assurance** indicating that there is fundamental failure of key controls that represent a significant risk of failing to meet service objectives.
- 2.2.10 An action plan has been drawn up by the Service, which is contained in Appendix B.
- 2.2.11 In accordance with current audit protocol, a follow-up audit will check that the corrective measures have been put in place by management.

3.0 Follow –Up Audits

- 3.1 The purpose of initially reporting the findings of an adverse audit opinion are to firstly, bring it to the attention of the Audit Committee, but secondly and more importantly, to drive the Management of the Council Service to correct their weaknesses in an effective and timely manner. Whilst this responsibility clearly lies with the Service, the Audit Committee also have a role to ensure that progress and corrective measures have actually been implemented.

To provide Members with a reasonable level of assurance, Internal Audit carry out follow-up visits to specifically test those issues previously identified..Given below are the outcomes of the latest follow-up audits.

3.1 Waste Management Bring Sites

- 3.1.1 As with all internal audit reports where an opinion of Low Assurance is given, the findings of the audit report produced in March 2009 were presented to Audit Committee. On this occasion, an overall audit opinion of Unsatisfactory was given indicating that there existed a fundamental failure of key controls and a significant risk of failing to meet service objectives
- 3.1.2 On 29th January 2010, the Waste Services Manager presented a report to the committee detailing the actions that were being taken to address the weaknesses.
- 3.1.3 Internal carried out a follow-up audit review of Bring Sites to determine whether the Service had achieved actual progress in the implementation of agreed actions (see appendix C).
- 3.1.4 In summary, it was found that nine of the twelve control weaknesses identified previously have been totally, substantially or partially addressed. The three remaining areas of weakness (C.1, C.8 & C.9).are linked with the implementation of the new waste collection scheme and are being addressed in a separate Action Plan of the Waste Contract Audit conducted in March 2011

3.1.5 An overall opinion of **Qualified Assurance** is given indicating that the majority of key controls exist and that there is an improved likelihood of achieving service objectives.

4.0 Conclusion

4.1 This report enables Members to be aware of those functions and services that have an unacceptable level of internal control, i.e. those representing a significant risk of failing to deliver economic, efficient and effective public services.

Member should gain assurance from the Service that reasonable progress has been taken towards promptly and effectively implementing the action plan.

Recommendation:	Reason for Recommendation:
The Audit Committee should note the report and take any actions they deem necessary to maintain and promote sound internal control systems.	To comply with the CIPFA “Code of Practice on Internal Audit in Local Government”

Contact Officer Name:	Tel:	Fax:	Email:
Ian Halstead	01597 826821		ian.halstead@powys.gov.uk

APPENDIX A

8.0 ACTION PLAN – PURCHASE CARD SYSTEM					
Ref	Control Weakness	Consequences / Risk	<u>Grading</u>	Agreed Actions by Client	When and by Whom
8.1	An accurate database detailing all cardholders, transaction limits and monthly limits is not in place.	Without an accurate database monitoring by management cannot be carried out. Accurate reports for Service Heads cannot be produced.	Significant	A report is available within the SDOL System. This is the only set of data that is used, and agreed to the paperwork.	Sue Spencer Steve Evans Ongoing
8.2	There is no framework in place for the monitoring and checking of information maintained by the System Administrator.	Errors may go undetected. Poor practices will not be identified and will continue.	Significant	The report has comprehensive information. All employee agreements will be scanned, enabling identification of any anomalies.	Sue Spencer Steve Evans May 2011
8.3	The MasterCard Procedures do not accurately reflect processes used by the Cardholders.	Cardholders will adopt their own procedures which may not be in line with Financial Procedures. Inconsistent approaches will be used by different services.	Fundamental	Procedures have been revised and updated prior to the Audit. They have now been made available via the Wiki.	Sue Spencer April 2011
8.4	There are no Procedures or System Manual relating to Purchase Cards, for use by Systems Administration.	Roles and Responsibilities of the System Administration Unit in respect of MasterCard operations have not been defined.	Significant	Procedures will be drawn up.	Sue Spencer Steve Evans September 2011

8.0 ACTION PLAN – PURCHASE CARD SYSTEM

Ref	Control Weakness	Consequences / Risk	<u>Grading</u>	Agreed Actions by Client	When and by Whom
8.5	Evidence that Service Heads verify the number of employees within their service and review the transaction and monthly limits, does not exist.	It cannot be proven that employees who have left the authority or changed roles and no longer require a card are identified promptly.	Significant	Annual reports will be generated from the SDOL system and sent to managers for them to check and notify us of amendments. We are waiting for regular reports to be generated from Trent regarding notification of leavers. Otherwise we still rely on employees to notify us.	Sue Spencer Steve Evans Immediate and on an annual basis thereafter
8.6	Employee Agreements do not accurately reflect the current processes.	In the event of misuse of the Purchase card, disciplinary action would be difficult to implement.	Fundamental	Point 6 seems to be the only issue, and will be discussed with Procurement. If purchases were made for purposes other than council business, then disciplinary action could be taken.	Sue Spencer Immediate
8.7	Employee Agreements could not be found for 13 current users of the Purchase Card System.	Assurance cannot be given that all current users have signed an Employee Agreement and that they have been appropriately authorised to hold a card.	Fundamental	There were 6 agreements missing relating to arrangements entered into post 2007. These have been identified and new agreements signed.	Administrator Assistant – Immediate

8.0 ACTION PLAN – PURCHASE CARD SYSTEM

Ref	Control Weakness	Consequences / Risk	<u>Grading</u>	Agreed Actions by Client	When and by Whom
8.8	The Manager's signature on a significant number of Employee Agreements was illegible.	Assurance cannot be given that the Employee Agreements have been appropriately authorised.	Significant	The form has been amended to include printed name.	Sue Spencer April 2011
8.9	Card Applications detailing current cardholders transaction and monthly limits were not kept on the current file.	Assurance cannot be given that the limits on the SDOL correctly reflect those applied for.	Significant	All Card Applications are filed (post 2007) If amendments are made to limits, the form requesting amendment is also filed. The bank updates SDOL. Some pre 2007 Applications were not retained.	Sue Spencer Ongoing
8.10	Monthly limits recorded on the SDOL system did not match limits recorded on the Employee Agreements or Bank Application form.	Budgets may be exceeded. No written authorisation of increases. No audit trail.	Fundamental	Card holders complete a form to request amendments of their limits. These are authorised and filed. A verification exercise will be carried out against the SDOL report to identify any discrepancies.	Sue Spencer Steve Evans May 2011
8.11	Clarification on who can authorise a Purchase Card does not exist.	Officers who are not on the Authorised Signatory list or who do not have the appropriate fiscal authority may be authorising Purchase Cards.	Merits Attention	The procedures will incorporate the requirement to formally record that all purchase cards are authorised by an Authorised Signatory.	Sue Spencer Steve Evans May 2011
8.12	The current list of Approved	The list does not accurately	Merits	The current list of Approved	Sue Spencer

8.0 ACTION PLAN – PURCHASE CARD SYSTEM

Ref	Control Weakness	Consequences / Risk	<u>Grading</u>	Agreed Actions by Client	When and by Whom
	Suppliers out of date.	reflect those Suppliers who have been Approved.	Attention	Suppliers has now been updated.	Immediate
8.13	There is no formal process in place for identifying non exported items i.e. those purchases that have been made but not allocated against a cost centre.	Non exported items may not be posted against cost centres. Effective budgeting cannot take place.	Significant	Lists of non-exported transactions are already sent to the Principal Accountants every month. If material, they make the necessary accounting adjustments. Evidence of this process will be retained in future. A copy of the file will be stored on the server.	Kevin Price Immediate
8.14	There is no procedure in place to ensure that bills received from the Royal Bank of Scotland in respect of MasterCard transactions correctly relates to the total value of transactions made.	Assurance cannot be given that payments made to RBS relate to the total value of transactions made.	Fundamental	<i>A meeting will be arranged with Steve Cameron, Accountancy Manager, to identify where responsibility for this process lies and arrange implementation of a procedure.</i>	Sue Spencer May 2011
8.15	There are no contingency arrangements in place where only	Purchases will need to be made in the name of an	Fundamental	When officially informed that an officer has left, the card is	

8.0 ACTION PLAN – PURCHASE CARD SYSTEM

Ref	Control Weakness	Consequences / Risk	<u>Grading</u>	Agreed Actions by Client	When and by Whom
	one officer within a Service holds a card but then leaves the Authority.	<p>employee who no longer works for the Authority until a replacement cardholder can be found.</p> <p>Contravention of Financial Procedures.</p>		<p>cancelled.</p> <p>The issue in Catering is being addressed. However, to cancel the card without having another in place would cause significant problems for the canteens and the supplier.</p> <p>The requirement to inform systems when a cardholder leaves the authority will be incorporated into the employee agreement.</p>	<p>Sue Spencer Immediately</p>

APPENDIX B

8.0 ACTION PLAN –BUSINESS CONTINUITY (ADULT SERVICES)					
Ref	Control Weakness	Consequences / Risk	<i>Grading</i>	Agreed Actions by Client	When and by Whom
8.1	The Business Continuity Plan, dated 2009, is only in draft format, has not been formally approved and is due for review and approval.	The Plan may not be up to date with current legislation and guidelines.	Fundamental	To review and update the plan, to get sign off by SMT and also link with children’s service.	JS. MC & SMT End may 2011
8.2	A review of the current Business Continuity Plan by the Risk Resilience Manager raised problems and offered recommendations	Staff may be unaware of what to do and be unable to refer to the Business Continuity Plan	Fundamental	As above. To also ensure that the Risk Resilience Managers feedback and input into the draft plan is undertaken	JS, MC and SMT End may 2011
8.3	Relevant staff have not attended corporate workshops held as training.	Staff will be unaware of what to do in the event of an emergency situation.	Fundamental	To ensure that staff have training dates included in their diaries and to ensure that attendance at training is monitored via supervision	SMT On going
8.4	No assurance could be given that key officers have been identified.	Staff may not be aware of what they are responsible for in an emergency.	Fundamental	To ensure that training sessions with managers is arranged to go through their roles and responsibilities.	JS, SoG, JJ LF End June 2011
8.5	Key personnel have not received the relevant training for their role.	Staff will not be aware of what they are responsible for in an emergency.	Fundamental	As 8.3 and 8.4	

8.0 ACTION PLAN

Ref	Control Weakness	Consequences / Risk	<u>Grading</u>	Agreed Actions by Client	When and by Whom
8.6	No assurance was given that the procedures had been tested to ensure their effectiveness.	Adult Services users may be at significant risk in the event of a major incident.	Fundamental	The severe weather has tested the procedures and the feedback from staff will be incorporated in the revised plan. Information has been sent regarding the practice and real emergency planning situations that we can learn from.	JS. MC JJ. End may 2011

Waste Management (Bring Sites) - Summary of Follow-up findings

The following summary reflects the audit findings in relation to the implementation of the action plan from the March 2009 report. The bold text below is the control weakness previously identified. Client comments relate to those presented to Audit Committee 29th January 2010.

C1 A Cost Analysis/Assessment has not been carried out to determine the number of Bring Sites required optimising the benefits to the Council.

Client Comments: A meaningful cost analysis for bring sites will only be meaningful once the impact of the new kerbside collection arrangements have been ascertained. Until then we will continue to use the current Waste Strategy target of 1 site per 750 households.

Audit Finding: In reality the 2005 Strategy is an out of date document and does not take into account new initiatives including kerbside collections. (The audit review on Waste Contracts reported that the current Waste Strategy was “not fit for purpose”) The new kerbside collection is still under review which will impact on cost analysis. It is understood that the results of the review will be finalised during the third quarter of 2011/12.

The current ratio of households to bring sites is 837 households per 1 bring site.

Opinion: Partially implemented.

C.2 Formal instructions and clear criteria on determining whether an additional Bring Site should be established have not been documented.

Client Comments: Full procedures will be drawn up following the implementation of the new collection arrangements, but in the meantime, interim criteria will be clarified.

Audit Finding: A set of criteria which were used historically have been brought back into commission. These criteria have not needed to be used as no new “Adopt a Site” arrangements have been entered into. Three new bring sites have opened in the Ystradgynlais area, it is understood that these are part of the recycling initiative and were put in place as a result of advice received from external consultants brought in to work on the Ystradgynlais project.

Opinion: Implemented; set criteria are in place, albeit somewhat out of date.

C.3 Signed Partnership Agreements are not available for all Bring Sites.

Client Comments: Agreements will be updated and reissued to Adopt-a-Site groups with a signed copy retained on file.

Audit Finding: Sample testing confirmed that all Adopt-a-Sites have current contracts.

Opinion: Implemented

C.4 Amendments/variations to the Partnership Agreements are not kept on file.

Client Comments: The filing for the whole Waste Services section is in the process of being reviewed and made fit for purpose following an office move. Any amendments or variations will then be filed efficiently.

Audit Finding: Significant improvements have been made in this area with all Bring Sites having their own files which are filed in alphabetical order by Shire.

Opinion: Implemented

C.5 Partnership Agreements do not state that businesses should not use the site.

Client Comments: The new agreements will clearly state that the sites are unable to accept commercial waste.

Audit Finding: A clause to this effect has been inserted into the new updated Agreements which have now all been issued. It is understood that work is also ongoing with the Compliance Team who are targeting businesses that continue to attempt to use these household facilities.

Opinion: Implemented

C.6 One financial code is used to process all payments relating to maintenance of Bring Sites.

Client Comments: Discussions are ongoing with the Finance Section to improve the effectiveness of budget monitoring.

Audit Finding: Financial information is now entered direct onto FMS which has various ways and methods of viewing information about specific contractors. Assurance was given by staff that regular meetings are held with the Finance Section to discuss financial issues.

Opinion: Implemented

- C.7 **A stand-alone system is used to provide detailed analysis of all costings and tonnage. No reconciliation against the FMS is carried out.**

Client Comments: A reconciliation will be carried out as part of the monthly budget meetings with the Finance Section.

Audit Finding: No such reconciliation needs to occur now as the stand alone system is no longer used to record financial information. This was identified as a duplication of record keeping following the previous audit. Financial information is now entered direct onto FMS.

Opinion: Implemented

- C.8 **A full list of all contractors operating and the charges being levied is not available.**

Client Comments: The current list will be updated and then reviewed on a quarterly basis.

Audit Finding: Following on from the Audit Review of Waste Contracts a full Contracts list is now maintained.

Opinion: Implemented

- C.9 **Contractors have not gone through a competitive tender process.**

Client Comments: All contracts will be reviewed and where possible brought under a Service Level Agreement. Following implementation of the new kerbside collection, firm contracts can be put out to tender for all materials.

Audit Finding: Contracts are operating with no formal agreements or evidence that they were awarded following a competitive tender process. It would not represent good value for money to go out to tender before a full analysis of the results of current waste initiatives have been undertaken.

Opinion: Not Implemented

C.10 Contract documentation detailing terms and conditions have not been drawn up for the majority of contracts in operation.

Client Comments: Please refer to above

Audit Finding: Findings are as those reported in March 2009

Opinion: Not implemented

C.11 No formal monitoring of those contracts in place is carried out.

Client Comments: A formal monitoring process is now being introduced to include electronic records of all sites visited.

Audit Finding: Very comprehensive records are maintained detailing all monitoring visits made to Bring Sites. A Recycling Inspection form is completed for each visit and a database created specifically to record monitoring visits is updated on a quarterly basis. Examination of this database noted that the majority of sites had been visited within the previous year with the majority within the previous six months. It was explained that these monitoring visits are normally carried out by two officers, however one of these officers is currently working in a different area, as a result not all Recycling Inspection forms have been entered on the system.

Opinion: Implemented

C.12 A current record detailing ownership of all skips and waste receptacles has not been drawn up.

Client Comments: An inventory is currently underway of all assets belonging to Waste Services, which will be reviewed on a quarterly basis.

Audit Finding: Asset registry complete and up to date

Opinion: Implemented

INTERNAL AUDIT REPORT TRACKER - SEPTEMBER 2011								APPENDIX D	
Audit Year	Directorate	Service	Audit title	Report Issued	Audit Opinion	Accepted Recs	Reported to A Com	Follow up audit / review	Signed Off
2007/8	O&R	BPU	Complaints procedures	10-Apr-08	Unsatisfactory	Yes	Yes	Jun-09	*
2008/9	O&R	LENS	Transport Audit	1-Aug-08	Unsound	Yes	Yes	In plan 11/12	
2008/9	P&W	BPU	Authorised Signatories	29-Aug-08	Unsatisfactory	Yes	Yes	Jul-10	*
2008/9	P&W	Leis & Rec	Youth Centres - Annual Subs	03-Oct-08	Unsatisfactory	Yes	Yes	In 11/12 Plan	
2008/9	O&R	Regeneration	Workshops	03-Dec-08	Unsatisfactory	Yes	Yes	WIP	
2008/9	O&R	Corporate	Civil Contingencies	20-Oct-08	Unsatisfactory	Yes	Yes	Complete	Yes
2008/9	O&R	LES	Waste Manage. - Bring Sites	01-Mar-09	Unsatisfactory	Yes	Yes	Complete	Yes
2008/9	O&R	Highways	Construction Depots (foll up)	18-Feb-09	Unsatisfactory	Yes	Yes	Report Dec 11	
2009/10	P&W	Social Care	Respite Care	11-Nov-09	Limited	Yes	Yes	Report Dec 11	
2009/10	O&R	LENS	Hiring of Transport & Plant	17-Dec-09	Limited	Yes	Yes	In 11/12 Plan	
2010/11	Care & Well	Adult Soc Care	Grants to Voluntary Bodies	30-Jun-10	Low	Yes	Yes	In 11/12 Plan	
2010/11	Care & Well	Adult Soc Care	Direct Payments (Adults)	30- Nov-10	Low	Yes	Yes	Plan for 12/13	
2010/11	Perf,Part&Com	Policy	Energy Management	18-Jan-11	Low	Yes	Yes	In Plan 11/12	
2010/11	Leis & Rec	Leisure	Vending	24-Feb-11	Low	Yes	Yes	In Plan 11/12	
2010/11	Fin & Inf	LES	Waste Services (Contracts)	10-Mar-11	Low	Yes	Yes	In Plan 11/12	
2010/11	Sch & Inc	Schools	Ysgol Cedewain	13-Apr-11	Low	Yes	Dec-11	In Plan 11/12	
2011/12	Care & Well	Adults	Business Continuity	04-May-11	Low	Yes	Yes	In Plan 11/12	
2011/12	Fin & Inf	Finance	Purchase Cards	16-May -11	Low	Yes	Yes	Plan for 12/13	
2011/12	Fin & Inf	LES	ROCC (Stock Control)	11-July -11	Low	Yes	Dec-11		

* Note: These Follow-up reviews have been delayed either to allow new systems to develop or embed..