

**CYNGOR SIR POWYS COUNTY COUNCIL.**

**AUDIT COMMITTEE  
21<sup>st</sup> November 2011**

**REPORT AUTHOR: Internal Audit Manager**

**SUBJECT: Adverse Internal Audit Reports Quarter 1 2011/12,  
Follow- Up Reviews and Tracker Report**

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**REPORT FOR: Information**

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**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 1<sup>st</sup> April 2011 to 30<sup>th</sup> June 2011.

**2.0 Specific Audit Reports**

The key points from these audits are summarised below:-

**2.1 Ysgol Cedewain**

2.1.1 Internal Audit undertake a rolling programme of primary school audits with the intention of gaining assurance that there is:

- compliance with policies, procedures, laws and regulations.
- economic and efficient use of resources.
- safeguarding of staff and assets, and reduction of exposure to losses.
- integrity and reliability of information and data.

2.1.2 The Auditors visited the school in early March and subsequently released a final report on the 13<sup>th</sup> April, 2011. The key findings of the audit are given below:

- Standard control procedures have not been followed in respect of goods and services ordered by the School.
- Poor vigilance in the payment of invoices has increased the risk of duplicate payments occurring.
- The imprest account (petty cash) has not been appropriately maintained in accordance with standard operating procedures and controls. In addition, some of the items purchased were not for legitimate business use or should have been reimbursed through other official council systems.

- There are no safe facilities at the school, and cash funds held can exceed the School's insurance limit
- School Governance issues were noted in respect of the :
  - completion of a business interest declaration form, and
  - signing of Governing Body Minutes.
- Whilst the School completes appropriate risk assessments which are retained on file, a number of forms have not been signed by the Headteacher.
- Incomplete School inventory records which have not been maintained up to date.
- Issues noted in respect of the School's Voluntary Fund include:-
  - Funds held amount to in excess of £42,000 which are deposited in a current account.
  - Not all receipts / vouchers are retained with fund records.
  - Staff in receipt of cheque fund payments for additional hours worked, and a parking fine has been processed through the fund.
  - Cash income not banked intact, and transfers of funds have not been evidenced by receipts or the recording of cash transfers.
- Inadequate documentation in respect of vehicle log records, and non adherence to operational procedures and controls.
- A number of minor issues such as the checking of telephone bills, pencil entries in the accident book and poor signing in / signing out practices were also found.

2.1.3 The audit identified 31 control weaknesses (see appendix A) that resulted in an Audit opinion of **LOW ASSURANCE** i.e. significant risk of failing to meet service objectives.

2.1.15 The School have responded with their corrective measures, timescales and responsible Officers in the action plan. It should be noted that the majority of the actions were due to be implemented in March 2011 with the remaining in June 2011.

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, who will provide a updated position to this meeting.
- 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**

#### **Short Term Care- follow up**

- 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.

**3.2** As with all internal audit reports where an opinion is adverse, the findings of the audit report produced in November 2009 were presented to Audit Committee . On this occasion, an overall audit opinion of Limited Assurance was given indicating that key controls and their application did not exist, resulting in a risk of failing to meet service objectives.

**3.3** The following summary reflects the audit findings in relation to the implementation of the action plan from the original 2009 report. The italic bold text below is the control weakness previously identified.

**3.3.1 *The current contract for the provision of Short Term Respite expired in 2004. Evidence that annual best value reviews have been carried out was not available. (Significant)***

Agreed Action: Shire Manager (Mont) and Contracts & Commissioning Team to re-tender contract within 2010-2011 financial year.

Audit Finding: The current Contract and Service Specification documents operating for the provision of Short Term Respite Care are dated 2001. In accordance with the terms of the contract, renewal after three years is subject to a Best Value review. No such reviews were noted. Assurance can therefore not be given that the current arrangement provides best value.

**Opinion: Not implemented**

**3.3.2 *The contract specification has not been reviewed since the commencement of the contract in 2001.(Fundamental)***

Agreed Action: The Contracts and Commissioning Team to review and amend the Service Specification by March 2010.

Audit Findings: No evidence noted that the Service Specification has been reviewed. Discussions with the Area Manager for Cartrefi Cymru confirmed that the specification has not been reviewed.

**Opinion: Not implemented**

**3.3.3 *The provision of current respite services by Cartrefi Cymru is not based on a review of Service Users needs. (Significant)***

Agreed Action: Service user needs in respect of respite care to be reviewed March 2010 by Shire Manager (Mont) and Contracts & Commissioning Team.

Audit Findings: No evidence seen that Service user needs in respect of respite care have been reviewed.

**Opinion: Not implemented**

**3.3.4 *No Needs Led Assessment or Strategy based on future needs has been drawn up. (Fundamental)***

Agreed Action: Consultant, Shire Manager (Mont) and Contracts & Commissioning Team to review the model of service by March 2010 to ensure resources are equitable across the county. To also ensure that the new contract represents best value for Powys County Council and is within available budget.

Audit Findings: A needs led assessment/strategy based on future needs has not been drawn up.

**Opinion: Not implemented**

**3.3.5 *Annual reviews of the service are not carried out. (Significant)***

Agreed Action: Contract review to be held by December 2009.(No owner)

Audit Findings: No evidence of any contract reviews was seen. Assurance was given that CSSIW carry out annual reviews, copies of which are forwarded to the Contracts Team. In accordance with the Terms of the Contract; paragraph 8:

*"The provision of the total service will be subject to an annual review by the Service Manager and Contracts Manager"*

**Opinion: Not implemented**

**3.3.6 *Evidence that increases in the annual contract price and any adjustments carried forward have been accounted for and authorised was not available. (Significant).***

Agreed Action: The Contracts & Commissioning Team will review the process for uplift when the new contract starts. Finance information will be discussed with Accountants and contract review meetings will be held with the Provider. Contract instructions will be issued to the Providers to provide quarterly returns to budget holder. All of the action will be completed by March 2010.

Audit Findings: No evidence was seen that quarterly returns are received from the Service Provider. It is understood that the budget holder is the Shire Manager (Adult) Montgomeryshire. Discussions with the Team Manager based in Brecon indicated that they do not receive budget reports relating to Short Term Respite Care.

**Opinion: Not Implemented**

**3.3.7 *General information detailing the respite service is not available to members of the general public. (Significant)***

Agreed Action: Information to be made available on Powys County Council website re: services for people with learning disabilities. A review of information

required will be carried out as part of contract review/tendering process in March 2010.

Audit Findings: Information re: Services for people with learning disabilities is not available on the Powys County Council website. (There is a leaflet available detailing help provided for Carers) The contract review/tender process has not been carried out.

**Opinion: Not implemented**

**3.3.8 *Roles and responsibilities and guidelines on actions which should be taken both before and after a Service User has received respite care are not documented. (Significant)***

Agreed Action: The Policy Officer to develop a Business Process. (March 2010)

Audit Findings: The Business Process has not been drawn up - staff spoken to were not aware of any reporting procedures both before and after a Service User had received respite care.

**Opinion: Not Implemented**

**3.3.9 *Information detailing Respite Care received is not consistently recorded on the DRAIG System. (Significant)***

Agreed Action: Policy Officers and Team Managers to jointly review service placement module on DRAIG. This will be included within Business Process.

Audit Findings: The Business Process has not been drawn up. Information provided by Performance Management identified that details relating to Short Term Respite are not consistently entered onto the DRAIG system.

**Opinion: Not implemented**

**3.3.10 *Evidence that Care Plans are reviewed on an annual basis is not available. (Fundamental)***

Agreed Action: Team Managers will continue to work on reducing the number of outstanding reviews.

Audit Findings: Confirmation of the date of the last Care Plan Review was requested from Performance Management for fifteen Service Users; five from each Shire. Seven Service Users were identified as not having had a care plan review within the previous 12 months

**Opinion: Not implemented**

**3.3.11 *Overall monitoring of occupancy levels at each of the houses is not being carried out. (Significant)***

Agreed Action: Monthly reports to be monitored by Team Managers from December 2009. An Annual contract review to be held.

Audit Findings: The Team Manager based in Brecon was not aware of any monitoring reports.

**Opinion: Not implemented**

**3.3.12 Panel approval has not been sought regarding additional services purchased from Cartrefi Cymru. (Significant)**

Agreed Action: The Policy Officer to develop a Business process to ensure consistency of practice across Powys by March 2010.

Audit Findings: A business process has not been drawn up. Discussions with the Senior Social Work Practitioner, responsible for the allocation of respite care in Brecon and Ystradgynlais identified that he was not aware that Panel Approval needed to be sought for the placement of Service Users in short term respite care.

**Opinion: Not implemented**

3.3.14 The absence of any progress by the Service to address these weakness results in an overall opinion of **LOW ASSURANCE**. A further follow up review will be undertaken by Internal Audit.

**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.

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

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## APPENDIX A

<i>8 ACTION PLAN – Ysgol Cedewain</i>					
Ref	Control Weakness	Consequences / Risk	<u>Grading</u>	Agreed Actions by Client	When and by Whom
8.1	Instances of official orders not being signed / dated.	Non-compliance with Financial Regulations.	Significant	All relevant staff informed and agreed to be vigilant. Head/Deputy Head monitoring once a month	31/3/11 Receptionist, Secretary, Deputy Headteacher and Headteacher
8.2	Not all official orders are issued to the suppliers.	Non-compliance with Financial Regulations.	Significant	As above	As above
8.3	The relevant control boxes are not always completed on the order forms.	Ordering and purchasing controls are weakened if procedures stipulated in Financial Regulations are not maintained.	Merits Attention	As above	As above
8.4	Cancelled orders are not always marked as such.	Non-compliance with Financial Regulations.	Significant	As above	As above
8.5	An instance was noted when an invoice had been submitted for payment twice.	Non-compliance with Financial Regulations. Lack on internal control which could result in a duplicate of payment from the budget.	Fundamental	This instance was investigated at the time. All Relevant Staff have agreed to be vigilant in assuring that this does not re-occur	As above



8 ACTION PLAN- Ysgol Cedewain

Ref	Control Weakness	Consequences / Risk	<u>Grading</u>	Agreed Actions by Client	When and by Whom
8.6	Invoices are not being arithmetically checked prior to payment processing.	Non-compliance with Financial Regulations. Lack of internal checks could result in payments being passed for payment incorrectly.	Significant	Invoices will be checked on every occasion by Secretary/Receptionist. This will be monitored by Deputy Headteacher and Headteacher.	31st March 11 Secretary, Receptionist, Headteacher and Deputy Headteacher
8.7	Reimbursement claims for the imprest account are not processed on a regular monthly basis.	Non-Compliance with Financial Regulations.	Significant	These will be processed on monthly basis by CL and monitored by Deputy Headteacher and Headteacher.	31st March 11 Secretary, Receptionist, Headteacher
8.8	Goods are being purchased via the imprest account which should be obtained through eprocurement /and or normal ordering procedures.	Non-Compliance with Financial Regulations.	Significant	Large/expensive items will no longer be purchased through imprest.	31st March 11 Secretary
8.9	Staff flowers are being purchased through the imprest account.	Non-compliance with Financial Regulations. Inappropriate use of monies relating to the School Budget.	Significant	Error rectified on this occasion and staff aware that these goods cannot be purchased through imprest account in future	31st March 11 Secretary, Deputy Headteacher and Headteacher
8.10	Staff expenses for car parking are being reimbursed through the imprest and not through the Trent system.	Non-compliance with Financial Regulations. All staff expenses are required to be reclaimed through the Trent system.	Significant	All relevant staff are aware of and have agreed to be vigilant in future. Head /Deputy head will be monitoring imprest account on monthly basis	Secretary, Deputy Headteacher and Headteacher

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## ACTION PLAN- Ysgol Cedewain

Ref	Control Weakness	Consequences / Risk	<u>Grading</u>	Agreed Actions by Client	When and by Whom
8.11	Large quantities of stamps are being purchased although not reconciled to the initial amount.	Non-compliance with Financial Regulations. No control measures are evident to reconcile the amount of stamps purchased with stamps used.	Significant	A new book to record all stamp purchases and usage has been set up and is on-going. This will be monitored monthly by Deputy Headteacher and Headteacher.	31st March 11
8.12	One Business Interest Form of the Governing Body had been completed incorrectly.	Independence is not fully demonstrated unless Declaration of Interest Forms are completed appropriately for all Governors.	Significant	The Governor concerned has now rectified the mistake. Business interest forms will be carefully checked in future.	31st March 11 Governing Body, Secretary, Deputy Headteacher and Headteacher
8.13	Not all Governors minutes were noted to have been signed or dated.	Non-compliance with Best Practice.	Merits Attention	The Governors minutes have been signed and dated since 09/10 and new officers will continue to be vigilant.	Chair of Governing Body and Vice Chair
8.14	Not all School Risk Assessment forms have been signed by the Headteacher.	Non-compliance with Best Practice.	Significant	Senior staff are now aware and will be vigilant in future. Caron Thomas has agreed to check forms daily.	31st March 11 Headteacher, Deputy Headteacher and Receptionist
8.15	An appropriate inventory record is not maintained at the School.	Non-compliance with Financial Regulations.	Significant	A spreadsheet inventory will be set up and correctly monitored. It will be completed over 4 weeks.	31st May 11 Secretary and staff

8 ACTION PLAN – Ysgol Cedewain

Ref	Control Weakness	Consequences / Risk	<u>Grading</u>	Agreed Actions by Client	When and by Whom
8.16	Acquisitions of equipment need to be included within the inventory records as and when received.	Non-compliance with Financial Regulations.	Significant	Inventory will be updated on receipt of all purchase. Relevant staff aware and agreed to be vigilant.	31 May 11 Secretary
8.17	School funds are held within a current account, no interest is being received on this account.	Non-compliance with best practice.	Merits Attention	Account options will be reassessed and discussed.	31st March 11 Headteacher and Deputy Headteacher
8.18	Not all receipts and vouchers were noted to be retained with School fund accounts.	Non-compliance with Financial Regulations.	Significant	All receipts now in correct order and will be kept so in future. This will be monitored by Headteacher and Deputy Headteacher.	31st March 11 Headteacher, Deputy Headteacher and the Secretary
8.19	Staff additional hours have been paid from the School fund and not through the appropriate route of payroll.	Non-compliance with Financial Regulations. All overtime/additional hours worked must go through payroll and not paid as cash in hand.	Significant	This was a “one-off” situation. The monies are to be re-paid from outside agency who have been reminded and we are awaiting cheque.	31st March 11 Deputy Headteacher
8.20	All income has not been banked intact with funds being transferred to staff and charities without the appropriate controls and receipts in place.	Non-compliance with Financial Regulation. All income is required to be banked intact.	Fundamental	All relevant staff informed and agreed to be vigilant. Fund raising receipts to be obtained and displayed. Head/Deputy Head monitoring School Fund once a month	31st March 11 Secretary, Deputy Headteacher and Headteacher

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## ACTION PLAN – Ysgol Cedewain

Ref	Control Weakness	Consequences / Risk	<u>Grading</u>	Agreed Actions by Client	When and by Whom
8.21	A parking fine for inappropriate parking by member of staff had been paid from the School fund and not by the member of staff who incurred the fine.	Non-compliance with the Authority's Drivers policy. All fines incurred by the driver are required to be paid by the driver and not reimbursed.	Significant	A Policy on the use of school vehicles is to be reviewed and updated. (and will be ratified by Governing Body in June meeting).	30th June 11 Secretary, Headteacher and Governing Body
8.22	Itemised telephone accounts are not being obtained from central records.	Lack of internal control if itemised accounts are not being checked for usage.	Significant	This will be arranged through PCC.	15th April 11 Secretary
8.23	Pencil entries were noted to have been made within the accident records.	Non-compliance with best practice. All prime documents are required to be completed in ink.	Merits Attention	A notice now displayed on front of book and staff have been made aware. This will be monitored monthly by senior staff.	31st March 11 Secretary, Receptionist, All Staff, Headteacher and Deputy Headteacher
8.24	A large proportion of entries within the vehicle log books were noted to have been made in pencil.	Non-compliance with best practice. All prime documents are required to be completed in ink.	Merits Attention	All staff are now aware and agreed to use pen. A reminder is displayed on log books. The log books will be monitored monthly by Senior Management Team.	31st March 11 All Staff, Secretary, Headteacher and Deputy Headteacher

8 ACTION PLAN – Ysgol Cedewain

Ref	Control Weakness	Consequences / Risk	<u>Grading</u>	Agreed Actions by Client	When and by Whom
8.25	Fuel purchases are not recorded within the vehicle log books.	Non-compliance with best practice.	Significant	A file to record details of fuel purchased and mileage is now in place and to be monitored monthly by Headteacher and Deputy Headteacher.	31st March 11
8.26	No cross checking is carried out on fuel invoices to fuel purchases.	Non-compliance with Best Practice.	Significant	A file to record details of fuel purchased and when invoiced is now in place and to be monitored monthly by Headteacher and Deputy Headteacher.	31st March 11 Secretary, Headteacher and Deputy Headteacher
8.27	Not all odometer readings are recorded within the vehicle log books.	Incomplete records are being maintained if records are not being appropriately maintained.	Significant	All staff are now aware. This will be monitored monthly by senior staff.	31st March 11 Secretary, Headteacher and Deputy Headteacher
8.28	No monthly comparisons are being carried out on fuel / mileage.	Non-compliance with best practice.	Significant	This will be done monthly using records previously mentioned.	31st March 11 Secretary
8.29	It was noted that a vehicle had been used for personal use.	Non-compliance with the Authority's Drivers policy.	Significant	The senior management team will refuse request for this in future.	Headteacher, Deputy Headteacher and staff
8.30	No checks are carried out on staff's driving licences.	Non-compliance with the Authority's Drivers policy.	Significant	A record of checked driving licenses has been set up and will be on-going. Monitored quarterly by Deputy Headteacher and Headteacher	30th June 11 Secretary, Headteacher and Deputy Headteacher

8.31	The signing in / out record for cleaning staff had not been signed for a selected period.	It is not clear whether cleaning staff are working if incomplete records are being maintained,	Significant	The relevant member of staff is now aware and agreed to be vigilant in future. Signing in book to be monitored by Deputy Headteacher and Headteacher.	13th May 11 Cleaner, Deputy Headteacher and Headteacher
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INTERNAL AUDIT REPORT TRACKER - NOVEMBER 2011								APPENDIX B	
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	Report Dec11	
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	Complete	No
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	Yes	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..

