

**CYNGOR SIR POWYS COUNTY COUNCIL.**

**AUDIT COMMITTEE**

**16 July 2015**

**REPORT AUTHOR: Internal Audit Manager**

**SUBJECT: Annual Internal Audit Report 2014/15**

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**REPORT FOR: Information**

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**1.0 INTRODUCTION**

- 1.1 The Public Sector Internal Audit Standards (PSIAS) established in 2013 are the agreed professional standards for internal audit in local government. PSIAS was the code under which the Internal Audit Service operated during 2014/15. It sets out the requirement for the Head of Internal Audit to report to officers and the Audit Committee to help them inform an opinion on the effectiveness of the governance framework, risk and control in operation within the Council.
- 1.2 This report fulfils the Audit Manager's responsibility under the PSIAS for the financial year ended 31<sup>st</sup> March, 2015 by summarising internal audit activity, highlighting matters for consideration, referring to future audit activity for ongoing assurance and giving an overall opinion on the level of internal control within the Council.

**2.0 ROLES AND RESPONSIBILITIES**

- 2.1 It is a management responsibility to develop, maintain and ensure compliance with internal control systems by conducting their business in accordance with laws, standards and policies, and that public money is safeguarded, accounted for and used economically, efficiently and effectively.
- 2.2 It is the responsibility of Internal Audit to form independent and objective judgements by identifying weaknesses in control and their associated risks. Management are responsible for determining whether to accept and implement the recommendations, or alternatively, to recognise and accept the risks resulting from any failure to take action.

**3.0 BASIS OF ASSURANCE**

- 3.1 Internal Audit work has been conducted with the knowledge of the Public Sector Internal Audit Standards and additionally in accordance with embedded internal quality assurance systems.
- 3.2 The annual opinion is limited to the work carried out by Internal Audit during the year which has been aligned wherever possible to corporate priorities,

service requirements, identified risk and outcomes of previous internal audit work.

3.3 Most internal audits offer an independent and objective opinion on the level of financial and management control within the specified service area. The range and definition of these opinions is outlined below:

- *High Assurance* - Key controls exist that are consistently and effectively applied; Service objectives are being achieved.
- *Qualified Assurance* – Majority of key controls exist, but some areas of inconsistent application. These should not significantly affect the delivery of service objectives.
- *Limited Assurance* – Evidence that some key controls and their application do not exist. Some risk that service delivery may be affected.
- *Low Assurance* - Fundamental failure of key controls that represent a significant risk of failing to deliver effective services

3.4 The outcome of internal audit work on systems, value for money and probity for 2014/15 is summarised below:-

Control Level	Number of Reports	% of Population
High Assurance	1	2%
Qualified Assurance	49	73%
Limited Assurance	11	16%
Low Assurance	6	9%
Total	67	100%

The proportion of reviews deemed to have acceptable control systems (high & qualified) is 75% of all audit work undertaken for 2014/15. This represents an 11% improvement when consider against the proportion of opinions in previous years (appendix B).

3.5 Internal audit work also supports the Council to receive external funding through the certification of grant funding from the Welsh Government, European Union and the Department of Business, Innovation and Skills. In addition, the work of internal audit supports the Council in achieving the Green Dragon Environmental Management Standard by undertaking specialised environmental waste audits. These audits help the Council to save money by reducing the consumption of energy and consumables whilst decreasing the potential impact on the environment.

3.6 The outcome of internal audit work on external funding and environmental audit is summarised below:

Control Level	Number of Reports	% of Population
Certified/ Compliant	16	100%
Qualified	0	0%
Not Certified/ Non-Compliant	0	0%
Total	16	100%

3.7 Whilst all of the principal risks and systems of the Council will not have been included in the 2014/15 work programme, Internal Audit have undertaken sufficient work to give a reasonable judgement that that a robust control framework exists.

3.8 A complete list of audit assignments undertaken throughout the year is attached in appendix A. Overall, the majority of areas reviewed demonstrate effective governance and control, but conversely there were a small number of reports issued that identified specific areas where the level of control was inadequate (low assurance). These areas were considered by Internal Audit Working Group who track agreed actions to ensure they have been implemented.

3.9.1 The fundamental systems of the council were audited in a two year rolling cycle. Internal Audit completed all planned core systems work. Given the Council's operational reliance of the key financial systems and the potentially higher consequence of a material issue if error or fraud occurs, the Section 151 Officer has requested that the core systems be audited annually. This change of approach has been reflected in the 2015/16 internal audit plan.

3.9 .2 Key financial systems such as Creditors, Business Rates, Pensions, Medium Term Financial Planning, Capital Accounting and Bank Reconciliation all had reasonable control systems in place. However, there were concerns expressed about the Purchase Cards and Payment Authorisations. These concerns have been accepted and addressed in management actions plans. In addition, the control environment around the whole procurement process has become much more robust with the introduction of the "No Purchase, No pay" initiative by the Commercial Services Team.

### 3.10 Follow –up

3.10.1 A working group of the audit committee track the implementation of agreed actions on adverse opinion reports (Low and Limited Assurance) by calling in the responsible officers to receive assurances that corrective measures have been delivered. During the course of the 2014/15 financial year, the working group tracked the outcome of 12 internal audit reports. Where there had been an inadequate response or some slippage, the responsible Officers were required to re-visit action plans and were called back to future meetings until the working group were satisfied that the items could be signed off.

3.10.2 On occasions throughout the year, the working group referred matters to the Audit Committee so that Service Heads and Cabinet Portfolio Members were made accountable.

3.10.3 Those areas that the group consider still to be open are energy procurement, ICT Business Continuity, Housing Support systems, Internet usage and Debt management. These will be tracked at forthcoming meetings.

### 3.11 Anti- Fraud Measures & Investigations

3.11.1 No organisation can guarantee that it will be free from fraud or financial irregularity, the extent of which can be a measure of the effectiveness of internal controls. Internal Audit carried out a number of investigations (12) referred throughout the year either by whistle-blowers, management or as a direct response to internal audit work.

3.11.2 Cases that Internal Audit have investigated or supported have included allegations into the following fraud types:

- Theft of cash
- Misuse of council assets
- Failure to declare and pay income due to the Council
- Theft of stock and consumables
- Breach of Authority Policy

3.11.3 Investigation reports have been promptly provided to Service Managers presenting the evidence collected. Where appropriate this has included interviewing suspects, providing witness statements and liaison with the Police to pursue criminal convictions and to recover potential losses.

3.11.4 The Internal Audit Team continued to coordinate the Council's response to the National Fraud Initiative (NFI) which identifies potential fraud by matching data from other public and private bodies. The role involved ensuring that information was legally collected in accordance with fair processing principles, undertaking detailed investigations and supporting other nominated investigatory functions.

3.11.5 The 2014 flexible matching exercise identified 410 cases where persons had claimed single person discount to which they were not entitled. This resulted in payments being stopped to the value of £239, 772. In addition, 88 overpayment cases were identified and actions were taken to recover £61,526.

Enquiries are currently on-going into the results of NFI 2015 which identified 2217 potentially fraudulent recommended matches.

3.11.6 The Council has anti-fraud and corruption policies / mechanisms in place that include whistleblowing, money laundering and bribery. Whilst sufficient, the Internal Audit Manager will review the risk of fraud and the anti-fraud and corruption measures in 2015/16.

- 3.11.7 Overall, the level of reactive and proactive anti-fraud and corruption work undertaken by Internal Audit is appropriate and outcomes have been positive. However, it should be noted that whilst the Council have made financial savings through the delayering of managers and supervisors, the greater span of managerial control has increase the risk of cases of fraud and corruption as more opportunities become available.
- 3.12.1 A significant challenge to the council remains the financial context within which the Council operates. Delivering a continuous programme of substantial savings continues to impact on all areas of the business. Saving plans are established and the Council appears well placed to respond to the immediate spending cuts. However, the scale and pace of change required for both front line and support services remains a fundamental risk for the future. This area will focus in future audit plans and will in particular focus on evidence of delivery in the financial plans.
- 3.12.2 In a council of Powys' size and complexity, with its significant priorities, transformational plans and saving requirements, there is an inherent risk of breakdown in the systems of control particularly where roles, responsibilities and systems are changing. Internal Audit will support Management in the transition to new ways of working that manage risk and ensure effective and proportionate control. System audits and system development will be the focus of internal audit work together with added value reviews that have been requested by the client.
- 3.13 Internal Audit have supported the work of the Corporate Information Operational Governance group (CIOG) and the Information Governance Manager by contributing to officer meetings and reviewing information security arrangements during the course of systems and operation reviews. All information control weakness were addressed as part of agreed action plans. In addition, Internal Audit were involved in proactively recovering physical assets containing potentially confidential and sensitive information.
- 3.14 The Internal Audit Section was sufficiently resourced to deliver an annual opinion on internal control for 2014/15. However, the Council is responding to challenging funding settlements that have resulted in budget reductions across all service areas. Internal Audit's contribution to those savings has resulted in a restructured team with less resources. This shortfall in resource was further contributed to by the lead-in time in filling vacancies and the long term secondment of a principal post to a project. Alternative arrangements have been now been put in place as the Team were unable to recruit to the seconded post.
- 3.15 There have been no restrictions imposed on the scope of internal audit work during the year or in the provision of this control opinion. As a result, Internal Audit has maintained the required independent and objective status.

#### 4.0 ASSURANCE STATEMENT

- 4.1 No system of control can provide absolute assurance against material misstatement or loss, nor can Internal Audit give that assurance; this statement is intended to provide reasonable assurance.

- 4.2 Based on the work undertaken by Internal Audit during the 2014/15 financial year, it is the opinion of the Internal Audit Manager that the control environment provides “Satisfactory Assurance “ i.e. the control environment is generally effective, but there are some areas of the Council where improvement in control is required.
- 4.3 Internal Audit are will promote improvement in these specific areas and will ensure that they are included where possible in the internal audit work programme.

#### 5.0 **Corporate Improvement Plan**

N/A

#### 6.0 **Other Consultations Undertaken**

N/A

#### 7.0 **Comments of Local Members**

N/A

<b>Recommendation:</b>	<b>Reason for Recommendation:</b>
<b>The report and appendix on the annual internal control opinion be considered and noted.</b>	<b>To comply with the Public Sector Internal Standards and to contribute to effective governance arrangements.</b>

<b>Relevant Policy (ies):</b>			
<b>Within Policy:</b>	<b>Y / N</b>	<b>Within Budget:</b>	<b>Y / N</b>

<b>Relevant Local Member(s):</b>	<b>N/A</b>
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<b>Person(s) To Implement Decision:</b>	
<b>Date By When Decision To Be Implemented:</b>	

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

## APPENDIX A

List of Internal Audit Activity for 2014-15

DIRECTORATE	SERVICE	ASSIGNMENT NAME	FINAL DATE	OPINION	RECS MADE			RECS ACCEPTED			ACC RATE
					Fund	Sig	Mer	Fund	Sig	Mer	
RESOURCES	Professional Services	Staff Training (Mandatory)	09/04/2014	Qualified	0	3	4	0	3	4	100%
RESOURCES	Professional Services	Duplicate Payments Review	16/06/2014	Qualified	Not Applicable						N/A
RESOURCES	Professional Services	Insurance	21/08/2014	Qualified	2	4	2	2	4	2	100%
RESOURCES	Professional Services	Medium Term Financial plan	04/09/2014	Qualified	1	8	0	1	8	0	100%
RESOURCES	Professional Services	Creditors	19/12/2014	Qualified	0	10	8	0	10	8	100%
RESOURCES	Professional Services	Bank Reconciliation	24/02/2015	Qualified	1	1	2	1	1	2	100%
RESOURCES	Professional Services	Capital Accounting	23/04/2015	Qualified	0	2	3	0	2	3	100%
RESOURCES	Professional Services	Purchase Cards	17/03/2015	Low	8	6	1	8	6	1	100%
RESOURCES	Professional Services	National Fraud Initiative 13/14	01/09/2014	Special	Multiple Frauds identified						N/A
RESOURCES	Professional Services	NFI 14/15 Fair Processing	01/10/2014	Advisory	Not Applicable						N/A
RESOURCES	Professional Services	Policy Acceptance (net consent)	08/01/2015	Advisory	Not Applicable						N/A
RESOURCES	Professional Services	Risk Management Workshops	Multiple	Advisory	Not Applicable						N/A
RESOURCES	Business Services	NNDR	16/10/2014	Qualified	0	2	2	0	1	2	100%
RESOURCES	Business Services	Payments Authorisation	27/11/2014	Limited	1	5	0	1	5	0	100%
RESOURCES	Business Services	Pensions	12/02/2015	Qualified	0	7	1	0	7	1	100%
CHGE & GOV	ICT	Internet Usage	19/05/2014	Limited	1	11	7	1	11	7	100%
CHGE & GOV	ICT	Procurement of Portable Assets (schools)	01/06/2015	Low	2	7	2	2	7	2	100%
CHGE & GOV	ICT	Internet Filtering Policy	01/12/2014	Advisory	Not Applicable						N/A
CHGE & GOV	Scrutiny & Democratic	Investigation -Operation Sandbox	08/05/2014	Special	Referred to Ombudsman						N/A
CHGE & GOV	Programme	Partnerships (Interim Assessment)	16/06/2015	Advisory	Not Applicable						N/A

DIRECTORATE	SERVICE	ASSIGNMENT NAME	FINAL DATE	OPINION	RECS MADE			RECS ACCEPTED			ACC RATE
					Fund	Sig	Merit	Fund	Sig	Mer	
PLACE	Highways, Trans & Recycle	Northgate Contract Management	19/12/2014	Qualified	1	2	2	1	2	2	100%
PLACE	Highways, Trans & Recycle	Car Parks (Collection of fees)	29/01/2015	Qualified	0	0	4	0	0	4	100%
PLACE	Highways, Trans & Recycle	Penybont Depot	28/01/2015	Qualified	0	3	3	0	3	3	100%
PLACE	Highways, Trans & Recycle	Fuel- (Follow -up)	28/01/2015	Qualified	6	2	0	6	2	0	100%
PLACE	Highways, Trans & Recycle	Depot -Abercrave	24/03/2015	Qualified	0	1	4	0	1	4	100%
PLACE	Highways, Trans & Recycle	Trade Waste	18/06/2014	Limited	2	2	0	2	2	0	100%
PLACE	Highways, Trans & Recycle	Llanfyllin Depot	07/10/2014	Limited	1	5	0	1	5	0	100%
PLACE	Highways, Trans & Recycle	Green Dragon Audit- Welshpool Depot	17/03/2015	Compliant	Not Applicable						N/A
PLACE	Highways, Trans & Recycle	Green Dragon Audit- Ddole Road Depot	19/03/2015	Compliant	Not Applicable						N/A
PLACE	Regen, Property & Comm	Contaminated Land	23/02/2015	Qualified	0	2	2	0	2	2	100%
PLACE	Regen, Property & Comm	Animal Welfare	25/11/2014	Qualified	0	0	4	0	2	4	100%
PLACE	Regen, Property & Comm	Planning	19/02/2015	Qualified	0	5	0	0	5	0	100%
PLACE	Regen, Property & Comm	Wyeside Caravan Park	13/10/2014	Qualified	0	3	3	0	3	3	100%
PLACE	Regen, Property & Comm	Cemeteries	10/11/2014	Limited	0	4	1	0	4	1	100%
PLACE	Regen, Property & Comm	Investigation -Missing IT Equipment	01/09/2014	Special	Case Closed -Improved Controls						N/A
PLACE	Regen, Property & Comm	Investigation -Info Sec/ Nant Helen	18/08/2014	Special	No breach						N/A
PLACE	Regen, Property & Comm	Investigation - FM Handyman	09/04/2015	Special	Suspension-Disc Pending						N/A
PLACE	Regen, Property & Comm	ZEN Grant Claim 4	19/04/2014	Certified	Not Applicable						N/A
PLACE	Regen, Property & Comm	Zen Grant Claims 5	21/08/2014	Certified	Not Applicable						N/A
PLACE	Regen, Property & Comm	ZEN Grant Claim 6	31/03/2014	Certified	Not Applicable						N/A
PLACE	Regen, Property & Comm	Trading Standards Grant – Estate Agency	30/06/2014	Certified	Not Applicable						N/A
PLACE	Regen, Property & Comm	Green Dragon Audit - Q3 - Hendreladus	18/03/2015	Compliant	0	1	0	0	1	0	100%
PLACE	Regen, Property & Comm	Green Dragon Audit - Q4 - The Gwalia	27/01/2015	Compliant	0	0	0	0	0	0	N/A



DIRECTORATE	SERVICE	ASSIGNMENT	DATE	OPINION	RECS MADE			RECS ACCEPTED			ACC RATE
					Fund	Sig	Merit	Fund	Sig	Mer	
PLACE	Leisure & Recreation	Registrars - Machynlleth	15/05/2014	High	0	0	2	0	0	0	100%
PLACE	Leisure & Recreation	Customer Service Point - Hay on Wye	09/04/2014	Qualified	0	4	1	0	4	1	100%
PLACE	Leisure & Recreation	Customer Service Point- Builth Primary School Canteen/Meal Registers	09/04/2014	Qualified	0	3	4	0	3	4	100%
PLACE	Leisure & Recreation	Registers	26/05/2015	Qualified	0	3	3	0	3	3	100%
PLACE	Leisure & Recreation	Registrar- Builth	15/05/2014	Qualified	0	0	3	0	0	3	100%
PLACE	Leisure & Recreation	Leisure Centre cash ups	20/08/2014	Qualified	0	3	2	0	3	2	100%
PLACE	Leisure & Recreation	Catering- Investigation (Hay School)	28/02/2015	Special	Prosecution /Dismissal					N/A	
PLACE	Leisure & Recreation	Presteigne LC - Investigation	09/06/2014	Special	Case Closed - Improved controls					N/A	
PLACE	Leisure & Recreation	Canteen Income Review									
PLACE	Leisure & Recreation	Environmental Audit - Rhayder LC	23/07/2014	Compliant	0	1	0	0	1	0	100%
PLACE	Leisure & Recreation	Green Dragon Audit - Q3 2 - Knighton LC	25/02/2015	Compliant	0	0	0	0	0	0	N/A
PLACE	Leisure & Recreation	Green Dragon Audit - Q4 2 - BroDdyfi LC	17/03/2015	Compliant	0	1	0	0	1	0	100%
PLACE	Leisure & Recreation	Green Dragon- Q4 4 - Llanidloes Museum		Compliant	0	0	0	0	0	0	N/A
PLACE	Leisure & Recreation	Green Dragon Audit-Staylittle	02/06/2014	Compliant	0	3	0	0	3	0	100%
PLACE	Leisure & Recreation	Environmental - Llanfair Caereinion LC	02/06/2014	Compliant	0	0	0	0	0	0	N/A
PLACE	Leisure & Recreation	Environmental - Machynlleth Library	02/06/2014	Compliant	0	0	0	0	0	0	N/A
PLACE	Leisure & Recreation	Stat Testing- Legionella	01/05/2014	Advisory	Not Applicable					N/A	
PLACE	Leisure & Recreation	Casual leave entitlement	01/06/2014	Advisory	Not Applicable					N/A	
PLACE	Leisure & Recreation	Schools Cashless System	01/07/2014	Advisory	Not Applicable					N/A	

DIRECTORATE	SERVICE	ASSIGNMENT NAME	FINAL DATE	OPINION	RECS MADE			RECS ACCEPTED			ACC RATE
					Fund	Sig	Mer	Fun	Sig	Mer	
SCHOOLS	Schools	School - Primary- Cefnlllys	26/06/2015	Low	1	9	5	1	9	5	100%
SCHOOLS	Schools	Pre-after school clubs	15/05/2014	Limited	4	4	5	4	4	5	100%
SCHOOLS	Schools	School - Special - Penmaes	14/06/2014	Limited	3	12	8	3	12	8	100%
SCHOOLS	Schools	School - Welshpool High	06/07/2015	Limited	1	8	7	1	8	7	100%
SCHOOLS	Schools	School- High -John Beddoes (closing)	15/04/2014	Qualified	0	1	1	0	1	1	100%
SCHOOLS	Schools	School - Primary- Llanidloes	04/05/2014	Qualified	2	7	3	2	7	3	100%
SCHOOLS	Schools	School- High -Builth	27/05/2014	Qualified	0	3	8	0	3	8	100%
SCHOOLS	Schools	School -Primary- Ysgol Bro Tawe	18/07/2014	Qualified	1	3	0	1	3	0	100%
SCHOOLS	Schools	Ysgol Golwg y Cwm Primary	10/09/2014	Qualified	1	1	1	1	1	1	100%
SCHOOLS	Schools	Ysgol Gymraeg Dyffryn y Glowr Primary	10/10/2014	Qualified	0	3	3	0	3	3	100%
SCHOOLS	Schools	Ysgol y Cribarth Primary	10/10/2014	Qualified	0	3	4	0	3	4	100%
SCHOOLS	Schools	School- High- Newtown	17/10/2014	Qualified	0	4	9	0	4	9	100%
SCHOOLS	Schools	School - Primary - Talgarth	28/11/2014	Qualified	0	1	3	0	1	3	100%
SCHOOLS	Schools	School -High -Llanidloes	09/12/2014	Qualified	0	9	7	0	9	7	100%
SCHOOLS	Schools	School - Primary - Sennybridge	17/12/2014	Qualified	0	5	3	0	5	3	100%
SCHOOLS	Schools	School - Primary - Cradoc	05/02/2015	Qualified	0	4	1	0	4	1	100%
SCHOOLS	Schools	School - Primary - Llandisyllo	12/02/2015	Qualified	0	3	3	0	3	3	100%
SCHOOLS	Schools	School - Primary - Treowen	12/02/2015	Qualified	0	0	3	0	0	3	100%
SCHOOLS	Schools	School - Primary - Ysgol Dyffryn Trannon	02/03/2015	Qualified	0	4	5	0	4	5	100%
SCHOOLS	Schools	School - SEN Brynllwarch	18/03/2015	Qualified	0	5	4	0	5	4	100%
SCHOOLS	Schools	School - Primary- Irfon Valley	18/03/2015	Qualified	0	3	5	0	3	5	100%
SCHOOLS	Schools	School - Primary- Priors	24/03/2015	Qualified	1	5	1	1	5	1	100%
SCHOOLS	Schools	School - Primary- Ardwyn	25/03/2015	Qualified	0	3	3	0	3	3	100%
SCHOOLS	Schools	School - Primary- Llangorse	31/03/2015	Qualified	0	3	1	0	3	1	100%
SCHOOLS	Schools	School - High -Crickhowell	27/04/2015	Qualified	0	8	6	0	8	6	100%
SCHOOLS	Schools	School - Primary- Banw	23/04/2015	Qualified	0	3	2	0	3	2	100%

SCHOOLS	Schools	Special -Operation Torch (JB Caretaker)	01/05/2015	Special	Dismissal & Prosecution	N/A
SCHOOLS	Schools	WAG-Sixth form Grant	30/06/2014	Certified	Not Applicable	N/A

DIRECTORATE	SERVICE	ASSIGNMENT NAME	FINAL DATE	OPINION	RECS MADE			RECS ACCEPTED			ACC RATE
					Fund	Sig	Mer	Fund	Sig	Mer	
PEOPLE	Adults Social care	Dom care	18/06/2014	Limited	3	4	0	3	4	0	100%
PEOPLE	Adults Social care	Appointee & Deputy	03/11/2014	Limited	1	12	3	1	12	3	100%
PEOPLE	Adults Social care	Substance Misuse	16/06/2014	Low	6	0	0	6	0	0	100%
PEOPLE	Adults Social care	Respite/ short Term care	27/11/2014	Low	2	7	0	2	7	0	100%
PEOPLE	Adults Social care	Direct payments	01/04/2015	Low	3	6	1	3	6	1	100%
PEOPLE	Adults Social care	Asset Recovery - Soc Care	31/03/2015	Advisory	Not Applicable					N/A	
PEOPLE	Housing	Travellers Site - Kings Meadow	12/05/2014	Qualified	0	5	0	0	5	0	100%
PEOPLE	Housing	Homelessness	22/10/2014	Qualified	0	10	4	0	10	4	100%
PEOPLE	Housing	Housing Grants	26/11/2014	Qualified	0	4	4	0	4	4	100%
PEOPLE	Housing	DFG/ Adaptations	19/02/2015	Qualified	0	2	6	0	2	6	100%
PEOPLE	Housing	Housing Complaints Referrals	13/11/2014	Limited	1	4	4	1	4	4	100%

DIRECTORATE	SERVICE	ASSIGNMENT NAME	FINAL DATE	OPINION	RECS MADE			RECS ACCEPTED			ACC RATE
					Fund	Sig	Mer	Fund	Sig	Mer	
EXT CLIENT	BBNPA	BBNP - Claim Partner Claim 5	10/05/2014	Certified							N/A
EXT CLIENT	BBNPA	BBNP - Claim 5 LP	10/05/2014	Certified							N/A
EXT CLIENT	BBNPA	BBNP Rural All Claim 6	31/10/2014	Certified							N/A
EXT CLIENT	BBNPA	BBNP Rural All LP Claim 6	31/10/2014	Certified							N/A

% of Audit Opinions with Effective Control

