



South Derbyshire District Council – Internal Audit Progress Report

Audit Sub-Committee: 14th June 2017



Our Vision

Through continuous improvement, the central midlands audit partnership will strive to provide cost effective, high quality internal audit services that meet the needs and expectations of all its partners.

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South Derbyshire District Council – Internal Audit Progress Report

Summary

Role of Internal Audit

The Internal Audit Service for South Derbyshire District Council is provided by the Central Midlands Audit Partnership (CMAP). The Partnership operates in accordance with standards of best practice applicable to Internal Audit (in particular, the Public Sector Internal Audit Standards – PSIAS). CMAP also adheres to the Internal Audit Charter.

The role of internal audit is to provide independent assurance that the organisation's risk management, governance and internal control processes are operating effectively.

Recommendation Ranking

To help management schedule their efforts to implement our recommendations or their alternative solutions, we have risk assessed each control weakness identified in our audits. For each recommendation a judgment was made on the likelihood of the risk occurring and the potential impact if the risk was to occur. From that risk assessment each recommendation has been given one of the following ratings:

- Critical risk.
- Significant risk.
- Moderate risk
- Low risk.

These ratings provide managers with an indication of the importance of recommendations as perceived by Audit; they do not form part of the risk management process; nor do they reflect the timeframe within which these recommendations can be addressed. These matters are still for management to determine.

Control Assurance Definitions

Summaries of all audit reports are to be reported to Audit Sub-Committee together with the management responses as part of Internal Audit's reports to Committee on progress made against the Audit Plan. All audit reviews will contain an overall opinion based on the adequacy of the level of internal control in existence at the time of the audit. This will be graded as either:

- **None** - We are not able to offer any assurance. The areas reviewed were found to be inadequately controlled. Risks were not being well managed and systems required the introduction or improvement of internal controls to ensure the achievement of objectives.
- **Limited** - We are able to offer limited assurance in relation to the areas reviewed and the controls found to be in place. Some key risks were not well managed and systems required the introduction or improvement of internal controls to ensure the achievement of objectives.
- **Reasonable** - We are able to offer reasonable assurance as most of the areas reviewed were found to be adequately controlled. Generally risks were well managed, but some systems required the introduction or improvement of internal controls to ensure the achievement of objectives.
- **Comprehensive** - We are able to offer comprehensive assurance as the areas reviewed were found to be adequately controlled. Internal controls were in place and operating effectively and risks against the achievement of objectives were well managed.

This report rating will be determined by the number of control weaknesses identified in relation to those examined, weighted by the significance of the risks. Any audits that receive a None or Limited assurance assessment will be highlighted to the Audit Sub-Committee in Audit's progress reports.

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Audit Coverage

Progress on Audit Assignments

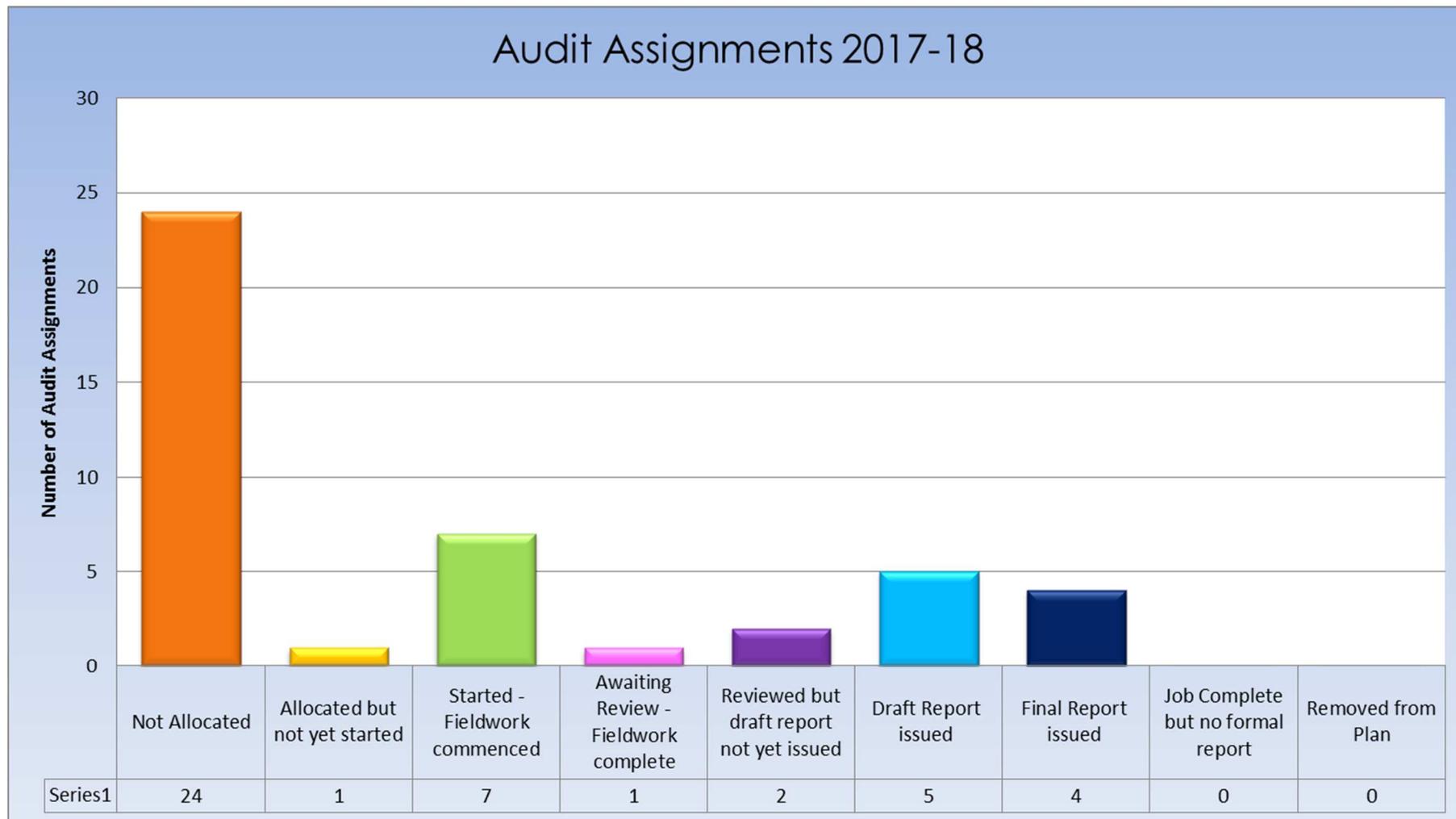
The following table provide Audit Sub-Committee with information on how audit assignments were progressing as at 6th June 2017.

Audit Plan Assignments 2016-17	Type of Audit	Current Status	% Complete
Main Accounting System 2016-17	Key Financial System	In Progress	35%
Treasury Management 2016-17	Key Financial System	Final Report	100%
Banking Services	Systems/Risk Audit	Draft Report	95%
Taxation	Systems/Risk Audit	Final Report	100%
Council Tax 2016-17	Key Financial System	Final Report	100%
Housing Benefit & Council Tax Support 2016-17	Key Financial System	Final Report	100%
Payroll 2016-17	Key Financial System	In Progress	75%
Creditors 2016-17	Key Financial System	Draft Report	95%
Debtors 2016-17	Key Financial System	In Progress	75%
Data Quality & Performance Management	Governance Review	Final Report	100%
Safeguarding	Governance Review	In Progress	60%
Fixed Assets 2016-17	Key Financial System	Reviewed	80%
Leisure Centres	Systems/Risk Audit	Final Report	100%
Parks & Open Spaces	Systems/Risk Audit	Draft Report	95%
Change & Configuration Management	IT Audit	Draft Report	95%
Client Monitoring - Corporate Services Contract	Procurement/Contract Audit	Fieldwork Complete	80%
Fixed Assets 2015-16	Key Financial System	Reviewed	90%
Whistleblowing Investigation 2	Investigation	Draft Report	95%
Housing Contracts Review	Investigation	In Progress	50%
Audit Plan Assignments 2017-18	Type of Audit	Current Status	% Complete
Sharpes Pottery	Systems/Risk Audit	Allocated	5%
Waste Management Contract	Systems/Risk Audit	In Progress	20%
Investigation - Recycling & Waste	Investigation	In Progress	50%

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Audit Coverage

Progress on Audit Assignments Chart



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Audit Coverage

Completed Audit Assignments

Between 1st February 2017 and 6th June 2017, the following audit assignments have been finalised since the last Progress Report was presented to this Committee (the overall control assurance rating is shown in brackets):

- Treasury Management 2016-17 (**Comprehensive**).
- Council Tax 2016-17 (**Reasonable**).
- Housing Benefit & Council Tax Support 2016-17 (**Reasonable**).
- Data Quality & Performance Management (**Reasonable**).
- Leisure Centres (**Reasonable**).
- Taxation (**Comprehensive**).

No audits completed during the period attracted a 'Limited' control assurance rating and therefore nothing specific needs to be brought to the Sub-Committee's attention.

The following paragraphs summarise the internal audit work completed in the period.

Treasury Management 2016-17

Overall Control Assurance Rating: **Comprehensive**

This audit focused on considering and testing the controls in the following key areas:

- Guidance on Treasury Management decisions and activities.
- Cash flow.
- Investments.
- Monitoring of Treasury Management by Members and Management.

From the 28 key controls evaluated in this audit review, 26 were considered to provide adequate control and 2 contained partial

weaknesses. The report contained 1 recommendation, which was considered a low risk. Another minor risk issue was highlighted for management's consideration and we do not intend to formally follow up this issue. The following issue was considered to be the key control weaknesses:

- The Treasury Management Procedures were incomplete as they did not include details of payments to HSBC and did not provide accurate and comprehensive instruction regarding authorisation of investment account transactions. (**Low Risk**)

The 1 issue raised within this report was accepted. Management had already taken action to address the issue by the time of issuing this final report.

Council Tax 2016-17

Overall Control Assurance Rating: **Reasonable**

This audit focused on ensuring that system procedures were in place to maintain continuity of service and income following the end of the contract with Northgate PSS.

From the 31 key controls evaluated in this audit review, 24 were considered to provide adequate control and 7 contained weaknesses. The report contained 7 recommendations, 2 of which were considered a moderate risk with the other 5 a low risk. The following issues were considered to be the key control weaknesses:

- The priority was given to collecting debts for the current year, and older debts were subject to less attention. As a result, some taxpayers had built up substantial debts which were not being cleared. (**Low Risk**)
- Older postings to the suspense accounts were not being resolved resulting in inaccurate data being held in the system. (**Low Risk**)

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- Supervisory checks on transactions moving monies out of the suspense account were not being carried out on a regular basis. (Moderate Risk)
- Detailed written procedures were not in place for the maintenance and management of the suspense account. (Low Risk)
- The spreadsheet for recording the searches carried out and actions taken in respect of suspense items was not being completed in full. If completed correctly it could be used to provide information on how much had been posted to the suspense account, how much had been moved out of the suspense account, how much was still to be moved, and would assist in the supervisory checks on suspense activity. (Low Risk)
- Some older cases with the enforcement agents showed no signs of activity or of having been individually reviewed. (Low Risk)
- The transfer request form in use lacked sufficient details to allow for accurate allocation of individual transactions. (Moderate Risk)

All 7 issues raised within this report were accepted and action has been agreed to address two of the issues by the end of September 2016, one by the end of October 2017 and the remaining five by the end of December 2017.

Housing Benefit & Council Tax Support 2016-17

Overall Control Assurance Rating: **Reasonable**

This audit focused on the adequacy of controls within Housing Benefits and Council Tax Support in order to give assurance to the Council that these key systems were operating effectively and correctly. Assessment of claims, payments and the identification and recovery of overpayments were considered and tested.

From the 26 key controls evaluated in this audit review, 21 were considered to provide adequate control and 5 contained partial weaknesses. The report contained 5 recommendations, 3 of which were considered a moderate risk with the other 2 considered a low risk. Another minor risk issue was highlighted for management's consideration

and we do not intend to formally follow up this issue. The following issues were considered to be the key control weaknesses:

- The Council was not using all available exception reports in the Academy system to highlight potential areas of error and fraud. (Low Risk)
- Recovery rates quoted in the Housing and Council Tax Benefits Overpayments leaflet were out-of-date. (Low Risk)
- The Council was failing to pursue Housing Benefit overpayments in an efficient and timely manner which could contribute to the failure to recover money that it was owed. (Moderate Risk)
- The Client Services Manager was not receiving sufficient information to enable him to monitor the action taken to recover debt prior to him making a decision regarding debt write-off. (Moderate Risk)
- The Council was not complying with Financial Procedure Rules in the authorisation of Housing Benefit debt write-offs. (Moderate Risk)

All 5 of the issues raised were accepted and positive action had been taken to address 1 of the recommendations by the end of the audit, and the remaining 4 recommendations were agreed to be addressed by the end of November 2017.

Data Quality & Performance Management

Overall Control Assurance Rating: **Reasonable**

This audit focused on undertaking a self-assessment of the performance indicators to evaluate the systems in place for the monitoring and review of data quality and to identify higher risk indicators for subsequent review.

The audit considered 4 of the higher risk indicators for review to ensure that there were suitable systems in place for performance management and data quality throughout the Council. These indicators spanned the four Corporate Plan values of People (PE), Place (PL), Progress (PR) and Outcomes (O) and were:

- PE2.1 Total Number of Tenancy Audits Carried Out.

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- PL3.1 Downward Trend in Fly Tipping Incidents.
- O3.1 Annual Improvements in the Energy Consumption of Public Buildings.
- PR5.2 Maximise the Number of Registered Food Businesses Active in the District.

The report contained 19 recommendations, all of which were considered to present a low risk. The following issues were considered to be the key control weaknesses:

- The Quarter 3 reported figures could not be verified back to the Tenancy Visits Tracker spreadsheet. (Low Risk)
- Performance figures for PE2.1 were not subjected to scrutiny or authorisation from departmental managers before their submission. (Low Risk)
- The measurement period applied for PE2.1 was not in line with the guidance available or calendar start and end dates. (Low Risk)
- The audit trail of data maintained to support the reported performance figures for PE2.1 was not adequate. (Low Risk)
- There were no accuracy and completeness checks over the performance data for PE2.1. (Low Risk)
- Access to the Tenant Visit spreadsheet was not adequately restricted. (Low Risk)
- There was not any scrutiny or authorisation from a secondary officer for the performance figures calculated for PL3.1. A minor difference was found which impacted on the accuracy of the Quarter 2 reported figure for 2016-17. (Low Risk)
- The Environmental Services performance spreadsheet was held on the local drive of the Environmental Services Manager, therefore making it inaccessible to the wider team. (Low Risk)
- There was insufficient documentation to support the reported performance figures for O3.1 during 2016-17. (Low Risk - Superseded)
- Inaccuracies in the floor space figures stated in the O3.1 FY17 spreadsheet meant that calculation of the performance figures for O3.1 was flawed. (Low Risk - Superseded)
- There was insufficient checking and authorisation of the calculated performance figures for O3.1. (Low Risk - Superseded)
- A complete and comprehensive methodology statement for the collection and recording of performance data, and calculation of the performance figure for O3.1 was not in place. (Low Risk - Superseded)
- Access to the O3.1 spreadsheet was not appropriately restricted. (Low Risk - Superseded)
- There was not any independent scrutiny and authorisation of the performance figures for PR5.2. (Low Risk)
- The guidance on PR5.2 had not been used in the calculation of the reported performance figures from April 2016. This had resulted in inconsistencies in the calculation process and inaccuracies in the reported figures. (Low Risk)
- There was an insufficient audit trail in place to support the figure reported under performance indicator PR5.2. (Low Risk)
- There was a lack of supporting evidence for the figures reported for PR5.2 and so we were unable to verify the accuracy of the figures. (Low Risk)
- The methodology for calculation of PR5.2 varied between the Performance Indicator Pro Forma and Methodology Statement document and the Performance Management Reporting Protocol Environmental Health 2015-16 document. (Low Risk)
- There were not any independent checks over the accuracy or completeness of the performance figures for PR5.2. (Low Risk)

All 19 of the issues raised within this report were accepted, but no action was to be taken in respect of 5 of the issues raised as management are discontinuing the measurement of O3.1 (Annual Improvements in the Energy Consumption of Public Buildings). Management agreed to take actions to address the remaining 14 issues by 31st July 2017.

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Leisure Centres

Overall Control Assurance Rating: **Reasonable**

This audit focused on the programme of planned preventative maintenance and whether the Contractor adhered to the programme. The audit also sought to ensure that robust systems were in place for the administration of the membership scheme and that usage of the Leisure Centres was monitored regularly to ensure use of the facilities was maximised.

From the 19 key controls evaluated in this audit review, 15 were considered to provide adequate control and 4 contained partial weaknesses. The report contained 5 recommendations, 2 of which were considered a moderate risk with the other 3 considered a low risk. Another minor risk issue was highlighted for management's consideration and we do not intend to formally follow up this issue. The following issues were considered to be the key control weaknesses:

- The Contractor had not included all the areas which it was responsible for maintaining within the planned preventative maintenance schedule and this had not been highlighted by the Council. (**Moderate Risk**)
- The Council had not undertaken inspections on the exterior fabric of the building as per the contract summary of maintenance responsibilities. (**Moderate Risk**)
- The documents used to record the results of the service monitoring inspection and Brand Standards audit were incomplete with no information recorded as to whether remedial action had been taken and when. (**Low Risk – Risk Accepted**)
- Repairs and maintenance issues were being recorded in different places with no central register bringing all the issues together. (**Low Risk**)
- Access to leisure facilities at Etwall Leisure Centre was not barrier controlled with the potential for non-paying members of the

public to access the facilities and not be challenged. Whilst access to Green Bank Leisure Centre was controlled with barriers, the location of the cafe area adjacent to the barriers meant that members of the public could gain unapproved access to the leisure facilities. (**Low Risk – Risk Accepted**)

All 5 issues raised within this report were accepted. Action was agreed to be taken to address three of the issues raised by 1st October 2017. In respect of the remaining two issues, officers have chosen to accept the risk and take no further action as they feel mitigating controls are in operation by the Contractor.

Taxation

Overall Control Assurance Rating: **Comprehensive**

This audit focused on ensuring that there were adequate controls in place over the Council's administration of the Construction Industry Scheme and Payroll tax.

From the 14 key controls evaluated in this audit review, 11 were considered to provide adequate control and 3 contained weaknesses. The report contained 1 recommendation, which was considered a low risk. Another minor risk issue was highlighted for management's consideration and we do not intend to formally follow up this issue. The following issue was considered to be the key control weaknesses:

- Checks on individual subcontractor CIS payments were not in place resulting in a sizeable error going undetected by the subcontractor and the Council. (**Low Risk**)

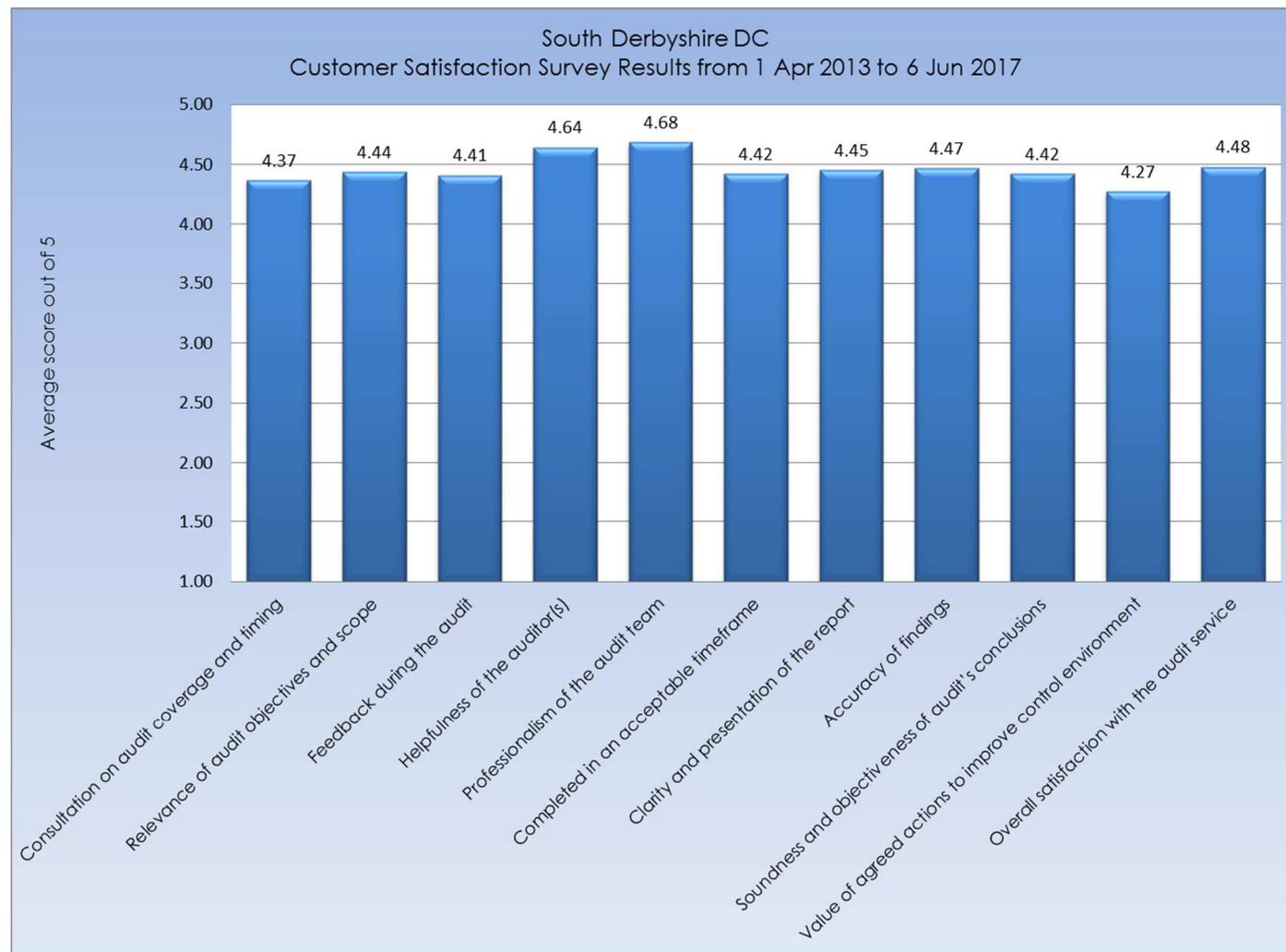
The issue raised within this report was accepted and action was agreed to be taken to address this issue by 31st August 2017.

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Audit Performance

Customer Satisfaction

The Audit Section sends out a customer satisfaction survey with the final audit report to obtain feedback on the performance of the auditor and on how the audit was received. The survey consists of 11 questions which require grading from 1 to 5, where 1 is very poor and 5 is excellent. The chart across summarises the average score for each question from the 73 responses received between 1st April 2013 and 31st May 2017. The overall average score from the surveys was 49.1 out of 55. The lowest score received from a survey was 40, whilst the highest was 55 which was achieved on 11 occasions.



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Audit Performance

Customer Satisfaction

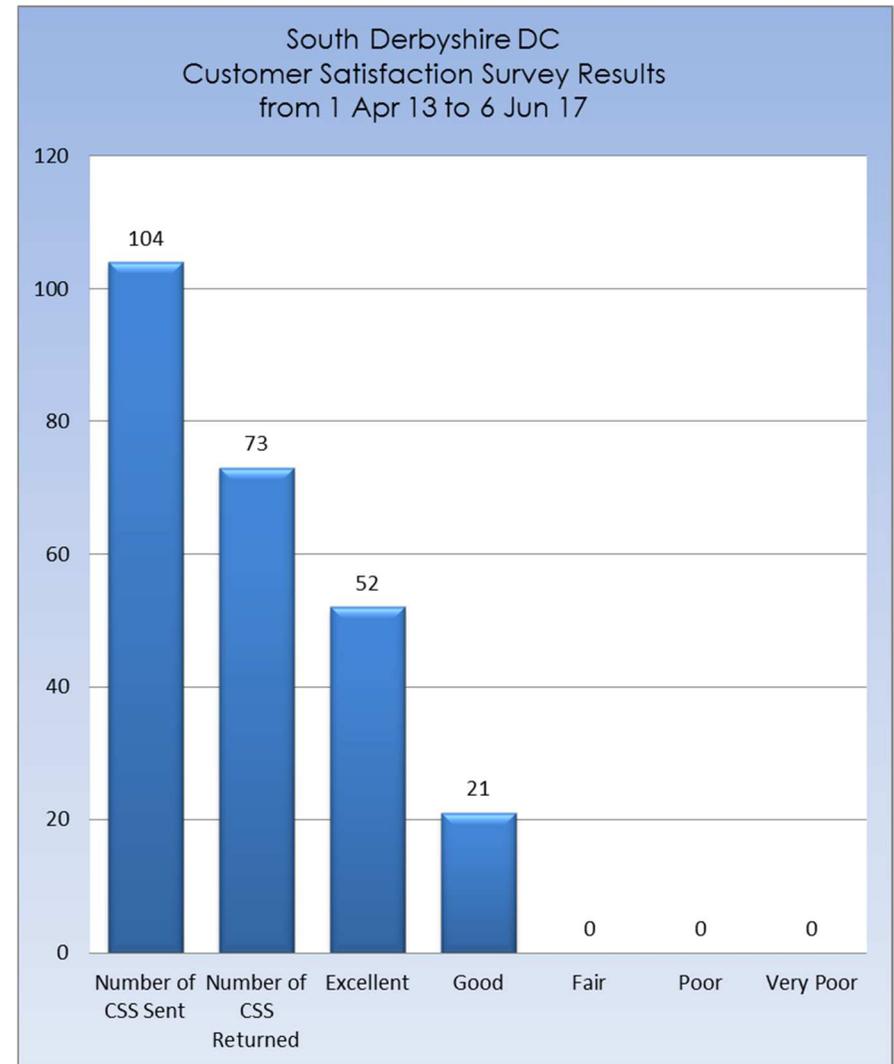
Since 1st April 2013, we have sent 104 Customer Satisfaction Surveys (CSS) to the recipients of audit services. Of the 104 sent we have received 73 responses.

31 Customer Satisfaction Surveys have not been returned which have already been reported to this Committee and relate to assignments undertaken in previous plan years. Responses to these surveys will no longer be pursued as responses are unlikely to be reliable after this length of time.

The overall responses are graded as either:

- Excellent (scores 47 to 55)
- Good (scores 38 to 46)
- Fair (scores 29 to 37)
- Poor (scores 20 to 28)
- Very poor (scores 11 to 19)

Overall 52 of 73 responses categorised the audit service they received as excellent, another 21 responses categorised the audit as good. There were no overall responses that fell into the fair, poor or very poor categories.



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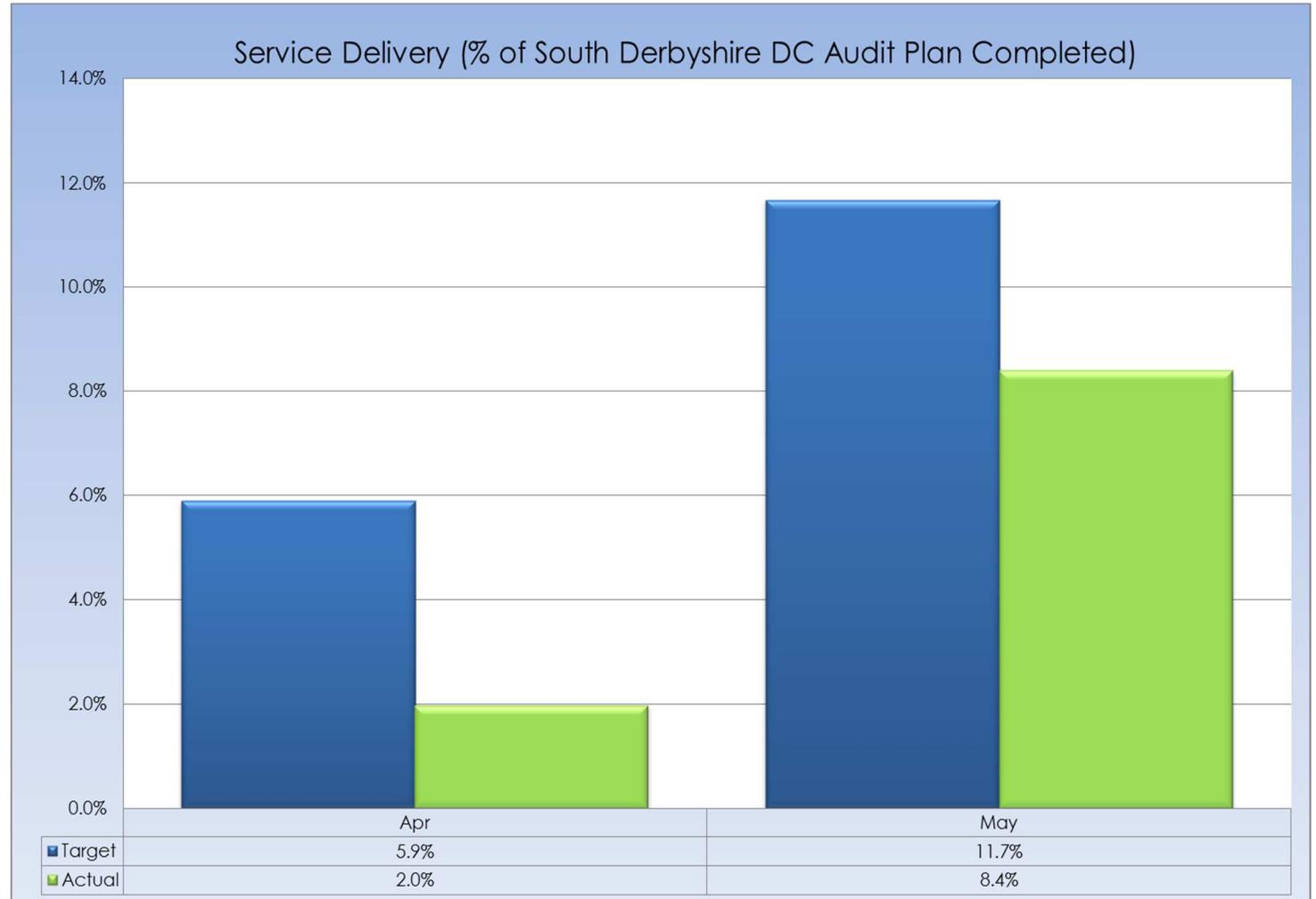
Audit Performance

Service Delivery (% of Audit Plan Completed)

At the end of each month, Audit staff provide the Audit Manager with an estimated percentage complete figure for each audit assignment they have been allocated. These figures are used to calculate how much of each Partner organisation's Audit Plans have been completed to date and how much of the Partnership's overall Audit Plan has been completed.

Shown across is the estimated percentage complete for South Derbyshire's 2016-17 Audit Plan (including incomplete jobs brought forward) after 2 months of the Audit Plan year.

The monthly target percentages are derived from equal monthly divisions of an annual target of 91% and do not take into account any variances in the productive days available each month.



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Recommendation Tracking

Follow-up Process

Internal Audit sends emails, automatically generated by our recommendations database, to officers responsible for action where their recommendations' action dates have been exceeded. We request an update on each recommendation's implementation status, which is fed back into the database, along with any revised implementation dates.

Prior to the Audit Sub-Committee meeting we will provide the relevant Senior Managers with details of each of the recommendations made to their divisions which have yet to be implemented. This is intended to give them an opportunity to provide Audit with an update position.

Each recommendation made by Internal Audit will be assigned one of the following "Action Status" categories as a result of our attempts to follow-up management's progress in the implementation of agreed actions. The following explanations are provided in respect of each "Action Status" category:

- **Action Due** = Action is due and Audit has been unable to ascertain any progress information from the responsible officer.
- **Future Action** = Action is not due yet, so Audit has not followed up.
- **Implemented** = Audit has received assurances that the agreed actions have been implemented.
- **Superseded** = Audit has received information about changes to the system or processes that means that the original weaknesses no longer exist.
- **Risk Accepted** = Management has decided to accept the risk that Audit has identified and take no mitigating action.
- **Being Implemented** = Management is still committed to undertaking the agreed actions, but they have yet to be completed. (This category should result in a revised action date).

Implementation Status Details

The table below is intended to provide members with an overview of the current implementation status of all agreed actions to address the control weaknesses highlighted by audit recommendations that have passed their agreed implementation dates. All of the recommendations made between 1st October 2010 and 31st March 2013 have now been appropriately addressed and as such have been removed from the following tables and charts.

	Implemented	Being implemented	Risk Accepted	Superseded	Action Due	Future Action	Total
Low Risk	370	15	14	9	0	32	440
Moderate Risk	74	2	1	4	0	12	93
Significant Risk	2	0	0	0	0	0	2
Critical Risk	0	0	0	0	0	0	0
	446	17	15	13	0	44	535

The table below shows those recommendations not yet implemented by Dept.

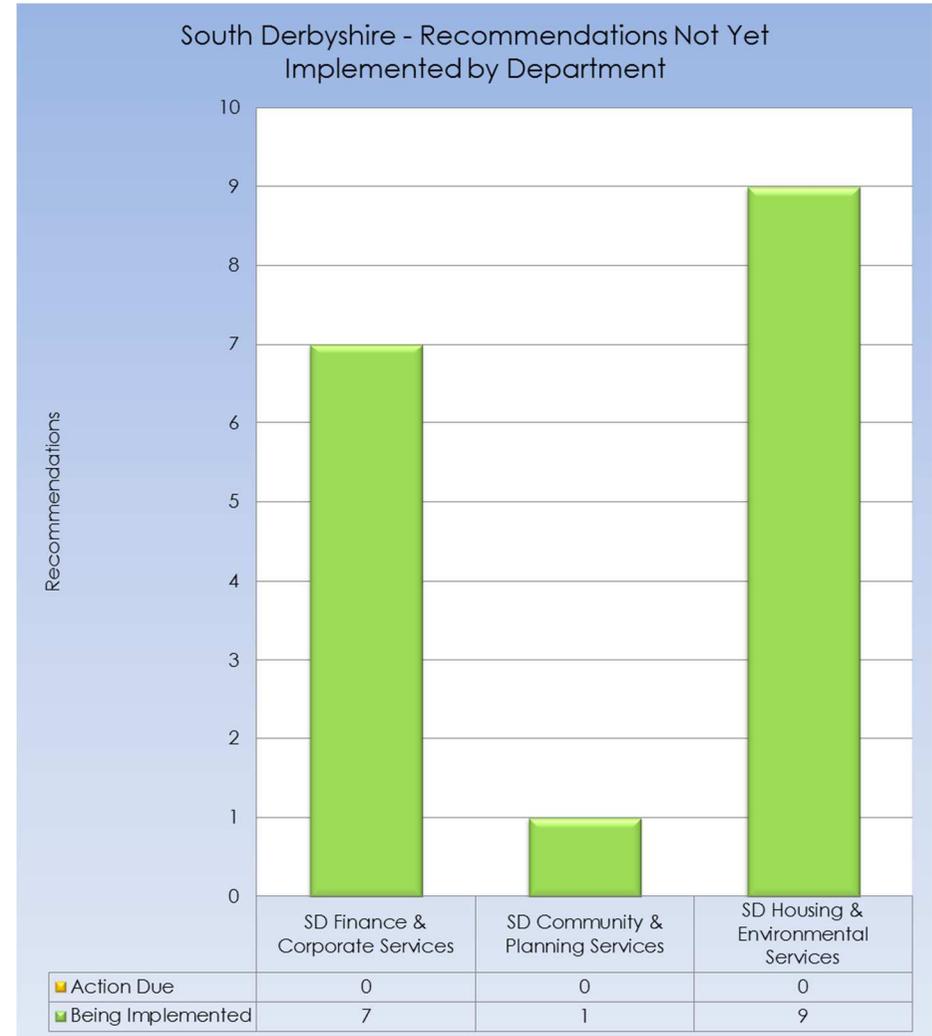
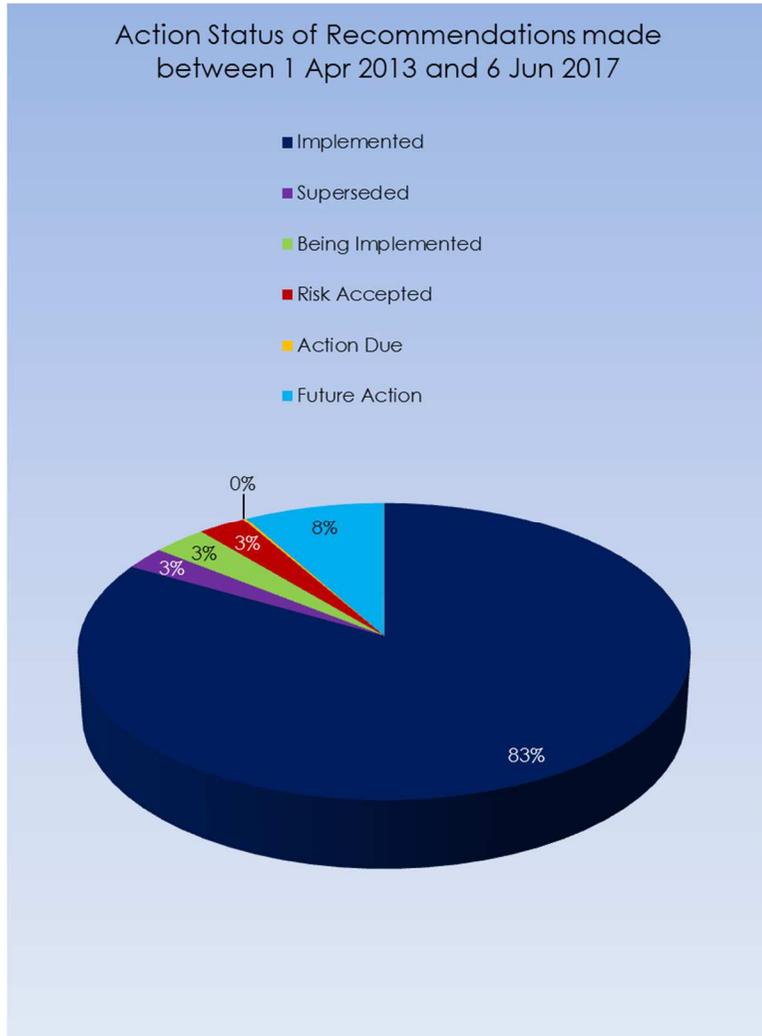
Recommendations Not Yet Implemented	Corporate Services	Community & Planning Services	Housing & Environmental Services	TOTALS
Being Implemented	7	1	9	17
Action Due	0	0	0	0
	7	1	9	17

Internal Audit has provided Committee with summary details of those recommendations still in the process of 'Being Implemented' and those that have passed their due date for implementation. As stated earlier in this report, we will now only provide full details of each moderate, significant or critical risk issue where management has decided not to take any mitigating actions (shown in the 'Risk Accepted' category above). All the risk accepted issues shown above have already been reported to this Committee with the exception of an additional 2 low risk recommendations which arose from the Leisure Centre audit completed in this period (details of which can be found earlier in this report).

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Recommendation Tracking

Implementation Status Charts



South Derbyshire District Council – Internal Audit Progress Report

Recommendation Tracking

Recommendations Not Yet Implemented

At a previous meeting we agreed that we would no longer bring every outstanding recommendation in detail to this Committee. Instead we have sought to highlight those which we believe deserve Committee's attention, either through the level of risk associated with the control issue or the length of the delay in implementing agreed actions or our inability to obtain satisfactory progress information from Management. Accordingly, the following are detailed for Committee's scrutiny:

Corporate Services

Council Tax / NNDR / Cashiering 2013-14

Control Issue 3 – The error reports and zero liability bills highlighted by the Council Tax billing runs had not been corrected.

Risk Rating – Low Risk

Status Update – The exercise is being treated as data cleansing from the implementation of Academy, and will be a task allocated to apprentices. Staff shortages led to this being returned to a low priority status, to revisit in summer once annual billing and year end are out of the way. Continued lack of resource has impacted on progress. Further request for a 12 month extension due to NDR revaluation taking priority.

Original Action Date 31 Dec 14 **Revised Action Date** 31 Oct 17

Risk Management

Control Issue 4 – Although the FIU Annual Report acted as a Fraud Plan and an Internal Audit Plan was developed on an annual basis, there was not a clear link between the two, and officers working in the Fraud Investigation Unit indicated that there was opportunity for clo.

Risk Rating – Low Risk

Status Update – Recruitment to the DCC Fraud Service has now been completed and the new team established, which the Council will be buying into. The team is in its infancy so more time is needed to progress this.

Original Action Date 31 Dec 15 **Revised Action Date** 30 Jun 17

Information@Work

Control Issue 8 – The page verification on a number of databases, including the live Images database, was TORN_PAGE_VERIFACATION. To effectively identify and deal with database corruption before the Council faces potential data loss situations, it is recommended that this configuration is set to CHECKSUM.

Risk Rating – Low Risk

Status Update – Trying to contact Northgate's EDMS team in Sale to establish the correct configuration settings.

Original Action Date 31 Oct 16 **Revised Action Date** 27 Mar17

Business Continuity

Control Issue 11 – The Business Impact Assessment had received no recent formal update. There was no documentation to support any updates in recent years.

Risk Rating – Moderate Risk

Status Update - The SDDC contract with Northgate Public Services terminates on 31st January so the new SDDC staffing incorporating services previously outsourced takes effect from 1st February 2017. Already started work on revisions to the emergency plan, BC plan and combined contact list which supports both, with the intention they are issued no later than 31st March 2017 (earlier if all goes well).

Original Action Date 30 Sep 15 **Revised Action Date** 31 Mar 17

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CRM Security Assessment

Control Issue 1 – The CRM databases were housed on a SQL Server 2005 SP2 system. Support for SQL Server 2005 SP2 ended in 2007. Unsupported database software is exposed to newly discovered security vulnerabilities or functionality bugs, which could be exploited to jeopardise the confidentiality, availability and integrity of the CRM user data.

Risk Rating – Low Risk

Status Update – The CRM is now being phased out and is only being utilised on a limited basis. It will not be supported nor developed by the software provider after March 2018. The Council is replacing the functionality of the CRM system in the new web site. This is planned to be implemented by 31st May 2017 at which point the existing servers will be decommissioned.

Original Action Date 30 Apr 15 **Revised Action Date** 31 May 17

Control Issue 3 – There were a number of configurations and maintenance issues exposing the SQL Server to serious performance and reliability issues. This could ultimately impact on the performance and availability of the Councils CRM application which would affect service delivery.

Risk Rating – Moderate Risk

Status Update - The CRM is now being phased out and is only being utilised on a limited basis. It will not be supported nor developed by the software provider after March 2018. The Council is replacing the functionality of the CRM system in the new web site. This is planned to be implemented by 31st May 2017 at which point the existing servers will be decommissioned.

Original Action Date 31 Aug 15 **Revised Action Date** 31 May 17

Community & Planning Services

Bereavement Services

Control Issue 2 – The Council's website did offer the option of extending the exclusive rights of burial for a further 25 years at the end of a 50 year term, but it was not clear as to what the procedure or cost would be should the request be made.

Risk Rating – Low Risk

Status Update – A policy decision from members would be required as to a charge being set as not one currently listed in the Fees & Charges structure. We will include a charge in this year's budget setting, web site has been updated and policy and charges will be updated once formalised. Seeking advice on policies and pricing through APSE. Once feedback/advice has been received a new policy will be written on the extension of Grants.

Original Action Date 31 Mar 15 **Revised Action Date** 17 Mar 17