

Office of the Police, Fire & Crime Commissioner for Northamptonshire,
Northamptonshire Commissioner Fire & Rescue Authority and Northamptonshire
Police

Internal Audit Progress Report

Joint Independent Audit Committee – 19 March 2025

Date Prepared: March 2025

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Disclaimer

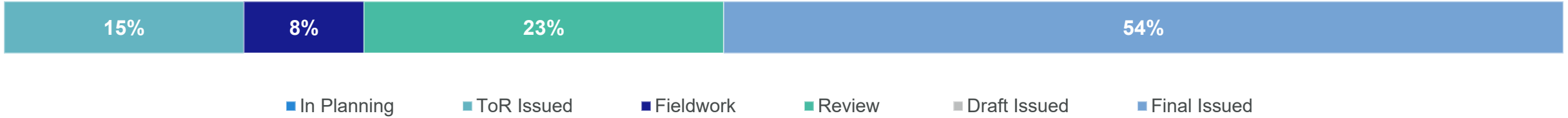
This report (“Report”) was prepared by Forvis Mazars LLP at the request of the Office of the Police , Fire & Crime Commissioner (“OPFCC”) for Northamptonshire, Northamptonshire Commissioner Fire & Rescue Authority (“NCFRA”) and Northamptonshire Police (“Force”) and terms for the preparation and scope of the Report have been agreed with them. The matters raised in this Report are only those which came to our attention during our internal audit work. Whilst every care has been taken to ensure that the information provided in this Report is as accurate as possible, Internal Audit have only been able to base findings on the information and documentation provided and consequently no complete guarantee can be given that this Report is necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.


The Report was prepared solely for the use and benefit of OPFCC, NCFRA and Force and to the fullest extent permitted by law Forvis Mazars LLP accepts no responsibility and disclaims all liability to any third party who purports to use or rely for any reason whatsoever on the Report, its contents, conclusions, any extract, reinterpretation, amendment and/or modification. Accordingly, any reliance placed on the Report, its contents, conclusions, any extract, reinterpretation, amendment and/or modification by any third party is entirely at their own risk. Please refer to the Statement of Responsibility in this report for further information about responsibilities, limitations and confidentiality.



01. Snapshot of Internal Audit Activity

Below is a snapshot of the current position of the delivery of the 2024/25 Internal Audit Plan (Plan).





JIAC decisions needed

- Note the progress being reported and consider final reports included separately in the Appendix 1.

RAG status of delivery of plan to timetable On Track

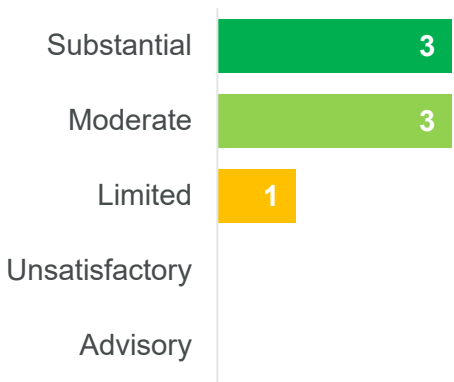
Key Updates
 Since the last update provided to the committee, we have issued the final report for the Workforce Planning, Joint Core Financials and NCFRA Payroll audits. We concluded fieldwork for the Joint IT Governance and NCFRA Succession Planning & Promotions audits. Terms of Reference have been issued for the Procurement & Supply Chain and Joint Governance audits. The Wellbeing audit has been deferred to 2025/26 following discussions with management.

An overview of the Internal Audit Plan can be found in **Section 3**.

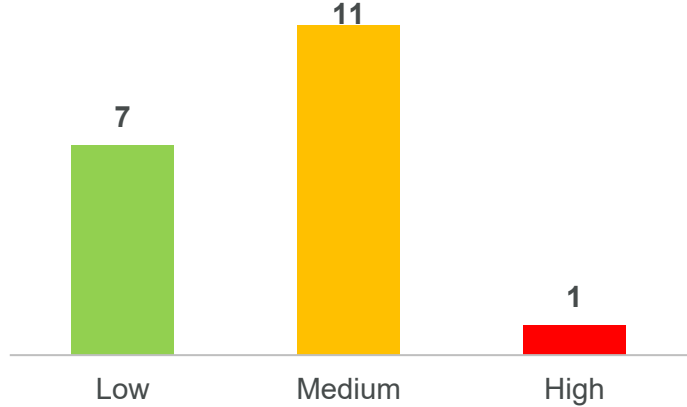
We have concluded fieldwork for the EMSOU Data Governance & Security and EMSOU Wellbeing & EDI audits for the 2024/25 audit plan.

An overview of the Collaboration Audit Plan can be found in Section 4.

Assurance opinions to date



Recommendations to date



02. Latest Reports Issued – Summary of Findings

Workforce Planning 2024/25

Your One Page Summary

Audit Objective: To assess the design and effectiveness of the control framework for workforce planning.

Audit rationale

Why the Audit is in Your 2024/25 Plan

The Force and OPFCC are facing increasing risks associated with a changing workforce.

Your Strategic Risk

CRR0049 – Investigative Capacity
CRR0051 – Response Sergeants

Your Strategic Objective

People & Culture – Harness the talents of people within the organisation.

Summary of our opinion

Moderate Opinion

See Appendix A1 for definitions

X

Summary of Recommendations

High Priority	-
Medium Priority	1
Low Priority	-

Actions agreed by you	TBC
High Priority completion	N/A
Overall completion	TBC

Summary of findings

Examples of good practice

- ✓ Workforce Planning Strategy 2023-28 clearly establishes five strategic aims and measures of success.
- ✓ Performance, succession and 360 feedback analytics from the Talent module reported to the People and Culture Board.
- ✓ Crown DMS includes built-in features to aid in resource management, such as automated notifications that alert planners when staffing levels fall below the minimum.
- ✓ Blueprint spreadsheet and workforce model provides adequate establishment data for officers and staff.
- ✓ Talent management framework clearly sets out development, leadership and training offerings for each rank.

Highest Priority Findings

- No defined governance arrangements, roles and responsibilities for workforce planning.
- No formal succession plans for critical roles.

Key root causes

- Insufficient resources.

Direction of travel

Previous Audit

April 2021

Direction of Travel

↓ Previous opinion: Satisfactory

Recurring Findings

- Succession planning

02. Latest Reports Issued – Summary of Findings

Joint Core Financials 2024/25

Your One Page Summary

Audit Objective: To assess the design and effectiveness of the control framework for managing core financial systems.

Audit rationale

Why the Audit is in Your 2024/25 Plan

To provide assurance over the internal controls in operation to manage the core financial systems.

Your Strategic / Tactical Objective

OPFCC – Modern services that are fit for the future.

Summary of our opinion

Moderate Opinion
See Appendix A1 for definitions



Summary of Recommendations

High Priority	-	Actions agreed by you	100%
Medium Priority	2	High Priority completion	N/A
Low Priority	3	Overall completion	March 2025

Summary of findings

Examples of good practice

- ✓ We confirmed, by review of the last three Budget and Capital Monitoring Reports for NCFRA and the Force, that performance management reporting is completely, accurately and timely produced to allow for effective monitoring of the financial position.
- ✓ We confirmed, by review of a sample of 20, that receipted monies are recorded accurately, completely and in timely manner and posted and reconciled to the appropriate accounts.

Highest Priority Findings

- Five instances where a debtor invoice had not been raised in a timely manner following the receipt of an invoice request.
- 11 instances where debt procedures had not been followed in accordance with the Aged Debt Process document.
- The Aged Debt Process document is overdue for review.

Key root causes

- There is no defined timeline in place to ensure the timely raising of invoices following the request being received.
- Lack of team wide oversight around compliance with the Aged Debt Process document.
- Purchase Orders are not included on Sales Invoices when required leading to delays in payments.

Direction of travel

Previous Audit

March 2024



Direction of Travel

Previous opinion: Moderate

Recurring Findings

- Debt recovery.
- Debtor invoices.

02. Latest Reports Issued – Summary of Findings

NCFRA Payroll 2024/25

Your One Page Summary

Audit Objective: To provide assurance that there are adequate and appropriate policies, procedures, and controls in place over Payroll.

Audit rationale

Why the Audit is in Your 2023/24 Plan

To provide assurance with regards the adequacy and effectiveness of the systems of internal control in operation to manage the payroll systems following the transfer of services from West Northamptonshire Council.

Your Strategic / Tactical Objective

Making the best use of our resources

Summary of our opinion

Substantial Opinion
See Appendix A1 for definitions



Summary of Recommendations

High Priority	-	Actions agreed by you	100%
Medium Priority	1	High Priority completion	N/A
Low Priority	-	Overall completion	June 2025

Summary of findings

Examples of good practice

- ✓ We tested a sample of 18 new starters from April 2024 to October 2024, and found they were added to payroll appropriately,
- ✓ We tested a sample of 21 leavers from April 2024 to October 2024 and found they were removed appropriately from payroll.
- ✓ We tested a sample of 25 overtime claims and noted that they were approved on the FSR system prior to payment.

Highest Priority Findings

- Expense claims not being made consistently and in line with policy.

Key root causes

- No formal prior approval of expense claims.

03. Overview of Internal Audit Plan 2024/25

The table below lists the status of all reviews within the 2024/25 Plan.

Review	Original Days	Revised Days	Status	Original Quarter	Start Date	JIAC	Assurance Level	Total	High	Medium	Low
Office of the Police, Fire & Crime Commissioner for Northamptonshire and Northamptonshire Police											
OPFCC Grants	10	10	Final Issued	Q1	13-May-24	Jul-24	Substantial	1	-	1	-
Medium Term Financial Planning	10	10	Final Issued	Q1	28-May-24	Oct-24	Substantial	-	-	-	-
Workforce Planning	10	10	Final Issued	Q2	09-Dec-24	Mar-25	Moderate	1	-	1	-
Business Continuity Follow Up	5	5	Fieldwork	Q4	19-Mar-25			-	-	-	-
Procurement & Supply Chain	10	10	ToR Issued	Deferred from 23/24	24-Mar-25			-	-	-	-
Wellbeing	10	-	Deferred	Q3	Deferred to 2025/26						
Joint Audits											
Asset Management	10	10	Final Issued	Q2	23-Jul-24	Dec-24	Moderate	4	-	1	3
Core Financials	30	30	Final Issued	Q2	16-Sep-24	Mar-25	Moderate	5	-	2	3
IT Audit – IT Governance	30	30	In Review	N/A	06-Jan-25			-	-	-	-
Estates Management	20	20	Fieldwork	Q2	29-Jan-25			-	-	-	-
Governance	10	10	ToR Issued	Q4	31-Mar-25			-	-	-	-
Totals	155	145					Totals	11	-	5	6

03. Overview of Internal Audit Plan 2024/25 (Cont.)

The table below lists the status of all reviews within the 2024/25 Plan.

Review	Original Days	Revised Days	Status	Original Quarter	Start Date	JIAC	Assurance Level	Total	High	Medium	Low
Northamptonshire Commissioner Fire & Rescue Authority											
Safeguarding	10	10	Final Issued	Q1	18-Jul-24	Oct-24	Limited	7	1	5	1
Payroll	15	15	Final Issued	Q3	11-Nov-24	Mar-25	Substantial	1	-	1	-
Succession Planning & Promotions	-	10	In Review	N/A	12-Dec-24						
Data Quality	10	-	Deferred	Q2	Deferred to 25/26						
Totals	35	35					Totals	8	1	6	1

04. Overview of Collaboration Plan 2024/25

The table below lists the status of all reviews within the 2024/25 Collaboration Plan.

Review	Original Days	Revised Days	Status	Original Quarter	Start Date	JIAC	Assurance Level	Total	High	Medium	Low
EMSOU Data Governance and Security	10	10	In Review	Q3	06-Jan-25			-	-	-	-
EMSOU Wellbeing and EDI	10	10	In Review	Q3	20-Jan-25			-	-	-	-
Totals	20	20					Totals	7	1	5	1

05. Key Performance Indicators

We monitor key areas of performance and delivery in line with the KPIs/Service Levels set out in our contract with the Office of the Police, Fire & Crime Commissioner for Northamptonshire, Northamptonshire Commissioner Fire & Rescue Authority and Northamptonshire Police. Latest summary figures have been set out below:

KPI	KPI/SLA description	Criteria	Previous Score
1	Annual report provided to the JIAC	As agreed with the Client Officer	July 2024
2	Annual Operational and Strategic Plans to the JIAC	As agreed with the Client Officer	March 2024
3	Progress report to the JIAC	7 working days prior to meeting	Achieved
4	Issue of draft report	Within 10 working days of completion of exit meeting	57% (4 / 7)
5	Issue of final report	Within 5 working days of agreement of responses	86% (6 / 7)
6	Audit Brief to auditee	At least 10 working days prior to commencement of fieldwork	82% (9 / 11)
7	Customer satisfaction (measured by survey) "Overall evaluation of the delivery, quality and usefulness of the audit" Very Good, Good, Satisfactory, Poor or Very Poor	85% average with Satisfactory response or above	100% (2 / 2)

05. Key Performance Indicators (Cont.)

Review	Date of ToR	Start of Fieldwork	Days Notice (10)	Exit Meeting	Draft Report	Time from Close to Draft Report (10)	Management Comments Received	Time to Received Comments (15)	Final Report Issued	Time Taken to Issue Final Report (5)
Office of the Police, Fire and Crime Commissioner for Northamptonshire and Northamptonshire Police										
OPFCC Grants	09-May-24	13-May-24	2	04-Jun-24	13-Jun-24	5	19-Jun-24	4	27-Jun-24	4
Medium Term Financial Planning	21-May-24	28-May-24	4	08-Jul-24	24-Jul-24	8	24-Jul-24	0	N/A	N/A
Workforce Planning	20-Nov-24	09-Dec-24	13	20-Dec-24	05-Feb-25	15	25-Feb-25	14	27-Feb-25	2
Business Continuity Follow Up		19-Mar-25								
Procurement & Supply Chain		24-Mar-25								
Wellbeing	Deferred to 2025/26									
Joint Audits										
Asset Management	27-Jun-24	23-Jul-24	18	19-Aug-24	30-Aug-24	6	22-Oct-24	37	30-Oct-24	4
Core Financials	09-Aug-24	16-Sep-24	25	16-Oct-24	30-Oct-24	6	22-Nov-24	17	27-Nov-24	2
IT Audit – IT Governance	31-Oct-24	06-Jan-25	44							
Estates Management	21-Aug-24	29-Jan-24	111							
Governance	23-Jan-25	31-Mar-25	47							

05. Key Performance Indicators (Cont.)

Review	Date of ToR	Start of Fieldwork	Days Notice (10)	Exit Meeting	Draft Report	Time from Close to Draft Report (10)	Management Comments Received	Time to Received Comments (15)	Final Report Issued	Time Taken to Issue Final Report (5)
Northamptonshire Commissioner Fire & Rescue Authority										
Safeguarding	27-Jun-24	18-Jul-24	15	05-Aug-24	30-Aug-24	12	17-Sep-24	12	19-Sep-24	2
Payroll	24-Oct-24	11-Nov-24	12	22-Nov-24	18-Dec-24	11	29-Jan-25	27	20-Feb-25	10
Succession Planning & Promotions	22-Nov-24	12-Dec-24	14							

06. Definitions of Assurance Levels and Recommendation Priority Levels

Definitions of Assurance Levels	
Substantial Assurance	The framework of governance, risk management and control is adequate and effective.
Moderate Assurance	Some improvements are required to enhance the adequacy and effectiveness of the framework of governance, risk management and control.
Limited Assurance	There are significant weaknesses in the framework of governance, risk management and control such that it could be or could become inadequate and ineffective.
Unsatisfactory Assurance	There are fundamental weaknesses in the framework of governance, risk management and control such that it is inadequate and ineffective or is likely to fail.

Definitions of Recommendations		
High (Priority 1)	Significant weakness in governance, risk management and control that if unresolved exposes the organisation to an unacceptable level of residual risk.	Remedial action must be taken urgently and within an agreed timescale.
Medium (Priority 2)	Recommendations represent significant control weaknesses which expose the organisation to a moderate degree of unnecessary risk.	Remedial action should be taken at the earliest opportunity and within an agreed timescale.
Low (Priority 3)	Recommendations show areas where we have highlighted opportunities to implement a good or better practice, to improve efficiency or further reduce exposure to risk.	Remedial action should be prioritised and undertaken within an agreed timescale.

A1

Latest Reports Issued – Detailed Findings

Workforce Planning 24-25

Ref	Recommendation	Priority	Management Comments	Due Date
1	<p>We confirmed an exercise had been undertaken to identify critical roles across police officers and staff. We were provided with a spreadsheet which mapped each role into the following categories:</p> <ul style="list-style-type: none"> • Tier 1: Core operational function • Tier 2: Critical support to operational function • Tier 3: Non-critical support to operational function <p>However, management advised that formal succession plans had not been put into place for the core or critical roles identified, to ensure establishment stability and continuity of service, manage career pathways, and identify and place high potential staff in leadership roles.</p> <p>The Force should develop formal succession plans for critical roles to establish the dependencies of each role, the role specification, potential successors in emergency, short/medium/long term, and the handover processes should a key member of staff leave at short notice.</p> <ul style="list-style-type: none"> • Dependencies of each role such as key skills, competencies and qualifications. • The role specification. • Individuals with potential to assume critical roles in emergency, short term, medium term or long-term capacity; and, • Handover processes should a key member of staff leave at short notice. <p>Succession plans should be periodically reviewed to ensure they are accurate and up to date.</p>	Medium	<p>Liaison with Workforce Planning to identify critical roles. Work on going to look at skills for critical roles and how individuals can identify their current skill set and identify any development required. Looking at utilising about me section on Talent Tile of PDR and to utilise the Talent Tile to produce talent pools which indicate when individuals would be ready for role e.g. ready now/short/medium or long term.</p> <p><i>Caroline Oppido, HR Manager – Leadership and OD</i></p>	01 September 2025

Joint Core Financials 24-25

Ref	Recommendation	Priority	Management Comments	Due Date
1	<p>After the provision of goods or services to a customer or raising charges for services a request to raise an invoice should be sent to Finance Operations, who then complete an invoice template in order to automatically generate an invoice which is then sent to the customer by Finance Operations in order for the Force to receive payment.</p> <p>We reviewed a sample of ten Force debtor invoices and found:</p> <ul style="list-style-type: none"> • Two instances where no request to raise the invoice could be evidenced. The invoices had been paid at the time of the audit. • One instance where the invoice had not been raised in a timely manner (29 days). • We reviewed a sample of ten NCFRA debtor invoices and found: • Four instances where the invoice had not been raised in a timely manner (range of nine – 51 days and average of 36 days). <p>We were advised by management that there remains no formal timeline in place for raising of an invoice following a request.</p> <p>The Force should ensure that invoice request forms or similar are completed and provided to Finance Operations prior to the raising of an invoice and that this can be evidenced when required. Finance Operations should not raise an invoice until a valid request is received.</p> <p>The Force and NCFRA should implement a clearly defined timeline for the raising of invoices following a request being received to ensure invoices are raised in a timely manner.</p>	Medium	<p>Sales invoices will be centralised within the finance operations team. All requests will be raised via a service request and actioned. The turnaround time will be set at 3 working days, and the requestor will be automatically notified once the invoice has been raised. The go live for this will be 1st December 2024, with all parties in the organisation being made aware of the change, and how to raise sales invoices going forward.</p> <p><i>Annie Blake – Finance Operations Team Leader</i></p>	01 December 2024
2	<p>The Force and NCFRA have an Aged Debt Process document in place last reviewed May 2023 which sets out the processes to be followed by Finance Operations for the collection and recovery of overdue income:</p> <ul style="list-style-type: none"> • Day 1 – A copy of the invoice is emailed out to the customer requesting a payment date. • Day 7 – Follow up by emailing a statement to the customer. • Day 10 – Contact the customer by phone to request a payment date. 	Medium	<p>With the centralisation of raising of sales invoices, the team will have the ability to influence and control the process from start to finish. This will ensure completeness of data before the debt is due for chasing removing delays in payment.</p> <p>As part of the centralisation process, it will also ensure consistency of process so that people are not new to processes and do not miss or overlooked aspects such as contact information and then consistent chasing and management is continued.</p>	01 January 2025

Joint Core Financials 24-25 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
2	<p>Customers are expected to be continued to be contacted at this point if no replies are received.</p> <p>Additionally, a customer aged debt report is run on a monthly basis and reviewed by the Finance Operations Team Leader to determine actions to take in respect of chasing or if debt should be forwarded to Legal or requested to be written off.</p> <p>Our review of the Aged Debt Process document did find that it was due for review in August 2024, but this had not been completed at the time of the audit.</p> <p>Also, we reviewed a sample of 10 debtor invoices at the Force and seven at NCFRA to confirm that aged debt processes had been followed in accordance with the procedural document. We found:</p> <ul style="list-style-type: none"> Force – Four instances where debt procedures had not been followed in accordance with the Process document. This included one salary overpayment (£2,400) and three other debtors (£104,419.78, £7,000 and £2828.57) where required contact at day seven, day ten and subsequent reminders had either not occurred or documented evidence could not be provided. (Range of 43 – 340 days overdue and average of 155 days). NCFRA – Three instances where debt had now been paid, although they were late by 122 days, 111 days and 46 days from the payment date. This was due to no Purchase Order being included on the sales invoice and a lack of aged debt processes being followed. NCFRA – Four instances where debt remained overdue and the required debt management processes had not been followed or documented evidence could not be provided per the Process document. In addition, two of these instances have been further delayed due to invoices being as there is no Purchase Order. <p>The Force and NCFRA should review the Aged Debt Process document in line with its review cycle.</p>	Medium	<p>The aged debt process has been reviewed, and alerts set up that the policy is due a further review at its appropriate date. Cross training has been carried out on the aged debt process over the whole department offering resilience and awareness.</p> <p><i>Annie Blake – Finance Operations Team Leader and Nat Freeman – Head of Finance</i></p>	01 January 2025

Joint Core Financials 24-25 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
2	<p>The Force and NCFRA should ensure that the Aged Debt Process is followed in a timely manner for overdue income and documented evidence is retained. To do this there should be sufficient oversight within the Finance Team of overdue income and clear escalation procedures in place to ensure debts are chased in accordance with timelines in the Aged Debt Process.</p> <p>NCFRA should ensure that Purchase Orders are included on Sales Invoices when required, identifying customers that require this and communicating this to the relevant staff to avoid payment delays.</p>	Medium		01 January 2025

We have also raised three Low priority recommendation as part of this audit:

- NCFRA should ensure new members of staff are trained and fully aware of the segregation of duty requirements between inputting and approving new debtors prior to gaining live system access.
The Force and NCFRA should work with Unit4 to implement systemic controls that prevent the workflow from allowing the inputter and approver to be the same person for new debtors.
- The Force and NCFRA should update the Aged Debt Process document and ensure the delegated limits for writing off salary overpayments is aligned to operational practices.
- The Force should continue to investigate the issue and seek a timely resolution. Once the issue is identified the Force should consider additional preventative controls, such as systemic controls, that avoid the matching process failure from occurring again.

NCFRA Payroll 24-25

Ref	Recommendation	Priority	Management Comments	Due Date
1	<p>Expenses are submitted by members of staff within the Employee claim system. Claims are self-authorized and there is no prior approval obtained when submitting a claim. The policy asks staff to speak to their line manager before seeking reimbursement and receipts should be submitted to support claims.</p> <p>We selected a sample of 21 claims submitted by fire staff between April 2024 to September 2024, to assess whether the expenses policy had been followed. We noted several issues:</p> <ul style="list-style-type: none"> Payroll Number 23-1800369: This individual had a claim paid of £112.25 in June 2024. This included a toll fare of £108. However, there was no receipt to support this transaction. Payroll Number 23-1800125: This individual had a meal claim paid of £5.25 in July 2024. This included a food meal purchase of £40 that was paid. We were advised by management that this could be a group purchase. However, information should be submitted within the claim reason box to give as much detail as possible, which was lacking. Payroll Number 23-1801002: This individual had a meal claim paid of £133.87 in July 2024. However, all the receipts provided were dated from March 2024. Therefore, this claim went back more than 3 months in contrast to the policy Payroll Number 23-1800223: This individual had a meal claim paid of £58.05 in September 2024. The claim was in regard to four meals, but receipts of only three were provided. Payroll Number 23-1800296: This individual had a meal claim paid of £118.24 in September 2024. However, it was difficult to reconcile the various receipts provided to the claim request. Management advised that with this individual it is difficult to match without a complete explanation from the claimant. <p>The Service should clearly communicate expectations regarding expenses to members of staff.</p> <p>The Service should conduct regular spot checks of expense claims, with reconciliations of receipts and claims.</p>	Medium	<p>Agreed, we have set up a process to audit and check a proportion of the submitted expense claims for both accuracy and compliance on a regular basis throughout the year.</p> <p>We have reviewed the claims with a senior fire fighter, and we are content that those claims are appropriate.</p> <p>Michael Montgomery is issuing communications to make the expectations clear around evidence, accuracy and other compliance areas.</p> <p><i>Nick Alexander, Chief Finance Officer</i></p>	30 June 2025

Thought Leadership

A2

06. Thought Leadership



As local authorities continue to grapple with risks exacerbated by financial challenges, the pressure facing the public sector as a whole is becoming more pronounced. The role of internal audit in holding organisations accountable and challenging risk management practices is more crucial than ever as local authorities strive to navigate new risks, including those tied to data, AI, and ongoing recruitment retention crises.

To download the full report, click on the image or ask your internal audit lead.

06. Thought Leadership



The public and social sector is grappling with a perfect storm of economic pressures, workforce shortages, and rising demand for services. As a result, many are feeling the weight of uncertainty.

[Download the full report here](#)

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Statement of Responsibility

We take responsibility to the Office of the Police, Fire and Crime Commissioner (“OPFCC”) for Northamptonshire, Northamptonshire Commissioner Fire & Rescue Authority (“NCFRA”) and Northamptonshire Police (“Force”) for this report which is prepared on the basis of the limitations set out below.

The responsibility for designing and maintaining a sound system of internal control and the prevention and detection of fraud and other irregularities rests with management, with internal audit providing a service to management to enable them to achieve this objective. Specifically, we assess the adequacy and effectiveness of the system of internal control arrangements implemented by management and perform sample testing on those controls in the period under review with a view to providing an opinion on the extent to which risks in this area are managed.

We plan our work in order to ensure that we have a reasonable expectation of detecting significant control weaknesses. However, our procedures alone should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify any circumstances of fraud or irregularity. Even sound systems of internal control can only provide reasonable and not absolute assurance and may not be proof against collusive fraud.

The matters raised in this report are only those which came to our attention during the course of our work and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Recommendations for improvements should be assessed by you for their full impact before they are implemented. The performance of our work is not and should not be taken as a substitute for management’s responsibilities for the application of sound management practices.

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