

Internal Audit

Progress Report



Newark and Sherwood District Council – March 2019



Contents

Key Messages

Page 1

Introduction
Summary
Assurances

Internal Audit work completed

Page 2

Overview of Assurances
Audit Reports at Draft
Other Significant Work
Work in Progress
Other Matters of Interest

Appendices

Page 11

Assurance Definitions
Limited Assurance Report Summary
Details of Overdue Actions
2018/19 Audit Plan to Date

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The matters raised in this report are only those that came to our attention during the course of our work – there may be weaknesses in governance, risk management and the system of internal control that we are not aware of because they did not form part of our work programme, were excluded from the scope of individual audit engagements or were not brought to our attention. The opinion is based solely the work undertaken as part of the agreed internal audit plan.

Introduction

The purpose of this report is to:

Provide details of the audit work during the period April 2018 to 31 March 2019
Advise on progress with the 2018/19 plan
Raise any other matters that may be relevant to the Audit Committee role

Key Messages

During the period we have completed 10 assurance audits*:-

- ICT Cyber Security – Limited
- Economic Development - Substantial
- HRA Self-financing - Substantial
- Environmental Protection - Substantial
- CCTV - Substantial
- Brexit Preparation - Substantial
- Domestic Refuse - Substantial
- Street Cleansing - Substantial
- Key Control Testing - Substantial
- Payroll - Substantial

Appendix 2 provides more information on the Limited Assurance audit.

All audits within the plan have been started with 6 at draft report stage and 4 in progress.

There are no high risk recommendations outstanding. Overall there are 85 recommendations remaining to be implemented of which 28 are overdue. 21 of these have not been progressed at all. We have had some difficulties in obtaining responses from a number of auditees this year, therefore we will review the processes for collating these in future to improve response rates. Further details are included in Appendix 3.

There have been a number of issues which have affected the promptness of completing audits throughout the year with staff availability, promptness of providing information and clearing reports through the Senior Leadership Team (SLT).

0

HIGH
ASSURANCE

9

SUBSTANTIAL
ASSURANCE

1

LIMITED
ASSURANCE

0

LOW
ASSURANCE

*Note: The assurance expressed is at the time of issue of the report but before the full implementation of the agreed management action plan. The definitions for each level are shown in Appendix 1.

Assurances

Limited Assurance

ICT Cyber Security

Our current assessment of the Council's Cyber Security capability is Limited.

It is evident that a lot of the policy documents to direct the required behaviour and activities within the ICT service require refreshing and restating. We make several recommendations within this report to amend specific policies that are seen as important to the Cyber Security areas we have covered.

A general recommendation to refresh the ICT policy range has been made within the *ICT Governance* audit report undertaken as part of the 2018/19 audit programme (currently in draft).

The annual IT Health Check (ITHC) was undertaken earlier in the year by an external assessor to support the Council's annual PSN compliance. The external assessor produced a report of their findings in April 2018 which resulted in almost 400 actions being identified for the Council to remediate. As a large number of critical and high priority actions remain outstanding we have recommended that the ITHC action plan is more actively monitored by management to help ensure that suggested improvements are implemented within an acceptable timeframe.

Substantial Assurance

Economic Development

Overall the Unit is well run with very enthusiastic and skilled staff. There are objectives in place setting out the planned direction of the service and a workplan which sets out how they are planning to meet these. There is a clear indication of how the work undertaken by the unit aligns with the priorities of the Council. There are a few areas which require strengthening to improve how the unit measures and reports its effectiveness and demonstrates responsibility.

To improve its effectiveness the strategy document needs to be amended to exclude the rationale and include the period of coverage, responsibility and requirements for review. An updated Business Plan and Work Plan will aid in setting and monitoring achievements for the coming year and further strengthen alignment with the Council's priorities.

Improved reporting and evaluation of projects will also help to improve the effectiveness of the Unit through scrutiny and learning.

Substantial Assurance

Environmental Protection

Overall the processes in place for the administration of environmental permitting are sufficient and operating well to ensure effective management of the activity.

The correct fees are charged for the permits in accordance with DEFRA's set charges and the assessed level of risk. The income received is correctly administered in the General Ledger ensuring it is used to offset the overall cost of providing the Environmental Health service.

Staff members administering the environmental permits are experienced and have the appropriate technical knowledge.

We identified the following areas where some improvements are necessary to enhance the effectiveness of the activity:-

- Ensuring planned inspections are completed within the schedules and seeking clarification from DEFRA on the mobile plant inspections in light of the operational difficulties.
- Undertaking independent spot check reviews on the risk assessments and the inspection outcomes to ensure the risks have been correctly assessed and process followed comply with statutory requirements.

HRA Self-Financing

When we commenced the audit we found several issues with the HRA and the processes in place.

We had discussions with the Financial Services Staff who had become aware of the issues and they have worked hard in consultation with the Strategic Housing Business Manager, the relevant CMT directors and staff from Newark and Sherwood Homes to review and update the HRA financial model. This has ensured that the assumptions used are prudent and any identified errors are corrected to ensure the plan is reliable and fit for purpose. Revised processes have also been put into place to prevent the issues reoccurring.

We have been able to give a 'Substantial Assurance' opinion based on the effectiveness of processes as a result of the work recently undertaken. A 'Low' assurance would have been a fair opinion if the changes had not been actioned.

We identified some areas where further improvements are necessary to strengthen the governance arrangements for the HRA:-

- Ensuring the processes for the annual review of the business plans are robust, effective and any agreed actions are promptly resolved to ensure the plan is ready for use in a timely manner.
- Formalising the calculation requirements for Capital expenditure.
- Critical reviews and in-year monitoring processes are strengthened.

Substantial Assurance

CCTV

The day to day arrangements for the management and provision of the service continue to result in an effective service for all of the partners. There is a team in place and the service has successfully completed the move to its new premises within a more secure environment.

The management of the service is quite informal with a small number of people working closely together, and regular contact with contractors. In our opinion the management of the service could be strengthened through the implementation of more formal arrangements. The Council should consider:

- Producing an annual report
- Setting more meaningful targets
- Documenting meetings and sharing minutes

Some aspects of the new Partnership agreement would benefit from further clarification before it is signed by all parties. There is referral to the 'Nominated Body' but nowhere within the document does it state who this is or how it is appointed.

The change in staff and move to new premises has led to minimal improvements being made since our previous review therefore the level of assurance remains unchanged.

Brexit Preparation

The Council has good arrangements in place to monitor the risks associated with Brexit and keep up to date with the progress of the negotiations. The arrangements in place are currently reasonable reflecting the current position of the Brexit negotiations; discussions with other Authorities have found that the Council is more proactive in planning for Brexit.

Whilst there are a number of plans and thoughts of how processes will develop as the Brexit deal (or no deal) is agreed, these have not been formalised which has led to a substantial assurance level being given rather than high assurance.

A report on the implications and opportunities of Brexit was presented to CMT in June 2018 'Exploring the Potential Impact of Brexit across Newark and Sherwood' which identified risks and opportunities for the District and services provided by the Council, and its wholly owned companies. A number of recommendations were also made for them to consider and following discussion a range of actions were implemented including management arrangements for overseeing the work relating to Brexit.

Substantial Assurance

Domestic Refuse

Overall, adequate arrangements are in place, which ensure that domestic refuse is collected from the households and disposed of appropriately at the waste disposal points. Processes supporting the administration of the service are operating sufficiently.

Management and the current political administration are actively involved in raising the profile and further developing the service through the Cleaner Safer Greener (CSG) agenda. This ensures that the service is clearly aligned to the Council's strategic priorities and vision.

A Residents Survey has been carried out and a *Diagnostic Review of Environmental Services including Refuse and Recycling Collections, Street Cleansing and Commercial Waste* is scheduled to be undertaken by the external consultants. These will positively contribute to the future delivery of the service.

We have identified areas where some improvements are necessary:-

- Ensuring sufficient staff members are available to provide the service in full, taking measures where necessary to address staff sickness.
- Learning lessons from the customer complaints feedback
- Reviewing the adequacy of the current measures for reducing the waste contamination and exploring additional measures where necessary.
- Identifying and addressing the causes for the missed bins collection

Street Cleansing

Overall, the arrangements for the delivery of street cleansing services are adequate. The business unit has commissioned a desktop review to ensure continued service improvements, looking at the key areas that are likely to benefit from further work.

There are continuing arrangements to align the CSG agenda to the Council's strategic priorities and vision.

A Residents Survey has been carried out and a *Diagnostic Review of Environmental Services including Refuse and Recycling Collections, Street Cleansing and Commercial Waste* is scheduled to be undertaken by the external consultants. These will positively contribute to the future delivery of the service.

Mechanisms are in place to ensure that street cleansing service requests are captured, recorded and shared between Customer Services and the Waste, Litter and Recycling business units.

We have identified areas where some improvements are necessary:-

- Reviewing the arrangement for emptying the street litter bins.
- Ensuring service requests are promptly actioned and any closures of the requests are adequately supported with reasonable evidence.

Substantial Assurance

Our review has provided an overall substantial assurance opinion for the effectiveness and efficiency of the key controls in place within the Council for the areas we tested.

All controls tested in Financial Services operate effectively and as expected. The systems we reviewed operate effectively in protecting the business from increased exposure to fraud and error.

Below we have identified areas, where further improvements in key controls are necessary:

Key Controls

Human Resources

- Ensuring the Recruitment and selection policy is regularly updated in order to incorporate changes in legislation and work practices
- Documenting and dating checks of the right to work for all new starters

Debtors

- Ensuring that there is a clear and up to date procedure for sundry debts collection after the final reminder has been issued which clearly specifies roles, responsibilities and timeframes
- Regularly distributing sundry aged debt report (ADR) to relevant Business Managers
- Establishing quarterly reporting to SLT of sundry debts

Payroll

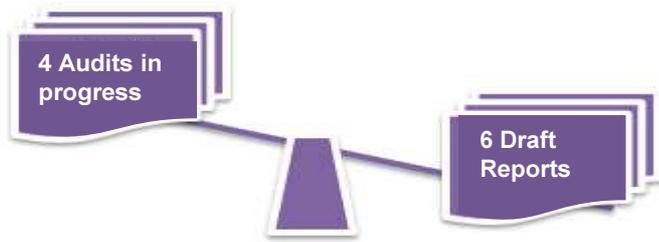
Overall, the Council's payroll is administered efficiently and effectively. For the areas and the activity risks examined, we found that the key controls were operating satisfactorily ensuring that employees are set up, removed and paid accurately and statutory deductions are made and paid to the appropriate body.

Exception reports are reviewed and explanations provided in the areas where payroll rule infringements have been highlighted

The Council's General Ledger is accurately updated with the payroll costs ensuring accurate financial reporting of the employee related costs.

To strengthen the financial controls, we have made some suggestions for improvement including:-

- Strengthening the operational arrangement over the authorisation of the BACS payments ensuring a senior staff member has direct access to authorise the BACS payments within the PayGate system.
- Ensuring claims for additional hours are appropriately authorised before a payment is made.



Audits reports at draft

We have 6 audit's at draft report stage:

- IT Governance
- Development Company
- Emergency Planning
- Business Continuity
- Counter Fraud
- Procurement Card

These will be reported to the committee in detail once finalised.

Work in Progress

We also have 4 audits in progress :

- NSDC Companies
- Project/Programme Management
- Strategic Asset Management
- Follow-ups

Details of these can be seen in the 2018/19 plan at appendix 4.

Other Work Completed

The combined assurance work has been completed.

We have not completed the combined assurance report this year as changes in management have not enabled sufficient time for preparation and training to be provided. To address this we will be arranging a workshop to go through the combined assurance process and any changes and improvements which can be made. We aim to re-commence Combined assurance reports from 2019/20.

Changes to the Plan

We have made two changes to the plan since the previous Committee, both of which have been agreed by the Client officer:-

- Commercialisation moved to 2019/20
- IT infrastructure – removed.



Benchmarking

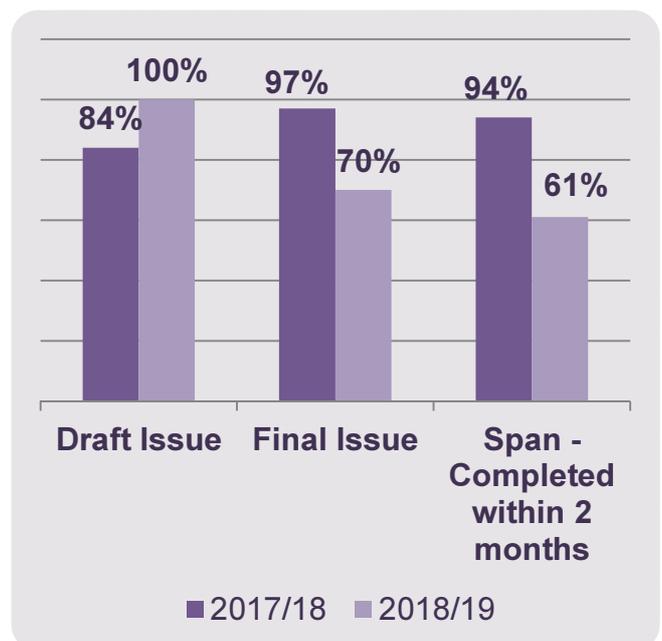


Internal Audit's performance is measured against a range of indicators. The statistics below show our performance on key indicators year to date.

Performance on Key Indicators

100%
Rated our
service **Good**
to **Excellent**

0%





Other Matters of Interest

A summary of matters that will be of particular interest to Audit and Accounts Committee Members

CIPFA Better Governance Forum Update

In February 2019 CIPFA produced an audit committee update paper. This highlights recent reports from external auditors, in particular the National Audit Office report on Local Authority Governance. It also takes stock of local audit arrangements in the light of recent developments.

Understanding the work of external auditors is a key responsibility of the audit committee, and supporting and overseeing the organisation's response to the auditor recommendations is an essential role for the committee.

The report examined local arrangements, particularly those that support financial sustainability. These included:

- operation and independence of the audit committee
- priority given to ethical standards
- effective internal audit
- robust risk management arrangements
- effective scrutiny and challenge
- the right conditions for statutory officers to fulfil their roles.

The NAO surveyed the external auditors of the authorities on the extent to which they were satisfied that these arrangements were effective. In 50% of authorities, the external auditors had no concerns and 19% had concerns on one area only. However, 30% of authorities were scored as having two or more concerns, including 9% with four or more areas of concern.

The findings from the survey of external auditors was further supported by a survey of section 151 officers and a range of focus groups and interviews with stakeholders.

The document also covers the work of the Committee on Standards in Public Life who have published a report on their review of standards arrangements in English local authorities. The report, Local Government Ethical Standards, acknowledges that the vast majority of councillors and officers maintain high standards of conduct but that there is clear evidence of misconduct by some councillors, particularly around bullying and harassment.

While the report concludes that local responsibility for standards should be maintained, it recommends a number of improvements, including:

- a new model code of conduct
- extending regulations about the disclosure of interests
- strengthening and clarifying the role of the independent person
- a new sanction to suspend a councillor for up to six months
- disciplinary protection for the statutory officers in authorities (monitoring officer, section 151 officer and head of paid service) should be extended to all disciplinary action
- amendments to the Transparency Code to cover disclosures of code of conduct complaints and changes to whistleblowing.



Other Matters of Interest

A summary of matters that will be of particular interest to Audit and Accounts Committee Members

In addition, there are 15 best practice recommendations made to local authorities.

Audit and Accounts committee members should take account of the report as an individual councillor or independent member, but they should also be aware of the report when considering the strength of their authority's ethical framework for the Annual Governance Statement.

High

Our critical review or assessment on the activity gives us a high level of confidence on service delivery arrangements, management of risks, and the operation of controls and / or performance.

The risk of the activity not achieving its objectives or outcomes is low. Controls have been evaluated as adequate, appropriate and are operating effectively.

Substantial

Our critical review or assessment on the activity gives us a substantial level of confidence (assurance) on service delivery arrangements, management of risks, and operation of controls and / or performance.

There are some improvements needed in the application of controls to manage risks. However, the controls have been evaluated as adequate, appropriate and operating sufficiently so that the risk of the activity not achieving its objectives is medium to low.

Limited

Our critical review or assessment on the activity gives us a
The controls to manage the key risks were found not always to be operating or are inadequate. Therefore, the controls evaluated are unlikely to give a reasonable level of confidence (assurance) that the risks are being managed effectively. It is unlikely that the activity will achieve its objectives.

Low

Our critical review or assessment on the activity identified significant concerns on service delivery arrangements, management of risks, and operation of controls and / or performance.

There are either gaps in the control framework managing the key risks or the controls have been evaluated as not adequate, appropriate or are not being effectively operated. Therefore the risk of the activity not achieving its objectives is high.

ICT Cyber Security

Limited Assurance

Risk	Rating (R-A-G)	Recommendations	
		High	Medium
Risk 1 – Loss or modification of services or data	Red	9	10

Background and Context

We have undertaken a general review of cyber security, taking into account guidance provided by the Government's National Cyber Security Centre (NCSC), to provide assurance that key areas of Cyber Security have been addressed. Cyber security comprises technologies, processes and controls that are designed to protect systems, networks and data from cyber-attacks.

The Council processes and stores confidential and sensitive information which, if not securely managed, could lead to unauthorised access, data loss, business disruption and reputational damage.

Scope

The NCSC has identified 10 steps for cyber security to help organisations manage cyber risks. A further 2 steps were introduced by the National Audit Office in their publication "Cyber security and information risk guidance for Audit Committees".

Our review covered these 12 steps, albeit at a high level, which includes:

- Establish a Risk Management Regime
- Network Security
- User Education and Awareness
- Malware Protection
- Removable Media Controls
- Secure Configuration
- Managing User Privileges
- Incident Management
- Monitoring
- Home & Mobile Working
- Using Cloud Services
- Development of New Services or Technology

As stated, this is a high level review looking across the whole of the ICT service function. Where we feel further assurance work is required in a specific area, then this is stated within the report.

Executive Summary

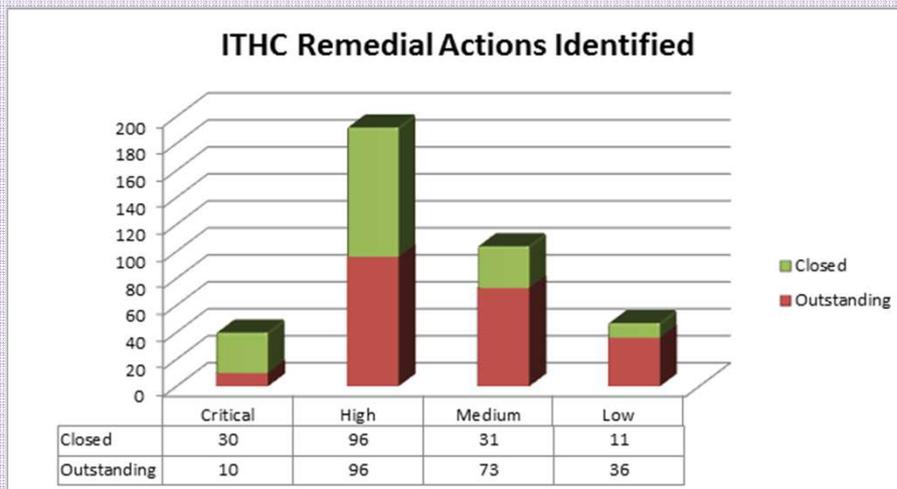
The UK government's National Security Strategy acknowledges cyber threats as one of the four major risks to national security. Consequently, Cyber Security is recognised as a key risk for the majority of organisations.

Effective cyber security reduces the risk of cyber-attacks, and protects organisations and individuals from the unauthorised exploitation of systems, networks and technologies. Cyber-attacks can disrupt and cause considerable financial and reputational damage to even the most resilient organisation.

Our current assessment of the Council's Cyber Security capability is **Limited**.

It is evident that a lot of the policy documents to direct the required behaviour and activities within the ICT service require refreshing and restating. We make several recommendations within this report to amend specific policies that are seen as important to the Cyber Security areas we have covered. A general recommendation to refresh the ICT policy range has been made within the *ICT Governance* audit report undertaken as part of the 2018/19 audit programme.

The annual IT Health Check (ITHC) was undertaken earlier in the year by an external assessor to support the Council's annual PSN compliance. The external assessor produced a report of their findings in April 2018 which resulted in almost 400 actions being identified for the Council to remediate. As a large number of critical and high priority actions remain outstanding we have recommended that the ITHC action plan is more actively monitored by management to help ensure that suggested improvements are implemented within an acceptable timeframe.



Areas of Good Practice

During our review we found that:

- There are a number of user awareness and training initiatives in place such as e-learn modules, and the raising of awareness of cyber security risks through email communicating to all staff, e.g. phishing awareness.
- A mobile device management (MDM) solution is in place to manage corporate mobile devices across the organisation.

Managing Risks

Good risk management, including maintaining risk registers, helps you to identify, understand and reduce the chance of risks having a negative impact on achievement of your objectives. Cyber Security is addressed as an operational risk within its risk management framework. We believe the Council should consider Cyber Security as a Corporate or Strategic risk with a corporate wide approach to providing mitigation to this risk.

Management Comments

I would like to thank Tony & everyone involved for this report and the additional support provided.

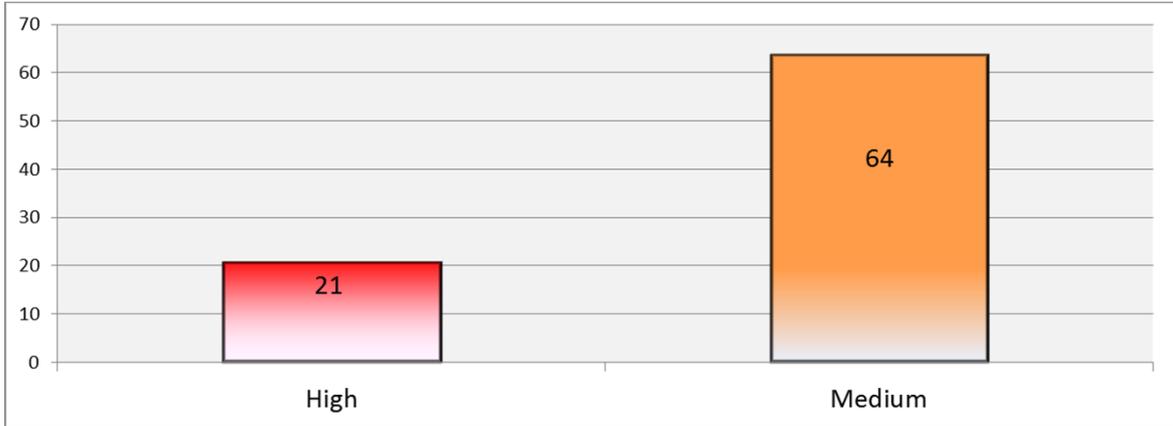
Understanding and accepting the risk rating, we have reviewed the recommendations and have developed an action plan to deal with the responses required. We will work in conjunction with Information Management to ensure we meet all requirements to reduce the level of risk with priority.

Appendix 3

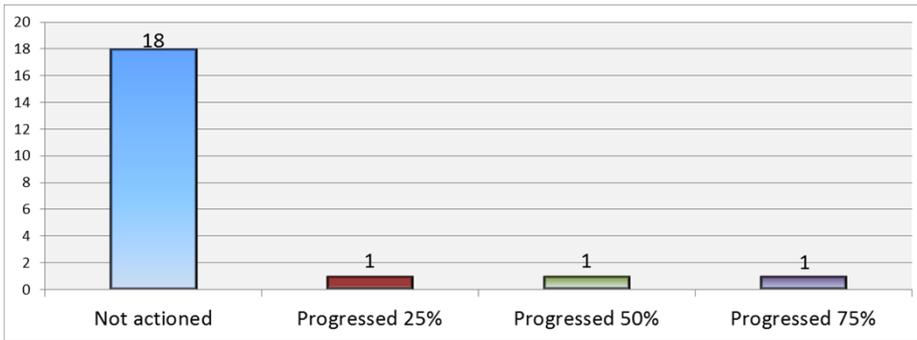
Details of Overdue Actions

Outstanding Audit Actions for all audits at 31 March 2019

All Actions remaining to be implemented

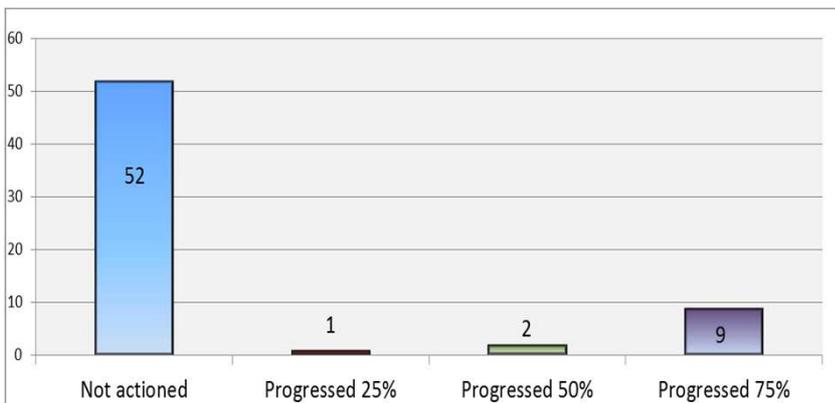


High Priority Actions remaining to be implemented

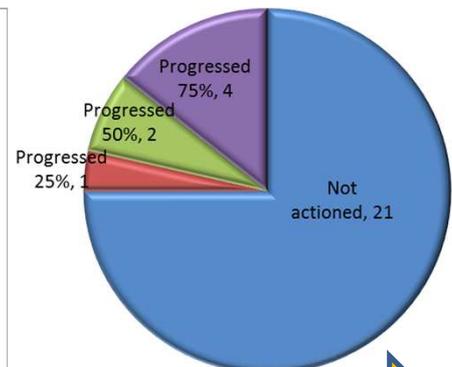


Medium Priority Actions remaining to be implemented

Overall



Overdue



Appendix 4

2018/19 Audit Plan to date

Area	Indicative Scope	Planned Start Date	Actual Start Date	Final Report Issued	Current Status / Assurance Opinion
Mansfield Crematorium	Completion of the audit of the Mansfield Crematorium Accounts	Apr-18	Apr-18	May-18	Completed
HRA Self Financing Business Plan	There is a business plan in place which is up-to-date, based on sound assumptions and reported.	May-18	May-18	Mar-19	Substantial
S106 Funding	There are effective processes in place for the receipt and spending of S106 monies.	May-18	May-18	Aug-18	Substantial
Emergency Planning	Arrangements are in place which enable the Council to effectively manage an emergency planning situation.	Jun-18			Draft Report
Economic Development	The Council has an economic development strategy in place which sets out it's objectives and actions. The projects/schemes/processes used to achieve the objectives are robust and authorised.	Jun-18	Jun-18	Feb-19	Substantial
Cyber Security	The Council has arrangements in place to safeguard it from a cyber security attack. If it does suffer an attack there are effective processes to contain it and reduce it's affect on the Council's business.	Jun-18	Jun-18	Apr-19	Limited
Newark Cattlemarket	Completion of the rent calculation for 2017/18	Jun-18	Jul-18	Nov-18	Completed
Creditors	There are effective processes and procedures in place which ensure that payments are made to the correct suppliers in a timely manner and in accordance with the Council's Financial Procedure Rules.	Jul-18	Aug-18	Dec-18	Substantial
Development Company	There is an action plan in place for the establishment of the Company and governance arrangements which follow best practice. The establishment of the Company is authorised.	Jul-18	Jul-18		Draft Report
Assurance	The responsibilities of the assurance function are clearly defined and embedded enabling the provision of accurate and up-to-date reporting of compliance and monitoring of corrective measures.	Aug-18	Aug-18	Oct-18	Substantial
Brexit Preparation and understanding the risks and opportunities	The Council is aware of the potential implications of Brexit and keeps abreast of these as the process progresses. These implications are identified within any strategic planning for the Council and it's wholly owned companies.	Aug-18	Sep-18	Apr-19	Substantial
Gilstrap	Independent Examination of the Gilstrap accounts in accordance with S145 of the Charities Act 2011.	Aug-18	Sep-18	Oct-18	Completed
NSDC Companies	Review of the Governance and processes in place for the Council's wholly owned companies.	Sep-18	Sep-18		Fieldwork
Review of IR35	There are processes in place which ensure that the Council identifies all those affected by IR35 and payments are made in the correct manner.	Sep-18	Aug-18	Oct-18	Substantial
Environmental Protection	Licenses are issued where statutorily required with income being collected and accounted for. Inspections are carried out and documented in accordance with legislation.	Sep-18	Oct-18	Feb-19	Substantial

Appendix 4

2018/19 Audit Plan to date - continued

Area	Indicative Scope	Planned Start Date	Actual Start Date	Final Report Issued	Current Status / Assurance Opinion
IT Infrastructure	Review of various aspects of the Council's IT infrastructure which may include security of IT assets; network security; physical security; firewall security; remote access portals / virtual private networks; operating system reviews; web security; internet and email security; anti-virus and malware; penetration testing; public services network; and incident management.	Oct-18	N/A	N/A	Cancelled
Payroll	The processes and procedures in place ensure that only authorised payments are made to staff and members in a timely manner.	Oct-18	Nov-18	Mar-19	Substantial
Commercialisation	There is a clear strategy and action plan in place covering the Council's commercial aspirations and this conforms with the relevant legislation.	Oct-18	Jan-19		Postponed to 2019/20
Key Control Testing	Delivery of key control testing to enable Head of Internal Audit to form an opinion on the Council's financial control environment.	Nov-18	Dec-18	Apr-19	Substantial
Combined Assurance	Updating the assurance map and completing the Combined Assurance report.	Nov-18	Nov-18	Apr-19	Completed
Street Cleansing	An efficient and effective service is in place which ensures that streets are maintained at the level of cleanliness expected.	Dec-18	Dec-18	Apr-19	Substantial
Counter Fraud	Strategies and policies are in place for the prevention and detection of fraud.	Dec-18			Draft report
Domestic Refuse	The service provided is efficient and effective with any income due to the Council being collected and accounted for. Action is taken to resolve customer complaints which are monitored and used to improve performance.	Jan-19	Dec-18	Apr-19	Substantial
Strategic Asset Management	There is an up-to-date Strategic Asset Management plan in place and reported. All Council assets are recorded and maintained by the Council or in accordance with any agreement.	Jan-19			TOR
Project/Programme Management	There are effective arrangements in place which ensure that all projects are recorded, allocated responsible officers/teams and overseen allowing an overarching view of capacity and identifying any benefits or efficiencies.	Jan-19	Jan-19		TOR
Workforce changes and succession planning within the Council including changes within the management team	The Council has a workforce plan in place which meets the changing needs of the Council and the demographic and skills of staff. There is also a plan in place for succession planning of key staff identifying positions which hold the greatest risk if vacant i.e. specialist knowledge, statutory responsibility, lone workers etc.	Jan-19	N/A	N/A	Cancelled - postponed to 2019/20
Business Continuity	Follow-up review to assess the progress being made on the implementation of the recommendations made and ownership has been assigned.	Feb-19	Jan-19		Draft report
IT Governance	The Governance arrangements of the IT service ensure that there are processes in place and roles and responsibilities are clearly identified.	Feb-19	Jun-18		Draft report with auditee
Running of elections and Referendums	There are arrangements and policies in place which ensure that the Council effectively manages the election and referendum processes and payments in accordance with the electoral commission guidelines.	N/A	N/A	N/A	Cancelled
Follow-ups	Follow-up of recommendations made for the progress report and on a sample basis.	Mar-19			1 completed, 1 in progress
Procurement Card	To ensure effective arrangements are in place for the administration and monitoring of procurement cards and related expenditure.	N/A	Feb-19		Draft report