

Internal Audit Service

2021/22 Opinion on the Adequacy and Effectiveness of the Framework of Governance, Risk Management and Control

May 2022



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Executive Summary

Overall, Internal Audit work performed in the financial year 2021/22 found that internal control systems in the areas audited were effective.

The majority of audited areas were awarded an audit opinion of 'significant assurance' or 'full assurance'. No 'critical priority' recommendations were made by Internal Audit during the year, and no 'no assurance' audit opinions have been issued or are pending. This demonstrates that overall, a sound approach to governance and control is in place throughout the organisation in the areas audited.

As reported to Audit Committee, a number of areas of good practice were identified throughout the year. In other areas, improvement plans already in place by management, together with Internal Audit's recommendations, will continue to strengthen the organisation's framework of internal control.

The opinion of the Chief Internal Auditor is therefore that, at the time of preparing this report, the organisation's internal control systems in the areas audited are **satisfactory**. This is a positive assessment of the Authority's control environment and reflects favourably on the organisation's governance arrangements.

Internal Audit is required to be alert to changes in the risk environment and conditions in which any audited entity operates. The Coronavirus pandemic which started in March 2020 continued to impact the Authority's risk profile and operations during 2021/22. Although a time budget was established in the Audit Plan to support the Authority's response to Coronavirus during 2021/22, the budget was exceeded. This required Internal Audit's planned coverage during 2021/22 to flex and change accordingly, to reflect the emerging risks faced by the Authority.

As the risk environment within which local government operates continues to change, we will incorporate emerging risk areas within our future audit coverage. This will help to ensure that the annual opinion considers all material issues likely to affect the Chief Internal Auditor's judgement on governance, risk management and control.

1 Purpose of Report

- 1.1 This report has been written by the Chief Internal Auditor to provide an annual opinion on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control.

2 Governance, Risk Management and Control

- 2.1 Management's responsibility for the effectiveness of the internal control system is clearly set out in the Authority's Financial Regulations. The Regulations state¹:

- It is the responsibility of the Chief Finance Officer to assist the Authority to put in place an appropriate control environment and effective internal controls which provide reasonable assurance of effective and efficient operations, financial stewardship, probity and compliance with laws and regulations.
- It is the responsibility of Chief Officers to:
 - Manage processes to check that established controls are being adhered to and to evaluate their effectiveness to be confident in the proper use of resources, achievement of objectives and management of risks.
 - Review existing controls in the light of changes affecting the Authority and to establish and implement new ones in line with guidance from the Chief Finance Officer and Internal Audit. Chief Officers should also be responsible for removing controls that are unnecessary or not cost or risk effective – for example, because of duplication.
 - Ensure staff have a clear understanding of the consequences of lack of control.

- 2.2 Appropriate controls will depend, amongst other factors, on:

- The nature, size and volume of transactions
- The degree of control which management can exercise personally
- The geographical distribution of the enterprise, and
- The cost of operation of the controls against the benefits expected from them.

¹ Financial Regulations, Version 7a (June 2021), Regulations C.20-C.23

2.3 There are eight main types of internal control, namely:

Preventative Controls

- (i) Segregation of duties (no one person should be responsible for processing and recording a complete transaction)
- (ii) Authorisation and approval (all financial transactions should require authorisation by an appropriate responsible official; the limits of authorisation should be specified)
- (iii) Physical (custody of / access to tangible assets should be secure and limited to authorised personnel)

Detective Controls

- (iv) Arithmetic & Accounting (controls within the recording function to check that transactions have been authorised, are included, are correctly recorded and are accurately processed)

Directive Controls

- (v) Organisation (responsibilities should be defined and allocated; reporting lines should be identified; delegation of authority should be clearly specified)
- (vi) Supervision (all actions by all levels of staff should be supervised; the responsibility for this supervision should be clearly laid down and communicated to the person being supervised)
- (vii) Personnel (procedures should exist to ensure that staff are competent to carry out the jobs assigned to them, including proper recruitment and performance management procedures, career prospects, training and pay policies)
- (viii) Management (controls exercised by management outside the day-to-day routine of the system, including supervision).

2.4 When auditing, Internal Audit assist management by testing to see whether the controls established for any given system are appropriate. It is important to stress that Internal Audit, while part of the Authority's overall assurance framework, is not a substitute for effective internal control within the Authority's systems.

3 Opinion on the Adequacy and Effectiveness of the Framework of Governance, Risk Management and Control

- 3.1 The Chief Internal Auditor is required under the Public Sector Internal Audit Standards (PSIAS), introduced in 2013 and revised April 2017, to provide an annual opinion, based on an objective assessment of the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control. To meet this requirement, the Chief Internal Auditor provides one of two opinions:
- (a) That the organisation's framework of governance, risk management and control is **satisfactory** (i.e. that satisfactory assurance can be obtained from governance systems and procedures in place); or
 - (b) That the organisation's framework of governance, risk management and control is **not satisfactory** (i.e. that there is insufficient control in evidence within the organisation's governance systems to provide satisfactory assurance).
- 3.2 The opinion of the Chief Internal Auditor is that, at the time of preparing this report, the organisation's internal systems of governance, risk management and control were **satisfactory** overall during 2021/22. This opinion on the framework of governance, risk management and control has been prepared in accordance with the Public Sector Internal Audit Standards and the accompanying Local Government Application Note issued by the Chartered Institute of Public Finance and Accountancy as the 'relevant Internal Audit standard setter'.
- 3.3 This judgement is informed by the outcomes of Internal Audit work undertaken during 2021/22, which are reported to the Audit Committee in regular updates of key outcomes. These have demonstrated that the majority of audit opinions for work undertaken in this period have been 'full assurance' or 'significant assurance', with only two 'limited assurance' opinions. A full list of audits performed, and opinions issued is included at **Annex A**. In addition, Internal Audit's work on project assurance (described in paragraph 5.12 below and in **Annex A**) has also been a source of evidence and business intelligence when compiling this annual opinion. Some planned internal audit work is in the process of being finalised and agreed with management. The details of these audits will be reported in the Key Outcomes Report November 2022.
- 3.4 A number of areas of good practice were identified throughout Internal Audit's work during the year. In addition, evidence checking and follow up performed by Internal Audit has demonstrated effective management action in implementing Internal Audit's recommendations.
- 3.5 It is recommended that Internal Audit's satisfactory opinion on the framework of governance, risk management and control is considered as a source of assurance for the preparation of the Annual Governance Statement for 2021/22, and its subsequent consideration by the Audit Committee.

- 3.6 This is a positive opinion, which means that the organisation has suitable internal control systems. This opinion is based on the areas reviewed by Internal Audit, and the progress made by the organisation to action Internal Audit recommendations. Assurance can never be absolute, and neither can Internal Audit work be designed to identify all weaknesses that might exist.
- 3.7 However, Internal Audit is required to be alert to changes in the risk environment and conditions in which any audited entity operates. As reported previously, the Coronavirus pandemic has brought about a number of significant changes nationally, since the end of the 2019/20 financial year, 2020/21 and throughout 2021/22. The Coronavirus pandemic has been far-reaching in its impact and local authorities have subsequently been a key part of the response to the pandemic.
- 3.8 In accordance with its role, Internal Audit has agreed recommendations with management aimed at further strengthening the control environment in operation within the organisation. It is management's responsibility to implement agreed recommendations. As part of 2022/23 planned service improvements, Internal Audit will be reviewing the approach to evidence checking the extent to which agreed recommendations have been implemented. In doing so, Internal Audit must balance the value to be gained from revisiting previous recommendations, management's own responsibility for their implementation and the respective value to be gained by reviewing new areas of emerging risk.

4 Audit Resourcing During 2021/22

- 4.1 The Regulations governing the operation of Internal Audit are the Public Sector Internal Audit Standards (PSIAS) 2017. In terms of resourcing, the PSIAS state that Internal Audit must be "appropriately positioned and adequately resourced". The PSIAS goes on to state that the Chief Internal Auditor must ensure that internal audit resources are appropriate, sufficient and effectively deployed to achieve the approved plan. Where the Chief Internal Auditor believes that the level of agreed resources will impact adversely on the provision of the annual internal audit opinion, the consequences must be brought to the attention of the board (in North Tyneside, the Audit Committee).
- 4.2 Resourcing is closely monitored. The disaggregation of the Northumberland / North Tyneside Council Shared Internal Audit and Risk Management service in early 2022/23 provides risks and opportunities in structuring the team for the future. It is expected that a revised structure and further recruitment will be take place in H1 of 2022/23.

5 Internal Audit Work Performed During 2021/22

- 5.1 Internal Audit has provided an audit, advice, and programme assurance service to the Authority in 2021/22. The work of Internal Audit is governed by the PSIAS and the accompanying Local Government Application Note issued by the Chartered Institute of Public Finance & Accountancy as the 'relevant Internal Audit standard setter'.

- 5.2 The audit reports and briefing notes issued during 2021/22, and those related to this period which are currently being finalised with our audit clients, are set out at **Annex A**.
- 5.3 A framework of opinion classifications is used in Internal Audit reporting. The framework applies an overall assurance judgement to each system audited, as defined below.

Full Assurance	The system of internal control is designed to meet the organisation's objectives and controls are consistently applied in all the areas reviewed.
Significant Assurance	There is a generally sound system of control designed to meet the organisation's objectives. However, some weakness in the design of, or occasional non-compliance with, key controls put the achievement of the organisation's objectives at risk in some of the areas reviewed.
Limited Assurance	Weaknesses in the design of, or regular non-compliance with, key controls put the achievement of the organisation's objectives at risk in some or all of the areas reviewed.
No Assurance	Significant weaknesses in the design of, or consistent non-compliance with, key controls could result (or have resulted) in failure to achieve the organisation's objectives in the areas reviewed.

- 5.4 The opinions given to audits issued during 2021/22 are also shown in **Annex A**.
- 5.5 In addition to the overall opinion given on every internal audit, individual recommendations within each report are classified as critical, high, medium or low priority. This prioritisation is designed to assist management in assessing the importance of each recommendation. The definitions of these priority classifications are set out below:

Priority	Description
1* Critical / Catastrophic	Action that is considered critical to ensure the organisation is not exposed to unacceptable risks.
1 High / Fundamental	Action that is considered urgent to ensure that the service area / establishment is not exposed to high risks.
2 Medium / Significant	Action that is considered necessary to avoid exposure to considerable risks.
3 Low / Less Significant	Action that is considered desirable or best practice and would result in enhanced control or better value for money.

- 5.6 The number of Internal Audit recommendations agreed with management during the 2021/22 audit year, classified against each priority, is provided in the table below (data from the previous four years is also shown for comparison):

	2017/18	2018/19	2019/20	2020/21	2021/22
Critical Priority	Nil	Nil	Nil	Nil	Nil
High Priority	2 (1%)	Nil	3 (2%)	Nil	Nil
Medium Priority	51 (38%)	37 (28%)	52 (32%)	35 (41%)	28 (40%)
Low Priority	82 (61%)	94 (72%)	107 (66%)	51 (59%)	42 (60%)
TOTAL	135 (100%)	131 (100%)	162 (100%)	86 (100%)	70 (100%)

Note: Percentages contain roundings

- 5.7 Prioritisation of Internal Audit recommendations is controlled through Internal Audit's quality control and file review processes. This is in accordance with the requirements of Public Sector Internal Audit Standards, which requires that a Quality Assurance and Improvement Programme is in place for Internal Audit's work.

Audit Highlights 2021/22

- 5.8 This section of the report is designed to draw attention to significant audits and findings from Internal Audit in the 2021/22 year. It should be read in context of the overall positive 'satisfactory' audit opinion described above.
- 5.9 It is of comfort to the Authority six reviews achieved assurance of 'significant':
- The Security Incident Event Management (SIEM)
 - Schools Meals Systems Review

- Business Rates
- Cash and Bank
- Perimeter Security, and
- Data Analytics and Business Intelligence

These systems and processes protect the resources of the Authority and each area demonstrated areas of good practice. A number of medium and low recommendations were made which have been followed up where the target dates have passed.

5.10 Two reviews drew “limited” assurance’ opinions. These were Hardware and Software Management, and the Debt and Income Management reviews. Eight medium recommendations were made in the Hardware and Software audit, of which five are evidenced as implemented, with the remaining three having not reached the agreed target dates for implementation. The Debt and Income Management Review highlighted that the pandemic restrictions had a significant impact on this service, which has led to previous recommendations not being fully implemented.

5.11 In addition to performing internal audits of existing systems within the Authority and responding to queries on the operation of such systems, during 2021/22 Internal Audit has had a significant and increasing role in advising on new systems within the Authority. A full list of the programme assurance and project boards supported by Internal Audit is shown at **Annex A**. Whilst the time spent on such assurance work reduces the number of available audit days for traditional substantive testing, it is considered an efficient use of Internal Audit’s resource, in that assurance is obtained that effective controls are incorporated into new major systems from the outset. In turn, this minimises the risk of weaknesses in systems and strengthens the control environment. It is expected that this type of audit work will continue in future years. Internal Audit’s programme assurance work during 2021/22 included supporting:

- a) Covid-19 Business Grant Funding
- b) Procurement Arrangements
- c) Strategic approach to planning and link to 4-year Medium Term Financial Plan
- d) Equality Impact Assessment processes
- e) Anti-social behaviour system replacement
- f) Car parking system update / replacement
- g) Unified project - housing & property maintenance / repairs system replacement
- h) Social care payment system initiatives (Adult’s and Children’s)
- i) ICT Information & governance security group
- j) Catering new school meals payment system
- k) Energy Bills Rebate

5.12 There are a number of funding organisations that require an Internal Audit review prior to final grant claim submission. This area of our activity is also shown at **Annex A** and involved the certification of c£13m grant funding.

- 5.13 Wherever possible, Internal Audit has sought to leverage shared learning through our shared service partnership with Northumberland County Council. Revised learning arrangements are being considered for the ongoing North Tyneside Council internal audit service.

6 Schools' Financial Value Standard

- 6.1 Time was included in the audit plan for 2021/22 to support and co-ordinate the work required by the Schools Financial Value Standard (SFVS) on behalf of the Authority.
- 6.2 The SFVS has been designed in conjunction with schools to assist them in managing their finances and to give assurance that they have secure financial management in place. Governing bodies have formal responsibility for the financial management of their schools, and so the standard is primarily aimed at governors. However, the Authority's Chief Finance Officer is responsible for ensuring that submissions made by schools are in line with the judgements on these schools reached by Internal Audit.
- 6.3 On behalf of the Chief Finance Officer (Section 151 Officer), Internal Audit co-ordinated, received, and reviewed Schools' Financial Value Standard submissions, for the Authority's grant-maintained schools. All schools submitted their self-assessments by the deadline of 31 March 2022. The annual Assurance Statement will be completed and submitted to the DfE by the deadline of 31 May 2022.

7 Special Investigations, Counter Fraud and the National Fraud Initiative (NFI)

- 7.1 In common with previous years, Internal Audit has performed a number of investigations and management requests during 2021/22. These relate to issues which could not be foreseen in advance, and where irregularity may have been indicated. As such, it is important that the organisation can call upon Internal Audit resource to respond quickly to assess the control and governance issues indicated and to secure evidence if required. Internal Audit's work in this area has included:
- petty cash procedural review
 - card refund processes
 - procurement procedures
 - appropriateness of ICT access, and
 - interrogation of ICT systems and email records.
- 7.2 Where irregularities were confirmed, swift action was taken by management (supported by Internal Audit) to cease the potential for ongoing impropriety. Causes were then investigated and this, as is typically the case in this area of work, tended to highlight the need for enhanced directive control in particular management and supervisory controls (see paragraph 2.3).

- 7.3 There is one dedicated Counter Fraud officer within the Internal Audit team. A thorough review of the Authority's operations has been undertaken, from a counter fraud perspective, and a 'counter fraud blueprint' has been developed highlighting the areas of North Tyneside's operations where the risks of fraud are likely to be most prevalent. These risk areas are revised and ranked annually, and work is prioritised to help ensure that our counter fraud resource is focused on areas of greatest risk to the Authority. Counter Fraud work undertaken during 2021/22 has resulted in the realisation of £0.049m in directly cashable savings and £0.673m in indirectly cashable savings.
- 7.4 North Tyneside Council is part of the Cabinet Office's National Fraud Initiative and is thus legally obliged to provide relevant information. Before this information can be provided, the Authority is required to take appropriate steps to notify data subjects that data held in the organisation's relevant information systems may be used for the prevention and detection of fraud.
- 7.5 As in previous years, Internal Audit have acted as the lead within the Authority for the NFI data-matching exercise. Data was extracted from the relevant Authority systems and submitted to the Cabinet Office in preparation for the 2021/22 exercise. Details of data matches have now been released and Internal Audit is currently investigating the matches in conjunction with officers within relevant departments, and updating the NFI system with outcomes. An additional data set, containing information about Covid19 business grants paid out by the Authority since November 2020, was also requested and submitted.

8 Ad-hoc Queries / Requests for Advice

- 8.1 Internal Audit receives requests for ad-hoc advice and support throughout the year, in respect of which we may be required to extract prime data or produce analysis but where it is not usually appropriate to issue a formal report.
- 8.2 Ad-hoc queries and requests have been received throughout the year and advice and guidance has been provided. Throughout 2021/22 this has included continuing support for items of work that emerged from the response to Coronavirus pandemic. This has included certification of a number of additional grants received by the Authority.

9 Public Sector Internal Audit Standards: Summary of Conformance

- 9.1 All public sector internal audit providers in the UK are required to comply fully with the Public Sector Internal Audit Standards (PSIAS). The PSIAS require the Chief Internal Auditor to develop and maintain a Quality Assurance and Improvement Programme (QAIP) to enable the Internal Audit service to be assessed against the PSIAS, and a related Local Government Application Note (LGAN), for conformance.

- 9.2 The QAIP must include both internal and external assessments. Internal assessments are both ongoing and periodical and external assessment must be undertaken at least once every five years. In addition to evaluating compliance with the PSIAS, the QAIP also assesses the efficiency and effectiveness of the internal audit activity, identifying areas for improvement.
- 9.3 Internal Audit services have been delivered to the Authority by the Shared Internal Audit Service (which provides services to North Tyneside Council and Northumberland County Council). The Shared Internal Audit Service was externally assessed for compliance with the PSIAS during 2017 / 2018 and the assessment concluded that:
- “The Shared Internal Audit Service is compliant with the requirements of the Public Sector Internal Audit Standards. There are a small number of areas which require action but these do not significantly impact on the overall opinion. There were no areas of concern to be reported.”*
- 9.4 In accordance with PSIAS, annual self-assessments have been completed since the external inspection which are congruent with the opinion of the external assessment. The small number of areas in which further development had been identified, (e.g. the involvement of the Chair of Audit Committee in the Chief Internal Auditor’s performance appraisal) have been implemented.

10 Clients’ Views and Quality Assessment and Improvement Programme

- 10.1 For several years, Internal Audit has sought client feedback in respect of all audit reports issued, at the conclusion of each audit assignment.
- 10.2 The feedback received from respondents for 2021/22 remains very positive. Clients score the service from 1 to 4 against a number of criteria, with 1 being very satisfied and 4 being very dissatisfied. From all the returned feedback forms, clients’ overall opinion was that audits are constructive and provide value to management. The overall average score in 2021/22 was 1.4 which is positive.
- 10.3 Internal Audit seeks to continually improve and will be reviewing and implementing new processes through its Quality Assessment and Improvement Programme. The theme of comments added to the feedback is that audits are conducted in a professional manner and findings and recommendations will lead to system improvements. However, Internal Audit seeks to continually improve and will be reviewing our reporting framework, consider implementing audit software and restructure the team following the end of the shared service.
- 10.4 The full results for 2021/22 are shown at **Annex B**.

11 Annual Governance Statement 2021/22

- 11.1 The Annual Report from the Chief Internal Auditor is one source of intelligence for the organisation when preparing the Annual Governance Statement. Internal Audit has continued to target its assurance activity at areas of risk in its 2021/22 coverage in line with the agreed audit plan. Regular reports have been presented to Audit Committee during the year to allow the Audit Committee to develop awareness of the application of the Council's governance structure.
- 11.2 It is suggested that the following issues are considered for inclusion in the Annual Governance Statement:

Overall Opinion on the organisation's internal systems of governance, risk management and control:

The overall opinion of the Chief Internal Auditor on the organisation's internal systems of governance, risk management and control, was found to be satisfactory (ref. point 3.2).

In determining the overall 'satisfactory' opinion, the Chief Internal Auditor has had regard to the established framework of risk management arrangements and core financial systems in place within the Authority, which when audited during 2021/22 were found to bear appropriate internal controls and to be operating satisfactorily.

IA/RD
May 2022

Annex A:**Formal Audit Reports and Briefing Notes issued during 2021/22**

<u>Audit:</u>	<u>Opinion:</u>
Security Incident Event Management (SIEM)	Significant
Hardware and Software	Limited
School Meals System Review	Significant
Debt and Income Management	Limited
Business Rates	Significant
Housing Rent Assessment	N/A
Cash and Bank	Significant
Perimeter Security	Significant
Data Analytics and Business Intelligence	Significant
Tyne Port Health Authority Return	N/A
Purchase Card Procedural Developments	N/A

Reports Pending from 2021/22 (draft report issued, awaiting issue as final report)

<u>Audit:</u>
Information Governance / GDPR
Payroll
Telecommunications Management

Reports from 2021/22 substantially complete and currently going through the internal quality assurance process before the draft is issued

<u>Audit:</u>
Remote Access Systems
Incident and Change Management
Helpdesk System
Schools Thematic Reviews

Grant Claim Certification

- Local Transport Plan - £3.15m
- TCF (Transforming Cities Fund) Tyne View Terrace (highways improvements) - £0.43m
- TCF Northumberland Park to Cobalt (highways improvements) - £0.29m
- LGF (Local Growth Fund) A1056 Weetslade - £4.33m
- Troubled Families – £0.23m
- Covid19 Sales, Fees and Charges - (procedural review)
- Covid19 Additional Home to School Transport - three claims totalling £0.3m
- Covid19 Travel Demand Management - £0.03m
- Covid19 Compliance & Enforcement (Addnl) - £0.10m
- Tanners Bank Challenge Fund - £3.62m
- Digital Inclusion Project (NTCA Investment Fund) - £0.13m
- LGF Swans Enterprise Zone Demolition (plot 6) - £0.01m
- North Shields Masterplan (NTCA Investment Fund) - £0.25m

Project Boards / Working Groups

Internal Audit has also supported the following Project Boards / Working Groups during 2021/22 in a programme assurance role:

- Covid-19 Business Grant Funding
- Procurement Arrangements
- Strategic approach to planning and link to 4-year Medium Term Financial Plan
- Equality Impact Assessment processes
- Anti-social behaviour system replacement
- Car parking system update / replacement
- Unified project - housing & property maintenance / repairs system replacement
- Social care payment system initiatives (Adult's and Children's)
- ICT Information & governance security group
- Catering new school meals payment system
- Energy Bills Rebate

Ad-hoc Queries / Requests for Advice

Internal Audit receives requests for ad-hoc advice and support throughout the year, in respect of which we may be required to extract prime data or produce analysis but where it is not always appropriate to issue a formal report.

Annex B: Overall Results from Client Feedback Forms 2021/22

Satisfaction score between 1 and 4 with 1 being very satisfied and 4 being very dissatisfied:

AUDIT PLANNING & CONSULTATION	Average Score
• With the period of notice for commencement of the audit	1.71
• With the explanation provided of the audit process	1.29
• With the areas of coverage from the audit	1.43
• That your requirements were reflected by the audit	1.36
AUDIT APPROACH	
• Attitude and professionalism of the auditor	1.14
• Auditor's knowledge and understanding of auditee's operational requirements	1.64
• Communication skills of the auditor	1.29
• Being kept informed of audit progress, including consultation on findings and likely recommendations	1.57
REPORTING ARRANGEMENTS	
• With the arrangements for consultation on the draft report	1.43
• With the accuracy and materiality of the report findings	1.57
• With the usefulness and practicality of the conclusion and recommendations in the report	1.50
• With the clarity of the report	1.50
• With the format and presentation of the report	1.43
• The time taken to receive the report following the audit visit	1.64
OVERALL OPINION	
• That the audit was constructive and useful	1.43