



Argyll and Bute Council

Governance Arrangements - Follow up Audit

June 2009

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1 Executive Summary

1.1 Introduction

The Council is required to have arrangements in place to ensure propriety, regularity and best value in its stewardship of public funds. It is the responsibility of management to have adequate systems of internal control in place to ensure that resources are applied to the activities intended, fraud is prevented and detected, and resources used economically, efficiently and effectively.

As part of our 2008-09 interim audit, we have followed up the Council's progress in implementing agreed recommendations from our prior year audits of the following aspects of governance:

- the effective operation of internal audit
- the effective operation of the audit committee
- arrangements to prevent and detect fraud and irregularity.

1.2 Key findings

Our overall conclusion is that the Council continues to operate with generally sound governance arrangements. The Council has made further progress in improving its governance arrangements during the year, although further work is required in some areas. In particular, Council should consider the future strategic direction of internal audit, and consider whether current arrangements for the management of the department are effective and provide value for money.

We are pleased to note that management have implemented most of the outstanding recommendations from our 2007-08 governance audit as illustrated in Table 1.

Table 1: Summary of implementation of prior year recommendations

Area	Original recommendations	Implemented	Not Implemented	Partially Implemented	Not yet due
Internal audit	12	10	1	1	-
Audit Committee (1- need to confirm)	8	6	-	-	2
Fraud	5	4	1	-	-
Total	25	20	2	1	2

The agreed action plan points that remain outstanding are:

- the Council's constitution has not been updated to include revised procedures for reporting fraud to internal audit. The Council is expected to finalise the constitution in June 2009
- the Council has not yet appointed a 'head of internal audit'. This does not comply with the requirements of the Code and there is a risk that the status and independence of internal audit is undermined as a result
- key staff have not yet completed the online training modules within the National Fraud Initiative application. This increases the risk that data matches will not be processed in line with Audit Scotland requirements.

1.3 Way Forward

The findings and recommendations from our review are summarised in an Action Plan that accompanies this report in Appendix A. The Action Plan has been agreed with management and incorporates the management response to audit recommendations. We have summarised management's progress of implementation on recommendations made in Appendix B. Management should seek to ensure that the outstanding recommendations that have not been implemented within the specified timeframe are prioritised for completion.

1.4 Acknowledgements

We would like to take this opportunity to thank Council staff who have been involved in this review for their assistance and co-operation.

This report is part of a continuing dialogue between the Council and Grant Thornton UK LLP and is not, therefore, intended to cover every matter which came to our attention. Our procedures are designed to support our audit opinion and they cannot be expected to identify all weaknesses or inefficiencies in systems and work practices.

The report is not intended for use by third parties and we do not accept responsibility for any reliance that third parties may place on it.

Grant Thornton UK LLP
June 2009

2 Internal audit

2.1 Introduction

Internal audit is an assurance function that primarily provides an independent and objective opinion on the degree to which the internal control environment supports and promotes the achievement of the Council's objectives. It objectively examines, evaluates and reports on the adequacy of internal control as a contribution to the proper, economic, efficient and effective use of resources. As such, it is a central element of the Council's overall governance arrangements.

The Code of Practice for Internal Audit in Local Government in the United Kingdom (the Code) issued by CIPFA in 2006 sets out good practice in delivering internal audit services.

We reviewed the Council's internal audit department against the requirements of the Code and reported our findings in our 2006-07 audit and followed up progress in implementing our recommendations in 2007-08. This report reports the progress of implementation on those recommendations that remain outstanding.

2.2 Findings

Our review of progress found that 6 out of the 8 outstanding recommendations have now been fully implemented. Of the remaining recommendations, 1 is in the process of being implemented and 1 remains under consideration by management. Table 2 summaries the progress in implementation across each of the Code standards.

Table 2: Progress in implementation of internal audit recommendations

Standard	Recommendations			
	2006-07 Report	Fully Implemented- May 2008	Fully Implemented- May 2009	Ongoing
Scope of Internal Audit	1	-	-	1
Independence	2	-	1	1
Audit Committees	3	2	1	-
Staffing, Training and Continuing Professional Development	1	-	-	-
Audit Strategy and Planning	1	-	-	-
Undertaking Audit Work	1	1	1	-
Reporting	3	1	3	-
TOTAL	12	4	6	2

Source: Grant Thornton

We are pleased to note that management have now taken action on most of the agreed recommendations from our original 2006-07 report. Of the recommendations that are not yet fully implemented, both are categorised as medium risk:

Scope of internal audit

The Council has not yet updated the constitution to recognise the role of internal audit in the investigation of frauds. We are aware that the relevant section has been completed for inclusion in the constitution, and the updated constitution is expected to be published in August 2009.

Independence

The Council has not yet created a 'head of internal audit' position. The Council had planned to review the structure of Internal Audit at the end of the internal audit partnership with KPMG in 2007-08. However the partnership has since been extended and this decision has been delayed.

Internal audit continues to be headed by two managers, one of whom takes lead responsibility for the department. This Code requires a 'head of internal audit' position in order to ensure internal audit has sufficient status and independence in the organisation. The Council should consider the future strategic direction of internal audit, and consider whether current arrangements for the management of the department are effective and provide value for money.

Looking forward

The role of internal audit in the public sector is changing as more emphasis is placed on performance and risk monitoring and management. Council's are also being increasingly challenged on the adequacy and transparency of governance arrangements, and the introduction of Annual Governance Statements will place greater disclosure requirements on councils going forward.

The Council has not yet, however, developed a clear strategy setting out its vision for the future role, remit and structure of the internal audit section that meets the new challenges facing local government.

Action Plan Point 1

3 Audit committee

3.1 Introduction

To assist audit committees in local government in effectively discharging their function, CIPFA issued guidance in 2004 *Audit committee principles in local authorities in Scotland: a guidance note*. This outlined principles in respect of:

- the role and remit of the committee;
- membership, induction and training
- audit committee meetings
- monitoring the systems of internal control
- financial reporting and regulatory matters
- establishing relationships with internal and external audit.

We performed a full review of the Council's audit committee arrangements in 2007-08. Our report made 6 recommendations to improve the arrangements, and we have followed up the Council's progress in implementing the agreed action plan.

3.2 Follow up review

Terms of reference

Our 2007-08 review found that improvements could be made to the terms of reference by including sections on:

- the committee's responsibility to review the annual accounts process and review the accounts on behalf of the Council
- the rights of the committee to call any officer to account for their actions during the year
- the role of the committee in the formal establishment of internal audit - including rights of access to the chair by the Head of Internal Audit
- the requirement for the committee to consider the annual internal audit report and annual governance statement
- the frequency of meetings and required quorum arrangements
- training arrangements for committee members.

The audit committee's terms of reference were updated in December 2008 and formally agreed at the March 2009 committee meeting. The terms of reference adequately cover all the areas noted above.

Annual report

We recommended that the audit committee should prepare an annual report to the Council, which sets out the committee's work and performance during the year. The audit committee produced an annual report for the 2007-08 financial year which was presented to the June 2008 committee meeting. Going forward, the committee intends to provide an annual report each year.

The Committee's first annual report did well in summarising the work of the committee during the financial year and providing a clear opinion on financial controls. In our view, there is scope to further enhance the annual report and consideration could be given to reporting on the following:

- key themes emerging from work undertaken
- impact of the committee in improving the internal control framework
- performance assessment of internal and external audit and of the committee itself
- pointing forward to key areas for improvement in internal controls and to the focus of audit committee work in the coming year.

Action Plan Point 2

Membership

The terms of reference state that none of the Councillor members of the committee should be a Spokesperson, Deputy Spokesperson or Member of the Executive. However, during our 2007-08 review we noted that the composition of the audit committee included a Deputy Spokesperson. That member has since resigned from the committee, and a new member who meets the specified criteria has been appointed.

Induction and training

We noted that there is no formal training programme for audit committee members to ensure they continue to receive adequate training and support for their role. Since our report, the Council has taken the following action to provide training for committee members:

- a report on a self assessment exercise was presented to the December 2008 committee detailing a self assessment checklist and an annual work plan for the year
- an assessment of the skills required to serve on the audit committee
- a training day has been organised for 29 May 2009, part of the agenda will include a discussion of future training and support provision.

We will review the committee's self assessment checklist and consider the adequacy of their training provisions in our 2009-10 audit.

Meetings

Our 2007-08 audit found that there had been no annual declaration of interests for the two non-Councillor members of the audit committee. The Council has now discussed arrangements for an annual declaration of interests for the non-Councillor members of the committee, and a new regime for recording and reporting interests will be implemented from 1 April 2009.

The Committee had also not arranged a private meeting with internal or external audit as recommended by good practice guidelines. The committee has now updated its workplan for the year and has scheduled private meetings with internal and external audit prior to its September 2009 meeting.

Internal and external audit

The audit committee continues to have a good relationship with both internal and external audit. The committee reviews all internal and external audit plans and strategies on an annual basis and receives copies of all audit reports during the year.

In 2007-08, we noted that the audit committee does not assess or formally consider the performance of internal and external audit. The committee's work plan, agreed at their meeting in December 2008, includes proposals to address this recommendation for 2008-09, with a review of the effectiveness of internal audit planned for June 2009 and external audit for September 2009.

4 Fraud and irregularity

4.1 Introduction

Good governance requires the Council to have in place arrangements to prevent and detect fraud and other irregularity. This involves developing and implementing strategies to prevent and detect fraud and irregularity and to investigate any incidences detected or reported; a code of conduct to state the responsibilities of members and staff with regards to their legal and ethical obligations and responsibilities; a register of interests and gifts and hospitality for members and staff; and a whistle-blowing policy in line with the Public Interest Disclosure Act 1998.

4.2 Fraud policy

We found that the Council's fraud and corruption arrangements were operating satisfactorily. The Council has an anti-fraud strategy in place, which details the procedures in place to detect and prevent fraud and corruption. The strategy is incorporated as an appendix to the Financial and Security Regulations and the Council constitution.

These documents meet the good practice standards described above and are available to all staff on the Council's intranet site.

4.3 Standards of Conduct

The Council's Code of Conduct for Members is based on the code of conduct for Councillors as drafted by the Standards Commission for Scotland. A separate code of conduct exists for staff. Both codes incorporate the Nolan principles of standards in public life. The Council issues a copy of the respective codes to each new member or officer and is covered in the induction training.

There is, however, no requirement for members or officers to sign that they have read and understood the code of conduct. We have previously recommended that this should happen but the recommendation was rejected.

4.4 Register of interests

The Council maintains a register of interests for members. The register is updated on a regular basis, and copies are made available to the public on the Council's website. Responsibility for maintaining a register of interests or hospitality for officers is devolved to departments.

4.5 The National Fraud Initiative

Introduction

The National Fraud Initiative (NFI) is a nationwide data matching exercise run jointly by Audit Scotland and the Audit Commission. The NFI covers a two year cycle- with cycles completed from 2004-05 and 2006-07. For the 2006-07 exercise Audit Scotland reported that across Scotland, £9.7 million of fraud, overpayments and forward savings have been identified. The amount of savings identified by Argyll and Bute Council was £1,547, relating to a housing benefit fraud.

The role of external audit in NFI is to review the Council's procedures for managing the exercise and the progress in pursuing potential frauds highlighted by the data matching exercise.

2007-08 review

We found a number of areas for improvement in the Council's arrangements for participating in the NFI exercise, in particular the need for improved documentation of progress monitoring, investigation and closure of case matches.

Since our report was issued, the Council has taken the following action:

- an action plan has been developed which sets out the key milestones in the NFI process, and the Council's progress against completion
- a control record is maintained of matches from the NFI application
- the action plan is passed to the Senior Management Team for review when key milestones are reached.

Training

The 2008-09 NFI application incorporates online training modules for staff using the application to process matches. The Council intends that all staff responsible for investigating data matches undertakes the necessary training. However, at the time of our audit, we noted that no members of staff were recorded on the application as having completed the training modules.

Looking forward

The Council has made good progress in the planning stages of the 2008-09 NFI cycle, and we are pleased to note that the bulk of the agreed action plan points from our 2007-08 report have now been actioned.

The Council have now received the data matches from Audit Scotland, and these have been assigned to departments for investigation. We will continue to monitor the Council's participation in the 2008-09 NFI cycle and the progress in investigating matches.

A Action plan

No	Finding	Risk	Recommendation	Management Response	Implementation Date
Internal audit					
1	The Council has not yet developed a clear strategy setting out its vision for the future role, remit and structure of the internal audit section that meets the new challenges facing local government.	Medium	The Council should develop a strategy for the future provision of internal audit.	A review of Internal Audit is planned. This will address future strategy & vision as well as the issue over the "head" of Internal Audit and scope of any future partnership.	December 2009
Audit committee arrangements					
2	There is scope to further enhance the Audit Committee's annual report.	Medium	The audit committee should consider developing their annual report format to cover the following: <ul style="list-style-type: none"> ▪ key themes emerging from work undertaken ▪ assessment of internal and external audit ▪ key areas for improvement and focus of the committee's work in the coming year. 	Agreed. These have been included in the 2008/09 Audit Committee's annual report.	December 2009

B Progress in implementation of prior year recommendations

No	Finding and risk assessment	Recommendation	Management Response and Implementation Date	Position at May 2009
Internal audit 1	The Council's procedures for the prevention of fraud and corruption are detailed within the Financial and Security Regulations and include guidance for staff reporting suspected fraud. The guidance does not specifically detail the role of internal audit in fraud investigations Risk: Medium	The Council should update its 'guidance for staff reporting suspected fraud' to include specific reference to the role of internal audit.	The Council Constitution will be amended to recognise the role of internal audit in the investigation of suspected frauds. April 2008.	Partially Implemented An updated fraud section has been drafted however an amended constitution is not yet finalised. The Council is still in the process of updating the whole document, and this is expected to be completed by August 2009. Revised implementation date 31 August 2009

No	Finding and risk assessment	Recommendation	Management Response and Implementation Date	Position at May 2009
2	<p>Secondments from internal audit may compromise the independence of auditors should their return to the department not be effectively managed at the end of their secondment.</p> <p>Risk: Medium</p>	<p>Wherever possible, the Council should ensure that internal auditors do not have any operational duties. Internal audit should develop a policy for managing staff returning from secondment to ensure the effective working and independence of the department is not compromised.</p>	<p>Internal audit do not undertake operational duties. However, it is beneficial to allow internal audit staff to gain a broader understanding of the Council where they apply and are successful in securing secondments. Internal audit will produce a policy whereby seconded staff will not cover areas in which they have been involved for the next 2 years.</p> <p>July 2007.</p>	<p>Implemented</p>
3	<p>The Council does not operate with a single head of internal audit position. This does not comply with the Code which recommends the appointment of a 'head of internal audit'.</p> <p>Risk: Medium</p>	<p>The Council should formally designate a head of internal audit post. This would raise the profile of internal audit and would help clarify reporting lines and responsibilities within the department.</p>	<p>This situation will be reviewed at the end of the internal audit partnership.</p> <p>April 2008.</p>	<p>Not Implemented</p> <p>The partnership with KPMG has since been extended. The Council should now consider internal audit arrangements for when the partnership comes to an end, including the position of a 'head of internal audit'. See also action plan point 1 in Appendix A.</p> <p>Revised implementation</p>

No	Finding and risk assessment	Recommendation	Management Response and Implementation Date	Position at May 2009
			<p>A review of Internal Audit is planned. This will address future strategy & vision as well as the issue over the "head" of Internal Audit and scope of any future partnership.</p>	<p>date: December 2009</p>
4	<p>The audit committee does not prepare an annual report to Council summarising its work during the year and outlining its view of the Council's internal control framework, risk management and governance arrangements.</p> <p>Risk: Medium</p>	<p>The audit committee should consider preparing an annual report to the Council summarising its work during the year and outlining its view of the Council's internal control framework, risk management and governance arrangements.</p>	<p>This will be put to the first audit committee with a view to submitting a report to the Council in April 2008.</p>	<p>Implemented</p>
5	<p>The total audit days allocated to the 2006-07 audit plan included 555 days expected to be met by the three auditors who were on secondment and unavailable for audit work at the time the plan was prepared. There is a risk that the audit plan cannot be delivered if the resource allocation is not based on the actual resources available.</p> <p>Risk: High</p>	<p>The resource requirement calculation for audit planning should reflect the actual audit days available based on the current capacity of the department.</p>	<p>The annual audit plan for 2007/08 stated that there were vacancies and that they would be covered by contract staff. There will be a continuous review and reporting of the situation to the audit committee. Done.</p>	<p>Implemented</p>

No	Finding and risk assessment	Recommendation	Management Response and Implementation Date	Position at May 2009
6	<p>Our review of internal audit's work on core financial systems found that detailed system notes were produced for each audit undertaken. We noted that there was no walk through test performed to confirm that the system was operating as documented.</p> <p>Risk: Low</p>	<p>Audit documentation should include a walk through test to confirm that controls are operating as per the systems notes and flowcharts on file.</p>	<p>This will be done in 2007/08.</p>	<p>Implemented</p>
7	<p>In some of the audit reports, the grading awarded in relation to controls assurance did not appear to correspond to the detailed findings within the audit report and the recommendations contained in the action plan.</p> <p>Risk: Medium</p>	<p>The Council should ensure that the rationale for awarding a high controls assurance grading is clearly reflected within supporting working papers.</p>	<p>This will be covered in the Audit Manager review of the working papers file.</p> <p>Auditees responses are also taken into consideration.</p>	<p>Implemented</p>
8	<p>The internal audit manual was last updated in November 2003. The responsibility for updating the manual is assigned to KPMG as part of the partnership agreement.</p> <p>Risk: Medium</p>	<p>It is recommended that the Manual is updated to reflect the requirements of the 2006 Code of Practice. The Manual should be reviewed following each revision to the Code.</p>	<p>This will be done in conjunction with KPMG.</p> <p>July 2007.</p>	<p>Implemented</p>

No	Finding and risk assessment	Recommendation	Management Response and Implementation Date	Position at May 2009
Audit committee arrangements				
1	<p>The current terms of reference for the audit committee are not in line with best practice in the following areas:</p> <ul style="list-style-type: none"> • responsibility of the committee to review the Council's financial statements; • the rights of the committee to call officers to account; • the responsibilities of internal audit to the committee; • the responsibilities of the committee to consider the internal audit opinion and annual governance statements. 	<p>The Council should review the current terms of reference against CIPFA guidance, and ensure all relevant areas are covered. The terms of reference should be reviewed and updated on a regular basis.</p>	<p>Internal Audit Manager - The terms of reference will be updated to reflect this recommendation. December 2008.</p>	Implemented
2	<p>The audit committee has committed to producing an annual report for 2008-09. We note that the annual report should also incorporate a review of the audit committee's performance over the financial year.</p>	<p>The audit committee should ensure its 2008-09 annual report also incorporates a review of the committee's performance.</p>	<p>Audit Committee - The audit committee did produce an annual report for 2007-08. The audit committee will take advice on appropriate tools/approaches with regard to self assessment of its own performance. June 2009.</p>	Implemented

No	Finding and risk assessment	Recommendation	Management Response and Implementation Date	Position at May 2009
3	<p>A member of the audit committee is also a Deputy Spokesperson and this does not comply with the committee's terms of reference.</p>	<p>The Council should review the audit committee membership to ensure it complies with the terms of reference.</p>	<p>Head of Democratic Services and Governance - Noted. This will be drawn to the attention of the Council.</p>	<p>Implemented</p>
4	<p>There is no formal training programme tailored to meet the needs of audit committee members.</p>	<p>The audit committee should develop an annual workplan setting out items to be considered at each meeting.</p> <p>This workplan should include a training programme for members timed to match the business and governance needs of the Council (for example, financial training in May in advance of accounts approval in June).</p> <p>We have some examples of workplans we can share and can also assist the Council in developing its training programme for audit committee members.</p>	<p>December 2008.</p> <p>Audit Committee - As noted in the report members have been provided with extensive induction training. The audit committee will develop an annual work plan and consider how to establish its own training programme within that overall workplan.</p> <p>December 2008.</p>	<p>Implemented</p>

No	Finding and risk assessment	Recommendation	Management Response and Implementation Date	Position at May 2009
5	There is no annual declaration of interests for the two non-Councillor members of the audit committee.	The non Councillor members of the audit committee should make a similar annual declaration of interest as that required for Councillor members.	<p>Head of Democratic Services and Governance and Audit Committee Chair and Vice Chair - This requires the voluntary agreement of both the Audit Chairman and Vice Chairman. The Head of Democratic Services and Governance will discuss this matter with both parties.</p> <p>December 2008</p>	Implemented
6	The audit committee has not yet held private meetings with internal or external audit.	The audit committee should consider whether it should hold private meetings with internal or external audit.	<p>Audit Committee - The audit committee has not identified a need to meet in private with internal or external audit and no request has been made by external or internal audit to meet the audit committee in private. However the audit committee will consider as part of the development of its annual work plan when it might wish to have private meetings with external audit and internal audit.</p> <p>December 2008.</p>	Implemented

No	Finding and risk assessment	Recommendation	Management Response and Implementation Date	Position at May 2009
7	A key task for the audit committee going forward will be to set out expectations for the scrutiny of wider performance and internal control within the Council going forward.	The audit committee should set out clearer arrangements for the scrutiny of performance and wider operational control matters.	Audit Committee - The audit committee recognises the need for the scrutiny of wider internal control within the Council, especially in the embedding of Corporate Governance across the Council and its reliance on Council risk registers. June 2009.	Not yet due
8	The audit committee does not yet, however, assess or formally consider the performance of internal and external audit and this may limit the effectiveness of overall scrutiny.	The committee should formally assess the performance of internal and external audit annually.	Audit Committee - On annual basis a formal assessment of both external and internal audit will be undertaken by the audit committee. A proposed approach would have an annual assessment of internal audit in June and an assessment of external audit in September. June 2009 and September 2009.	Not yet due

No	Finding and risk assessment	Recommendation	Management Response and Implementation Date	Position at May 2009
Fraud and irregularity- the National Fraud Initiative				
9	The Council did not submit Form 3 (Audit Commission Return on Data Protection Compliance) in line with the deadline of 30 September 2006.	The Council should ensure that all relevant forms for the NFI exercise are submitted to the Audit Commission in line with the specified deadlines.	Lead Internal Audit Manager - Form 3 (Audit Commission Return on Data Protection Compliance) is detailed in the Project Plan for 2008 – 2009 along with other key dates. This was passed to Grant Thornton on the 18 th of August 2008 for 2008-09. Completed	Implemented Form 3 was completed for the 2008-09 exercise by the deadline of 30 September 2008.
10	The Council did not adopt a formal plan for the NFI exercise.	The Council should prepare a formal plan for the NFI exercise which details: <ul style="list-style-type: none"> • roles and responsibilities • training requirements • timescales for completion • monitoring and reporting arrangements 	Lead Internal Audit Manager - A Project Plan for 2008 – 2009 was passed to Grant Thornton on the 18 th of August 2008. Since this date regular plan updates have been passed to Grant Thornton to advise progress against key dates and actions for the 2008 – 09 NFI exercise. Completed	Implemented

No	Finding and risk assessment	Recommendation	Management Response and Implementation Date	Position at May 2009
11	<p>The Council did not adequately monitor the progress of the NFI exercise, and there was no overall control record maintained of cases being investigated.</p>	<p>The Council should introduce a control record for the next NFI exercise which details:</p> <ul style="list-style-type: none"> • matches being reviewed; • responsible officer; • completion; and • stage reached. 	<p>Lead Internal Audit Manager - A control document has been prepared and passed to Grant Thornton, which has been accepted as addressing this recommendation.</p> <p>Completed</p>	<p>Implemented</p>
12	<p>Formal reports are not produced for the Senior Management Team or members on the progress of the NFI exercise.</p>	<p>Regular monitoring reports on the NFI exercise should be reported to Senior Management and members which detail the progress of the exercise.</p>	<p>Lead Internal Audit Manager - A formal reporting document was prepared and passed to Grant Thornton on the 18th of August 2008. This has been accepted. Reporting will commence at the end of September when key milestones have been achieved.</p> <p>With effect from 30 September 2008</p>	<p>Implemented</p>

No	Finding and risk assessment	Recommendation	Management Response and Implementation Date	Position at May 2009
13	<p>The Council did not make full use of the NFI application. We noted that there was a lack of evidence on file as to the outcome of cleared cases, and there was no evidence that any of the control features of the application were utilised.</p>	<p>The Council should ensure all staff who use the NFI application are aware of its features and are able to process data matches in line with Audit Scotland guidance.</p>	<p>Lead Internal Audit Manager - The results coming from the NFI exercise are of limited use to Argyll & Bute as it supplements existing systems identifying fraud. This has resulted in limited use of the system by staff. The NFI have on-line training for the 2008-09 exercise and users will be encouraged to view this training.</p> <p>Completed</p>	<p>Not Implemented</p> <p>The Council intends that all staff using the NFI application should complete the online training modules included in the application.</p> <p>However, at the time of our audit, there was no evidence that any staff members have completed the online training modules.</p> <p>Updated implementation date: The training modules will be completed by 19 June 2009</p>



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