Audit and Assurance Committee

Date: **7 June 2018**

Item: **Internal Audit Quarter 4 Report 2017/18**

This paper will be considered in public

1 Summary

1.1 The purpose of this report is to inform the Committee of the Internal Audit work completed in Quarter 4 of 2017/18, the work in progress at the end of Quarter 4, the work planned for Quarter 1 of 2018/19 and the status of agreed audit actions.
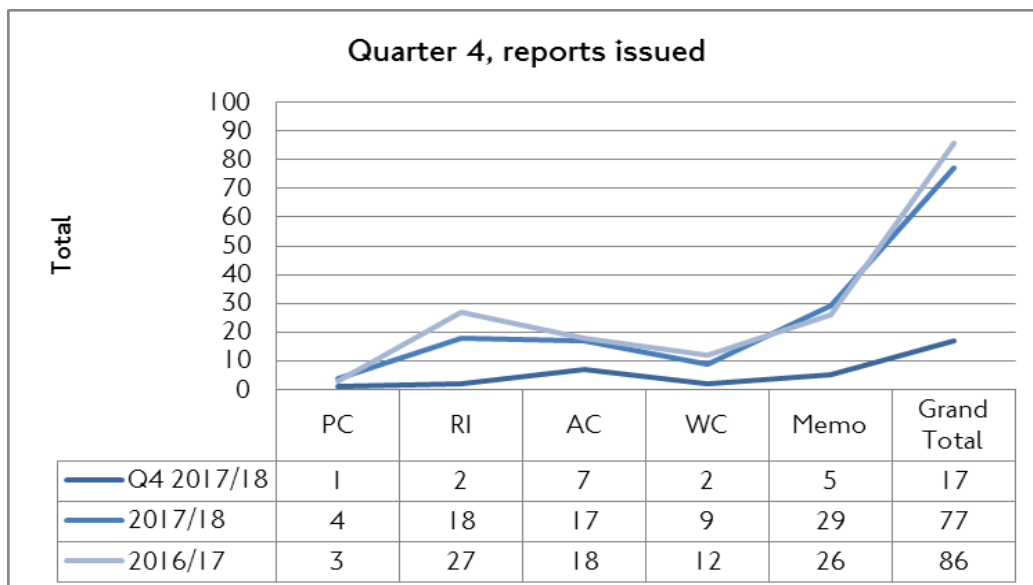
2 Recommendation

2.1 **The Committee is asked to note the report.**

3 Background

3.1 The Head of Internal Audit is required to provide an annual report in support of her opinion on the internal control framework. Quarterly reports are presented to the Committee in anticipation of the annual report.

4 Work Done

4.1 The chart below shows the number of Internal Audit Reports and other outputs, including advisory/ consultancy reports and memorandums, issued during Quarter 4, the 2017/18 year-end together with comparative figures for 2016/17.

Quarter 4, reports issued

	PC	RI	AC	WC	Memo	Grand Total
Q4 2017/18	1	2	7	2	5	17
2017/18	4	18	17	9	29	77
2016/17	3	27	18	12	26	86

PC	Poorly controlled	RI	Requires improvement	AC	Adequately controlled	WC	Well Controlled

4.2 Internal Audit issued 17 reports and other outputs during Quarter 4; the full list is in Appendix 1. Where applicable, the affected business area has agreed management actions to address the issues, and Internal Audit is monitoring completion. The appendix shows the date by which the last management action is due to be completed, or confirms that the audit has been closed, as at the date of this report.

Third Line Assurance Activity - Internal Audit

4.3 One of the internal audit reports published in Quarter 4 was concluded as 'Poorly Controlled' and is summarised as follows:

Preparation for the General Data Protection Regulation (GDPR) (Internal Audit Report issued P11 2018)

4.4 Our audit reviewed the effectiveness of TfL's preparations for meeting the GDPR requirements. This included specific focus on the structures in place for providing advice and support to high-risk business areas, as well as the mechanisms used to monitor progress toward GDPR compliance. We identified six priority 1 issues, and four priority 2 issues.

4.5 The priority 1 issues highlighted areas for improvement including the need for a central coordination and oversight resource, completion of business unit compliance plans, modification of data processor agreements, completion of the personal data mapping exercise, and implementation of process and/or technical solutions to enable fulfilment of data subjects' rights.

4.6 The Head of Information Governance submitted a GDPR progress report to the Committee meeting of 6 March 2018. The report outlined the progress made since the audit was completed, and highlighted the steps taken to facilitate implementation of the agreed management actions, some of which were already complete. The final action is due for implementation by 31 July 2018, but the closure date is being kept under review.

4.7 Other notable reports issued during Quarter 4 are as follows:

Commercial Management within City Planning

4.8 Our audit focused on the effectiveness of the control environment in relation to City Planning's procurement process. We identified three priority 1 issues, and one priority 2 issue, highlighting areas for improvement with regard to the contract 'Call-Off' process (Tendering, Evaluation and Selection), and record retention processes. The last action is currently on track for completion by 14 December 2018.

Topographical Testing

4.9 Our audit focused on the control environment in relation to Taxi and Private Hire's Topographical Testing arrangements. We identified one priority 1 issue, and two priority 2 issues, highlighting areas for improvement, including processes for the storage, and security of assessment papers (questions and answers), clarity around the longer-term strategy for assessment centres, and communication of information to assessment centres. Work was already in progress to address some of the issues identified, and the last action is on track for completion by 31 July 2018.

4.10 Work in progress at the end of Quarter 4 is shown in Appendix 2 and work due to start in Quarter 1 of 2018/19 is shown in Appendix 3.

Follow-up of audit actions

4.11 Internal Audit monitors the completion of all audit actions and confirms whether they have been adequately addressed by management. The table at Appendix 5 shows the numbers of open audit actions by business area and the extent to which these are overdue.

4.12 Where actions are 60 days or more overdue the Director with responsibility for the actions may be invited to attend the Committee meeting, to discuss them. There are a number of actions more than 60 days overdue, as discussed in the following paragraphs.

Finance

4.13 The overdue action relates to our audit of Fares Refunds within the Financial Services Centre (FSC), specifically the availability of reports to enable monitoring of Web Account credits (WACs).

4.14 The Head of the FSC attended the December 2017 Committee meeting and provided an overview of the challenges experienced in the closure of the action. At the March 2018 Committee meeting, we reported that an updated Refunds policy had been drafted, and would be published on 1 April 2018. Publication was dependent on necessary changes to the underlying system so that monitoring reports could be produced.

4.15 We understand that the FSC continues to experience challenges getting the necessary reports created; the knock on effect renders the revised policy unenforceable. We have decided not to invite the Head of FSC to attend the meeting on this occasion, however acknowledging the length of time the action has remained open, we have asked him to consider whether alternative mitigating solutions could address the risk, or to determine if the risk is within acceptable tolerances.

Surface Transport

4.16 The two overdue actions relate to our audit of Payment Card Industry Data Security Standard (PCIDSS) compliance in the Compliance, Policing and On-street Operations Directorate (CPOS); *formerly Enforcement and On-street Operations (EOS).*

4.17 The outstanding PCI DSS actions (two priority 2 actions) relate to process documentation and data retention controls. These actions are interrelated, and dependent on the implementation of a new payment system. CPOS is continuing to focus on completion of these actions, but a decision in respect of the technical solution is outstanding. The preferred option is to adopt the same system used by the Metropolitan Police Service (AWARE). However, at the date of this report, CPOS has not been able to confirm the decision and implementation timeline.

4.18 The Director of CPOS attended the March 2017 Committee meeting and provided an overview on the challenges experienced in the closure of the action. CPOS has submitted evidence to the external Qualified Security Assessor who is preparing a proposal for implementation in July. The (TfL) Internal Security Assessor has had sight of this evidence and draft working instructions to implement the proposal when agreed.

4.19 We have not asked the Director to attend the meeting again to discuss these actions; however, if the actions are still open by the time of the September Committee meeting he will be invited to attend at that time.

Second Line Assurance Activity – Integrated Assurance

4.20 The Integrated Assurance team within Risk and Assurance issued 13 HSE and Technical audit reports during Quarter 4, none of which was concluded as 'Poorly Controlled'. One audit report was concluded as 'Requires Improvement' and is summarised below. The majority of the audits were technical in nature against Strategic Risk 14 and were given an 'Adequately Controlled' conclusion due to documented systems being in place with supporting evidence of their implementation. Recommendations were made to address improvements or areas of minor non-conformance.

09TS and S-Stock (New Rolling Stock) Handover Arrangements

4.21 The objective of the audit was to provide assurance that the required information, process and materials had been adequately handed over from the supplier to enable maintenance of the fleets by TfL teams.

4.22 The report identified two priority 1, nine priority 2, and one priority 3 issues. The priority 1 issues concerned ineffective use of document control systems, unavailability of current and approved documents and the use of the asset management database to record modification levels of serialised spares and components. Both of the Priority 1 actions have been closed.

Second Line Assurance Activity – Project Assurance

4.23 The Project Assurance team completed 20 Assurance Reviews (ARs) during Q4, which included reviews of five sub-programmes. IIPAG provided oversight and guidance on 13 out of the 20 ARs completed.

4.24 The five sub-programme reviews were as follows, none of which identified any critical issues:

(a) LU Rolling Stock Renewals;
(b) LU Track Renewals;
(c) LU Major Stations;

(d) Technology and Data; and

(e) Public Transport.

4.25 Three of the other ARs identified critical issues as follows:

(a) LU Maintenance Modernisation – there were two critical issues, relating to the cost and risk provision. These have now been addressed in the 2018/19 budget;

(b) Cycle Superhighway 11 – there was one critical issue relating to the bus journey time impacts through the Swiss Cottage junction. Further mitigations are planned as part of the bus priority programme; and

(c) Harrow on the Hill Bus Station Accessibility – there were four critical issues, relating to the work required before entering into the joint venture with the developer. The requirements were still in development and the temporary bus stopping arrangements while the station is closed for up to two years had not been devised. Further development is underway in advance of signing the development agreement.

5 Control Environment Trend Indicators

5.1 The Committee, at its meeting on 7 March 2018, approved a set of Control Environment Trend Indicators. Data for some of the indicators is not yet available, but is under development, and we hope to be able to start reporting against these in 2018/19. The Quarter 4 indicators are attached as Appendix 5.

6 Customer Feedback

6.1 At the end of every audit, we send out a customer feedback form to the principal auditee(s), requesting their views on the audit process and the report. A summary of the responses to the questionnaire, together with comparative figures for the previous Quarter, is included as Appendix 6.

List of appendices to this report:

Appendix 1 – Audit Reports Issued in Quarter 4 2017/18
Appendix 2 – Work in Progress at the end of Quarter 4 2017/18
Appendix 3 – Work Planned for Quarter 1 2018/19
Appendix 4 – Overdue Audit Actions
Appendix 5 – Control Environment Trend Indicators
Appendix 6 – Customer Feedback Form – Summary of Responses Quarter 4

List of Background Papers:

Audit reports.

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Transport for London Audit and Assurance Committee

Internal Audit Reports and other outputs Issued Quarter 4 2017/18

Strategic Risk	Directorate	Ref	Audit Title	Objective	Last Action Date	Conclusion	Current Status	P1	P2	P3
Delivery of Key Investment Programmes	Finance	17 631	Benefits Realisation	To review whether TfL has an effective process for planning, managing and measuring the benefits achieved from investment and whether projects are utilising this process throughout the project lifecycle, including completion of benefits realisation reviews.	N/A	Memo	Closed	0	0	0
	City Planning	17 627	Commercial Management within Planning	To review commercial management processes within Planning to provide assurance over compliance with TfL policies and good practice.	05/06/2018	RI	F/up	3	1	0
	Pan TfL	17 634	Mobilisation of the pan-TfL Cleaning Contract (Phase 2)	To provide assurance that there are robust plans and procedures in place for the effective mobilisation of the Pan-TfL Cleaning contract	N/A	Memo	Closed	0	0	0
			Mobilisation of the pan-TfL Cleaning Contract (Phase 2) final report	To provide assurance that there are robust plans and procedures in place for the effective mobilisation of the Pan-TfL Cleaning contract	N/A	WC	Closed	0	0	0
Operational Reliability	Surface Transport	17 118	Topographical Testing arrangements	To provide assurance over the revised process and controls around topographical testing	31/07/2018	RI	F/up	1	2	0
Delivery of the Elizabeth Line	Crossrail	17 500	Semi-Annual Construction Report (SACR) reporting process	A review of the SACR process to ensure that the underlying data is sound.	NA	WC	Closed	0	0	0
		17 506	Disposal of Crossrail Assets	A review of the arrangements contractors have in place for the disposal of assets, in particular, items of plant and machinery	NA	AC	Closed	0	0	0
		17 517	Ricardo Rail: Capability to deliver the Assessment Contract - Notified Body (NoBo)/ Assessment Body (AsBo)	A review of Ricardo Rail's ability to deliver against the NoBo / AsBo contract.	08/01/2018	AC	Closed	0	0	1
		17 518	Undertakings and Assurances	A review of the compliance with Crossrail undertakings and assurances	19/02/2018	AC	Closed	0	0	3
		17 521	Readiness for handover of LU	A review of the preparedness of London Underground to receive the CRL assets - in particular the compliance with the nine requirements of Handover.	N/A	AC	Closed	0	0	0
		17 522	Readiness for handover of MTR Crossrail	A review of the preparedness of MTR Crossrail to receive the CRL assets - in particular the compliance with the nine requirements of Handover.	28/06/2018	AC	F/up	0	0	1
		17 523	Readiness for handover of Rail for London (RFL)	A review of the preparedness of RFL to receive the CRL assets - in particular the compliance with the nine requirements of Handover.	N/A	AC	Closed	0	0	0
		17 530	ATC management of sub-contractors	A review of the management of sub-contractors by the Tier 1 contractor	N/A	Memo	Closed	0	0	0
Financial Sustainability	London Underground	15 609	Fraud Risk in projects and contracts within the Station Works Improvement Programme (SWIP)	To review the adequacy and effectiveness of controls in place to manage Fraud risk in projects and contracts within SWIP and assess against a Fraud risk maturity model	N/A	Memo	Closed	0	0	0
	Transformation	17 113	Transformation Programme – Workstream Go-Live Readiness	To provide assurance on the effectiveness and application of the transition assurance process for ensuring workstreams are ready for their new organizational structures to go live.	N/A	Memo	Closed	0	0	0
Governance Suitability	General Counsel	17 108	Preparation for the General Data Protection Regulation (GDPR)	To provide assurance that TfL's preparations for the GDPR are appropriate, timely robust and effective	30/04/2018	PC	F/up	6	4	0
Safety Standards	Surface Transport	17 772	DLR KAD (Keolis Amey Docklands) Safety Assurance arrangements	To provide assurance that TfL is seeking appropriate assurance from the relevant franchisees over safety risk controls and management systems	30/06/2018	AC	F/up	0	2	2
Grand Total								10	9	7

Status Key

PC	Poorly controlled	RI	Requires improvement	AC	Adequately controlled
WC	Well Controlled	Memo Con A	Memorandum Consultancy Advisory		

Transport for London Audit and Assurance Committee

Internal Audit – Work In Progress at the end of Quarter 4 2017/18

Strategic Risk	Directorate	Ref.	Report Title	Objective
Safety Standards	Pan TfL	17 761	Arrangements for managing occupational noise	To provide assurance that management standards and arrangements effectively implement the requirements of noise at work legislation and effectively control the risk of noise exposure. Also that there are appropriate ongoing management 2nd line of defence activities
	London Underground	17 751	Possession Site Control and Monitoring	To provide assurance that revised rules and arrangements for site control have been implemented and are being monitored
Workplace Adaptability	HR	17 117	Controls over Agency Temporary Workers	To provide assurance on the adequacy and effectiveness of controls in place over the recruitment and management of NPL, including use of personal service companies
Financial Sustainability	Finance	18 100	TfL Scorecards	Provide assurance that the year-end outturns on the scorecard indicators are being reported accurately
	London Underground	17 612	Single Sourcing Governance Assurance (LU)	To ensure that the procurement process used for single sourcing is managed effectively, including the frequency and legitimacy of single sourcing, and the robustness of the approval process.
Delivery of Commercial Revenue Targets	Customers, Communication and Technology (CCT)	18 028	Public Cellular Network	To provide assurance over the project and financial controls in place for the PCN Project
Governance Suitability	London Underground	17 112	Data Privacy and Protection – Surveillance Cameras LU	To provide assurance that LU's use, management, and control of surveillance cameras are in accordance with the relevant TfL policies, laws and relevant codes of practice.
Managing Railway or Strategic Road Network Asset Base	Pan TfL	17 729	Asset Information Management	To provide assurance that the design and operating effectiveness of operational asset management is effective
Delivery of the Elizabeth Line	Crossrail	17 507	Disposal of Crossrail non-railway assets	A review of arrangements for disposal of non-permanent assets, for example, staff mobile devices and PC's, including data security aspects of the disposal.
		17 520	Crossrail Handover Strategy and Plan	A review of Crossrail readiness for handover, focusing on the nine key requirements of the Handover Strategy and Plan.
		17 524	Asset information and alignment between Crossrail and its partner organisations	A review of the quality of asset information and identification of assets, and alignment of asset information requirements / expectations with what will be delivered
		17 511	Testing and Commissioning	A review of the Testing and Commissioning Strategies and Plans for delivering the Crossrail Project, focusing on a sample of delivery teams and contractors
		18 504	Delivery of Over Site Development (OSD)	To review the arrangements for delivering OSD, including construction assurance where developments are being progressed through Crossrail / TfL.
LTM	London Transport Museum	17 110	LTM Management Information	To review the range of management information available to enable LTM management and the Trustee Board to monitor LTM's financial and trading performance
Grand Total				**14**

Transport for London Audit and Assurance Committee

Internal Audit - Work Planned to start in Quarter 1 2018/19

Strategic Risk	Directorate	Ref.	Report Title	Objective	Planned Period
Safety Standards	Surface Transport	17 000	ST Supplier Assurance (non-rail)	To provide assurance that ST has a Supplier Quality Assurance System that ensures risks to TfL objectives are identified, controlled and assured throughout the contract life cycle	2018/19 P1
Financial Sustainability	Finance	18 106	Cash Forecasting	To provide assurance on the adequacy and effectiveness of controls in place for short and long term forecasting of cash	2018/19 P3
		18 129	Revenue Apportionment to Train Operating Companies	To provide assurance over the apportionment of revenue to TOCs	2018/19 P1
		18 117	Contract Payment Approval Form (CPAF) process	Provide assurance that revised controls over the use of CPAFs are operating as intended.	2018/19 P2
	Surface Transport	18 600	Single Sourcing Governance Assurance (ST)	To ensure that the procurement process used for single sourcing is managed effectively, including the frequency and legitimacy of single sourcing, and the robustness of the approval process	2018/19 P2
		18 123	Congestion Charging – Financial and Business Controls (Capita)	To provide assurance on the adequacy and effectiveness of financial and business controls in place within Congestion Charging following the move to Capita	2018/19 P2
	London Underground	18 000	Management of Fraud Risk in London Underground	To provide assurance that fraud risks are being managed across all areas of LU and that there is an awareness of fraud risk amongst personnel	2018/19 P1
Delivery of Commercial Revenue Targets	Commercial Development	17 204	Exterion Capital Expenditure Programme	To review and provide assurance over the delivery of the Capital Expenditure programme	2018/19 P1
		18 603	Sponsorship of the Elizabeth Line (formerly Partnership/ Sponsorship Marketing)	To provide assurance that the procurement of the sponsor for Elizabeth Line is carried out in an efficient and effective manner.	2018/19 P2
Delivery of Key Investment Programmes	Pan TfL	18 605	Re-Tender of Professional Services Framework PSF (EPMF4)	To provide assurance that the Procurement of the Professional Services Framework is carried out in an efficient and effective manner	2018/19 P3
Operational Reliability	Surface Transport	18 008	Bus Contracting Process	To provide assurance over the processes governing changes to key processes affecting revised bus contracts	2018/19 P3
	London Underground	18 007	Operational Reliability - The impact of attendance within London Underground	To provide assurance that attendance at work is appropriately managed to ensure that operational reliability is not adversely affected.	2018/19 P3
Significant Technology Failure or a Cyber Attack	Customers, Communication and Technology (CCT)	18 403	Cyber Security Strategy and Operating model	Evaluate TfL's cyber security strategy and operating model to assess whether it is designed appropriately to meet strategic objectives and industry best practice.	2017/18 P2
		18 400	The strategic approach to Cloud Computing Governance	To review the arrangements that manage the use of cloud computing, including policies and procedures, architectural design, and security controls. Provide assurance that the security controls are operating effectively.	2018/19 P3
	Pension Fund	18 404	Pensions Data – Access Security	To provide assurance on the adequacy and effectiveness of security controls over access to pension data	2018/19 P2

Transport for London Audit and Assurance Committee

Internal Audit - Work Planned to start in Quarter 1 2018/19

Strategic Risk	Directorate	Ref.	Report Title	Objective	Planned Period
TfL's Impact on Environment	Pan TfL	18 024	Identification of environment risk and opportunities during procurement	To provide assurance that the environmental checks that have been incorporated into the procurement process (prepared by HSE) are being used and environmental risks and opportunities are being identified and actioned	2018/19 P3
Delivery of the Elizabeth Line	Crossrail	17 526	Training of operators	To review the arrangements for training of operations staff (e.g. signallers) and maintenance staff	2017/18 P2
		18 500	Estates Management following demobilisation	To review Estates Management following demobilisation and the closing down of Crossrail sites, covering both health & safety, and commercial risks.	2018/19 P3
		18 501	Employers' Completion Process	To review the closeout dashboard and the underlying evidence, covering quality, NCRs, risk and commercial aspects.	2018/19 P1
		18 502	Crossrail Complaints Commissioner Accounts	A review of the Crossrail Complaints Commissioner Accounts to ensure accuracy	2018/19 P3
		18 503	Management of Stakeholders, Sponsors and Interfaces	A review of the arrangements for managing Crossrail stakeholders as the activity transitions to TfL.	2018/19 P1
		18 505	Demobilisation of Staff	A review of the demobilisation process, including readiness and effectiveness of the transfer of any staff from Crossrail to TfL.	2018/19 P3
LTM	London Transport Museum	18 119	LTM new web shop	To provide assurance over the new arrangements for the web shop including IM and stock controls	2018/19 P3
Grand Total					23

Outstanding Internal Audit Actions Statistics

Directorate	Not yet due	1 – 30 Days	31 – 60 Days	61-90 Days	91+ Days
City Planning	2	0	0	0	0
Commercial Development	2	0	1	0	0
Crossrail	7	0	0	0	0
Customers Communication & Technology	0	0	0	0	0
Finance	7	0	0	0	1
General Counsel	10	0	0	0	0
HR	0	0	0	0	0
LTM	1	0	0	0	0
London Underground	0	0	0	0	0
Surface Transport	10	0	0	0	2
Major Projects	0	0	0	0	0
Total	**39**	**0**	**1**	**0**	**3**

Control Environment – Trend Indicators

Audit indicators

%age of audit reports (rolling annual average) that are:	Q4 17/18	Q3 17/18	Q2 17/18	Q1 17/18	16/17	Trend
Poorly Controlled	5.4%	3.6%	3.9%	2.0%	2.4%	↓
Requires Improvement or Poorly Controlled	29.2%	32.7%	32.4%	32.0%	34.0%	↑

Finance indicators

	Q4 17/18	Q3 17/18	Q2 17/18	Q1 17/18	Q4 16/17	Trend
% invoices submitted by SMEs paid within 10 days	90.3%	92.0%	92.6%	92.4%	92.7%	↓
% invoices paid within terms (BVPI8)	97.7%	97.7%	97.9%	98.0%	98.0%	↔
Payments incorrectly made to staff who have left TfL	Data under development					

Commercial indicators

	Q4 17/18	Q3 17/18	Q2 17/18	Q1 17/18	16/17	Trend
%age of expenditure where PO issued retrospectively	2.0%	2.3%	Not available		2.5%	↑
%age of expenditure outside of approved agreements	Data under development					
%age of expenditure that is single sourced	Data under development					

Technology indicator

	Q4 17/18	Q3 17/18	Q2 17/18	Q1 17/18	16/17	Trend
%age of time internal systems are available	99.5%	99.48%	98.68%	99.87%	O/S	↑

Information Governance indicator

FOI requests	Q4 17/18	Q3 17/18	Q2 17/18	Q1 17/18	Q4 16/17	Trend
Number received over past year	3053	3100	2869	2713	2616	
%age responded to on time	91.2	88.9	85.5	82.1	80.7	↑

INTERNAL AUDIT CUSTOMER FEEDBACK FORM
SUMMARY OF RESPONSES FOR 2017/18
Quarter 4

We send a customer feedback form to our principal auditee at the conclusion of each audit. This table sets out the questions asked and the responses, including a selection of the freeform comments that we have received.

Customer Feedback Forms Sent: Q4 = 29 (Q3 = 20)

Customer Feedback Forms Returned: Q4 = 16 (Q3 = 20)

ASSIGNMENT ASSESSMENT CRITERIA	No score given		Very poor 1		Poor 2		Satisfactory 3		Good 4		Very good 5		Average Score Q3	Q2
	Q3	Q4	Q3	Q4	Q3	Q4	Q3	Q4	Q3	Q4	Q3	Q4		
PLANNING AND TIMING													**4.4**	**4.4**
The assignment timing was agreed with me and there was appropriate consideration of my other commitments as the work progressed	0	0	0	0	1	0	0	3	7	3	12	10	4.5	4.4
The assignment was completed and the report issued within appropriate timescales	0	0	0	0	0	1	4	2	7	4	9	10	4.3	4.4
COMMUNICATION													**4.4**	**3.9**
Communication prior to the assignment was appropriate, including the dates and objectives	0	0	0	0	0	0	2	2	9	0	9	5	4.4	4.4
Throughout the assignment I was informed of the work's progress and emerging findings	0	0	0	0	0	2	1	0	9	0	10	0	4.5	2.0
CONDUCT													**4.2**	**4.2**
The Internal Audit team demonstrated a good understanding of the business area under review and associated risks, or took time to build knowledge and understanding as the work progressed	0	0	0	0	0	1	7	5	7	5	6	4	4.0	3.8
The Internal Audit team acted in a constructive, professional and positive manner	0	0	0	0	0	0	1	2	9	4	10	10	4.5	4.5
RELEVANT AND USEFUL ADVICE AND ASSURANCE													**4.2**	**4.1**
A fair summary of assignment findings was presented in the report	0	0	0	0	0	0	3	2	9	8	8	6	4.3	4.3
Assignment recommendations were constructive, practical and cost-effective	0	0	0	0	0	1	3	2	11	9	6	4	4.2	4.0
My concerns were adequately addressed and the review was beneficial to my area of responsibility and operations	0	0	0	0	0	0	2	2	11	9	7	5	4.3	4.2
Overall assessment													**4.3**	**4.1**

Other comments including suggested improvements and areas of good performance:
"Due to the number of people involved in the audit, flexibility was required. This was agreed and acted upon very professionally."

"Audit report finings were relevant and fair."

"I was impressed with the auditor's holistic understanding of the complex problems of handover."

"We had plenty of forewarning to enable the audit to sit comfortably within the teams current workload."

"The audit team listened to comments made from me and my team in order to understand a balanced perspective."

"The audit gave an additional level of focus which very much appreciated as in number occasions it kept us on track when external issues were potentially distracting focus."

"We had a number of meetings pre and post audit to ensure there was clarity on what was required."

"Ideally, an earlier completion would have been beneficial. The wide scope, and the complex fieldwork, plus changes in the audit team, meant the audit was running a long time."