
To: Renfrewshire Integration Joint Board

On: 24 November 2017

Report by: Chief Internal Auditor

Heading: Internal Audit Progress and Performance 1 April 2017 to 30 September 2017

1. Summary

- 1.1 A risk based Internal Audit Plan for 2017/18 was approved by the IJB Audit Committee on 3 February 2017. This report provides the Renfrewshire Integration Joint Board's Audit Committee with an update on the progress of that Audit Plan.
 - 1.2 The Renfrewshire Health and Social Care Integration Joint Board directs both Renfrewshire Council and NHS Greater Glasgow and Clyde to deliver services that enable the Renfrewshire Integration Joint Board to deliver on its strategic plan.
 - 1.3 Both Renfrewshire Council and NHS Greater Glasgow and Clyde have Internal Audit functions that conduct audits across each organisation and report the findings of these to the respective audit committees.
 - 1.4 Members of the Integration Joint Board have an interest in the outcomes of audits at both Renfrewshire Council and NHS Greater Glasgow and Clyde that have an impact upon the Integration Joint Board's ability to deliver the strategic plan.
 - 1.5 This report also provides a summary to the Renfrewshire Integration Joint Board's Audit Committee of the Internal Audit activity at these organisations from 1 April 2016 to 30 September 2017.
 - 1.6 Internal Audit measures the progress and performance of the team on a regular basis using a range of performance indicators. This report monitors progress from 1 April 2017 to 30 September 2017, in terms of the delivery of the overall Audit Plan for the year and compares actual performance against targets set by Renfrewshire Council's Director of Finance and Resources.
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2. Recommendations

- 2.1 That the Integration Joint Board Audit Committee are asked to note the content of the report.
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3. Progress on the IJB Audit Plan 2017/18

- 3.1 The Internal Audit Plan for 2017/18 provided for 35 days of internal audit resource, including assurance work, follow up of previous recommendations, planning and reporting and time for ad-hoc advice. The planned review of compliance with the integration scheme is due to commence shortly.

4. Renfrewshire Council Internal Audit Activity

- 4.1 In the period to 30 September 2017, the following Internal Audit reports have been issued to the Renfrewshire Council, Audit, Risk and Scrutiny Board which are relevant to the Integration Joint Board.

| Audit Engagement | Assurance Level (note 1) | Number and Priority of Recommendations (note 2) | | | |
|----------------------------------|-----------------------------|---|---|---|---|
| | | A | B | C | I |
| Pensions Auto-enrolment | Reasonable | - | 7 | 3 | - |
| Contract Monitoring Arrangements | Substantial | - | 2 | 1 | - |
| Civil Contingencies Service | Substantial | - | 1 | 3 | - |
| Complaints Procedures | Reasonable | - | 3 | 3 | - |

Note 1 – For each audit engagement one of four assurance ratings is expressed:

Substantial Assurance – The control environment is satisfactory

Reasonable Assurance – Weaknesses have been identified, which are not critical to the overall operation of the area reviewed

Limited Assurance – Weaknesses have been identified, which impact on the overall operation of the area reviewed

No Assurance – Significant weaknesses have been identified, which critically impact on the operation of the area reviewed

Note 2 – Each audit recommendation is assigned a priority rating:

A = Critical Recommendation – Addresses a significant risk, impacting on the area under review

B = Important Recommendation – Implementation will raise the level of assurance provided by the control system to acceptable levels

C = Good Practice Recommendation – Implementation will contribute to the general effectiveness of control

I = Service Improvement – Implementation will improve the efficiency / housekeeping of the area under review

- 4.1.1 Appendix 1 to 4 provide a summary of the assurances, risks and overall opinion of each of the audit engagements in the table above.

5. NHS Greater Glasgow and Clyde Internal Audit Activity

- 5.1 In the period to 30 September 2017, the following Internal Audit reports have been issued to the NHS Greater Glasgow and Clyde Audit Committee, which are relevant to the Integration Joint Board.

| Audit Review | Opinion (Note 3) | Number and Priority of Recommendations | | |
|---|------------------|--|--------|-----|
| | | High | Medium | Low |
| Estates – Backlog & Operational Maintenance | Medium | - | 3 | - |
| Repairs & Maintenance Spend Data | Medium | - | 3 | 1 |
| Health & Social Care Integration – Assurance Map | No rating | - | - | - |
| Health and Social Care Integration – Financial & Performance Reporting and Controls | Low | - | - | 2 |
| IT Project Governance | Medium | - | 2 | 2 |

| | | | | |
|--|-----------|--|---|---|
| Data Security & Management: Information Commissioners Office – follow up | Medium | This was a detailed progress report on the 2016 ICO review; findings totals are not comparable with internal audit reports | | |
| Cyber Maturity 'Technology' review | No rating | - | - | - |
| Reporting and monitoring arrangements for efficiency savings | High | 1 | 4 | - |
| Embedding Risk Management arrangements | Medium | - | 3 | 1 |
| Capacity Planning - Cancer Services | Medium | - | 3 | - |
| Property Transaction Monitoring | Low | - | - | - |

Note 3

High risk indicates findings that could have a significant: impact on operational performance; or monetary or financial statement impact or breach in laws and regulations resulting in significant fines and consequences; or impact on the reputation or brand of the organisation.

Medium risk indicates findings that could have a moderate: impact on operational performance; or monetary or financial statement impact; or breach in laws and regulations resulting in fines and consequences; or impact on the reputation or brand of the organisation.

Low risk indicates findings that could have a minor: impact on the organisation's operational performance; or monetary or financial statement impact; or breach in laws and regulations with limited consequences; or impact on the reputation of the organisation.

5.1.1 Estates – Backlog and Operational Maintenance

This audit evaluated the design and control operation of the key controls in operation around Backlog Maintenance over the period 1 April 2016 to 30 November 2016.

PwC identified findings covering resolving unplanned maintenance issues, service level agreements and statutory compliance resource requirements.

Management responded that there had been a significant improvement in the delivery of backlog maintenance projects. This ensured that the highest risk items are being addressed in order to reduce both risk and backlog maintenance costs to NHSGGC. The introduction and roll out of a new system (FMFirst) throughout the estate will enable all future operational statutory compliance tasks and SHTM maintenance tasks to be delivered efficiently.

5.1.2 Repairs & Maintenance Spend Data

This audit analysed the profile of spend on repairs and maintenance within NHSGGC, and used Accounts Payable data from Estates cost centres and created a series of summaries to explore the trends in spend over the period 1 September 2015 to 31 August 2016. In addition, existing reporting created by management around spend was assessed.

PwC's findings covered documentation of contractors and suppliers on local contracts and agreements and payment category data quality. Since the audit work was carried out, an increased level of compliance with framework contracts was reported. The report referred to "15% of Estates repairs and maintenance spend was with contractors covered by the agreements" the committee requested that a reconciliation be prepared to compare that figure with the current usage.

5.1.3 Health & Social Care Integration, Assurance Map

The overall objective of this review was to evaluate the design and operation of the key controls in place to ensure there is effective financial and performance monitoring and reporting with Glasgow City HSCP.

While the operational practicalities of providing integrated health and social care to the public are still being developed, from discussion with both NHSGGC and a sample of the IJB officers from the six HSCPs, there is clear commitment from all organisations. There is a good degree of positivity and optimism around what it can deliver. The review identified the following areas for improvement in the processes which are needed to allow further progress:

- Timeliness of performance monitoring data does not meet the requirements of the IJBs (low risk); and
- Roles and responsibilities of the dual role of the Principal Finance Managers and Management Accountants are not formally documented (low risk).

Management considered that this report provided a useful indication of the key risks associated with the services delegated to Glasgow City HSCP and the assurances in place to monitor and manage those risks.

5.1.4 Health and Social Care Integration, Financial and Performance Reporting and Controls

The overall objective of this review was to evaluate the design and operation of the key controls in place to ensure there is effective financial and performance monitoring and reporting with the HSCP.

PwC considered that there is clear commitment from all organisations to provide integrated health and social care to the public. The review did identify areas for improvement in the processes to allow further progress - timeliness of performance monitoring data does not meet the requirements of the IJBs and the roles and responsibilities of the dual role of the Finance Managers and Management Accountants are not formally documented.

Management responded that a recent management accounts restructure would improve financial reporting and allowed HSCPs to develop integrated finance teams as integration progresses over the next few years. A service level agreement has also been drafted to clarify reporting responsibilities. In addition, the Board's performance team will continue to work closely with each partnership to develop appropriate reporting arrangements.

5.1.5 Cyber Maturity 'Technology'

This review sought to understand the cyber maturity of the technology domain that is part of PwC's cyber maturity assessment tool. This domain was prioritised for this audit to understand progress made in enhancing technology controls highlighted as requiring improvement by the recent 'eHealth Leads – Cyber Security Survey' self-assessment. The work focused on processes and controls in place and covered a number of important control areas concerning how the organisation protects its critical information assets via the technical controls it has put in place to minimise the risks of accidental loss or deliberate theft of data.

Management considered that the report recognises the existing controls as a result of the multi-layered security defences, and also outlines opportunity for improvement.

5.1.6 IT Project Governance

This audit focused specifically on the key elements of the project governance framework in place to enable effective decisions to be made, in terms of planning, approving, prioritising and delivering a portfolio of technology-driven work.

PwC found that formal project management governance framework and supporting documentation is well defined and that the framework's key processes and controls are being followed consistently. However, they did find that there is a lack of detail within project business case documentation to clearly articulate the benefits the project will deliver, and how such benefits will be measured. In addition, there was limited evidence provided to demonstrate that NHSGGC defines project budgets within business cases or subsequently monitors actual cost versus budget.

Management commented that significant progress has been made within eHealth in the last 12 months to ensure that a governance structure and standard processes are in place. eHealth will ensure that the actions identified will be implemented in a timely manner.

5.1.7 Data Security & Management: Information Commissioners Office, follow up

This report did not follow PwC's normal format, but was designed to show progress towards meeting the ICO's findings. The review examined what work management had undertaken to address issues raised by the Information Commissioners Office (ICO) report. This report provides a summary of progress made by management to address the issues raised by the ICO report. As the Board will continue to be exposed to risk until all actions have been satisfactorily completed, an overall report grading of 'medium' was allocated to reflect the level of open actions.

This review found that NHSGGC has made good progress since July 2016 as 22 out of the 40 findings previously raised have been evidenced as closed. The remaining 18 actions passed their due dates and have been rescheduled to be closed by August 2017. The outstanding topics are in the areas of Training, Information Governance (IG) Champions and the development of an Information Asset Register.

Management commented that following the conclusion of the fieldwork the Board had a number of actions in hand to further progress improvements. A follow up assessment was undertaken by management in April 2017 and provided the ICO with assurance that the agreed audit recommendations had been, or were in the process of being, appropriately implemented to mitigate the identified risks and thereby support compliance with data protection legislation and implement good practice. The ICO do not require the Board to submit any further audit updates.

5.1.8 Reporting and monitoring arrangements for efficiency savings

The review assessed the measures in place to enable NHSGGC to report and monitor on the delivery of the identified Cash-Releasing Efficiency Savings (CRES) in place to achieve a balanced budget. The audit confirmed that effective monitoring systems are in place with accurate information available on a regular basis to enable key stakeholders to monitor current performance. However, the review identified risks arising around:

- Unallocated savings plans; and

- Savings Plans are financial year-end loaded increasing reliance on 'Board Relief': by 31 December 2016, plans had not yet been commenced or delivered for 17% of the sampled savings plans.

Management commented that this report, on an extremely challenging area of the organisation, was broadly welcomed, and that the recommendations will be taken on board. It was also noted that it was difficult to have a medium term financial plan in the absence of an agreed strategy from the centre. It was acknowledged that the Board did need to get to a break-even position on a recurring basis.

5.1.9 Embedding Risk Management arrangements

The main focus of this review was to assess how effectively the risk management process had been embedded within the management decision making processes, and to assess the progress made against the agreed actions from the 2015/16 Internal Audit review.

The audit identified three medium risk findings relating to the corporate level approach to Datix implementation, the postponement (at the request of Chief Officers) in HSCPs of the roll out of Datix risk registers requires clarity as to the agreed approach for risk management in Partnerships and limited evidence that the impact that the RMSG's review has on the Corporate Risk Register.

Management advised that it is currently considering options around the management of the risk agenda, with a view to a revised process by the end of July 2017.

5.1.10 Capacity Planning, Cancer Services

The review considered the effectiveness of the capacity planning processes and controls in place within Cancer Service. The review identified, three medium risk findings:

- whilst the cancer performance report provides a great deal of information, it is general in nature and does not demonstrate clear links between additional investment, actions taken and the impact on performance;
- the increased risk in respect of cancer services' performance for 2017/18 has not been appropriately assessed. There is no longer term assessment of expected performance or escalation of the impact to the Acute Services Committee or the Board;
- capacity planning arrangements do not support the ability to facilitate the most integrated use of resources that will have the greatest impact on the Board's overall performance.

The cancer pathway was difficult to plan for, but Glasgow had a structured approach. PwC would also provide examples of best practice used elsewhere.

5.1.11 Property Transaction Monitoring

In accordance with the NHS Scotland Property Transactions Handbook guidance and the requirements of the NHS circular CEL 08 (2011), property transaction monitoring must be performed each year by the Internal Audit function with the findings reported to the Audit Committee.

Internal Audit is required to categorise individual transactions entered into in the year and which have been subject to review as follows:

A - "the transaction appears to have been properly conducted";

B - “there are reservations on how the transaction was conducted”; or

C - “a serious error of judgement has occurred in the handling of the transaction”.

PwC reviewed a sample of NHSGGC property transactions concluded during the period 1st April 2016 to 31st March 2017, to ensure that property transactions concluded in the period complied with the mandatory requirements as set out within the NHS Scotland Property Transactions Handbook.

PwC found that the transactions sampled had been handled in line with the mandatory requirements and that the necessary Post Transaction Monitoring Pro-forma had been completed for each property. They concluded, therefore, that all transactions sampled were classified as

“A – the transaction appears to have been properly conducted” in line with the requirements of CEL 08 (2011).

The review found that there was a high standard of documentation stored as back-up for these transactions, with all stages of the property transactions evidenced sufficiently.

5.1.12 Internal Audit Annual Report 2016/17

PwC also presented their draft Annual Internal Audit Report to the NHSGGC Audit Committee. The report outlined the internal audit work PwC carried out for the year ended 31 March 2017. The internal audit input was delivered in 642 days.

It was explained that the Head of Internal Audit was required to provide a written report to the Accountable Officer to inform the NHS Board’s Governance Statement. The internal audit work carried out during the year was based on the internal audit annual plan for the year which had been approved by the Audit Committee. The Head of Internal Audit’s opinion was as follows:

“Generally satisfactory with some improvements required. Governance, risk management and control in relation to business critical areas is generally satisfactory. However, there are some areas of weakness and non-compliance in the framework of governance, risk management and control which potentially put the achievement of objectives at risk. Some improvements are required in those areas to enhance the adequacy and effectiveness of the framework of governance risk management and control.”

The key factors which contributed to that opinion were highlighted, and, in particular, that three of the audit reviews undertaken during 2016/17 were rated as high risk. These were Waiting Times Management and Reporting, Business Continuity Management and Reporting and Monitoring Arrangements for Efficiency Savings.

PwC acknowledged that management had accepted the findings in these reviews and that action plans were in place to address issues identified. Management advised that disclosure in respect of these key points would be made in the Governance Statement, and also in the Audit and Risk Committee’s assurance statement.

6. Internal Audit Performance

(a) Percentage of audit plan completed as at 30 September 2017

This measures the degree to which the Audit plan has been completed

| Actual 2016/17 | Annual Target 2017/18 | Audit Plan Completion Target to 30 Sept 2017 | Audit Plan Completion Actual to 30 Sept 2017 |
|-----------------------|------------------------------|---|---|
| 91.8% | 95.0% | 42.8% | 41.4% |

Actual performance is slightly below target. This is due to a higher than average proportion of annual leave being taken by staff over the summer months and also a vacancy within the internal audit team. Management will monitor this indicator closely over the next quarter and take any action required.

(b) Percentage of assignments completed by target date

This measures the degree with which target dates for audit work have been met.

| Target 2017/18 | Actual to 30 Sept 2017 |
|-----------------------|-------------------------------|
| 95.0% | 100% |

Actual performance is ahead of the target set for the year.

(c) Percentage of audit assignments completed within time budget

This measures how well the time budget for individual assignments has been adhered to.

| Target 2017/18 | Actual to 30 Sept 2017 |
|-----------------------|-------------------------------|
| 95.0% | 97.1% |

Actual performance is ahead of the target set for the year, although this is likely to reduce over the remainder of the year.

(d) Percentage of audit reports issued within 6 weeks of completion of audit field work

This measures how quickly draft audit reports are issued after the audit fieldwork has been completed.

| Target 2017/18 | Actual to 30 Sept 2017 |
|-----------------------|-------------------------------|
| 95.0% | 97.1% |

Actual performance is ahead of the target set for the year.

Implications of the Report

- 1. Financial** - none.
- 2. HR & Organisational Development** - none.
- 3. Community Planning** - none.
- 4. Legal** - none.
- 5. Property/Assets** - none.

6. **Information Technology** - none.
 7. **Equality & Human Rights** - none
 8. **Health & Safety** - none.
 9. **Procurement** - none.
 10. **Risk** - The subject matter of this report is the progress of the risk based Audit Plan's for the IJB, and those reports relating to Renfrewshire Council and NHSGGC in which the IJB would have an interest.
 11. **Privacy Impact** - none.
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List of Background Papers – none.

Author: Andrea McMahon, Chief Internal Auditor

Internal Audit Report

Finance & Resources



Pension Auto Enrolment (A0084/2016/001)

A0084/2016/001

Date: October 2017

COMMITTEE SUMMARY

Audit Objectives

To ensure that:

- Arrangements are in place to enrol all new employees into the pension scheme;
- There is a timetable established for re-enrolment of employees opting out of the scheme;
- Communications with employees are effective and advise employees of their rights;
- Where employees opt-out of the pension scheme, this is actioned timeously.

Audit Scope

Interviewed the appropriate staff to ascertain the arrangements in place for enrolling all new employees into the pension scheme, for actioning employee requests to opt-out of the pension scheme, for timetabling the re-enrolment of employees that have opted out and for communicating employee rights.

Prepared and undertook a series of tests to assess the adequacy of the above arrangements.

Key Audit Assurances

Processes are in place to auto-enrol all new eligible employees in the pension scheme.

Arrangements regarding regular automatic re-enrolment in the pension scheme are sufficient.

Key Risks

There is risk that information held by pension providers may not be up to date if information regarding enrolment and employee opt-outs is not sent to the pension provider timeously.

Employees may not be given the correct information regarding postponed enrolment.

Overall Audit Opinion

The audit has identified that although there are arrangements in place to cover the requirements of the Pensions Act 2011, recommendations have been made within the report to improve the processes to record and pass this information to the pension provider timeously. Recommendations have also been made to improve the communication issued to employees regarding postponed enrolment.

Management Commentary

Management within Finance and Resources Service developed an action plan to address

Internal Audit Report

Finance & Resources



Pension Auto Enrolment (A0084/2016/001)

A0084/2016/001

Date: October 2017

the recommendations made, including:

1. Documenting processes for pension auto-enrolment to formalise the expected controls.
2. Changes arising from checking exception reports will be checked by a second officer for accuracy.
3. A verification exercise is being undertaken to ensure that all required documentation has been provided to the Strathclyde Pension Fund.
4. Investigate potential improvements that can be made to document storage.
5. Amending the communications that are provided to employees where auto-enrolment has been postponed.

Internal Audit Report

Finance and Resources

Contract Monitoring Arrangements – Property Services (A0014/2016/001)

A0014/2016/001

Date: August 2017

COMMITTEE SUMMARY

Audit Objectives

The objectives of the audit were to ensure that:

- Arrangements are in place to monitor the progress of physical completion of the contract;
- Arrangements are in place to monitor the cost of the contract against the predetermined contract value;
- Roles and responsibilities for contract management are clear and understood;
- Contract monitoring is undertaken by officers with appropriate skills;
- Reporting against the contract is regular and timely.

Audit Scope

1. Interviewed the appropriate staff, evaluated the contract monitoring arrangements and identified any possible improvements.
2. Prepared and undertook a series of tests to confirm the adequacy and effectiveness of the contract monitoring arrangements identified. The projects selected for testing were two primary school projects.

Key Audit Assurances

1. Physical completion of the contracts tested was monitored through weekly Clerk of Work reports.
2. Costs were monitored against predetermined contract values in Quantity Surveyor monthly financial reports.
3. Appropriate roles were undertaken by officers with relevant skills e.g. Clerks of Works, Architects, Contractors.
4. Regular and timely reports were provided to appropriate officers.

Key Risks

1. If risk registers are not completed, key risks may not be clearly stated, assessed and appropriately managed.

Internal Audit Report

Finance and Resources

Contract Monitoring Arrangements – Property Services (A0014/2016/001)

A0014/2016/001

Date: August 2017

Overall Audit Opinion

The audit has identified that satisfactory arrangements are in place for monitoring completion of the school projects and reporting progress to the appropriate officers. Some recommendations have been made, including the completion of risk registers when risks are identified in Property Services projects, which will further enhance the control environment.

Management Commentary

Management within Finance and Resources Service developed an action plan to address the recommendations made, including:

1. Developing risk registers for future large scale or complex projects.
2. Implementing arrangements for notifying the insurance section of expected handover dates.

Internal Audit Report

Community Resources

Civil Contingencies Service (A0017/2016/001)

A0017/2016/001

Date: July 2017

COMMITTEE SUMMARY

Audit Objectives

The objectives of the audit were to ensure that:

- Appropriate governance documents and structures are in place with each of the partner authorities;
- Roles and responsibilities and accountabilities have been appropriately recorded and communicated and training provided;
- Civil contingency plans are prepared and approved by the appropriate managing body;
- Plans are regularly reviewed, updated and tested;
- Regular feedback is provided to the Joint Board including performance management information.

Audit Scope

1. Interviewed the appropriate officers to ascertain the arrangements in place for the governance and effectiveness of the Joint Civil Contingencies Service and identified any areas for improvement.
2. Tested to ensure that governance procedures were followed and records were appropriately maintained.

Key Audit Assurances

1. There are adequate governance arrangements operating between the civil contingencies service and partnering authorities and the appropriate governance documents are in place.
2. Roles and responsibilities and accountabilities have been appropriately established and communicated to all partners. Civil Contingencies Service (CCS) regularly facilitate appropriate training to partnering authorities staff.
3. Regular feedback is provided to the Joint Board including performance management information.

Key Risks

Where Civil Contingencies Service do not retain formal evidence that services within partnering authorities have undertaken test exercises, they may not be able to satisfy themselves that the plans in place are adequate.

Overall Audit Opinion

The audit has provided a substantial level of assurance in relation to the governance arrangements and organisation of the Civil Contingencies Service (CCS). There are appropriate governance arrangements in place with all partnering authorities and there is regular feedback to the Joint Board. The auditor has made some recommendations, which if

Internal Audit Report

Community Resources



Civil Contingencies Service (A0017/2016/001)

A0017/2016/001

Date: July 2017

implemented, will further enhance the oversight arrangements which the Civil Contingencies Service has over the contingency planning arrangements the partnering authorities have in place.

Management Commentary

Management within Environment & Communities developed an action plan to address the recommendations made, including:

1. The Council Resilience Management Team will include service plans and testing arrangements as a standing item on the agenda.

Internal Audit Report

Corporate

Complaints Procedures (B0047/2018/004)

B0047/2018/004

Date: September 2017

COMMITTEE SUMMARY

Audit Objectives

The objectives of this review were to ensure that:

- relevant staff are aware of the Complaints procedures;
- there is sufficient evidence held by Services to demonstrate compliance with the Complaints procedures.

Audit Scope

1. Checked that there are sufficient procedures in place to ensure that relevant staff are aware of the Council's Complaints Procedures.

2. Checked that these procedures are being adhered to i.e. Complaints Registers are being properly maintained by services.

The services selected for testing were Development and Housing and Finance and Resources.

Key Audit Assurances

1. The Council's Complaints Handling Procedures and Employee Guide provide adequate instructions to staff dealing with complaints.

Key Risks

1. The Council may not be able to demonstrate that all complaints have been adequately recorded.

Overall Audit Opinion

The audit has provided reasonable assurance over the awareness and compliance with Complaints Handling Procedures. Some recommendations have been made to timeously complete actions identified from a review of complaints correspondence and to review existing training programmes to consider ways to ensure that staff are following the Complaints Handling Process effectively.

Management Commentary

Management within Chief Executive's Service developed an action plan to address the recommendations made, including:

1. Undertaking an internal review of the corporate complaints process, lead by the Policy and Commissioning Service within Chief Executive's Service. The purpose of the review is to consider potential opportunities to enhance existing processes and

Internal Audit Report

Corporate

Complaints Procedures (B0047/2018/004)

B0047/2018/004

Date: September 2017

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| cross service working. Recommendations through the internal audit review will be fully incorporated as part of the review. |
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