

Agenda Item No \_\_\_\_\_

**Progress Report March 2025**

**Summary:** This report provides details of progress with the 2024/25 Internal audit Plan and outstanding recommendations.

**Conclusions:** The 2024/25 Internal Audit Plan is progressing, and some audits are behind schedule; seven final reports have been issued. Outstanding recommendations are progressing.

**Recommendation:** That the Committee is requested to receive and note:

- Progress with delivering the 2024/25 Internal Audit Plan and outstanding recommendations.

Cabinet member(s):

All

Contact Officer, telephone number,  
and e-mail:

Ward(s) affected:

All

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**1. Background**

- 1.1 This report is issued to assist the Council in discharging its responsibilities in relation to the internal audit activity.
- 1.2 The Public Sector Internal Audit Standards requires the Chief Audit Executive to report to the Committee on the performance of internal audit relative to its plan, including any significant risk exposures and control issues.

**2. Overall Position**

- 2.1 The attached report details:
  - Any significant changes to the Internal Audit Plan
  - Progress made in delivering the Internal Audit Plan
  - The outcomes arising from audit work
  - Final report executive summaries
  - Status of agreed recommendations
  - Details of outstanding recommendations

**3. Conclusion**

- 3.1 The 2024/25 Internal Audit Plan is progressing, and some audits are behind schedule; four final reports have been issued. Outstanding recommendations are progressing.

**4. Recommendation**

1) That the Committee is requested to receive and note:

- Progress with delivering the 2024/25 Internal Audit Plan and outstanding recommendations.

***Appendices attached to this report:***

Appendix A – Progress Report 2024-25

Appendix B – Final report Executive Summary Cyber Security - Confidential

EASTERN INTERNAL AUDIT SERVICES



NORTH NORFOLK DISTRICT COUNCIL

**Progress Report 2024/25**

**Head of Internal Audit: Teresa Sharman**

## Contents

	Page
Progress at a glance	1
<b>Executive Summary:</b>	
Introduction	2
Background	2
Changes to the 2024/25 Audit Plan	2
Progress to date and audit outcomes	3
Outstanding recommendations	5
Progress with actions to improve performance	6
<b>Appendix 1 - Summary of Audit Work 2024/25</b>	<b>7</b>
<b>Appendix 2 – Final Report Executive Summaries</b>	<b>8</b>
<b>Appendix 3 – Outstanding Recommendations by Year</b>	<b>13</b>
<b>Appendix 4 – For Your Information</b>	<b>17</b>
<b>Appendix 5 – Final Report Executive Summary Cyber Security - Confidential</b>	<b>18</b>

# Progress at a glance

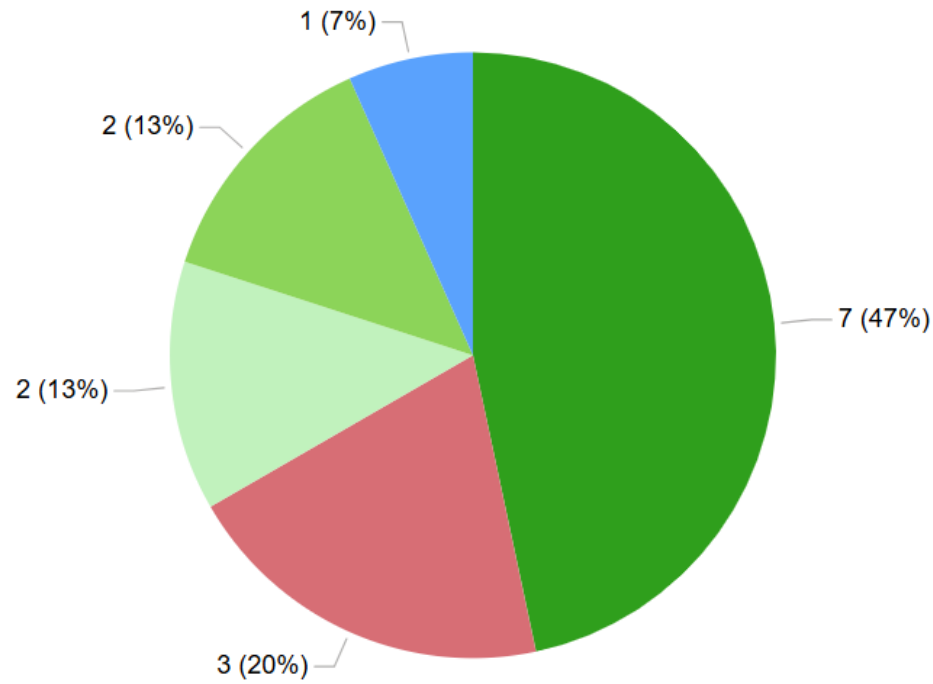
**15**  
Audits in 2024/25 Audit Plan

**0**  
Urgent Recs Raised

**17**  
Important Recs Raised

**10**  
Routine Recs Raised

**2**  
OEMs Raised



● Audit completed ● Audit behind ● APM issued - not due to start yet ● Audit on track ● Draft Report Issued

25  
Outstanding Recommendations  
3 Urgent  
12 Important  
10 Routine

Oldest – 2021/22  
Environmental Health  
1 important  
Key Controls & Assurance  
1 important  
Waste Management  
1 important

## Executive Summary

### Introduction

Under the Global Internal Audit Standards (GIAS), 'The chief audit executive (Head of Internal Audit) must provide the board with the information needed to conduct its oversight responsibilities.' In particular, 'Results of internal audit services, including conclusions, themes, assurance, advice, insights, and monitoring results.' and 'The chief audit executive must communicate the results of internal audit services to the board and senior management periodically and for each engagement as appropriate.'

Under the Committee's terms of reference, the Committee should receive updates on the work of internal audit, including key findings, issues of concern and action in hand from internal audit work and consider summaries of specific internal audit reports.

This report is to assist the Committee in discharging its responsibilities in relation to internal audit activity.

### Background

The Internal Audit Service for the Council is provided by the Consortium, Eastern Internal Audit Services, hosted by South Norfolk Council, which utilises the services of a contractor, TIAA Ltd.

Internal audit provides an independent and objective opinion on the Council's internal controls by evaluating their effectiveness and operation in practice.

### Changes to the 2024/25 Audit Plan

Since the Internal Audit Plan was approved, there have been no changes.

## Progress to date and audit outcomes

### Progress with audit work

The current position in completing all audits to date is shown in **Appendix 1**.

#### Quarters 1 and 2

All three of the audits for quarter 1 have been completed, with final reports issued.

Of the four audits due for completion for quarter 2, two have been completed, with final reports issued.

The draft report has been issued to the client for the application review of the Revenues and Benefits system and is awaiting client responses. This work fell behind schedule due to resourcing issues at the Contractor, and a subsequent delay in receiving information from the client.

The Coastal Management audit was initially delayed in starting, following a change to the original audit scope. The work fell further behind schedule as requested information was not received timely from the client, and the debrief meeting was rescheduled. The draft report for this audit has now been completed and is going through the internal review process, prior to being sent to the client for their management responses.

#### Quarter 3

Of the four audits due for completion for quarter 3, two have been completed, with final reports issued.

The applications audit for the Finance system commenced slightly behind schedule and fieldwork is ongoing.

The audit of Section 106 Arrangements started on time; however, it was agreed in January 2025 that additional days would be spent on the audit, to allow an extension to the audit scope. Fieldwork is drawing to a close, with the draft report to be written imminently.

#### Quarter 4

The Key Controls and Assurance audit is nearing the point of fieldwork completion, with the client debrief meeting expected to take place the first week of March.

The Commercial Estates audit has been planned and scoped, with the terms of reference having been agreed with the client. Fieldwork is due to begin in mid-March.

The Waste Management (Contract with SERCO) audit has been planned and scoped, with fieldwork due to commence the first week of March.

The audit of the Environmental Charter has reached fieldwork completion, with the debrief meeting held and the draft report anticipated to be issued in early March for client to give their responses.

**Audit Outcomes - Final Reports**

Audit	Assurance Level	Urgent Recs	Important Recs	Routine Recs
Cyber Security	N/A	N/A	N/A	N/A
Early Help Hub	Reasonable	0	3	0
Environmental Protection	Reasonable	0	1	1
<b>Total</b>	-	<b>0</b>	<b>4</b>	<b>1</b>

The Executive Summary for the final reports issued and recommendations raised for the period are provided in **Appendix 2**, and full copies of the reports can be requested by Members.



## Outstanding Recs

The table shows the total number of outstanding recommendations by year and priority rating: -

Audit Year	Audit Name	2	3	Total Outstanding as at 03 Mar 25
2021/22	Environmental Health	1		1
	Key Controls and Assurance	1		1
	Waste Management	1		1
	<b>Total</b>	<b>3</b>		<b>3</b>
2023/24	Accounts Payable		1	1
	Land Charges	1		1
	Post Implementation - Finance System Review	2		2
	<b>Total</b>	<b>3</b>	<b>1</b>	<b>4</b>
24/25	Data Protection		2	2
	Private Sector Housing - HMOs, private rental enforcement and empty homes	2		2
	Risk Management		2	2
	<b>Total</b>	<b>2</b>	<b>4</b>	<b>6</b>
<b>Total</b>	<b>8</b>	<b>5</b>	<b>13</b>	

The following audits in the table above were assigned a 'limited' overall assurance opinion: -

- 2023/24 – Land Charges
- 2023/24 – Post Implementation – Finance System Review
- 2024/25 – Private Sector Housing – HMOs, private rental enforcement and empty homes

- 2024/25 – Risk Management

As a result of audit recommendations raised, management agree action to ensure implementation within a specific timeframe and by a responsible officer. The management action subsequently taken is monitored by the Internal Audit Contractor on a regular basis and reported through to the Committee. Verification work is also undertaken for those recommendations that are reported as closed.

**Appendix 3** provides the Committee with details of urgent and important priority recommendations that are overdue for the year in which they were raised. Management responses and a new deadline, where available, have been indicated for each.

**Progress with actions to Improve poor performance**

Progress with actions being taken to improve contractor performance is outlined below: -

**Another Team was appointed to deliver quarter 1 audits in 2024/25:** - this Team has now handed quarter 1 audits back to our core team for completion.

**A Protocol, ‘a ways of working together’ and expectations of Council officers and the Contractor has been issued to ensure that audits are completed as planned in 2024/25 without delay, including timescales for responding and escalation action:** - this is in place and is being monitored jointly with the Internal Audit Contractor. Both parties have access to update the audit monitoring spreadsheet.

**Consideration is being given to engaging with another contractor to complete some audits during 2024/25:** - a second contractor, Shared Internal Audit Services hosted by Hertfordshire County Council has been appointed to complete five audits across the Consortium. A further four audits have now also been assigned to BDO to complete across the Consortium in quarter 4, one of which is for NNDC.

**The Contractor is appointing another Client Manager on the contract as one of the current managers is part time. This will help ensure that all audit work is progressed timely. In addition, more auditors are recruited:** - a new director has been assigned to us.

# Summary of Audit Work 2024/25

# Appendix 1


Audit Area	Status	Opinion	Total Recs	Urgent	Important	Routine	OEMs	Qtr
Data Protection	Audit completed	Substantial	3	0	0	3	1	1
Private Sector Housing - HMOs, private rental enforcement and empty homes	Audit completed	Limited	6	0	6	0	0	1
Cyber Security	Audit completed	-	-	-	-	-	-	1
Risk Management	Audit completed	Limited	8	0	6	2	0	2
Coastal Management	Audit behind	-	0	0	0	0	0	2
Leisure	Audit completed	Reasonable	5	0	1	4	1	2
Applications review: Revenues and Benefits	Draft Report Issued	-	0	0	0	0	0	2
Early Help Hub	Audit completed	Reasonable	3	0	3	0	0	3
Environmental Protection and Private Water Supplies	Audit completed	Reasonable	2	0	1	1	0	3
Section 106 Arrangements	Audit behind	-	0	0	0	0	0	3
Applications review: Finance System	Audit behind	-	0	0	0	0	0	3
Key Controls and Assurance	Audit on track	-	0	0	0	0	0	4
Commercial Estates	APM issued - not due to start yet	-	0	0	0	0	0	4
Environmental Charter	Audit on track	-	0	0	0	0	0	4
Waste Management Contract with SERCO (including contract / agreement monitoring, income collection & monitoring, refuse collection, street cleansing, recycling, clinical waste and grounds maintenance)	APM issued - not due to start yet	-	0	0	0	0	0	4

## Grant Certifications

The following grants have been certified by EIAS so far during 2024/25: -

- Disabled Facilities Capital Grants P/e 2023/24

## Executive Summary - Assurance Review of NN2505 Early Help Hub

OVERALL ASSESSMENT	KEY STRATEGIC FINDINGS
 <p>The diagram shows a central yellow circle labeled 'REASONABLE ASSURANCE' surrounded by a blue ring with the text 'Adequate &amp; effective governance, risk and control processes'. To the right is a legend with four colored circles: green for 'SUBSTANTIAL ASSURANCE', yellow for 'REASONABLE ASSURANCE', orange for 'LIMITED ASSURANCE', and red for 'NO ASSURANCE'.</p>	<p>The overall aim of the Early Help and Prevention Service is to provide holistic support to all residents in North Norfolk, with a particular focus on those who are vulnerable due to, for example, age, disability, physical or mental illness, and ethnicity. This is in line with the objective and priorities in the Council's Corporate Plan 2023-2027, including the key objectives to comply with the requirements of the Housing Act 2024 in the prevention of homelessness.</p> <p>The Service comprises the Early Help and Prevention Team and the Health and Communities Team, which work collaboratively together, to deliver on these key objectives and priorities. The Early Help and Prevention Team includes Social Prescribers who progress complex referrals received internally from other Council departments and from external sources such as the North Norfolk Health Hub. The Health and Communities Team comprises Community Connectors, who are externally funded, and whose role is to reach out into the community to identify and provide support to vulnerable residents.</p> <p>The focus for People Services for 2025/26 is on further strengthening support for vulnerable people and reducing homelessness and enhancing delivery of the Council's Corporate Plan 2023-2027.</p> <p>A Service Review has recently been undertaken by the Assistant Director – People Services, resulting in a proposed reorganisation of the People Services directorate, effective from 01/04/25. It is envisaged that funding will be provided by the Homelessness Prevention Grant, although this was still unconfirmed at the time of reporting.</p> <p>Our review identified that all referral cases dealt with by Social Prescribers within the Early Help and Prevention Team were actioned promptly. However, we noted a lack of overall visibility across the Council for referral cases that were initially actioned by Social Prescribers, but subsequently forwarded to other Council departments, such as Financial Inclusion and Housing. On passing a case to another</p>

department, the Social Prescribers 'close' the case and have no further responsibility. A variety of different, non-integrated, systems are used by the various Council departments to process the referral cases, and we consider that support for vulnerable people would be enhanced by the introduction of a single database for the capture of all dealings with individuals across all Council departments. This would provide a more comprehensive picture of vulnerable residents and facilitate greater proactivity in their support, thus enhancing delivery of the Corporate Plan. It would also provide clarity that a case has been effectively addressed by the Council from the initial point of contact. The Assistant Director – People Services was assessing potential systems during the audit to improve overall visibility of an individual's case management and management reporting therewith.

Detailed end to end, version controlled, process documentation requires development for the handling of referral cases to enhance the resilience of the service.

For all cases dealt with by Social Prescribers, feedback is requested from the recipients of the support provided to determine how effectively the case was handled. However, no analysis is systematically performed on the feedback received to establish what is working well and to identify trends, and necessary actions for improvement.

Community Connectors meet people at community groups and identify, through conversation, concerns and issues affecting individuals who are often not known to other welfare services. They provide appropriate information or refer people to services that that can support them, prior to situations escalating to crisis points. They were externally funded in 2024/25 to deliver five specific projects. Dependent on the availability of funding for 2025/26, the Council is keen to retain the Community Connectors as community outreach is seen as crucial to help proactively identify vulnerable people.

The Early Help Hub Team Leader, who plays a key role in the supervision of case progression left the Council during the audit, and, in the short term, the Early Help and Prevention Manager is to cover the role. The Assistant Director – People Services is to recruit a replacement as part of the People Services reorganisation.

ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE
Assurance was provided over the effective use of funds and actions undertaken to support the Council's Corporate Plan for 2023-27.

GOOD PRACTICE IDENTIFIED

SCOPE
Assurance on the activities carried out by the Early Help Hub team and Community Connectors utilising external funding received, including the achievement of outcomes.

ACTION POINTS			
Urgent	Important	Routine	Operational
0	3	0	0

Recommendation	Priority	Implementation Time
To consider procuring a bespoke IT system to record, and manage through to closure, all referral cases received by the Council. If bespoke system is not purchased, the Council should consider how best it can achieve recording cases in one place.	2	30/06/2025
Detailed, version controlled, end to end process documentation to be developed and authorised for the actioning of referral cases.	2	30/06/2025
To systematically analyse all feedback received for referral cases dealt with by the Early Help and Prevention Team and to take appropriate remedial action as a result of trends arising.	2	30/04/2025

## Executive Summary - NN2511 Environmental Protection and Private Water Supplies

**OVERALL ASSESSMENT**

The diagram illustrates the assurance levels. A large yellow circle in the center is labeled 'REASONABLE ASSURANCE'. This circle is surrounded by a blue ring with the text 'Adequate & effective governance, risk and control processes'. To the right of the circle is a legend with four colored circles and corresponding labels: a green circle for 'SUBSTANTIAL ASSURANCE', a yellow circle for 'REASONABLE ASSURANCE', an orange circle for 'LIMITED ASSURANCE', and a red circle for 'NO ASSURANCE'.

**KEY STRATEGIC FINDINGS**

Delays in undertaking risk assessments for Private Water Supplies (PWS) have been identified with scheduled visits exceeding the five-yearly cycle as stated in the Private Water Supplies (England) Regulations 2016.

This is currently acknowledged as a nationwide issue with the Drinking Water Inspectorate's (DWI) latest report for 'Drinking Water 2023' stating that currently only 37.9% of PWS have an up-to-date risk assessment.

Delays were also noted in undertaking follow up action where risk assessments had identified the need for mitigating action to be taken.

The Council's PWS sampling ability for Regulation 10s was delayed in 2020 and 2021 due to the COVID-19 pandemic, where an informed decision had to be made to prioritise the sampling of the Commercial Regulation 9 samples. Increased sampling demands and limited accredited officer availability has since impacted progress of sampling for Regulation 10s. To address this, the Council implemented an updated Regulation 10 sampling programme in 2024.

The Environmental Protection Team Leader is set to leave in February 2025 with succession plans in place to ensure business continuity.

The Council implemented a system called Assure, in 2023, which is an environmental database that logs information for both PWS and statutory nuisances.

Statutory nuisances are investigated in accordance with sections 79 and 80 of the Environmental Protection Act 1990 (EPA 1990). This includes accurate reporting of investigations and evidence of the actions and outcomes of the case, issuing of warnings, abatement notices, prohibiting or restricting of its occurrence and reoccurrence which are logged on the Assure system.

The Council utilises a service called RIAMS Libraries which is a comprehensive library and resource platform that provides processes, notice templates, forms, and guidance notes for various environmental



**ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE**

The objective of the audit is to provide assurance that the Council's processes for meeting its statutory duties under legislation in relation to private water supplies, and nuisances are adequate and effective.

health subjects and ensures that all legislative changes and procedures related to environmental protection are updated.

The Council have up-to-date procedures in place for both PWS and statutory nuisances.

Meetings are held on a fortnightly basis with the portfolio holder to discuss matters relating to environmental protection, public protection, civil contingencies and any forthcoming activities and developments.

**GOOD PRACTICE IDENTIFIED**

The Council is part of the North Norfolk Operational Partnership Team (OPT) which coordinates the response of the Norfolk Safer Communities Partnership. The North Norfolk OPT includes representatives from: North Norfolk District Council, Victory Housing Trust, Norfolk Constabulary, and Partnership Anti-Social Behaviour Coordinator. Meetings are minuted and occur fortnightly to discuss anti-social behaviour and statutory nuisances.

**SCOPE**

Assurance that the Council's processes for meeting its statutory duties under legislation in relation to PWS, air quality and pollution control and contaminated land are adequate and effective.

**ACTION POINTS**

Urgent	Important	Routine	Operational
0	1	1	0

Recommendation	Priority	Implementation Time
The Council to implement a resource planner/schedule to clear the backlog of overdue risk assessments for private water supplies.	2	31/05/2025
The Council to implement a follow-up process to ensure that identified risks from PWS risk assessments are mitigated with appropriate control measures.	3	31/05/2025



# Outstanding Recommendations by Year

# Appendix 3

## 2021/22

Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
<b>NN2213 Waste Management</b>					
Review and update the Inter Authority Agreement to ensure that it is clear in terms of managing relations between all three member Authorities to reflect the operational status of the contract. In particular, this should include agreement on the principles which underpin how the contract should be managed for the benefit of all of the Councils, and on mechanisms for resolving disagreements between the Authorities if they arise.	Important	Director of Communities	29/7/22	31/03/25	The Council (together with Breckland Council) has been unable to persuade Borough Council of Kings Lynn and West Norfolk to agree to an amended Inter Authority Agreement, so this recommendation cannot be achieved. Requested permission from HOIA on 24/02/25 to close on this basis. 3 Mar 25 – Head of Internal Audit to contact Borough Council of Kings Lynn and West Norfolk regarding this before any further decision is made around how this recommendation is to be taken forward.
<b>NN2202 Key Controls and Assurance</b>					
North Norfolk DC to ensure it receives 40% of income from the issuing Penalty Charge Notice (PCN) as per the terms of the contract with Council of Kings Lynn & West Norfolk and this can be clearly evidenced.	Important	N/A	25/5/22	30/6/25	A new approach to address this outstanding recommendation could be investigated with KL&WN. A suggestion is that we ask for a report of the record of the PCNs issued which should be sequentially numbered which details what has happened with each and then we should be able to reconcile income received back to this list.
<b>NN2214 Environmental Health</b>					
The Council to ensure that all licence fee income has been correctly accounted for and that there is agreement between Assure and eFinancials.	Important	Environmental Services Manager and Public Protection &	30/6/22	30/06/25	A review is required, as a monthly process of reconciliation is now occurring. The review will ensure that the process is fit for purpose and robust and if so then the recommendation will then be signed off.

		Commercial Manager			
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## **2023/24**

Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
<b>NN2412 Land Charges</b>					
Reconciliations between land charge records and the general ledger to be completed on a monthly basis and be independently reviewed with evidence of sign off from the reconciling officer and independent reviewer retained	Important	Planning Support Leader	30/3/24	31/03/25	This is proving difficult to achieve. The matter has been discussed with the Director of Finance. The Council is looking to find a more automated approach to this task to try and get improved comparative data from the two separate systems (Uniform and Civica).
<b>NN2415 Post Implementation – Finance System Review</b>					
The Council to review the outstanding functionality not yet implemented with a view to making decisions about which of these remain a priority and which are not. This to be supported by a formal minuted decision, implementation plan and roadmap with supporting financials and clear milestones to be monitored for progress on an ongoing basis.	Important	Chief Group Accountant	01/11/24	31/03/25	Work on implementing the Asset Management module is taking place. However, it is already showing that it will not meet our requirements fully. We will continue with testing to see if it will be beneficial to use. If it doesn't do what we need it to do we will continue using a spreadsheet. A decision will be taken in due course.
The Council to ensure that a formal Post-Implementation Review be conducted as part of a formal project closure process once all of the required functionality that was planned has been successfully implemented. The closure process to include (but not be limited to) the following:	Important	Chief Group Accountant	01/11/24	31/03/25	The software upgrade to the latest version (25) went live 22/10/24 - remaining modules (Assets and Budgets) are still on hold. If the council proceeds with these, this will not be implemented before Feb 2025 due to resources and workloads. A formal project review will be undertaken on final project closure.

Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
<ul style="list-style-type: none"> <li>➤ Comparison between planned and actual business benefits.</li> <li>➤ An analysis of what worked well and what could have worked better.</li> <li>➤ A summary of officer feedback concerning the project and the resulting implementation.</li> </ul>					

## 2024/25

Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
NN2506 Private Sector Housing - HMOs, private rental enforcement and empty homes					
The Council to review and update the Environmental Health Department Enforcement Policy and Housing Health and Safety Rating System (HHSRS) Operating Procedure to ensure they reflect current standards, best practices and comply with the Housing Act 2004.	Important	Assistant Director Environmental and Leisure Services	31/1/25	30/06/25	Conversations have been held between AD for Place and AD for EH. Plan to move to one corporate enforcement policy. Corporate Enforcement Policy does already exist, no review date on policy, but will look to review in coming months.
The Council to establish regular monitoring and oversight mechanisms for its regulatory requirements under the Housing Act 2004, including:- Enforcement actions / decisions- Monitoring of Category 1 Hazards- HMOs- Regulatory updates / actions. Where this is already in place, it is advisable to formalise the process with written agendas, minutes and action plans. Additionally, a formal process	Important	EP Team Leader	1/12/24	31/03/25	AD for Env & Leisure to discuss with newly appointed EP leader the best way of monitoring case progress and once this has been established this will be implemented.

Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
should be introduced to keep Members informed of any significant enforcement actions, including financial penalties issued against landlords, to help ensure consistency, transparency, accountability and oversight.					

Definitions

<b>Substantial Assurance</b>	There is a robust system of internal controls operating effectively to ensure that risks are managed, and process objectives achieved.
<b>Reasonable Assurance</b>	The system of internal controls is generally adequate and operating effectively but some improvements are required to ensure that risks are managed, and process objectives achieved.
<b>Limited Assurance</b>	The system of internal controls is generally inadequate or not operating effectively and significant improvements are required to ensure that risks are managed, and process objectives achieved.
<b>No Assurance</b>	There is a fundamental breakdown or absence of core internal controls requiring immediate action.
<b>Position Statement</b>	Advisory work.

<b>Urgent Priority 1</b>	–	Fundamental control issue on which action to implement should be taken within 1 month.
<b>Important Priority 2</b>	–	Control issue on which action to implement should be taken within 3 months.
<b>Routine Priority 3</b>	–	Control issue on which action to implement should be taken within 6 months.

OEMs are Operational - Effectiveness Matter. These can be proposed, and these set out matters identified during the assignment where there may be opportunities for service enhancements to be made to increase both the operational efficiency and enhance the delivery of value for money services. These are for management to consider and are not part of the follow up process.

