



**Internal Audit Report**

**IT and Transformation**

**Public Records (Scotland) Act**

**Issued to:**

Richard Ellis, Interim Director of Corporate Governance  
Simon Haston, Head of IT and Transformation  
Steven Whyte, Head of Finance  
Caroline Anderson, Information Manager  
Anne MacDonald, Audit Scotland

## **EXECUTIVE SUMMARY**

Under the Public Records (Scotland) Act 2011, public bodies are required to prepare a records management plan which sets out the proper arrangements for the management of their public records and submit it to the Keeper of the Records of Scotland for agreement. Once agreed, public records should be managed in accordance with the plan, and annual updates should be provided to the Keeper detailing any changes to the plan.

Where the Keeper considers an authority to have failed to comply with its records management plan, or any other duty imposed by the Act, the Keeper may issue an action notice to the authority. If the authority fails to comply with any requirements of the action notice, the Keeper may publicise the failure to comply, if deemed appropriate, resulting in reputational damage for the Council.

The Council submitted their first Records Management Plan (RMP) to the Keeper in December 2014, which the Keeper agreed in January 2015. A new combined Records Management Plan for Aberdeen City Council and Aberdeen City Licensing Board was submitted to the Keeper in April 2016. A response is expected from the Keeper in autumn 2016.

The objective of this audit was to consider whether arrangements in place to ensure compliance with the Act are adequate.

The Service are in the process of changing their information governance and reporting arrangements through the Information Governance Group, reporting to the Council's Corporate Management Team and Audit, Risk, and Scrutiny Committee. This will provide assurance on areas covered by the Act including Data Protection, Freedom of Information and Information Security, as well as Information and Data Management. A recommendation has been agreed to develop an operational monitoring tool specific to the Records Management Plan to ensure compliance with the Public Records (Scotland) Act can be evidenced.

## 1. INTRODUCTION

- 1.1 Under the Public Records (Scotland) Act 2011, public bodies are required to prepare a records management plan which sets out the proper arrangements for the management of their public records and submit it to the Keeper of the Records of Scotland for agreement. Once agreed, public records should be managed in accordance with the plan, and annual updates should be provided to the Keeper detailing any changes to the plan.
- 1.2 The Keeper has issued a model records management plan to assist authorities in developing their own plans, and suggests 14 elements that the Keeper would expect a Scottish public authority to consider, six of which are compulsory. These 14 elements are:
1. Senior management responsibility (*compulsory*)
  2. Records manager responsibility (*compulsory*)
  3. Records management policy statement (*compulsory*)
  4. Business classification
  5. Retention schedules
  6. Destruction arrangements (*compulsory*)
  7. Archiving and transfer arrangements (*compulsory*)
  8. Information security (*compulsory*)
  9. Data protection
  10. Business continuity and vital records
  11. Audit trail
  12. Competency framework for records management staff
  13. Assessment and review
  14. Shared information
- 1.3 Where the Keeper considers an authority to have failed to comply with its records management plan, or any other duty imposed by the Act, the Keeper may issue an action notice to the authority. If the authority fails to comply with any requirements of the action notice, the Keeper may publicise the failure to comply, if deemed appropriate, resulting in reputational damage for the Council.
- 1.4 The Council submitted their first Records Management Plan (RMP) to the Keeper in December 2014. The Keeper agreed the RMP in January 2015, recommending that the Council should publish it as an example of good practice within the authority and the sector. The RMP is available on the Council's public website. Two elements of the plan, business classification and retention schedules, were agreed as an "improvement model" which means that the Keeper is convinced of the authority's commitment to closing a gap in provision and requests updates as the work on these elements progresses.
- 1.5 A new combined Records Management Plan for Aberdeen City Council and Aberdeen City Licensing Board was submitted to the Keeper in April 2016. As the RMP states, the joint plan reflects the common staffing, administrative and governance arrangements in place across the Council and Licensing Board. A response is expected from the Keeper in autumn 2016.
- 1.6 Previous audits of compliance with the Public Records (Scotland) Act were undertaken by PWC in two phases. Phase one, submitted to the Audit, Risk and Scrutiny Committee in November 2014, compared the council's RMP to the model RMP and highlighted actions to be taken prior to submitting the plan to the Keeper in December 2014. Phase two, submitted to the Audit, Risk and Scrutiny Committee in June 2015, was originally planned to assess the design of the programme of controls testing to be implemented. However, due to limited progress having been made by the Council, the scope of the audit was changed to assess the progress made on implementing the RMP.

- 1.7 The objective of this audit was to consider whether arrangements in place to ensure compliance with the Act are adequate.
- 1.8 The factual accuracy of this report and action to be taken with regard to the recommendations made have been agreed with Caroline Anderson, Information Manager.

## **2. FINDINGS AND RECOMMENDATIONS**

### **2.1 Records Management Responsibility**

- 2.1.1 The role of Senior Information Risk Officer (SIRO) was established as a result of recommendations made in the Information Commissioner's Office audit on Data Protection, issued in June 2013, and is included in the responsibilities of the Head of IT and Transformation. The SIRO has overall responsibility for the management of the public records created and held by Aberdeen City Council. For Aberdeen City Licensing Board, senior management responsibility is held by the Clerk to the Licensing Board, a role undertaken by the Council's Head of Legal & Democratic Services.
- 2.1.2 The Council's Information Management Team, led by the Information Manager, is responsible for the day-to-day implementation of the Records Management Plan (RMP), providing advice and support across the Council on managing information. Prior to the Council-wide restructure in 2014, the team was part of the Information Compliance Team which also had responsibilities relating to the Freedom of Information (Scotland) Act 2002 (FOI) and Environment Information (Scotland) Regulation 2004 (EIR).
- 2.1.3 According to the 2016 RMP, the Information Management Team consists of the Information Manager, a Senior Information Compliance Officer, an Information Management Officer, 3 Information Management Advisers and 2 Information Compliance Assistants. However, changes have since taken place, with the Information Management Adviser posts being converted into Business Analysts posts and transferred to another team within IT and Transformation, and an Information Security Officer recently appointed in July 2016. A business case is currently being drafted to go to the Head of Finance and Head of Legal for consultation prior to approval by the Director of Corporate Governance regarding further changes to the team to align the job profiles to the new team priorities.
- 2.1.4 According to the IT and Transformation Business Service Plan for 2016/17, the Revenue Budget for Records Management is £254,000.

### **2.2 Governance and Reporting**

- 2.2.1 The Act requires that an authority keep its records management plan under review and the Keeper's model records management plan says that the authority's RMP must describe the procedures in place to regularly review it in the future. The RMP states that ongoing monitoring of compliance with the Act is to be reported to the Council's Corporate Management Team (CMT), on a quarterly basis, by the Senior Information Risk Officer (SIRO).
- 2.2.2 The Service provided Internal Audit with the most recent report on Information Risk presented to CMT from August 2015. It details how the Council intends to manage its information risk through its Information Risk Register and Information Asset Register, as well as reporting levels of Information Security and Data Protection breaches for the quarter.
- 2.2.3 A review of governance and reporting arrangements has since taken place and the Information Governance Group was set up in May 2016. The Group, chaired by the SIRO, includes representatives from across the Council and will meet regularly to manage and mitigate the Council's information risk through the Information Governance Framework. A report went to CMT in July 2016, and is expected to go to the Audit, Risk and Scrutiny Committee in September 2016, detailing the remit of the Group and the proposed reporting arrangements, including a template performance report. It is anticipated that this Group will provide a single point of oversight encompassing Data Protection, Freedom of Information and Environmental Information, Information Security, Information and Data

Management, and Open Data and Information Re-use (the availability of public sector information for re-use, free from copyright and the Act that governs this), reporting quarterly to CMT and annually to the Audit, Risk and Scrutiny Committee.

## 2.3 Improvement Programme and Ongoing Projects

- 2.3.1 The Information Management Strategy states that the Council “*will publish an Improvement Programme outlining how the strategy will be implemented across the Council, its third party contractors and Arms Length External Organisations (ALEOs).*” This is now incorporated into the broader IT and Transformation Business Service Plan for 2016/17, a copy of which was provided to Internal Audit.
- 2.3.2 The service plan includes “Valuing our Information” as one of the Service Goals and details the following activities:
- Implement Master Data Management (MDM) and update security protocols.
  - Establish business intelligence capabilities and requirements, linked to the MDM project.
  - Protecting the Council’s data and staff from information security breaches and misuse.
  - Manage and modernise the Corporate Records Stores.
  - Develop and implement corporate Information Standards in order to ensure best practice in data governance, linked to the MDM project.
  - Manage the compliance with the Public Records (Scotland) Act 2011.
- 2.3.3 The plan highlights the Service’s commitment to ensuring the Goals are translated into specific, measurable, accountable, realistic and timely (SMART) objectives and targets. Although each of these activities have an implementation date of March 2017 and state the lead officer is the Information Manager, the plan does not go into the specifics of how the activities will be achieved, measured or how progress against their completion will be monitored. The Service have advised that progress is monitored through the Corporate Governance Strategic Work Plan, which is held by the Director of Corporate Governance and is updated on a fortnightly basis, for discussion at Corporate Governance Senior Management Team meetings.
- 2.3.4 This Work Plan is a high level overview of Service actions, including those relating to information governance and compliance with the Act, but does not list actions by elements of the RMP. The Service recognises the importance of embedding good information and records management practices rather than treating compliance with the Act as an add-on to business. Accordingly, activities and progress relevant to the Council’s PRSA compliance will form part of the Information Governance Group’s improvement programme which will be monitored on an ongoing basis by the group. It would, however, be beneficial to develop an operational monitoring tool which the Information Governance Group can use to be able to evidence how their programme of work supports progress toward Public Records (Scotland) Act compliance.

### **Recommendation**

The Service should develop an operational monitoring tool to ensure that evidence is captured on an ongoing basis around how their programme of work supports progress towards Public Records (Scotland) Act compliance.

### **Service Response / Action**

Agreed.

### **Implementation Date**

January 2017

### **Responsible Officer**

Information Manager

### **Grading**

Significant within audited area

- 2.3.5 According to the RMP, the next phase of the Information and Records Lifecycle Management project work is to pilot, test and refine the implementation of the corporate Business Classification Scheme. As part of this pilot, relevant corporate metadata standards were due to be considered and developed. This is now part of the Council's wider Digital programme which aligns to the Council's new enterprise architecture approach. A key project within this programme is master data management, which will drive the creation of corporate metadata standards and guidance, and will be managed through the Council's Information Governance Group, discussed in section 2.2.3 of this report.
- 2.3.6 In December 2015, the Finance, Policy and Resources Committee approved a report to conduct a joint procurement exercise with Aberdeenshire Council to purchase a Master Data Management (MDM) solution. Tata Consultancy Services Limited were selected to conduct a review of both Council's existing Information Management capabilities across their numerous systems, with assessment reports due to be issued in August 2016. The next phase involves a review of current data governance arrangements, providing a roadmap for what is required to ensure industry best practice. This will inform the procurement of the MDM solution, a system, or number of systems, which will interface with existing systems to allow for a joined up view across a number of systems, applications and locations. Introducing MDM will allow a single view of the Council's customers, so that when their information changes, they only need to tell the Council once. The Service is taking a phased approach to MDM implementation but expects the first phase of implementation to be completed by March 2017.

## **2.4 Records Management Plan**

- 2.4.1 As the Keeper is currently reviewing the 2016 combined Records Management Plan (RMP) and is expected to give his feedback in autumn 2016, this audit did not review each element in detail. A brief summary of what is required within each of the 14 elements of the Keeper's model RMP, and what the Council has submitted under each element is included in Appendix 1.
- 2.4.2 The Keeper agreed two elements of the 2015 RMP on an "improvement model" basis which means that the Keeper is convinced of the authority's commitment to closing a gap in provision and requests updates as the work on these elements progresses. Element 4 relates to Business Classification, which forms part of the master data management project within the improvement programme, discussed in section 2.3.6 of this report. Progress has been made towards Element 5: Retention Schedules with the creation of a fully searchable Records Retention & Disposal Schedule, hosted on the Zone. However, as this is aligned to the Business Classification Scheme, and the master data management project is still underway, the Service expects these two elements to, once again, be agreed on an "improvement model" basis in the 2016 RMP.
- 2.4.3 Whilst reviewing the elements of the RMP, it was noted that the Archival Transfer and Acquisition Policy, referred to in Element 7 of the RMP, was due to be reviewed in December 2015. Available on the Council's public website, the Policy sets out the Archive's requirements for records from within the Council and from bodies external to the Council. The policy is to be reviewed annually, however the published document does not include any dates to determine when it was last reviewed. The City Archivist has confirmed that the policy was reviewed in December 2015 but no changes were made. The introduction of a version control table within the policy would be beneficial to show a review has taken place, what changes have been made, when, and by whom, as well as detailing the date of the next scheduled review.

**Recommendation**

The Service should introduce a version control table within the Archival Transfer and Acquisition Policy, when it is next reviewed.

**Service Response / Action**

Agreed

**Implementation Date**

January 2017

**Responsible Officer**

City Archivist

**Grading**

Important    within    audited  
area

**AUDITORS:** D Hughes  
A Johnston  
C Pirie

## **Appendix 1 – Elements of the Records Management Plan**

### **Element 1: Senior Management Responsibility**

Section 1(2)(a)(i) of the Act requires an RMP to identify the individual with overall responsibility for the management of the authority's public records.

The 2016 RMP names the Head of Service for IT and Transformation, as the Senior Information Risk Officer (SIRO) who has senior management responsibility for the RMP for Aberdeen City Council. For Aberdeen City Licensing Board, senior management responsibility for the RMP is held by the Clerk to the Licensing Board, a role undertaken by the Council's Head of Legal & Democratic Services.

### **Element 2: Records Manager Responsibility**

Section 1(2)(a)(ii) of the Act requires an RMP to identify the individual responsible for ensuring the authority complies with its plan. The individual who has overall day-to-day responsibility for the implementation of the plan, and is the Keeper's initial point of contact for records management issues, should be named, as well as all those with records management responsibilities as part of their formal job description.

The individual responsible for ensuring the authority complies with its plan is the Information Manager. The Information Manager leads the Council's Information Management Team, and, according to the 2016 RMP, consists of a Senior Information Compliance Officer, Information Management Officer, 3 Information Management Advisers and 2 Information Compliance Assistants. There have, however, been changes to the team since the RMP was submitted, which is discussed further in section 2.1 of this report.

### **Element 3: Records Management Policy Statement**

Section 1(2)(b)(i) of the Act requires an RMP to include provision about the procedures to be followed in managing the authority's public records. The Keeper expects each authority's plan to include a records management policy statement which should describe how the authority creates and manages authentic, reliable and useable records, capable of supporting business functions and activities for as long as they are required.

The Council's strategic Information Management objectives, and the improvement programme required to make them a reality, are set out in the Corporate Information Management Strategy. The Policy Statement is included within the Council's Information Lifecycle Management Policy and is as follows:

*The Council will take a consistent, corporate approach to the management of Council information throughout its lifecycle, where we manage our information based on its:*

- *business context (why information exists and therefore how long it should be held)*
- *content (what information is about and therefore who has access to it)*
- *location (where and how information is held and therefore what business continuity arrangements are required / appropriate)*
- *ownership (the job role responsible for the information, and is therefore accountable for ensuring the authenticity, usability, reliability and integrity of the information).*

### **Element 4: Business Classification**

In order to ensure that the Council has a full understanding and effective control over the information it keeps, the Keeper requires it to have a properly considered business classification scheme. A business classification scheme describes what business activities an authority undertakes, whether alone or in partnership. All of the records an authority creates should be managed within a single

business classification scheme, even if it is using more than one record system to manage its records. Details of the business classification scheme should be included within the authority's RMP.

This element of the 2015 RMP was agreed on an 'improvement model' basis, where the Keeper notes the Council have detailed within the RMP that this forms part of the improvement programme, and progress is discussed in section 2.4.2.

### **Element 5: Retention Schedules**

Section 1(2)(b)(iii) of the Act requires an RMP to make provision about the archiving and destruction, or other disposal, of an authority's public records. In order to satisfy this, the Council must have corporate records retention procedures which include retention schedules, lists of records for which pre-determined disposal dates have been established, and procedures the authority follows to ensure records are destroyed or transferred to an archive in line with these.

This element of the 2015 RMP was agreed on an 'improvement model' basis, where the Keeper notes the Council have detailed within the RMP that the retention schedule is still to be fully rolled out corporately across the Council's Services, in line with its Records Retention & Disposal Schedule Policy. Since the 2015 plan was submitted, the Council have created a fully searchable version of its Records Retention & Disposal Schedule, available through the Zone in an accessible format.

### **Element 6: Destruction Arrangements**

To comply with Section 1(2)(b)(iii) of the Act which requires the Council to make provision about the archiving and destruction, or other disposal, of an authority's public records, an RMP must detail the destruction arrangements in place.

There are a number of methods in place across the Council to ensure the appropriate destruction of all records in all formats. The Council have a contract with an external document shredding organisation who collect and destroy their paper documents using corporate confidential waste bins/sacks. The Council's Managing Information Corporate Procedures document details the importance of managing the retention and disposal of electronic records. An external company, recycles all of the Council's hardware. The contractor responsible for back-up and disaster recovery of the ICT infrastructure has changed since the 2015 RMP.

### **Element 7: Archiving and Transfer Arrangements**

Section 1(2)(b)(iii) of the Act requires an RMP to make provision about the archiving and destruction, or other disposal, of an authority's public records, showing that it has a mechanism in place for dealing with records identified as being suitable for permanent preservation. This mechanism will be informed by the Records Retention & Disposal Schedule, detailed above under element 5.

Aberdeen City & Aberdeenshire Archives, a shared service with Aberdeenshire Council, is the recognised place of deposit for information scheduled for permanent preservation. The Archival Transfer and Acquisition Policy, available on the Council's public website, sets out the Archive's requirements for records from within Aberdeen City Council and from bodies external to the Council. The policy is to be reviewed annually, however the published document does not include any dates to determine when it was last reviewed. The City Archivist has confirmed that the policy was reviewed in December 2015 but no changes were made. The introduction of a version control table within the policy would be beneficial to show a review has taken place, what changes have been made, when, and by whom, as well as detailing the date of the next scheduled review.

### **Element 8: Information Security**

Section 1(2)(b)(ii) of the Act requires an RMP to make provision about maintaining the security of information contained in the authority's public records and the Keeper's model records management plan states authorities must include evidence within their RMP that they have procedures in place to

adequately protect their records. The security procedures must put in place adequate controls to prevent unauthorised access, destruction, alteration or removal of records.

The Council has a corporate Information Security Policy, which has been updated since the 2015 RMP was agreed, and corporate Information Security Incident Reporting Procedures, agreed in August 2014. The RMP also refers to the Council's Managing Information Corporate Procedures document which includes information security best practice, as well as stating the Council issue regular Information Security Advisories, however the last one was in March 2015, due to the Information Security Officer post being vacant. This post has now been filled and the new postholder will be putting together alternative and refreshed communications. The staff training discussed under Element 9, includes an Information Security module. The RMP also refers to the Smarter Working Programme that the Council is currently implementing, which involves the move towards more flexible working styles, highlighting the importance of good information and records management practice. At the time the 2015 RMP was published, 1200 of the Council's 7000 staff had implemented Smarter Working, with the remainder scheduled to implement it over the next two years. When the 2016 RMP was submitted to the Keeper, 1500 of the 7000 had implemented it. The Service has advised that Phase 1 moves are now complete and a review is currently underway, expected to be completed by August 2016. The responsibility for leading the Smarter Working Programme has moved from Communities, Housing and Infrastructure, to IT and Transformation, who will develop the Phase 2 priorities. The programme is to be monitored by the Smarter Working Board.

### **Element 9: Data Protection**

The Keeper will expect an authority's RMP to indicate compliance with its data protection obligations. This might be a high level statement of public responsibility and fair processing.

The Council has a corporate Data Protection Policy which was updated in 2015 in accordance with recommendations made in the PWC Internal Audit Report on Compliance with the Public Records (Scotland) Act – Phase 2. Compliance with the Data Protection Act, including data relating to breach numbers and trends, is reported to the Audit, Risk and Scrutiny Committee quarterly, the most recent report was provided to Internal Audit. To ensure staff are aware of their responsibilities under the Act, all staff undertake mandatory training. Work has recently been completed on a single mandatory induction and refresher online learning module, which brings together key messages on Information Management, Data Protection, Information Security, and Freedom of Information. Within the Data Protection Audit Report completed by the Information Commissioner's Office and issued in June 2013, recommendations were made relating to the ongoing monitoring of staff refresher training. Progress made with implementing these recommendations, and other Data Protection related issues, are covered in more detail within the Internal Audit Report AC1707 – Data Protection.

### **Element 10: Business Continuity and Vital Records**

The Keeper expects an authority's RMP to indicate arrangements in support of records vital to business continuity to ensure these records will be accessible in the event of an emergency affecting their premises or systems.

The Council has a corporate Business Continuity Policy which states that each Service within the Council will develop, implement and maintain its own business continuity plan and ensure these are reviewed and tested annually, the policy also includes template business continuity plans. The Council is currently conducting a test and review phase of work, based on recommendations made within the PWC Internal Audit Report Business Continuity – Business Impact Analysis arrangements in May 2013. The Emergency Planning Manager, has advised that the way in which plans are reviewed has moved from Services completing self-assessments to them submitting their plan to him for comments and recommendations. There are 20 Service Business Continuity Plans to be reviewed, six of which have been completed already with the remainder expected to be completed by the end of 2016. It is noted that Social Care plans now need to be managed jointly through the

Integrated Health and Social Care Joint Board. NHS and Local Authority colleagues across Grampian are currently considering how this can be effectively managed. The RMP refers to quarterly reporting of progress to the Council's Corporate Management Team, however, due to the changes in how plans are assessed, this has not yet taken place.

#### **Element 11: Audit Trail**

The Keeper expects an authority's RMP to provide information relating to audit trails of its records, defining an audit trail as a sequence of steps documenting the movement and / or editing of a record resulting from activities by individuals, systems or other entities.

The RMP states that the Council has a number of ways of managing their information and records. Hardcopy records are stored in corporate records stores (on and off-site), the Social Work Record store, and office accommodation secure storage, whilst electronic records are kept within corporate shared drives, bespoke ICT applications and employees' email accounts. The audit trail for records within the corporate records stores are held showing accession to disposal, and the management of hardcopy records kept in individual business areas is undertaken by employees within those teams. The Managing Information Corporate Procedure outlines best practice in information and records management, including version control, naming conventions, and disposal of records. The RMP also states that there is currently no corporately agreed standards or system in place for evidencing the audit trail of all Council information and records, though the main ICT applications used do allow the evidencing of audit trails in relation to creation, alteration and disposal of records within them.

#### **Element 12: Competency Framework for Records Management Staff**

The model records management states the Keeper will expect an authority's RMP to detail a competency framework for the person(s) designated as responsible for the day-to-day records management within the authority and the implementation of the RMP.

The job profile for Records Manager was reviewed by the Keeper in 2015, who agreed that the individual in post would have appropriate skills for the role. The job title for this post has since changed to Information Manager to reflect changes to responsibilities. The job profile for this post, and the others within the team as at submission date, was submitted along with the RMP for the Keeper to review.

#### **Element 13: Assessment and Review**

Section 1(5)(i)(a) of the Act states that an authority must keep its records management plan under review and the Keeper's model records management plan says that authority's RMP must describe the procedures in place to regularly review it in the future.

The RMP states that ongoing monitoring of compliance with the Act is to be reported to the Council's Corporate Management Team, on a quarterly basis. The format of this reporting is expected to change, as discussed in section 2.2.3. The RMP gives details relating to the audits undertaken by PWC, as noted in the introduction to this report, and confirms its commitment to providing annual updates to the Keeper on its progress.

#### **Element 14: Shared Information**

The model records management plan states the Keeper will expect an authority's RMP to reflect its procedures for sharing information.

The Council's Corporate Data Protection Procedures govern the sharing, transfer and processing of personal information, which include when and how an Information Sharing Protocol may be entered into. Previous audits highlighted that the Council does not currently keep a register of the information shared with external parties and recommended that a Register of Information Sharing Protocols be developed. This has since been created and is available on the Zone.

## Appendix 2 – Grading of Recommendations

GRADE	DEFINITION
<b>Major at a Corporate Level</b>	The absence of, or failure to comply with, an appropriate internal control which could result in, for example, a material financial loss, or loss of reputation, to the Council.
<b>Major at a Service Level</b>	<p>The absence of, or failure to comply with, an appropriate internal control which could result in, for example, a material financial loss to the Service/area audited.</p> <p>Financial Regulations have been consistently breached.</p>
<b>Significant within audited area</b>	<p>Addressing this issue will enhance internal controls.</p> <p>An element of control is missing or only partial in nature.</p> <p>The existence of the weakness identified has an impact on a system's adequacy and effectiveness.</p> <p>Financial Regulations have been breached.</p>
<b>Important within audited area</b>	Although the element of internal control is satisfactory, a control weakness was identified, the existence of the weakness, taken independently or with other findings does not impair the overall system of internal control.