



Internal Audit Report

Adult Social Work / Integration Joint Board

Purchasing & Creditors

Issued to:

Judith Proctor, Chief Officer – Aberdeen City Health & Social Care Partnership
Richard Ellis, Interim Director of Business Services
Tom Cowan, Head of Operations – Aberdeen City Health & Social Care Partnership
Steven Whyte, Head of Finance
Alex Stephen, Chief Finance Officer – Aberdeen City Health & Social Care Partnership
Craig Innes, Head of Procurement

EXECUTIVE SUMMARY

Aberdeen City Adult Social Work, now part of the Aberdeen City Health and Social Care Partnership following delegation of activities to the Integration Joint Board on 1 April 2016, is comprised of a number of teams operating from various locations.

In 2015/16, Adult Social Work made over 11,000 payment transactions totalling over £1.8 million. The objective of this audit was to consider whether robust documented procedures are in place relating to purchasing, and are satisfactorily complied with throughout the Service; and to consider whether value for money is being achieved.

Whilst in general this is the case, variations in and from procedure have been identified and raised with the Service, and a number of recommendations have been made and actions agreed to reinforce and improve controls over expenditure.

The Service, under the direction and approval of the IJB, has procured consultancy services in excess of the EU public tendering threshold, without competitive tendering. This is a breach of procurement regulations and internal financial regulations. There is a risk that Best Value may not have been demonstrated through this arrangement.

Although typically low in value, transactions carried out by the Service in cash or cash equivalent vouchers are not always supported by sufficiently evidenced authorisation and records. Finance will review and refresh corporate procedures, and the Service will ensure these are adhered to.

1. INTRODUCTION

- 1.1 Aberdeen City Adult Social Work, now part of the Aberdeen City Health and Social Care Partnership following delegation of activities to the Integration Joint Board on 1 April 2016, is comprised of a number of teams operating from various locations.
- 1.2 Excluding commissioned care, between 01 April 2015 and 29 March 2016, Adult Social Work made 11,157 payment transactions totalling just over £1.8 million.
- 1.3 The objective of this audit was to consider whether robust documented procedures are in place, and are satisfactorily complied with throughout the Service; and to consider whether value for money is being achieved. This involved reviewing written procedures and analysing a sample of expenditure charged to Adult Social Care budgets. Commissioned care has not been reviewed as this has recently been covered under Internal Audit report AC1619 – Social Work Tendering.
- 1.4 Transactions relating to the following sections were reviewed as part of a random sample:
- Business Management
 - Duty Team
 - Care Management
 - Learning Disabilities
 - Mental Health
 - Criminal Justice
 - Domestic Abuse
 - Addiction
 - Womens' Services
- 1.5 The factual accuracy of this report and action to be taken with regard to the recommendations made have been agreed with Tom Cowan - Head of Operations (Aberdeen City Health and Social Care Partnership), Steven Whyte - Head of Finance, Alex Stephen – Chief Finance Officer (Aberdeen City Health and Social Care Partnership), and Craig Innes – Head of Commercial and Procurement Services.

2. FINDINGS AND RECOMMENDATIONS

2.1 Written Procedures

- 2.1.1 Written procedures are essential in any system, in order that staff take a consistent approach towards administration. Where they are robust they promote good internal control and if reviewed regularly and approved by management they ensure that staff are aware of management's expectations of how tasks should be performed.
- 2.1.2 Adult Social Care do have extensive procedures on the use of eFinancials, PECOS and Infosmart. However individual offices have their own procedures reflecting local practices, and in some instances these were out of date, or incomplete. Without corporate or Service-wide procedures and training covering key financial processes there is a risk of inconsistent administration, and reduced control over spending.

Recommendation

The Service should ensure clear and consistent written procedures are developed and rolled out to all establishments covering financial administration processes.

Service Response / Action

Agreed. There are corporate procedures already in place. The Service will ensure these are applied in all establishments.

Implementation Date

January 2017

Responsible Officer

Chief Finance Officer

Grading

Significant within audited area

2.2 Contracts / Tendering

- 2.2.1 The Council's Standing Orders relating to Contracts and Procurement require Services to demonstrate Best Value in contracts and purchasing. When a contract for supplies and services exceeds £10,000 but is less than £50,000 (formerly £60,000), at least four quotations are required to be gathered. When costs are anticipated to exceed £50,000 a full tender exercise must be carried out, and approved by Committee. Contracts within 10% of the EU tender threshold of £164,176 (£172,514 up to 1 January 2016) are required to meet additional EU tendering requirements.
- 2.2.2 Payments amounting to £208,000 (plus additional expenses) have been agreed to a Consultancy firm specialising in Governance for development of the Integration Joint Board's governance arrangements. At a meeting of the shadow IJB on 26 May 2015, it was minuted that the Chief Officer would continue to develop a programme of work to support the development of a Governance and Assurance Framework and that she would engage with appropriate governance around its procurement. The Chief Officer sought agreement from the Board that funding for the proposed developmental sessions would be taken from the Care Fund and that she had received procurement advice from both parent bodies on commissioning services for the shadow IJB.
- 2.2.3 Although the Shadow IJB was given regular information on meetings and progress with this project, this was not subject to an EU tendering exercise and a signed contract. A schedule of payments was only developed after four months and over £142,000 had been paid. Without clear agreement on terms in advance there is a risk of payments exceeding the anticipated cost and budget. The Service has stated that the services received however have not exceeded costs or budget having met the costs agreed at the outset.

At the time of the appointment the IJB was not formally constituted or 'live' and the complexity was one of managing transactions across the two parent organisations.

Recommendation

The Service should ensure that contracts and schedules of contract payments are prepared and agreed prior to payments being made.

Service Response / Action

Agreed.

Implementation Date

January 2017

Responsible Officer

Chief Finance Officer

Grading

Significant within audited area

- 2.2.4 The minute of the above meeting shows that the Legal Manager advised that the Board's standing orders allowed them to directly appoint contractors and that a mechanism could be put in place to transfer funds. The minute also shows that there were questions on the challenges of appointing a single provider and particular reference was made to the constraints in the Single Tender Guidance. The Legal Manager reiterated that Legal Services and colleagues from Commercial and Procurement Services would continue to advise and support the Chief Officer with these matters. There is however no record of the advice provided.
- 2.2.5 Directly awarding a contract of this value without competitive tender is a breach of the Council's Financial Regulations and EU procurement rules. Best Value may not be achieved, and the Council and IJB may be at risk of challenge over contract awards.

Recommendation

The Service should ensure that all Services in excess of EU thresholds are tendered appropriately.

Service Response / Action

The Service considers that Procurement and Legal advice was taken before this course of action was agreed, and that the IJB were made aware of the appointment. The Service is also of the view that sole source was applicable in this instance given the highly complex and specialist nature of the work. Work is currently taking place to clarify governance arrangements around procurement and directions issued by the IJB to the Council.

Internal Audit Position

The Heads of Procurement, and Legal and Democratic Services, can provide advice but cannot approve contravention of EU regulations. There is a risk of challenge from other interested parties, and Best Value cannot be clearly evidenced.

Grading

Major at a Service Level

- 2.2.6 In one instance £17,270 has been paid in rent by the Service to the Land and Property Assets Service on behalf of a charitable organisation occupying offices at Aberdeen Business Centre. This is approximately 4 years of rental payments at £360 per month. The organisation had moved location from a Council office in which they paid no rent, into the business centre at which they already paid rent for another office, on the understanding that Adult Social Care would either increase their grant funding or pay the rent for the additional office on their behalf. This arrangement was never formally agreed, however a Service Manager in discussion with the then Head of Service instructed the Accountancy Team to clear the debt by transferring funds internally. As this is a write-off

of payments due to the Council, Financial Regulations require formal approval from the Head of Finance, but this was not sought in advance. The issue has subsequently been resolved through re-commissioning the services.

Recommendation

The Service should ensure formal approval for the write off of rental payments to date is sought from the Head of Finance.

Service Response / Action

Not agreed. The Service considers that this was not a write off, it was additional grant funding to the organisation to cover the increased rental cost. In order to minimise risk the funding was paid directly to Land and Property Assets rather than to the organisation.

Internal Audit Position

The Service has breached Financial Regulations.

Grading

Significant within audited area

2.3 Purchasing

- 2.3.1 Financial Regulation 5.11.2 states that “orders must be issued for all work, goods or services, or such other expenditure as the Head of Finance may approve”.
- 2.3.2 A sample of 31 transactions between July 2015 and March 2016 was selected, covering 19 different cost centres and 24 different account codes. In four instances payments had been authorised without a purchase order being raised. In another case a purchase order was not raised until after the goods were received. In another example, although a purchase order had been raised, this had not been recorded on the Infosmart system to demonstrate that the correct procedure had been followed.
- 2.3.3 As part of actions arising under Internal Audit report AC1623, Compliance with Procurement Related Legislation and Financial Regulations, in June 2016 the Head of Joint Operations instructed all officers to ensure purchase orders are raised in advance.
- 2.3.4 HR facilitates applications and payments for Disclosure Scotland checks and PVG registration for applicants and employees in designated posts across the Council. These are then recharged to individual Services. Purchase orders are not raised due to the volume of requests. Whilst HR has noted that there are alternative controls in place to ensure that only applications which have been applied for and received by the Council are paid, there is no dispensation from the requirement to raise a purchase order set out in Financial Regulation 5.11.2. As agreed in Internal Audit report AC1623 Commercial & Procurement Services and the Head of Finance are progressing with actions to clarify the raising of Purchase Orders and any exceptions. Finance has stated that disclosure checks will be considered within this review.
- 2.3.5 Financial Regulation 5.11.3 states “all supplier invoices will be directed to the Accounts Payable Team for processing through the Council’s workflow systems to enable a comprehensive audit trail to be maintained and electronic access to such records”. Invoices not being sent directly to the Accounts Payable Team can cause delays in payments. However, in some cases invoices are still being sent to Social Care offices and establishments.
- 2.3.6 Whilst invoices received by Accounts Payable are scanned on to Infosmart on the day of receipt, and this date is recorded on the system, processing of invoices received by the Service at individual establishments may be delayed. In 14 instances the invoice had not

been date stamped when received. Having a clear record of the date of receipt provides useful information in the event of any dispute, and allows the Service to prioritise payment of overdue debts. It is also important in the calculation of the Council's Statutory Performance Indicator in respect of prompt payment of debts.

Recommendation

The Service should ensure that suppliers are aware of the requirement for invoices to be sent directly to the Accounts Payables Team.

If invoices continue to be received at individual establishments, the Service should ensure these are date stamped and Accounts Payable should ensure the first received date is recorded on Infosmart.

Service Response / Action

Agreed. The Service will ensure suppliers are aware of the correct address details for invoicing, and that documents are date stamped if received at local establishments.

Accounts payable cannot physically separate out invoices received at different locations from those received directly from suppliers, therefore the system will always include the scanned rather than received date in these instances. Accounts Payable will remind relevant services of the requirement for invoices to be sent direct.

Implementation Date

January 2017

Responsible Officer

Chief Finance Officer

Grading

Important within audited area

2.3.7 Failure to make a payment within 30 days of receipt of the invoice can result in the Council having to pay late payment interest and potentially having to reimburse the recovery costs of the creditor in accordance with the Late Payments of Commercial Debts (Interest) Act 1988 as amended. Regular late payment could impact not only on the Council's Statutory Performance Indicators but also on the Council's business relationships with the suppliers. In general the Council does not have an issue with ensuring prompt payment: figures provided to Finance, Policy & Resources Committee in June 2016 show 98.93% of invoices were paid within 30 days.

2.3.8 However, in 5 of 32 instances reviewed invoices had not been paid promptly: 42 days, 49 days, 62 days, 136 days and 226 days. Where it is not appropriate to pay invoices they can be held pending resolution of disputes or conclusion of the contract. For example in one case (62 days) there is evidence to suggest that payment was withheld until goods had been delivered or a credit note issued. In two instances authorisation was delayed, though there is insufficient information to explain the delay. In the other two the process has been delayed pending a new supplier being set up on the system, and purchase orders being raised and corrected.

Recommendation

The Service should ensure that all invoices are paid timeously, where it is appropriate to do so. Where it is not appropriate to do so, records of the reasons should be retained.

Service Response / Action

Agreed. These are not considered to be representative of the generally high compliance rate for prompt invoice payment as shown in the Statutory Performance Indicator.

Implementation Date

January 2017

Responsible Officer

Chief Finance Officer

Grading

Important within audited area

2.3.9 The Accounts Payable Team considers there is sufficient evidence where staff are marking on PECOS or Infosmart that the goods or services have been received. Whilst in each case reviewed the relevant system had been updated to reflect goods receipt, in six cases there was no documentary evidence held on file substantiating that the goods or services had been provided and received.

2.3.10 Practice for retaining documentary evidence of receipt is mixed: some staff stated that delivery notes are sent to Accounts Payable, whilst others hold these on file at individual establishments, or dispose of them after recording receipt. Currently delivery notes are not retained or scanned on to Infosmart by Accounts Payable. Doing so would reduce physical storage requirements and provide a clearer and more accessible audit trail of documentary evidence.

<u>Recommendation</u>		
The Accounts Payable Team should review options for corporate retention of evidence of receipt of goods and services.		
<u>Service Response / Action</u>		
Agreed. The Accounts Payable Team will explore options and advise services of the appropriate process for retention of goods receipt notes.		
<u>Implementation Date</u>	<u>Responsible Officer</u>	<u>Grading</u>
December 2016	Business & Procurement Improvement Manager	Important within audited area

2.3.11 Services may delegate the authority for officers to approve orders and / or payments within a specified financial authorisation limit. Where a purchase order is being raised, this limit is enforced by PECOS, through which orders must be approved in advance by an authorised signatory with an appropriate limit.

2.3.12 Where there is no purchase order, the authorisation limits are recorded on Infosmart, and approval must be obtained prior to paying the invoice. In one such instance a Social Care Administration Officer's authorisation limit of £2,000 on Infosmart was exceeded by £350 for payment of musicians' fees.

<u>Recommendation</u>		
The Service should ensure its authorisation limits are not exceeded.		
<u>Service Response / Action</u>		
Agreed. Staff will be reminded about complying with their authorisation limits.		
<u>Implementation Date</u>	<u>Responsible Officer</u>	<u>Grading</u>
January 2017	Chief Finance Officer	Significant within audited area

2.3.13 In another case a cross-service invoice for fuel cards (included here as part of the cost was charged to Social Care) was authorised on Infosmart for just over £113,000, whilst the authorised limit recorded on the system for the member of staff (Finance, Accountancy) was only £30,000. If controls are not being enforced by the system there is a risk of inappropriately authorised payments. There are currently no reports being run to determine whether and how often authorised limits are being exceeded.

Recommendation

Accounts Payable should implement controls to ensure authorisation limits are being applied.

Service Response / Action

Agreed. Processing Officers will be reminded of the requirement to check authorised signatory limits prior to assigning invoices to authorised officers' workflow via InfoSmart. Enforcement of the No Purchase Order No Pay policy within the Financial Regulations should reduce the volume of invoices returned to officers via Infosmart.

Implementation Date

December 2016

Responsible Officer

Team Leader, Accounts Payable

Grading

Major at a Corporate Level

2.4 Petty Cash

2.4.1 Petty Cash is made available for small cash transactions, where raising a purchase order is not possible or appropriate. As noted in section 2.1 above practice and procedures vary across the Service. A sample of transactions from a selection of establishments was reviewed.

2.4.2 In order to demonstrate effective control over cash, it should be signed for at the point it is distributed or passed between officers, and there should be receipts or other evidence supporting its final use. None of the transactions reviewed had been authorised prior to the purchases being made. There is also no evidence being obtained showing that Petty Cash was handed over to the member of staff using it. Without these key controls there is limited accountability in the event of cash going missing or being misused.

2.4.3 Petty Cash may be used to provide assistance to service users either in cash or through purchase of necessary supplies or services. Prior to distribution of cash or equivalent assistance, a Financial Assistance Form should be completed and authorised.

2.4.4 There were two instances identified where Financial Assistance Forms had not been used prior to money being handed out from Petty Cash. In addition five forms were not signed by the client substantiating that the payment was handed over to them. Two had been noted as being received by the Social Worker on behalf of the client.

2.4.5 In 15 instances Financial Assistance Forms used for purchases from Petty Cash had not been fully completed or appropriately signed by the Social Worker and Line Manager. Section 18 of the form (financial code) is no longer used, and other sections had not always been completed including: Social Workers and authorised signatories names and signatures, contact details, the correct category of the request and authoriser, the service user's address and the method of payment.

Recommendation

Adult Social Work should ensure that Financial Assistance Forms are fully completed and authorised prior to making payments (or equivalent assistance) to service users.

Service Response / Action

Agreed. Staff will be reminded of this requirement.

Implementation Date

January 2017

Responsible Officer

Chief Finance Officer

Grading

Significant within audited area

- 2.4.6 Petty cash is generally subject to a limit of £20, though declared and evidenced practice varies between establishments. In two instances this limit had been exceeded: £24.00 was paid out for items for volunteers, and £64.51 was paid out for items for a staff event including cleaning and catering supplies. In two further cases petty cash was reimbursed for items which are available via alternative preferred routes: batteries (which are available through corporate contracts), and staff bus fares (which can be obtained via travel and subsistence claims or provision of cards / vouchers).
- 2.4.7 In 2 instances VAT was not claimed for recovery. In addition there were 8 instances where receipts were not produced and or retained, and therefore VAT could not be claimed. If recoverable VAT is not supported by receipts, or recorded in the system, there is an additional cost to providing the Service which could have been avoided.
- 2.4.8 Financial Regulations state that “Petty Cash Imprests are to be reconciled at regular intervals (no less than quarterly) to the Service’s own records and to the financial ledger”. This ensures that funds are available and expenditure has been appropriately accounted for. However, in one establishment Petty Cash purchases made in August and September 2014 were not reconciled and the imprest reimbursed until July 2015.
- 2.4.9 The Women’s Connections Team within Criminal Justice had been advised by Accounts Payable to split their Petty Cash between VAT and Non VAT items. Accordingly two separate spreadsheets are produced for each reconciliation. This additional step adds limited value, impacts on traceability between receipts and summary records, and has presented some difficulties: particularly in cases where staff have produced receipts for items bought for work and themselves on the same receipt.
- 2.4.10 Where staff are purchasing items for their own benefit and for work purposes at the same time there is a risk of error – i.e. the wrong items being reimbursed for. This also suggests that Petty Cash is being used to reimburse payments made by staff from their own funds. Petty Cash would be better controlled through prior authorisation and distribution.

Recommendation

Corporate Petty Cash procedures should be reviewed and reinforced to ensure adequate controls are in place, including the following:

- measures to evidence advance authorisation and distribution of Petty Cash
- a standard Petty Cash limit and ensuring it is not exceeded
- reinforcing that Petty Cash is not used where alternative procurement methods are available
- a requirement to have separate receipts for personal and work expenses
- ensuring the VAT element of Petty Cash purchases is evidenced and correctly recorded
- regular reconciliations of Petty Cash in a simple consistent manner

Service Response / Action

Agreed. There are corporate petty cash procedures already in place, however these will be reviewed to ensure they adequately cover the points highlighted in the Internal Audit report. Finance will work with services to ensure their requirements are incorporated or service policies cross-referenced. Thereafter the Service will ensure these are rolled out to and applied in all establishments.

Implementation Date

June 2017

Responsible Officer

Finance Controls
Manager

Grading

Important within audited
area

2.5 Pre-Paid Store Cards

- 2.5.1 A variety of establishments use pre-paid retailer cards for purchases and financial assistance for service users. Establishments including those administering Criminal Justice Services, Royal Cornhill Hospital and a Women's Connection Centre were contacted regarding their use of these cards.
- 2.5.2 Used appropriately the cards can provide a useful method of assisting service users to e.g. obtain food or other essential supplies. However, as these are essentially 'cash' it is important that their distribution and use is adequately controlled.
- 2.5.3 Cards can only be purchased in batches of £1,000 or more, though the denominations purchased typically vary between £5 and £20. Only £3,650 of cards have been purchased by the Service during 2015/16, though across all services over £89,000 of vouchers have been purchased.
- 2.5.4 The administrative centres were not always keeping a running total of what was used and left when each new batch of cards was purchased. In the cases reviewed there was not always evidence substantiating the need for the cards provided; there was no authorisation given prior to their use, and there was no evidence retained at the point cards were handed over for use. Cards are distributed on request, and if returned the balances are recorded. In addition there was very little evidence obtained in way of receipts substantiating that the cards had been used appropriately. VAT is also not being recovered on purchases made via these cards, resulting in additional cost.
- 2.5.5 The cards could be used to circumvent approved procurement routes, or to obtain personal benefit for staff. For example where records had been retained by the Service these demonstrated that items including: food, a camera, and a microwave had been purchased. Without appropriate records there is a risk of misuse of these funds not being identified and addressed.

Recommendation

The Service should ensure they implement controls and monitoring over the use of Pre-Paid Store Cards.

Service Response / Action

Agreed. There are circumstances where it is appropriate to provide cards to service users or use them on their behalf, however adequate records need to be kept.

Implementation Date

January 2017

Responsible Officer

Chief Finance Officer

Grading

Significant within audited area

- 2.5.6 On two occasions cards had been issued at Royal Cornhill Hospital for Section 12 loans. These are issued on the basis that the service users had agreed to pay the loans back. The Service advised that they do not keep a log of outstanding monies to be paid back and the recovery of loans is not controlled or monitored.
- 2.5.7 If the loan is repaid then this is recorded on a Petty cash reimbursement form. This is contrary to Financial Regulation 5.2.11 which states that "Income received on behalf of the Council cannot be paid into an imprest account, instead must be deposited in the Authority's main bank account(s), or paid over to the Authority in a form as provided elsewhere in these Regulations".

Recommendation

The Service should implement controls and monitoring of Section 12 loans and repayments.

The Service should ensure repayment of Section 12 loans is correctly accounted for.

Service Response / Action

Agreed. If loans are provided there will need to be records maintained. The Service will review the value of loans issued and determine whether this remains the best way of dealing with service users' needs.

Implementation Date

January 2017

Responsible Officer

Business Manager

Grading

Significant within audited area

2.6 Bus Cards / Bus Carnets

- 2.6.1 A variety of establishments hold stocks of pre-paid bus vouchers. Until recently £20 fare cards were available and could be used in place of cash, however following a change to bus company procedures these can no longer be used and have been replaced with 10 journey 'Carnet' tickets costing £21. In 2015/16 the Service spent over £11,000 on these tickets / cards, and in total the Council spent over £60,000.
- 2.6.2 These tickets are being used by staff for travel within the City. Whilst the face value is similar it has been suggested by staff that they are not value for money as before the change £20.00 fare cards could be used to purchase a £4.00 daily ticket allowing staff to conduct multiple visits to various locations within the same day. However now every time they access the bus; each journey is costing £2.10 and amounting to more than a £4.00 daily ticket. Although the difference for a single return journey is insignificant, where more than two trips are completed in the same day this will now be at additional cost.
- 2.6.3 Day tickets are still available for cash purchase. It may therefore be appropriate to ask staff to pay for their own tickets and reimburse them through a travel and subsistence claim – as other staff do for business related journeys. Alternatively the Service may wish to consider using petty cash where multiple bus journeys are required. Both options require the retention of appropriate receipts / bus tickets.
- 2.6.4 There was no evidence substantiating the need for the cards provided; there was no authorisation given prior to their use, and there was no proof obtained that the Bus Cards were handed over or signed out. The Carnet tickets also have no audit trail of their use as each journey is recorded as a punched section of the Carnet rather than as a separate ticket.

Recommendation

The Service should review options for control over bus tickets for business use.

Service Response / Action

Agreed. The original decision to utilise fare cards was intended to reduce administration costs, and there is a risk of additional administration being required to e.g. review and process additional travel and subsistence claims, however if additional costs are being incurred this may have to be revisited. This does not just affect social care, therefore bus ticket purchasing will be reviewed as part of the review of corporate petty cash procedures agreed at 2.4.10 above.

<u>Implementation Date</u>	<u>Responsible Officer</u>	<u>Grading</u>
June 2017	Finance Controls Manager	Significant within audited area

AUDITORS: D Hughes,
C Harvey,
J Galloway

Appendix 1 – Grading of Recommendations

GRADE	DEFINITION
Major at a Corporate Level	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.
Major at a Service Level	<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>
Significant within audited area	<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>
Important within audited area	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.