



West Yorkshire  
Fire & Rescue Authority

Oakroyd Hall, Bradford Road, Birkenshaw,  
West Yorkshire, BD11 2DY

Tel: 01274 682311 Fax: 01274 651315

**OFFICIAL**

Members of the Audit Committee

30 November 2023

Our Ref:

Your Ref:

Dear Councillor

**AUDIT COMMITTEE – 8 December 2023**

You are requested to attend a meeting of the Audit Committee of the WEST YORKSHIRE FIRE AND RESCUE AUTHORITY on **Friday 8 December 2023** which will be held in the Conference Room, Oakroyd Hall, FSHQ, commencing at **10.30 am**. The agenda for the meeting is attached.

If you are unable to attend, please let me know at your earliest convenience so that arrangements may be made for a substitute to attend in your place.

Should you require any further information, please do not hesitate to let me know.

Yours faithfully

**Martin McCarthy**

Clerk and Monitoring Officer

[Martin.mccarthy@westyorksfire.gov.uk](mailto:Martin.mccarthy@westyorksfire.gov.uk)

**COUNCILLORS:**

**LABOUR**

MS Fazal (VC)

T Hawkins\*

K Renshaw (C)

S Tulley

**CONSERVATIVE**

D Hall

**LIBERAL DEMOCRAT**

R Downes\*

\*E-papers

The Group meetings prior to the Committee Meeting are at 10am as follows:

Labour

Small Meeting Room



# Agenda

## Audit Committee

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Date: 08 December 2023

Time: 10:30

Venue: FSHQ

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Members of the Audit Committee are hereby summoned to attend the meeting which will be held on 08/12/2023 to transact the business set out below.

**1 Minutes of last meeting held on 28 July 2023 (p 5)**

(Enclosed)

**2 Matters arising**

**3 Urgent items**

To determine whether there are any additional items of business which, by reasons of special circumstance, the Chair believes should be considered at the meeting.

**4 Admission of the public (p 7)**

The Committee is asked to consider whether, by resolution, to exclude the public from the meeting during the items of business marked with 'E' reference, because of the possibility of the disclosure of exempt information.

**5 Declarations of interest (p 9)**

To consider any declarations of disclosable pecuniary interest in relation to any item of business on the agenda.

For noting

**6 Abridged Performance Management Report (p 13)**

(Enclosed)

**7 Internal Audit Quarterly Review (p 21)**

(Enclosed)

To Approve

## **8 Statement of Accounts (p )**

(To follow)

## **E9 Risk and Business Continuity Management Annual Report (p 31)**

(Enclosed)

The taking of photographs, filming and sound recording of this meeting is allowed with the exception of any items marked with an "E" reference or where Councillors vote to exclude the public at any other time during the meeting.

Those persons present at the meeting who are invited to make spoken contributions should be aware that they may be filmed or sound recorded and their continued presence signifies agreement. People located in public seats will not be photographed, filmed or recorded without consent.



# Minutes

## Audit Committee

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Date: 28 July 2023

Time: 10:30

Venue: FSHQ

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Present: Cllr Renshaw (in the chair), Cllrs Downes, Fazal and Hawkins

In Attendance: Simon Straker, Paul Burnham

Apologies: Cllrs Hall and Tulley

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### 1 Minutes of last meeting held on 21 April 2023

#### RESOLVED

That the Minutes of the meeting held on 21 April 2023 be signed by the Chair as a correct record.

### 2 Matters arising

There were no matters arising.

### 3 Urgent items

There were no urgent items.

### 4 Admission of the public

There were no items requiring exclusion of public and press.

### 5 Declarations of interest

There were no declarations of pecuniary interest.

## **6 Abridged Performance Management Report**

Consideration was given to a report of the Director of Corporate Services which informed members of the Authority's performance against Key Performance Indicators where targets are not being achieved during the period 1 April 2022 to 31 March 2023.

Members commented that it would be helpful to have the Service Delivery indicators expressed as total figures and not just percentages. They were informed that One View would show both figures and percentages for all indicators.

Members noted the increase relating to fires attended where a working smoke alarm was correctly fitted but did not activate and were informed that this was often because people evacuated the premises prior to the detector being activated.

### **RESOLVED**

That the report be noted.

## **7 Risk Management Strategy Group Update**

Members were presented with a report from the Director of Corporate Services giving details of the risk management activity and developments reported to Risk Management Strategy Group (RMSG) in July 2023 and highlighting any future risks or risk related areas.

In the period considered, 22 risks have been reviewed and Members were given a summary of the key areas as follows;

- The risk relating to 'Severe weather other than flooding resulting in increased costs, activity, loss/damage, fuel costs, increased calls to spate conditions and restricted mobility of staff and appliances', has an increased score from 9 (3x3) to 12 (4x3) due to wildfire being the main future threat. Wildfires are becoming more severe, however, WYFRS are changing how they respond to them in terms of resources, training and vehicles.
- The risk relating to 'Failure to provide an effective control function which has a significant impact on service delivery and organisational reputation', there was an issue with incoming 999 calls on the 25 June. A number of actions were implemented at the time by WYFRS Control and BT. Ofcom are currently investigating the issue as it was a national event.

Members were provided with a breakdown of the movement of the 44 current risks over the past 12 months also provided with details of the 8 risks classified as very high in section 3.4.

Members sought information regarding the extent of global work being undertaken currently to aid in fighting wildfires and were informed there was a good international community focussed on gathering all possible learning, which was then synthesized into practical actions.

Members also sought clarity regarding government grants and the possibility that grants could be cut, presenting challenging risks to the budget.

### **RESOLVED**

That the report be noted.

## **8 Revenue Outturn**

The Chief Finance and Procurement Officer submitted a report which provided a summary of the Authority's financial outturn for 2022/23 and the Members allowances payments made in 2022/23. The report focused on:

- Revenue Expenditure, which included a brief explanation of the major variances against budget;
  - Operational Staff -£0.163m
  - Support Staff -£0.380m
  - Training +£0.190m
  - Supplies and Services -£0.330m
  - Contingency -£2.486m
- Capital Expenditure Outturn which included details of the capital expenditure of note in 2022/23;
  - Commencement of the redevelopment of the FSHQ site totalling £6.214m
  - Commencement of the rebuild of Keighley Fire Station costing £0.460m
  - The refurbishment of Odsal and Todmorden fire stations costing £0.779m
  - The refresh of ICT station equipment, Uninterrupted Power Supply (UPS) and the Wide Area Network (WAN) totalling £0.756m
  - Completion of the replacement of operational PPE and the replacement of wildfire vehicles costing £0.166m
- Members' Allowances Outturn, which is a statutory requirement under Regulation 26A of the Local Authorities (Member Allowances) Regulations 1991.
- Draft Statement of Accounts

Members sought clarification of the staffing issues at Deloitte which have caused a delay to the approval of the 2021-22 accounts for a range of authorities, including WYFRA.

Members were informed that the delays had not had any legal implications or caused any operational issues, and there was strong confidence that the cash position would not change. It was confirmed that Grant Thornton would be auditing the accounts for 2023-24.

### **RESOLVED**

That the report be noted

## **9 Internal Audit Quarterly Review**

The Chief Finance and Procurement Officer submitted a report which provided a summary of the audit activity for the period April to June 2023. Members were informed that in the period five audits have been completed, two receiving substantial assurance and three receiving adequate assurance.

The report included the Audit Plan for 2023/24 delivery.

With regards to a challenge from Members regarding the removal of cash and cheque payments, Members were informed that in the first instance an impact assessment would be undertaken to examine the proportion and sources of these payments.

Members suggested that updated cyber training should be provided to all staff and Members.

#### **RESOLVED**

That the report be noted

## **10 Annual Governance Statement**

Members considered a report of the Chief Finance and Procurement Officer which presented the Annual Governance Statement 2022/23 for approval and inclusion in the 2022/23 Statement of Accounts.

Members were advised that the statement is split into the following five sections:

- Scope of Responsibility and Code of Corporate Governance
- The Purpose of the Governance Framework
- The Governance Framework
- Review of Effectiveness
- Significant Governance Issues

And that new governance issues have been identified for 2023/24;

- Implementation of the recommendations from the Values and Culture Report
- Minimum Services Level Bill for Fire and Rescue Services
- Changes to European Legislation

Members were further informed of the governance issues remaining from 2021/22;

- Central Government Funding uncertainty.
- Implications Matzak Court of Justice Ruling (albeit the risk has reduced following the decision of the Supreme Court in the case of Tomlinson-Blake v Royal Mencap).
- Policing and Crime Act 2017.
- Reforms to Fire and Rescue Services, including the election of the West Yorkshire Mayor.
- Implementation of the performance management system.

Members sought and received confirmation that there was a Culture Action Plan which would be going to the next HR Committee.

#### **RESOLVED**

That the Annual Governance Statement be approved

Chair



**DRAFT**

**EXCLUSION OF THE PUBLIC - SECTION 100A LOCAL GOVERNMENT ACT 1972**

**RESOLVED :** That the public be excluded from the meeting during the item of business specified below as it is likely, in view of the nature of the business to be transacted or the nature of the proceedings, that if members of the public were present during this time, there would be disclosure to them of exempt information of the description respectively specified.

AGENDA ITEM NO.	TITLE OF REPORT	MINUTE NUMBER (to be added)	Description of exempt information by reference to the paragraph number in Schedule 12a of the Local Government Act 1972
E9	Risk and Business Continuity Management Annual Report		Paragraph 3 – Financial and Business Affairs



### **Disclosure of Disclosable Pecuniary Interests (DPI's)**

- 1 Members present at the meeting who are aware that they have a DPI in a matter being considered must disclose the details of that DPI to the meeting unless it is already recorded on the Authority Members DPI Register.
- 2 Any Member with a DPI may not participate in any discussion or vote and under Authority Standing Orders is required to leave the meeting during any discussion or vote unless they have been granted a dispensation from exclusion from the meeting by the Executive Committee or in certain circumstances by the Monitoring Officer before any consideration of the item by the committee starts.

### **Footnote:**

- (1) Members are referred to the Authority Constitution and to the provisions of sections 30-34 of the Localism Act 2011 and to the statutory regulations made thereunder which define the meaning of a DPI.
- (2) Members are reminded of the potential criminal sanctions and disqualification provisions under Section 34 of the Act applicable to breaches of disclosure and non-participation requirements.
- (3) A Member with a sensitive DPI need not disclose the details of that interest with the Monitoring Officers agreement but must still disclose the existence of a DPI and must withdraw from the meeting.

### **Application for dispensation to vote**

*Attached is a blank "application for dispensation" form which Members of the Committee may use to seek the grant of an individual dispensation on any item on the agenda.*

*Where possible, the completed form should be returned to the Monitoring Officer in advance of the meeting so that he can consider whether a dispensation should be granted. Block dispensations affecting a significant number of Members will be referred to the Executive Committee for approval, if time permits.*

West Yorkshire Fire and Rescue Authority

Sections 31 and 33 Localism Act 2011

**Member Participation & Voting Dispensation Request**

**Section for completion by Member**

Name of Member:

Correspondence/ email address:

Dispensation applied for: (1) Participation (2) Voting (3) Both

Details of Meeting/agenda Item:

Full details of why you are applying for a dispensation:

Signed:

Dated:

Please send your application to the Monitoring Officer at Fire & Rescue Service Headquarters Birkenshaw BD11 2DY – [martin.mccarthy@westyorksfire.gov.uk](mailto:martin.mccarthy@westyorksfire.gov.uk)

**Section for completion by Monitoring Officer:**

No in Register:

Received on:

Granted/ Refused

Reasons for refusal / Statutory Grounds relied upon for grant:



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# Abridged Performance Management Report

## Audit Committee

Date: 8 December 2023

Agenda Item:

06

Submitted By: Head of Corporate Services

<b>Purpose</b>	To inform members of the Authority's performance against Key Performance Indicators where targets are not being achieved
<b>Recommendations</b>	That members note the report
<b>Summary</b>	The Performance Management and Activity Report which is presented to the Full Authority outlines the Authority's performance against key performance indicators thereby enabling the Authority to measure, monitor and evaluate performance against targets. This report highlights the key performance indicators where targets are not being achieved.

Local Government (Access to information) Act 1972

Exemption Category: None

Contact Officer: Alison Davey  
Head of Corporate Services  
[alison.davey@westyorksfire.gov.uk](mailto:alison.davey@westyorksfire.gov.uk)  
T: 01274 682311

Background papers open to inspection: None

Annexes: Abridged Performance Management Report

## 1 Introduction

- 1.1 The Performance Management and Activity Report, which is presented quarterly to the Full Authority meeting outlines the Authority's performance against key performance indicators thereby enabling the Authority to measure, monitor and evaluate performance against targets. These are detailed in three categories as shown below:
- Key Performance Indicators
  - Service Delivery Indicators
  - Corporate Health Indicators
- 1.2 The Performance Management and Activity Report is monitored quarterly by Management Team and the Full Authority.
- 1.3 A traffic light system is used to provide a clear visual indicator of performance against each specific target and comparison is made with the same period the previous year to indicate whether performance has improved, remained the same or deteriorated.

## 2 Information

- 2.1 The attached report highlights the key performance indicators where the targets are not being achieved.
- 2.2 Information regarding reasons why performance is not at the required level, together with actions being taken to address this, is provided within the report.

## 3 Financial Implications

- 3.1 There are no financial implications arising from this report.

## 4 Legal Implications

- 4.1 The Monitoring Officer has considered this report and is satisfied it is presented in compliance with the Authority's Constitution

## 5 Human Resource and Diversity Implications

- 5.1 Measurement against key indicators on human resources and diversity are included in the Performance Management Report.

## 6 Equality Impact Assessment

Are the recommendations within this report subject to Equality Impact Assessment as outlined in the EIA guidance? ( <a href="#">EIA guidance and form 2020 form.docx (westyorksfire.gov.uk)</a> )	No
Date EIA Completed	N/A
Date EIA Approved	N/A

The EIA is available on request from the report author or from [diversity.inclusion@westyorksfire.gov.uk](mailto:diversity.inclusion@westyorksfire.gov.uk)

## **7 Health, Safety and Wellbeing Implications**

7.1 There are no health and safety implications associated with this report.

## **8 Environmental Implications**

8.1 There are no environmental implications associated with this report.

## **9 Your Fire and Rescue Service Priorities**

9.1 This report links with the Community Risk Management Plan 2022-25 strategic priorities below;

- Improve the safety and effectiveness of our firefighters.
- Promote the health, safety, and wellbeing of all our people.
- Encourage a learning environment in which we support, develop, and enable all our people to be at their best.
- Focus our prevention and protection activities on reducing risk and vulnerability.
- Provide ethical governance and value for money.
- Collaborate with partners to improve all of our services.
- Work in a sustainable and environmentally friendly way.
- Achieve a more inclusive workforce, which reflects the diverse communities we serve.
- Continuously improve using digital and data platforms to innovate and work smarter.
- Plan and deploy our resources based on risk.

## **10 Conclusions**

10.1 That Members note the report.







# Abridged Performance Management Report Audit Committee

## Period Covered:

01 April 2023

17 September 2023



This report provides a summary of our progress across the Service based on the date ranges below.

**Period Covered:**

Financial Year	2023-24	
Date Range	01 April 2023	17 September 2023

**IMPORTANT:** The data provided is based on incident reports that have been completed and/or checked but will not include data from incident reports which have not been completed. Data may change due to incident reports that have been updated due to amendment. The data is accurate at time of creation of the report.

**This report is comparing the date range above against:**

Previous Year Comparison Date Range	01 April 2022	17 September 2022
3 Year Average Comparison Period	01 April 2022 01 April 2021 01 April 2020	17 September 2022 17 September 2021 17 September 2020
Colour Key	<div> <div>Positive Arrows</div> <div>Negative Arrows</div> <div>Positive Charts</div> <div>Negative Charts</div> </div> <p>*When doing a comparison the key above is used. In all other cases graphs, charts and visuals are using contrasting colours to support accessibility.</p>	

Due to seasonality **Previous Year** and **3 Year Average** comparison are based on selected range and not the whole of the previous year.

# Performance Summary

**Arrows** display percentage(%) increase/decrease on previous year to current financial year.  
**Borders** display the 10% tolerance based on the 3 year average of the selected date range.

The comparison range is based on selected date range.

This report is comparing:

01 April 2023

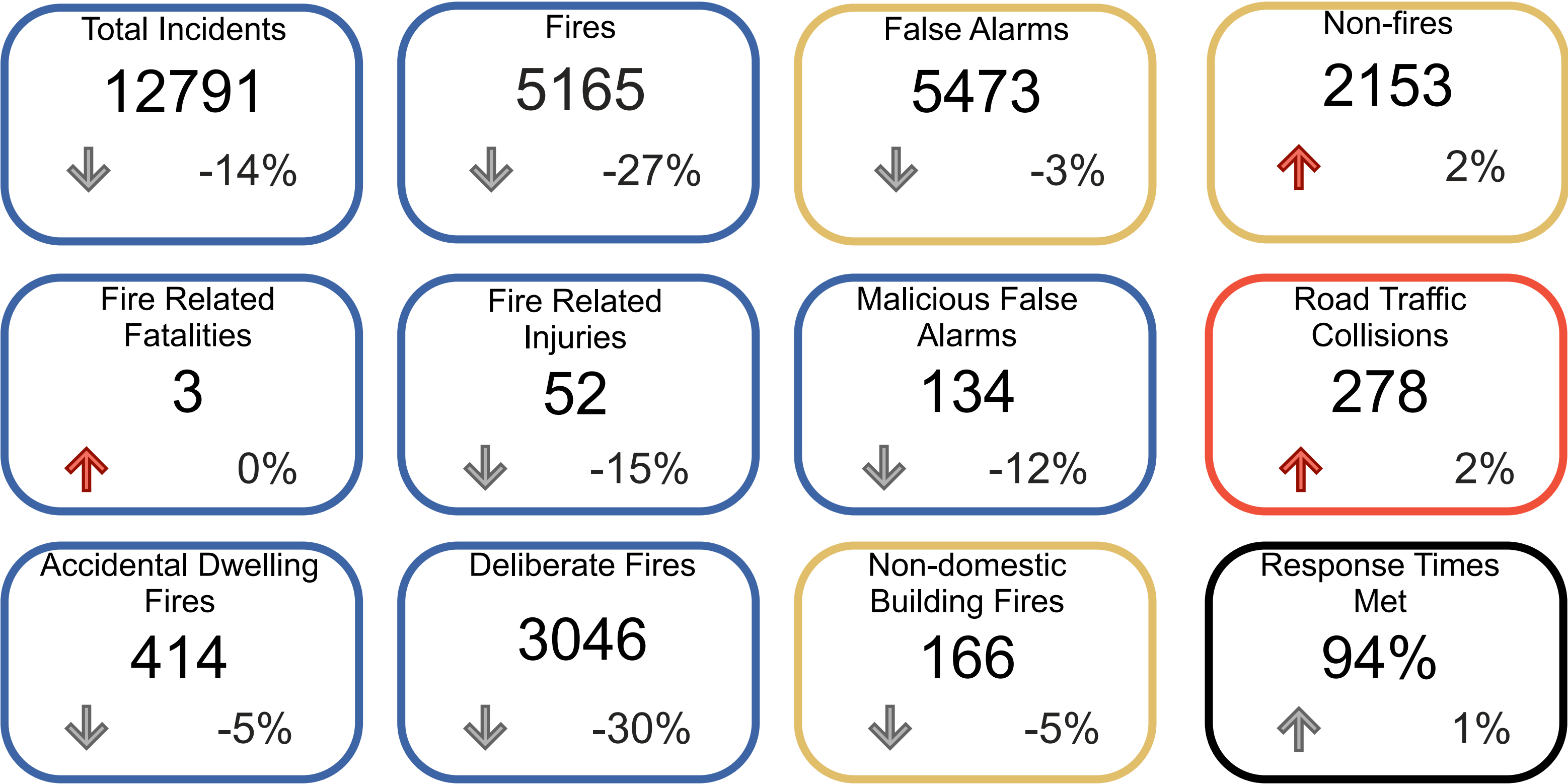
17 September 2023

Against:

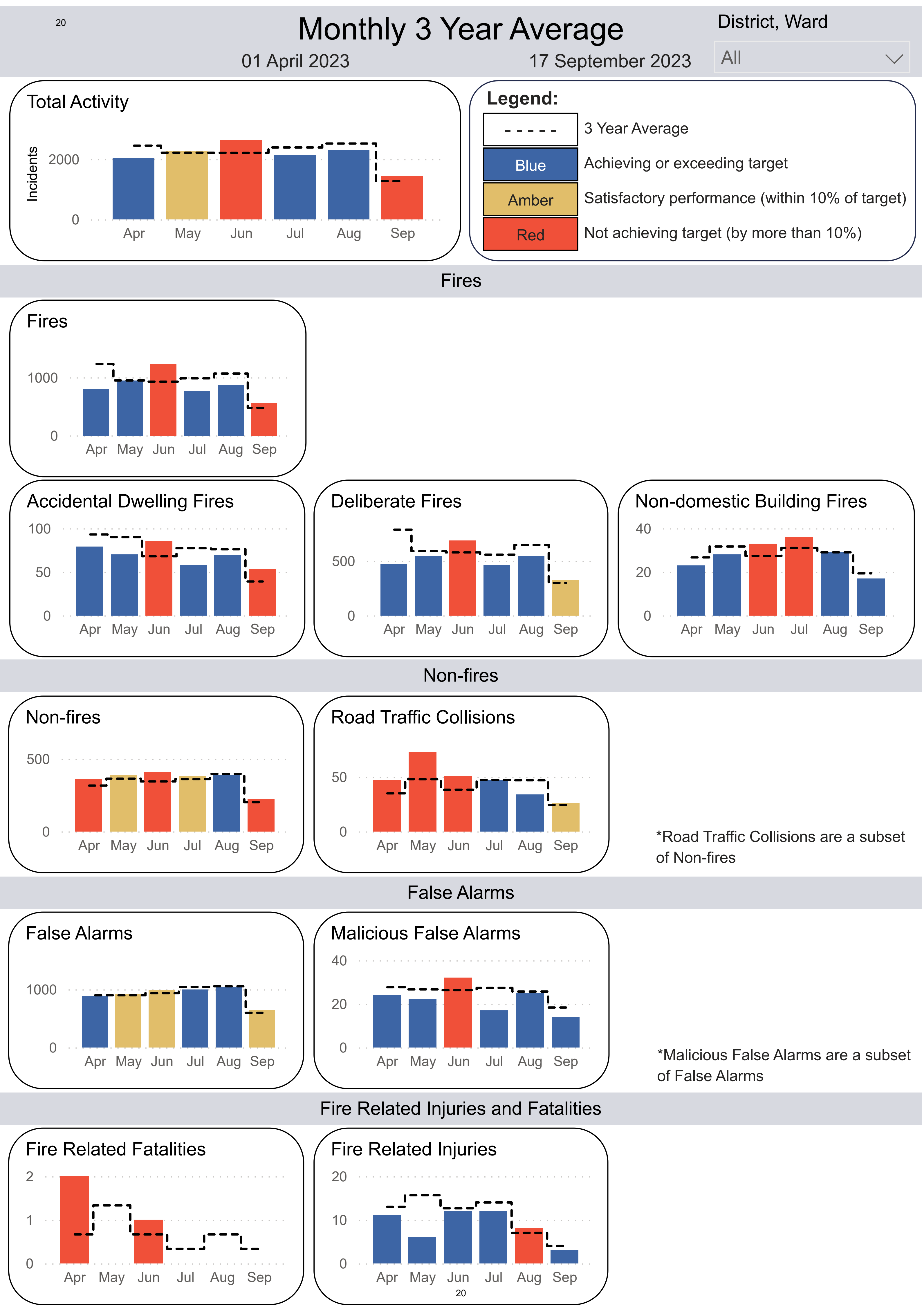
01 April 2022

17 September 2022

Blue	Achieving or exceeding target
Amber	Satisfactory performance (within 10% of target)
Red	Not achieving target (by more than 10%)









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# Internal Audit Quarterly Report

## Audit Committee

Date: 8 December 2023

Agenda Item:

07

Submitted By: Chief Finance and Procurement Officer

<b>Purpose</b>	To present the Internal Audit Quarterly Report July to September 2023
<b>Recommendations</b>	That members note the content of the report
<b>Summary</b>	The report provides a summary of the audit activity for the period July to September 2023 and to report the findings to the Committee

Local Government (Access to information) Act 1972

Exemption Category: Nil

Contact Officer: Simon Straker

[simon.straker@kirklees.gov.uk](mailto:simon.straker@kirklees.gov.uk)

01484 221000

Background papers open to inspection: Internal Audit Plan 2023/24

Annexes: Internal Audit Quarterly Report

## 1 Introduction

This Committee has the responsibility for monitoring the work of internal audit. In order to facilitate this, Internal Audit provide a quarterly report of its progress which includes a summary of the work completed and an assessment of the level of assurance provided by the systems examined. This report covers the period from July to September 2022.

On completion of each audit the Auditors provide an assessment of the level of assurance that the control systems in place provide. There are four rankings as detailed below:

Substantial assurance  
Adequate assurance  
Limited assurance  
No assurance

This report includes a detailed explanation of action which has been taken on any audits which are ranked as providing either limited assurance or no assurance.

## 2 Information

### Audit Work

This report contains an update on audit work included within the 2023/24 audit plan.

In the period July to September, three audits have been completed, all of which received a positive assurance opinion.

There is one audit that is currently in progress.

## 3 Financial Implications

There are no financial implications associated with this report.

## 4 Legal Implications

The Monitoring Officer has considered this report and is satisfied it is presented in compliance with the Authority's Constitution

## 5 Human Resource and Diversity Implications

There are no human resource or diversity implications with this report.

## 6 Equality Impact Assessment

Are the recommendations within this report subject to Equality Impact Assessment as outlined in the EIA guidance? ([EIA guidance and form 2020 form.docx \(westyorksfire.gov.uk\)](#))

No

## **7 Health, Safety and Wellbeing Implications**

There are no health, safety or wellbeing implications with this report

## **8 Environmental Implications**

There are no environmental implications with this report.

## **9 Your Fire and Rescue Service Priorities**

The provision of internal audit satisfies all the fire and rescue service priorities.

## **10 Conclusions**

This report has updated members with the internal audits conducted within the second quarter of 2023/24, July to September 2023.







# INTERNAL AUDIT QUARTERLY REPORT

2023/24

July to September 2023

Simon Straker: Audit Manager

## ABOUT THIS REPORT

This report contains information about the work of the Authority's Internal Audit provided by Kirklees Council. The 2023/24 Audit Plan was approved by this Committee at the start of the year covering a variety of areas enabling an annual opinion to be formed on the Authority's governance, risk management and internal control arrangements.

For ease of reference the audits are categorised as follows:

1. Summary
2. Major and Special Investigations
3. Key Financial Systems
4. Other Financial Systems & Risks
5. Locations and Departments
6. Business Risks & Controls
7. Follow Up Audits
8. Recommendation Implementation
9. Advice, Consultancy & Other Work
10. Audit Plan Delivery

Investigation summaries may be included as a separate appendix depending upon the findings.

When reports have been agreed and finalised with the Director concerned and an Action Plan drawn up to implement any improvements, the findings are shown in the text. Incomplete audits are shown as Work in Progress together with the status reached: these will be reported in detail in a subsequent report once finalised.

Good practice suggests that the Authority's management and the Audit Committee should receive an audit opinion reached at the time of an audit based upon the management of risk concerning the activity and the operation of financial and other controls. At the first meeting of the Audit Committee, Members resolved to adopt an arrangement relating to the level of assurance that each audit provides.

As agreed with the Audit Committee, the report has been expanded to include details of the key recommendations applicable to each audit that does not result in a formal follow up visit and the action taken by management regarding their implementation.

The final section of the report concerns Audit Plan delivery.

It is the practice of Internal Audit to undertake follow up audits to ensure that agreed actions have been undertaken. Any audits that produce less than "adequate assurance" will be followed up, together with a sample of the remainder and a new opinion will be expressed about the level of assurance that can be derived from action taken by management to address the weaknesses identified.

## 1. **SUMMARY**

This report contains details of work completed during the second quarter of 2023/24, covering the current Plan approved by the Committee at the start of the year.

Each audit so far has produced a positive assurance opinion, albeit that several recommendations have been agreed to strengthen the control environment.

## 2. **SPECIAL INVESTIGATIONS & REVIEWS**

None during this quarter.

## 3. **KEY FINANCIAL SYSTEMS & RISKS**

System	Findings	Audit Opinion
<b>Chief Finance &amp; Procurement Officer</b>		
Income Management System	Overall, arrangements for income management using Kirklees Council software were sound. Sample testing identified that the income had been posted accurately to customer accounts, ledger codes and received into the bank account.	Substantial Assurance

#### 4. OTHER FINANCIAL SYSTEMS & RISKS

System	Findings	Audit Opinion
<b>Chief Finance &amp; Procurement Officer</b>		
Insurance Cover	<p>The audit provided assurance that there are effective arrangements in relation to the insurance cover in place for those risks identified as fully or partially insurable in the Corporate Risk Matrix. Specifically, that an appropriate level of cover exists and it is up to date and correct, noting any limitations or exclusions.</p> <p>That said, it was noted that the Risk Matrix would benefit from additional detail in relation to insurance cover for each risk concerned. In light of the recent changes of insurance provision, the new policies should be reviewed and the Risk Register updated accordingly.</p> <p>Sample testing of claims in relation to insurance policies provided assurance that individual incidents are processed and monitored appropriately. Audit testing focused upon Employer's Liability claims and vehicle claims.</p>	Substantial Assurance
<b>Director of Service Support</b>		
Reactive Repairs	<p>Overall, it was found that an established procedure exists for reactive repairs systems and processes with sufficient controls in place that result in repairs being undertaken at the correct rates but the contract management arrangements with the now sole supplier are not yet fully embedded following the commencement of the new contract in July, such as inconsistency in the level of detail input onto the ordering system.</p> <p>Scope exists for greater oversight of the contractor's performance against the key performance indicators and for establishing a more systematic method of recording and monitoring the progress of jobs, as well as the quality of work undertaken. It is anticipated that the introduction of new contract and asset management software planned for early 2024 should help Property Services address the main concerns.</p>	Adequate Assurance

Interim audit of HQ Development Contract Management	Audit in progress	
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## 5. LOCATION & DEPARTMENT AUDITS

None during this period.

## 6. BUSINESS RISK AUDITS

This category of audits reflects the Audit Strategy to incorporate coverage of the controls and management actions to respond to the key risks to the Authority's objectives as codified in the Corporate Risk Matrix.

Risk	Findings	Audit Opinion
<b>Director of Service Support</b>		
Stress Management	<p>The audit provided assurance that effective arrangements are in place in relation to the controls and mitigations for stress management as identified in the Corporate Risk Matrix.</p> <p>In addition, it was noted that an experienced Assistant Occupational Health, Safety and Wellbeing Manager was appointed in February 2022 leading to a phased review of the overall arrangements. The Risk Matrix needed to be updated to reflect this work and the additional actions arising from it designed to improve the systems in place still further.</p>	Substantial Assurance

## 7. FOLLOW UP AUDITS

Any audits that result in a less than adequate assurance opinion are followed up usually within six months, depending upon the timescale for implementing the agreed recommendations. Additionally, a sample of other audits is followed up periodically too.

None during this period.

## 8. REVIEW OF KEY RECOMMENDATIONS & EXTENSIONS OF TIME TO IMPLEMENT

No key recommendations were outstanding during this period.

## 9. ADVICE, CONSULTANCY & OTHER WORK

Internal Audit has been commissioned to provide assurance, oversight and challenge to the FSHQ Programme Board. Terms of reference has been agreed to review progress at each of the key milestones on a rolling basis to enable any timely remediation, particularly with external contractors. This role is being performed through participation in the Finance Board that meets on a monthly basis, chaired by the Chief Finance & Procurement Officer / Director of Service Support. Latterly an interim audit of the performance and management of the contract to date has been commissioned.

## 10. AUDIT PLAN 2023/24 DELIVERY

Performance Indicators		22/23 Actual	23/24 Target	23/24 Actual
Audits completed within the planned time allowance		80%	90%	83%
Draft reports issued within 10 days of fieldwork completion		90%	90%	83%
Client satisfaction in post audit questionnaires		90%	90%	n/a
Chargeable audit days			160	68
QA compliance sample checks – % pass		100	100	100
Planned Audits Completed		14	13	6
Planned Audits in Progress				0
Planned Audit Deferred				0
Planned Audits Postponed				0
Unplanned Work Completed				0
Unplanned Work in Progress				1