

INTERNAL CONTROL ISSUES AUDIT REGISTER

INTERNAL AUDIT RECOMMENDATIONS

Audit & Date of Issue	REF	Recommendations	Priority	Initial Target Date	Agreed Management Response	Current Status	Responsible Officer (New Date)
SUNDRY INCOMES (NCBW)	1	Undertake a full review of procedures and controls for prompt raising and accounting for agreed invoices/charges. Identify and implement process and efficiency improvements.	High	29 th June 2007	Sundry Income procedures need to be aligned to the existing mainstream income processes, which in turn need to be assessed and improved. Systems to be fully documented and findings actioned.	<p>COMPLETE.</p> <p>As part of an overall review of how the ROCC, 1-World and i-World (SX3) systems are integrated and used the finance team is currently in the process of reviewing the procedures and controls for raising and accounting for agreed invoices/charges as well as ensuring that these are adequate documented.</p> <p>During this work consideration will be given to relevant issues raised by Internal Audit and subsequently the actions required to improve working practices and align procedures will be identified and implemented.</p>	Steve Everson - Interim Director of Finance. (N/A).
ALLOCATIONS FOLLOW-UP AUDIT SEPTEMBER 2006	2	A simple reconciliation should be introduced to ensure that all allocations are recognised and monitored by management e.g. All successions plus all mutual exchanges plus all CBL and manual allocations should equal the number of new tenants on SX3. This will support other reconciliations and highlight allocations which management should investigate further.	High	30 th September 2007.	Reconciliation will also need to include creation of tenancies as well as allocations.	<p>COMPLETE.</p> <p>Agreed action has been implemented but the logistical/resource implications of undertaking a 100% reconciliation each month has proven problematic.</p> <p>Recommendation has been re-raised by Internal Audit in their January 2008 Allocations and Lettings report.</p> <p>Discussions are scheduled to take place with Internal Audit in February to ensure that actions agreed going forward are practical and can be efficiently performed without impacting</p>	Simon Marlow - Performance Manager. (N/A).

INTERNAL CONTROL ISSUES AUDIT REGISTER

INTERNAL AUDIT RECOMMENDATIONS

Audit & Date of Issue	REF	Recommendations	Priority	Initial Target Date	Agreed Management Response	Current Status	Responsible Officer (New Date)
						on service provision.	
	3	<p>A policy should be introduced that requires all staff to declare any interests they have (e.g. friends and/or family members on the waiting lists etc.).</p> <p>Also details of disciplinary procedures to be followed as a consequence of not completing the register should be documented.</p>	High	31 st October 2007.	Re-housing protocols established and distributed to the relevant persons. To be included in the induction process.	<p>Recommendation has been re-raised in Internal Audit's January 2008 Allocations and Lettings report.</p> <p>Meeting designed to establish a final and formal response to the recommendation and assign responsibilities amongst officers, attended by HR, Performance and Housing Services senior management, held in February.</p>	<p>Susan Taylor – Assistant Director Housing Services.</p> <p>Supported by Mary Mayes – Head of HR.</p> <p>(End of MARCH 2008).</p>
	4	Management should review the possibility of recording this information (a quality control check) on the SX3 system. This will provide a full history and complete the audit trail.	Low	1 st August 2007.	Process to be established along with the SX3 team.	<p>Draft process has been established by the SX3 team.</p> <p>New software has been purchased to facilitate the process and the SX3 team are currently preparing a weekly report of all completed orders, for mailing to Tenants.</p> <p>Consideration will be given to how this information can be brought back into the Northgate system in the future.</p>	<p>Kevin Hurst – NCC IT Manager (SX3).</p> <p>(End of March 2008).</p>
	5	Management should review the categories of repairs not being recorded on SX3 and consider if there should be any changes made to procedures - Accuracy of repair history recorded on SX3 should be a major consideration.	Medium	1 st July 2007	<p>The IT project Group Chaired by Andy Farnsworth is working to get all HRA, and Capital works input into Northgate.</p> <p>Listed in the Current Status column are the HRA elements that we</p>	<p>Work on this is nearing completion through the IT Project group. Those elements which, through the group, are now being entered onto SX3 are Major Voids, Fire damage repair, Gas installations, Capital Projects and decent Homes.</p> <p>Those elements not complete to date are Homewatch, Solid fuel servicing,</p>	<p>Timothy Shirley - Service Manager Asset Management.</p> <p>(End of February 2008).</p>

INTERNAL CONTROL ISSUES AUDIT REGISTER

INTERNAL AUDIT RECOMMENDATIONS

Audit & Date of Issue	REF	Recommendations	Priority	Initial Target Date	Agreed Management Response	Current Status	Responsible Officer (New Date)
					are working to set up in the system. All sections are working together to implement these improvements.	Cyclical painting and Periodic tests. Due to the repairs tender the new schedule of rates for these elements have been delayed, hence a minor revision in the revised target date.	
PURCHASE CARDS - VAT & PLUMBLINE LTD MARCH 2007	6	NCH should investigate why the NatWest reports do not include VAT for Plumblime Ltd transactions and rectify the problem so future reports will state an accurate VAT figure.	High	30 th April 2007.	Agreed. NCH as a Company is not registered for VAT thus cannot report VAT until this has been rectified.	NCH trading with Plumblime ceased in April 2006, however, suppliers have recently been appointed with whom similar system problems occur. Continued use of the purchase card and appointed suppliers to be reviewed to ensure Value for Money is obtained during all transactions.	Nigel Scott – Interim Accountant (Property Services). (End of April 2008).
HOUSING RENTS MAY 2007		Rent Debit					
	7a	A - Requests for changes in the tenancy commencement date or the removal of an "element", should be consistent, properly approved and should be subject to periodic management review (for quality/ performance monitoring).	Medium	30 th June 2007.	Following analysis of the report supplied, new policies and procedures will be agreed and disseminated to managers. This will include a method of highlighting and reporting exceptions. Levels of delegated authority will be agreed.	COMPLETE. Policy/ Procedure now up & running with the 3 rd quarter to be summarised by the end of February.	Mark Lawson - Central Rents Manager. (N/A).
	7b	B - The Financial Delegation Framework should be amended to include this area.	Medium	30 th June 2007	As above for 7a.	NCH's Standing Orders and Financial Regulations are currently being reviewed and updated to ensure that they are fit for purpose and aligned to NCH's new structure. This review will include the Financial Delegation	Steve Everson - Interim Director of Finance. (End of April 2008).

INTERNAL CONTROL ISSUES AUDIT REGISTER

INTERNAL AUDIT RECOMMENDATIONS

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		C – Management may wish to use the report requested from Housing IT which lists all cases where the tenancy commencement date was changed in a given period.	Medium	30 th June 2007.	As above for 7a.	Framework. Use of Housing IT reports agreed as helpful, but there is a need for additional reports & monitoring within the new framework.	Steve Everson - Interim Director of Finance. (End of April 2008).
		Income					
	8	We consider that the balance on the Rents Suspense Account is significant and suggest that Management consider a policy for dealing with aged items in suspense and the possibility of removing some of these items from the Rents system.	Low	October 2007.	Agreed. NCC will be kept informed of all actions taken in respect of suspense account items.	COMPLETE. As part of SLA costs NCH pays for support from NCC's Sundry Debtor team in collecting our funds. This has not proved very effective so far. Further challenge is required on a more continuous basis (new starter now engaged) and assessment of the VFM benefit of using NCC team required.	Steve Everson - Interim Director of Finance. (N/A).
STOCK AUDIT MAY 2007	9	Stores Management should expedite the introduction of perpetual stock takes.	High	August 2007.	Agreed – Work is in progress with Finance to ensure that stocks are checked on a rolling basis.	The Stores Auditor role has been vacant since July and although included in the new structure no appropriate internal or external candidate has been found. A pilot programme has been created whereby Finance and Procurement resource has been seconded to perform stock takes - started in Nov 08. Given the lack of quality candidates the pilot has been reviewed in the context of continuing with the pilot and backfilling a lower grade position for	Simon Martin - Senior Finance Manager (Property Services). (End of May 2008).

INTERNAL CONTROL ISSUES AUDIT REGISTER

INTERNAL AUDIT RECOMMENDATIONS

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		The total physical stock (depots & vans) should be reconciled to the total amounts per the ROCC system, at least at the year end.	High	August 2007.		<p>overspill of general admin duties. Perpetual stock takes will be incorporated into the process.</p> <p>The Y/E dates have been confirmed (w/c 15th & 29th March) and the reconciliation is to be performed.</p>	As above.
	10	<p>The Stock auditor should carry out spot checks on a sample of randomly selected operatives/vans and reconcile findings to the spreadsheet record. The spreadsheet should be amended to show which stock items are allocated to which operative.</p> <p>Operatives should be required to certify that the stocks held on their vans agree to the imprest level set at year end. A spot check should be done on a random sample of returns to verify stocks held.</p> <p>A formal process should be devised by the Stock Auditor for the transfer of Stocks where there is a change of responsible operative.</p>	High	August 2007.	Agreed - We are part way to implementing some of these recommendations and will instigate the rest of them as soon as possible.	See Comments above.	Simon Martin - Senior Finance Manager (Property Services). (End of May 2008)
			High	August 2007.	As above.	As part of agreed van stock monitoring a target of 25 vans per rolling 12 months basis will be randomly selected to have their stocks audited. Team	Simon Martin - Senior Finance Manager (Property Services). (End of May 2008).
			Medium	August 2007.	As above.	Team Leaders will be given the responsibility for stock levels of their team's vans and will include this check as part of the current van safety checks. Van checks are currently underway & will align to main stores audit to avoid any confusion.	As above.

INTERNAL CONTROL ISSUES AUDIT REGISTER

INTERNAL AUDIT RECOMMENDATIONS

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	11	Stores management need to review the transparency of stock codes, to minimise the confusion.	Medium	August 2007.	Ongoing. Will be undertaken by the Perpetual Stock Keeper.	All ROCC system changes are on hold (including coding) aligning to the ROCC system enhancement project which in turn is dependent on the results of the Responsive Repair Tender (results due in March/April 2008).	Simon Martin - Senior Finance Manager (Property Services). (End of July 2008)
	12	NCH Finance should ensure that where there are stock items in store valued at the old cost price, all new purchases of the item should be valued at the old price until all of the old items have been consumed.	Medium	August 2007.	A system review in regards to the valuation of stock will be undertaken and where possible system changes will be made to meet finance requirements.	First phase of ROCC upgrade is complete. The 2 nd phase will commence if the repairs tender is awarded to NCH. Subsequently the system review and associated changes will commence.	Simon Martin - Senior Finance Manager (Property Services). (End of July 2008)
	13	NCH finance should seek to summarise the findings of the Stock Auditor and report them to management, for consideration.	Medium	June 2007.	Agreed – There is need for an agreed programme of work to be undertaken and findings to be reported in a standard format. Also, the required action needs to be made more transparent. Finance will prepare regular written reports to the management team.	COMPLETE. The findings of the team who work on the stock count & stores audits are to be consolidated and reported. Recent stock audits (November 2007) did not identify any issues to report. However, going forward the requirement to report to management regardless of the results is to be established.	Simon Martin - Senior Finance Manager (Property Services). (N/A).
VACANT PROPERTY MANAGEMENT AUGUST 2007		Process Analysis					
	14	The whole systems analysis should be revisited, to provide focus to necessary changes required to secure improved performance.	Medium	October 2007.	See Allocations, Lettings and Voids Service Improvement Plan 2007/8. A central team for voids	A high level base process has been implemented that monitors key stages of the void, with challenging targets set. All procedures relating to void property management now have a programme of review in place.	Darrell Smith - Decommissioning and Service Improvement Manager.

INTERNAL CONTROL ISSUES AUDIT REGISTER

INTERNAL AUDIT RECOMMENDATIONS

Audit & Date of Issue	REF	Recommendations	Prior-ity	Initial Target Date	Agreed Management Response	Current Status	Responsible Officer (New Date)
					and lettings will be implemented and all procedures will be reviewed including roles so that inefficiencies are addressed.	High impact procedures are now complete and lower impact procedures are currently being reviewed.	(End of March 2008).
		Service Standards					
	15	The service standard published on the website should be updated.	Low	October 2007.	The website for voids and lettings is to be reviewed.	A Service Charter review involving tenants and leaseholders took place in November 2007. The revised charter, including that of empty property management, has been approved by the various Forums and Tenant and Leaseholder Congress. Charters to be sent to the Plain English society.	Bernadette Lawley - City Lettings Manager. (End of March 2008).
		Termination of Tenancy and Inspections					
	16	Consideration should be given to conducting empty property inspections, especially in "higher risk" areas.	Medium	October 2007.	A programme of weekly void inspections is to be implemented including a 'catch up` of garden maintenance and clearing of fly tipping.	A programme is now in place for routine voids but due to the scale of the backlog not all voids have been maintained. Discussion is to take place with NCC to agree how voids awaiting decision by the City can be inspected and maintained.	Wayne Smalley - Technical Project Manager. (End of March 2008).
		Exit Surveys					
	17	Exit survey procedures should be reviewed, and surveys completed with the tenant prior to vacation.	Medium	March 2008.	The review of the void procedures, pre-termination process and lettable standard will include an examination of exit surveys and termination reasons.	New pre-termination procedure established, incorporating the completion of exit surveys. Review of termination reasons currently in progress.	Bernadette Lawley - City Lettings Manager. (End of March 2008).
		Repairs and Cleaning Prior					

INTERNAL CONTROL ISSUES AUDIT REGISTER

INTERNAL AUDIT RECOMMENDATIONS

Audit & Date of Issue	REF	Recommendations	Priority	Initial Target Date	Agreed Management Response	Current Status	Responsible Officer (New Date)
		to Ready to Let					
	18	The causes for failure (i.e. tenants are not universally satisfied with the quality of repairs and cleaning) should be analysed to identify and eliminate recurrent causes. Procedures should be reviewed.	Medium	October 2007.	A programme of garden maintenance to voids will be carried out. The review of the lettable standard will include Quality Assurance procedures to ensure standards are achieved consistently and will include gardens and cleaning standards.	COMPLETE. New standard was rolled out citywide in November 2007. Customer satisfaction is being analysed monthly via Vision Management system. Quality Assurance processes established and linked to clear lines of accountability management. Business case regarding alternative cleaning provision is currently being considered by the CE.	Bernadette Lawley - City Lettings Manager. (N/A).
	19	The iWorld system should be consistently correctly updated.	Medium	October 2007.	The formation of the central team will ensure that procedures are applied consistently and that SX3 is updated real time to enable accurate monitoring of progress.	COMPLETE. Performance management framework developed. Weekly monitoring in place, with exception reporting.	Bernadette Lawley - City Lettings Manager. (N/A).
		Ready to Let Properties					
	20	The reasons for why the number of working days taken at stage 6 of the vacant property process, shows considerable variation between Housing Office areas should be analysed. A more proactive approach across all areas of the city is required.	Medium	October 2007.	Performance targets per Quarter have been implemented and will be monitored with exception reporting on those outside target.	COMPLETE. Exception reporting for those exceeding targets per the high level base process, implemented. Weekly monitoring taking place. A Marketing strategy has been developed for long term city wide sheltered accommodation, including the provision of a 'show flat'. Area performance reviewed at one to one meetings.	Bernadette Lawley - City Lettings Manager. (N/A).
	21	Resources should be directed towards reducing	Medium	October 2007.	More robust management and	COMPLETE.	Sue Lomax - Allocations Co-

INTERNAL CONTROL ISSUES AUDIT REGISTER

INTERNAL AUDIT RECOMMENDATIONS

Audit & Date of Issue	REF	Recommendations	Priority	Initial Target Date	Agreed Management Response	Current Status	Responsible Officer (New Date)
		and then maintaining the time taken to register application forms.			monitoring systems have been implemented to improve upon the inefficiencies identified.	The backlog has been substantially cleared and procedures put in place to address any temporary increase in forms waiting to be registered.	ordinator. (N/A).
	22	Information collected on why applicants refuse properties should be fed back into letting processes to improve letting performance.	Medium	March 2008.	A system to effectively monitor and analyse refusal rates and reasons will be implemented so that service improvements are identified.	System implementation is in progress.	Bernadette Lawley - City Lettings Manager. (End of March 2008).
	23	Properties should be advertised on Homelink during the notice period. The co-operation of the tenant should be sought to allow access at reasonable times to show prospective tenants around the property during the notice period. Prospective tenants should be shown around the property during ongoing	Medium Medium Medium	October 2007. October 2007. October 2007.	A marketing strategy for CBL is to be implemented. Most properties will be advertised from the receipt of notice, with the exception of some properties or band 1. An accompanied viewing pre-RTL procedure has been agreed and will consistently applied. As above.	COMPLETE. All properties, with the exception of some band 1 properties, are advertised at the Notice to Quit stage. The pre-termination visit is used to gain agreement from the outgoing tenant to allow accompanied viewings to take place by prospective tenants in the notice period. Clause 4.8(7) of the New Tenancy agreement supports this. Staff currently receiving refresher training in pre-termination procedures. Back to back lettings and accompanied viewings pre – RTL are now taking	Sue Lomax - Allocations Co-ordinator. (N/A). Bernadette Lawley - City Lettings Manager. (N/A). Bernadette Lawley - City Lettings

INTERNAL CONTROL ISSUES AUDIT REGISTER

INTERNAL AUDIT RECOMMENDATIONS

Audit & Date of Issue	REF	Recommendations	Priority	Initial Target Date	Agreed Management Response	Current Status	Responsible Officer (New Date)
		repairs whenever possible.				place weekly. Targets have been set to increase performance.	Manager. (N/A).
	24	More effort is needed to reduce the appearance of blight. For example, the use of netting rather than steel screens in empty properties, the reduction in graffiti and litter etc.	Medium	October 2007.	A new security contractor has been appointed. Monthly targets of screens in use are to be established and targets for netting and alarms monitored.	COMPLETE. Targets have been set, implemented and monitoring commenced towards the end of February 08. Management to meet weekly to discuss Progress.	Darrell Smith - Decommissioning and Service Improvement Manager. (N/A).
		Hard to Let Properties					
	25	Strategies need to be developed to make Hard to Let properties easier to let.	Medium	October 2007.	The first review of the Low Demand Register and systems is to be undertaken, this will include actions identified to tackle those properties defined as low demand.	Review of the Low Demand Register and systems is due to commence in March.	Sue Lomax - Allocations Co-ordinator. (End of March 2008).
	26	Long-term options appraisal for stock which is consistently hard-to-let or not fit for purpose should be undertaken and consideration should be given to decommissioning property that is not fit for purpose.	Medium	March 2008.	A decommissioning review is to take place with recommendations made to NCC. A Sheltered Housing Strategy is currently being drafted and this will include sheltered voids that have no demand or are not deemed to be fit for purpose.	Recommendations made to NCC – In progress. Meetings being held monthly Drafting of the Sheltered Housing Strategy is currently in progress.	Bernadette Lawley - City Lettings Manager. Supported by Rod Stair - Supported Housing Manager. (End of March 2008).
VALUE		Central					

INTERNAL CONTROL ISSUES AUDIT REGISTER

INTERNAL AUDIT RECOMMENDATIONS

Audit & Date of Issue	REF	Recommendations	Priority	Initial Target Date	Agreed Management Response	Current Status	Responsible Officer (New Date)
ADDEDD TAX (VAT) AUGUST 2007	27	A Taxation Assistant is trained in all aspects of the VAT process to ensure that there are adequate contingency arrangements and separation of duties.	Medium	November 2007.	Currently there are insufficient resources to cover this type of work. This has been brought to the attention of management and it is hoped that in the future a Taxation Assistant will be appointed and this will be incorporated in their duties.	COMPLETE. Initial 6 month temporary secondment has been extended for an additional 3 months, into the 2008/09 financial year, pending agreement of the budget.	Tina Adams - NCC Taxation Advisor. (N/A).
	28	Periodic visits should be made to ensure that reliance can be placed on the controls in place and that VAT is being accounted for correctly at NCH at the point of input and to verify the tax liability to NCH source systems.	Medium	November 2007.	The Taxation Advisor is to introduce a series of mini audits once the above has been addressed.	This is an area that affects not only NCH but all departments within NCC and cannot be undertaken until the additional resources have been approved. Programme will be arranged pending final budget approval.	Tina Adams - NCC Taxation Advisor. (End of February 2008).
	29	The Taxation Advisor should liaise with NCH staff to identify any possible areas for training.	Medium	December 2007.	Agreed.	COMPLETE. A programme of VAT training sessions has being arranged, advertised and courses will be for run up till June 08.	Tina Adams - NCC Taxation Advisor. (N/A).
	30	NCC staff should check at the point of input of invoices that VAT has been accounted for correctly.	Medium	August 2007.	Appropriate journal entries will be processed.	COMPLETE. Addressed through a series of mini audits. Audit programme established and due to commence in March 2008.	Tina Adams - NCC Taxation Advisor. (N/A).
	31	The City Council's Taxation Advisor and NCH staff should liaise to ensure	Medium	August 2007.	Agreed.	HMRC have been notified of the error, however this cannot be corrected in the VAT return until they have processed	Tina Adams - NCC Taxation Advisor.

INTERNAL CONTROL ISSUES AUDIT REGISTER

INTERNAL AUDIT RECOMMENDATIONS

Audit & Date of Issue	REF	Recommendations	Priority	Initial Target Date	Agreed Management Response	Current Status	Responsible Officer (New Date)
		HMRC are informed of the error and to ensure that the necessary action is taken to correct the accounting records.				the initial voluntary disclosure. The issue was raised with HMRC in October and the NCC are chasing HMRC as the Company is still awaiting an assessment.	(End of February 2008).
	32	NCH should provide details to the Taxation Advisor of the potential value of work, carried out within 14 days of completion, and the reasons why the invoice cannot be raised within the 14 day period so that this can be assessed. If necessary the Taxation Advisor can then contact HMRC who may allow a concession.	Medium	August 2007.	Agreed.	HMRC will most likely grant a concession. NCH Finance Team Leader has provided the information requested by the City Council Tax Advisor, who is currently in the process of compiling an application for a HRMC concession.	Tina Adams - NCC Taxation Advisor. (End of March 2008).
PAYROLL		Changes to the Bonus Scheme					
AUGUST 2007	33a	All changes to pay and conditions should be reported to the Board. The Board of NCH should approve a scheme of delegation which would then provide specific Directors to undertake the pay and conditions negotiations.	Medium	December 2007.	Fundamental changes to the bonus agreements to be delegated to the Director of Technical Division (Property Services), supported by the Director of Organisational Development or their nominated representative. Minor changes for implementation purposes are delegated to the director of	COMPLETE. Fundamental changes are now to be reported to the HR Committee. Minor changes are now to be dealt with by the Director of Property Services in accordance with the Scheme of Delegation.	Jo Wileman - Former Director of Organisational Development (replaced by Martinette Proud). (N/A).

INTERNAL CONTROL ISSUES AUDIT REGISTER

INTERNAL AUDIT RECOMMENDATIONS

Audit & Date of Issue	REF	Recommendations	Priority	Initial Target Date	Agreed Management Response	Current Status	Responsible Officer (New Date)
					Property Services and need not be reported to the HR Committee.		
	33b				The Scheme of delegation is under review and includes delegation to undertake pay and condition negotiations.	NCH's Standing Orders and Financial Regulations are to be reviewed and updated to ensure that they are fit for purpose and aligned to NCH's new structure. The Scheme of Delegation will be considered during this work	Steve Everson - Interim Director of Finance. (End of April 2008).
		Non Productive Time					
	34	Management and the Trades Union should consider streamlining and unifying the bonus schemes with a view to creating a more level playing field and a clearer management audit trail. Down Time Classification needs to be reviewed by NCH management.	Medium	December 2007.	This is being looked at as part of the review of costs for inclusion in the tender. Weekly reports of downtime claims to be submitted to depot managers to identify trends.	Awaiting confirmation of the invitation to tender and award date.	Mark Johnson - Acting Director of Property Services. (End of March 2008).
	35	A monitoring report should be developed to enable the review of hours worked (i.e. to ensure that all operatives exceeding the average of 48 hours within a 17-week period have signed to opt out of the working time directive).	Medium	December 2007.	Being reviewed as part of the tender process.	Awaiting confirmation of the invitation to tender and award date.	Mark Johnson - Acting Director of Property Services. (End of March 2008).
	36	The reporting facility on ROCC should be enhanced to enable more reports that would improve the monitoring of claims made.	Medium	December 2007.	As part of the overall process review, consideration is being given to upgrading the ROCC system across	Undertaking to coincide with ROCC upgrade.	Mark Johnson - Acting Director of Property Services. (End of March

INTERNAL CONTROL ISSUES AUDIT REGISTER

INTERNAL AUDIT RECOMMENDATIONS

Audit & Date of Issue	REF	Recommendations	Priority	Initial Target Date	Agreed Management Response	Current Status	Responsible Officer (New Date)
					board to tailor it more to the organisation's requirements.		2008).
		OneWorld Access to Payroll Data					
	37	The operation of the inter-company account should be reviewed to establish confidentiality of NCH payroll data.	Medium	December 2007.	Review is in progress as regards upgrading the 1-World system and Workshops to obtain the input of users have been planned for January 2007. During the review, the user consultation and ultimately the selection of the 1-World upgrade consideration will be given to how the confidentiality of NCH payroll data can be assured.	Ongoing discussions held with NCC to identify system options for improving confidentiality. System changes to be considered as part of ongoing 1-World consultation with NCH Finance staff and associated changes/upgrades.	Steve Everson – Interim Director of Finance. (End of July 2008).
		Mobile Support Officers					
	38	Actual contracted hours should be set up in DELPHI with the additional training hours recorded as additional work (overtime) and paid through a completed overtime sheet.	Low	December 2007.	Review is in progress.	COMPLETE. For new part time MSOs, required to complete their induction on a full time basis, Delphi is set up with the part time contracted hours and a time sheet is completed for the additional hours worked in their induction.	Mary Mayes - Head of HR. (N/A).
		Financial Authorisation Framework					
	39	The Financial Authorisation Framework should be amended to reflect the	Low	December 2007.	It is not unreasonable to expect managers to know the average costs	NCH's Standing Orders and Financial Regulations are to be reviewed and updated to ensure that they are fit for	Steve Everson - Interim Director of Finance.

INTERNAL CONTROL ISSUES AUDIT REGISTER

INTERNAL AUDIT RECOMMENDATIONS

Audit & Date of Issue	REF	Recommendations	Priority	Initial Target Date	Agreed Management Response	Current Status	Responsible Officer (New Date)
		practicalities of certifying timesheets.			of hours put on timesheets.	purpose and aligned to NCH's new structure. This review will include the Financial Authorisation Framework.	(End of April 2008).
		Authorised Signatories List					
	40	An authorised signatories list covering payroll should be made available to appropriate staff in Nottingham City Homes and the Council.	Medium	November 2007.	Current list of signatories to be provided. This will then be reviewed and updated following implementation of Organisational Development restructuring.	Process of reviewing and updating the signatures list has been delayed by the respective delay in the announcement and implementation of the new Company structure. Restructure has subsequently been delayed until the results of the Property Services tender are known.	Mary Mayes - Head of HR. (End of June 2008).
SX3 HOUSING MODULES NOVEMBER 2007	41	The SX3 access rights should be reviewed to ensure adequate segregation of duties and that users are granted rights in line with their job roles.	High	March 2008	Agreed.	Review of Standing Orders and Financial Regulations to include the Financial Authorisation Framework and the associated levels of authorisation and access on both the One World and SX3 systems.	Steve Everson – Interim Director of Finance. (End of March 2008).
	42	The NCC Service Manager should be provided with a list of leavers each month from NCH HR Admin and the leavers should be removed from the system promptly. This should be included in "client responsibilities" in the SLA between NCH and Nottingham City Council.	High	March 2008	Agreed.	Discussions to be held between NCH Finance, HR and NCC payroll to identify the most efficient way of producing and providing accurate and timely details of monthly leavers to the City Council.	Steve Everson – Interim Director of Finance. (End of March 2008).
	43	The process to set up new users should be standardised so that access is granted based on the user's job role and to ensure	High	March 2008	Agreed.	Implementing the recommendation will require significant input from NCH in the definition of job roles and possibly some assistance from Northgate. NNC SX3 team to put together a plan for	Kevin Hurst – NCC IT Manager (SX3). (End of March

INTERNAL CONTROL ISSUES AUDIT REGISTER

INTERNAL AUDIT RECOMMENDATIONS

Audit & Date of Issue	REF	Recommendations	Priority	Initial Target Date	Agreed Management Response	Current Status	Responsible Officer (New Date)
		that an appropriate segregation of duties is achieved. Forms should be filed away to facilitate a proper audit trail.				completing the work and agreeing responsibilities between NCH and the City Council.	2008).
	44	Procedure documentation should be prepared detailing the Access database reconciliations process.	Medium	March 2008	Agreed.	Implementation of the agreed management response is underway within the NCC SX3 team.	Kevin Hurst – NCC IT Manager (SX3). (March 2008).
	45	A data retention policy should be put in place to ensure that personal data is not kept longer than is necessary.	Medium	June 2008	Agreed. This will be part of a wider review of data sharing and data retention across the company by the Governance Team.	Work is in progress to implement the agreed action and achieve the initial target date.	Jan Locker - Senior Governance Officer. (End of June 2008).
	46	A data sharing agreement covering the operation of HomeLink should be put in place and signed up to by all the partners.	High	January 2008	Agreed. This will also be part of the wider review of data sharing and retention across the company by the Governance Team. Specific HomeLink responsibility rests with the Allocations Manager.	Work has been undertaken to address the recommendation but implementation has been delayed until a legal steer can be provided on the protocol from the new Company Secretary – not yet in post.	Jan Locker - Senior Governance Officer. (End of April 2008).
CREDITORS NOVEMBER 2007	47	Batch headers should be signed by two signatories in line with NCH's Financial Regulations.	Low	Immediately	Agreed – This has already been implemented.	COMPLETE.	Josephine Abbott – Finance Manager. (N/A)
	48	Discussions should be held between NCH and the OneWorld Team to establish what action is required to facilitate the introduction of	Low	March 2008.	Agreed – Discussions are ongoing between NCH and the City and testing is to be undertaken on the	All ROCC system changes are on hold aligning to the ROCC system enhancement project which in turn is dependent on the results of the Responsive Repair Tender (results due	Nigel Scott – Interim Accountant (Property Services).

INTERNAL CONTROL ISSUES AUDIT REGISTER

INTERNAL AUDIT RECOMMENDATIONS

Audit & Date of Issue	REF	Recommendations	Prior-ity	Initial Target Date	Agreed Management Response	Current Status	Responsible Officer (New Date)
		an automatic interface for CIS payments.			ROCC system by NCH.	in March/April 2008).	(End of May 2008)
	49	Orders should be raised on the ROCC system prior to work being undertaken.	Medium	January 2008.	Agreed.	COMPLETE. Systems have been mapped, weaknesses identified and new procedures are to be introduced to ensure POs are raised for all works.	Steve Everson – Interim Director of Finance. (N/A)
	50	a) Action should be taken to obtain credits for the duplicate amounts noted in Internal Audit testing. b) Adequate checks should be carried out by finance staff to ensure that invoices have not been previously passed for payment. These checks should be undertaken both at the input and approval stage. c) Discussions should be held with the OneWorld Team to establish the possibility of producing a periodic report that would highlight potential duplicate payments.	Medium	November 2007	a) Agreed – credits will be obtained. b) Agreed. c) Agreed – A quarterly report would be beneficial. This will be followed up with the OneWorld Team but it is also requested that City Audit Services support this.	COMPLETE. a) Credits have been obtained and processed. b) One World system approvers use a new screen called the Batch Summary Screen which highlights the invoice number in yellow if it is held on the system already. The screen has been in use since December. The ROCC interface automatically rejects duplicate invoice numbers. c) Discussions held with NCC Internal Audit centred on the production of regular duplicate reports using audit software. Internal Audit are currently considering the application of such a report across the Council and NCH Finance will monitor progress.	Josephine Abbott – Finance Manager. Supported by Peter Townrow – Finance Team Leader. (N/A)
CASH COLLECTION		Supervision Procedures					
	51	The Cash Procedures Checklist should be used by	Medium	31 st December	Agreed. All offices to implement quarterly	COMPLETE.	Kim De Vergori – Assistant Director

INTERNAL CONTROL ISSUES AUDIT REGISTER

INTERNAL AUDIT RECOMMENDATIONS

Audit & Date of Issue	REF	Recommendations	Priority	Initial Target Date	Agreed Management Response	Current Status	Responsible Officer (New Date)
NOVEMBER 2007		Managers on a quarterly basis to review the cash collection procedures.		2007.	check by end of December 2007.	Office audits completed on a monthly basis by Housing Manager Lynn Standen,	TEM Services. (N/A).
	52	Random balances should be completed for all Cashiers on a monthly basis.	Medium	30 th November 2007	Agreed. Procedures to be reinforced with AHMs by end of November.	COMPLETE. All cashiers and supervisors provide a schedule of checks each month - issues addressed through one to ones.	Kim De Vergori – Assistant Director TEM Services. (N/A).
	53	All Supervisors should record details of the reversals. These should be used to identify that all reversals are in fact valid and to see if there are any training needs for staff.	Medium	30 th November 2007	Agreed. Procedures to be reinforced with AHMs by end of November.	COMPLETE. Evidence checked through monthly audits. Training needs addressed on an ongoing basis.	Kim De Vergori – Assistant Director TEM Services. (N/A).
		Training					
	54	All relevant staff should sign to confirm that they have read and understood the banking procedures on a 6 monthly basis. Where the new members of staff have transferred, they should ensure that before they commence Cashier duties, they sign to confirm they understand the banking procedures.	Medium	31 st December 2007	Agreed. Cash Taking procedures to be included in induction training for all new reception staff, permanent and temporary. 6 monthly one to one meetings to include requirement to re-read procedures.	COMPLETE. Confirmed in audits, that all staff have signed log.	Kim De Vergori – Assistant Director TEM Services. (N/A).
	55	Management at the housing offices should ensure that relevant paperwork is examined i.e. unders and overs, reversals to identify if there is any misappropriation	Medium	31 st December 2007	Recommendation accepted. Errors to be incorporated into one to one meetings.	COMPLETE. Some ongoing, issues relating to individual staff have been picked up by Housing Manager Lynn Standen and discussed with the individual staff	Kim De Vergori – Assistant Director TEM Services. (N/A).

INTERNAL CONTROL ISSUES AUDIT REGISTER

INTERNAL AUDIT RECOMMENDATIONS

Audit & Date of Issue	REF	Recommendations	Priority	Initial Target Date	Agreed Management Response	Current Status	Responsible Officer (New Date)
		of funds and to ensure that any training needs are identified and can be discussed during the staff's PDR or One to One.				concerned, both within one to ones and in specific meetings Further training has been provided as and when required for individual staff.	
HOUSING RENTS NOVEMBER 2007		General					
	56	Users & user rights in the Rents system should be reviewed regularly.	Low	31 st December 2007.	Agreed Reviews will be carried out annually, subject to Housing ICT co-operation	A review is to be undertaken by the NCC Housing ICT Team after year end processing is completed.	Mark Lawson – Rents Manager. (End of April 2008)
		Rent Debits					
	57	The controls over amendments to Tenancy start/ end dates and removal of elements should be introduced as soon as possible.	Medium	30 th November 2007.	Agreed. Exceptions will also be forwarded to the City Council's Head of Housing Finance for consideration & scrutiny.	COMPLETE. Included in the same procedure established in response to the May 2007 Housing Rents Rent Debit IA recommendation – see above. Now live & third quarter review to be completed by the end of February.	Mark Lawson – Rents Manager. (N/A)
	58	The status of the properties identified with no, or minimal rent should be clarified and approval sought from the City Council, if required.	Low	31 st December 2007.	Agreed Such cases are regularly reviewed by the Team Leader, Rent Administration. A report indicating all cases will be forwarded to the City Council's Head of Housing Finance for consideration and approval.	COMPLETE. A documented review is undertaken quarterly & is forwarded to NCC for reconciliation. Commenced January 2008.	Mark Lawson – Rents Manager. (N/A)
	59	The mis-posting of Registered Social Landlord tenancies should be	Low	31 st December 2007.	Agreed This issue will be raised with Housing ICT and	Currently being discussed with NCC Housing IT.	Mark Lawson – Rents Manager.

INTERNAL CONTROL ISSUES AUDIT REGISTER

INTERNAL AUDIT RECOMMENDATIONS

Audit & Date of Issue	REF	Recommendations	Priority	Initial Target Date	Agreed Management Response	Current Status	Responsible Officer (New Date)
		reviewed.			with Allocations as this should not occur.		(End of February 2008)
		Income					
	60	Procedures/ Policy for dealing with deceased tenants should be implemented.	Low	31 st December 2007.	Agreed in part. Notifications of death are received from the registry & recorded. Death certificates are taken on termination of tenancy. This matter will be discussed with Legal to ensure current practice is fit for purpose.	Currently being discussed with NCC Legal.	Mark Lawson – Rents Manager. (End of February 2008)
	61	Evidence to support the match of write-offs to the "Global" report should be maintained.	Medium	30 th November 2007.	Agreed. Reports have been produced, signed off & should have been in the Write Off folder (currently with Audit).	COMPLETE. Agreed action has been implemented and is ongoing.	Mark Lawson – Rents Manager. (N/A)
PAYROLL		Payroll Data and Payments are accurate and complete					
NOVEMBER 2007	62	NCH HR should consider circulating the cumulative gross pay report from payroll to Operational Managers on a quarterly basis.	Medium	April 2008	Agreed, will discuss with operational managers	Finance to review the mgt information derived from the DELPHI and One World systems and consideration to be given to the information provided to Managers including the cumulative gross pay report.	Steve Everson – Interim Director of Finance. (End of April 2008)
	63	NCH Computer Team at Harvey Road should consider highlighting a list of operatives with gross cumulative earnings exceeding an agreed ceiling	Medium	December 2007	Agreed	Investigation will take place as to the practicalities of the Wages team or Operations team supplying this information. Provisional reporting thresholds will be	Simon Martin - Senior Finance Manager (Property Services).

INTERNAL CONTROL ISSUES AUDIT REGISTER

INTERNAL AUDIT RECOMMENDATIONS

Audit & Date of Issue	REF	Recommendations	Prior-ity	Initial Target Date	Agreed Management Response	Current Status	Responsible Officer (New Date)
		at a set point in time, in their monthly reporting to management. e.g. operatives with cumulative earnings of more than £15K after three months of the year etc.				adopted as follows: £15K @ week 13, £30K @ week 26 £45K @ week 39, £60K @ week 52 Year end report will be produced in April 2008.	(End of April 2008).
	64	NCH HR should ensure that there is documentary evidence of authorisation before certifying any amendments to data on Delphi.	Medium	Immediately	Agreed	COMPLETE. There are audit trails for Recruitment, Honorariums, Variations etc and HR is committed to chasing un-submitted forms on a timely basis. HR to re-iterate with relevant managers that amendments to Delphi data will not be processed unless there is appropriate signed documentation in place.	Mary Mayes - Head of HR. (N/A)
HOUSING REPAIRS		Policy					
NOVEMBER 2007	65	Ensure the revised procedures enable the policies to be consistently and effectively applied to cases of tenant damage.	High	February 08	New Company wide rechargeable repair procedure to be developed in conjunction with stakeholders **.	Staffing issues have lead to delay in presenting proposals to stakeholders. Current policy itself is adequate, collection methods and procedures are not. New procedures can only be completed once clear direction of new IT system is agreed.	Ben Chilvers - Leaseholder and Rechargeable Repair Manager (End of April 2008)
		Overall Void Repair Ordering and System Process					
	66	Review the existing computer system to see if the recharge functionality can be used to automatically raise and control recharges from the initial ordering	High	January 08	The system is currently being reviewed to expand the recharge functionality in conjunction with NCC IT, Property Services,	Meeting held in January with the relevant stakeholders, including IT section. Leaseholder and Rechargeable Repair Manager to finalise procedures for	Wayne Smalley - Technical Project Manager. (End of April 2008)

INTERNAL CONTROL ISSUES AUDIT REGISTER

INTERNAL AUDIT RECOMMENDATIONS

Audit & Date of Issue	REF	Recommendations	Priority	Initial Target Date	Agreed Management Response	Current Status	Responsible Officer (New Date)
		point.			Rechargeable Repair Manager and the Technical Project Officer. Project plan to be developed for implementation of new system ##.	raising recharges automatically in SX3 and these will be agreed as part of the new IT system.	
		Revised/Emerging Procedures					
	67a	Clarify the joint pre-termination inspection process by the RMO and the HPM lettings. Detail how this is to operate and what actions are to be taken where tenant damage is detected.	High	January 2008	The joint pre-termination procedure has been reviewed and implemented. A review of initial outcomes to be reviewed in December.	COMPLETE. At pre-termination stage, the tenant is issued with a list of rechargeable repairs and given the opportunity to carry out remedial works. Where there is non-compliance, rechargeable repairs are raised at termination on SX3. This links into the Rechargeable repair procedure being developed by the Leaseholder and Rechargeable Repair Manager.	Bernadette Lawley - City Lettings Manager. (N/A)
	67b	Confirm the format of the void pro-forma. The draft extended to 19 pages. Audit feel that a summary page for recharges may give better control.		February 2008	Initial format confirmed. Front sheet shows a summary of recharges although document currently being piloted and developed as procedures change. See ** above.	This Document is still in development and is to be linked to the new recharge procedure once established.	Wayne Smalley - Technical Project Manager. (End of April 2008)
	67c	Clarify the process for costing rechargeable repairs and their passage to the		February 2008	See ** above.	List of costings issued to Housing Offices in Jan 2008 by Recharge	Ben Chilvers - Leaseholder and

INTERNAL CONTROL ISSUES AUDIT REGISTER

INTERNAL AUDIT RECOMMENDATIONS

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		Housing Offices.				Officer. Formal establishment of new procedures can only be completed once clear direction of new IT system is agreed.	Rechargeable Repair Manager (End of April 2008)
	67d	Clarify the role of the HPM tenancies in reviewing the cases. Determine a process for including and recording the impact of tenancy issues in the decision to recharge or cancel the repair costs.		February 2008	See ** above.	HPM currently has no official role, but the new IT system will take decisions away from HPM in majority of cases.	As above (End of April 2008)
	67e	Establish a process and system of authorisation for the cancellation of recharges. Ensure the RMO is informed of such decisions and sanctions the cancellation.		February 2008	See ** above.	To be agreed as part of new IT system.	As above (End of April 2008)
	67f	Establish a system of referral to associated agencies in cases of cancellation due to a social consideration. This approach may help to reduce re-occurrence of such behaviour.		February 2008	To be incorporated into new procedure as per ** above.	To be agreed as part of new IT system.	As above (End of April 2008)
	67g	Clarify the role of the Housing Offices customer services section in the raising of debts on OneWorld.		February 2008	See ** above.	Housing Offices will not be involved in new model to be used with new IT system.	As above (End of April 2008)

INTERNAL CONTROL ISSUES AUDIT REGISTER

INTERNAL AUDIT RECOMMENDATIONS

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	67h	Clarify the responsibility for the tracing of ex tenants who have left no forwarding address. Previously Housing Office staff had no facility or training to carry this out. This was a major reason for charges not being raised as debtors could not be set up on OneWorld without an address.		February 2008	See ** above.	Responsibility currently rests with Sundry Debtors. Once new IT system in place this will be the role of the Recharges Officer	As above (End of April 2008)
	67i	Consider using the central debtors team for setting up debtor accounts and for tracing of tenants. A central approach to these aspects could reduce training needs and ensure a standard approach.		February 2008	See ## above. The central Rechargeable Repair team to access all invoices.	As above.	As above (End of April 2008)
	67j	Establish a clear audit trail and control framework that will provide assurance that all recharges raised by the void inspection process progress through to the raising of a debtor invoice or an authorised cancellation. Allocate responsibility for administering this framework and establish a chasing process.		February 2008	See ** and See ## above.	New IT system will establish clear audit trail.	As above (End of April 2008)
	67k	Formulate and document		January 2008	Procedures complete. Review to be carried out	New procedure and documentation complete. Database now developed to	Darrell Smith - Business and

INTERNAL CONTROL ISSUES AUDIT REGISTER

INTERNAL AUDIT RECOMMENDATIONS

Audit & Date of Issue	REF	Recommendations	Priority	Initial Target Date	Agreed Management Response	Current Status	Responsible Officer (New Date)
	67l	procedures for transfer visits. Include procedures for the rectification of tenant damage by the tenant or by agreement to reimburse NCH.			Dec 07.	facilitate analysis of visit outcomes. Links into new Rechargeable Repair procedure.	Service Improvement Manager. (End of March 2008)
	67i	Establish the procedures for re-inspections. Devise procedures to be followed where repairs have not been undertaken or there has been no agreement by the tenant to reimburse NCH.		January 2008	Procedure complete. To be reviewed Dec 07.	COMPLETE.	Darrell Smith - Business Service and Improvement Manager. (N/A)
	67m	Establish procedures for delaying or cancelling transfers.		February 2008	Procedure established and implemented.	COMPLETE.	Bernadette Lawley - City Lettings Mgr
	67n	Devise procedures for raising recharges in cases of abandonment and eviction. These are the cases where a pre-termination visit is unlikely to take place.		February 2008	See ** above.	Staffing shortages on the Recharges Team have stalled progress on policy developments in this area.	Ben Chilvers - Leaseholder and Rechargeable Repair Manager (End of April 2008)
	67o	Establish the role of the central debtors team. Ensure they have adequate resources. Ensure they have robust recovery procedures. Adequate links with Legal section of NCC and the OneWorld team. Reflect any changes in the NCC SLA.		February 2008	See ** above.	SLA under review, Central Debtors Team (SI) will not be responsible for collecting recharges in future.	Ben Chilvers - Leaseholder and Rechargeable Repair Manager (End of April 2008)

INTERNAL CONTROL ISSUES AUDIT REGISTER

INTERNAL AUDIT RECOMMENDATIONS

Audit & Date of Issue	REF	Recommendations	Priority	Initial Target Date	Agreed Management Response	Current Status	Responsible Officer (New Date)
		Property Clearance/Cleaning					
	68	Management should review the current procedures covering the operation of the clearance/cleaning team. The review should ensure appropriate supervision and productivity levels are achieved. The review should also ensure that recharges are easily identified and raised where appropriate.	High	Feb 08	See ## above. Works orders to be raised through SX3 (Northgate) as recharge for labour only.	<p>COMPLETE.</p> <p>Recharge procedure is now in place and operational. The Void Cleansing Team are now closely supervised particularly on quality of output.</p> <p>Business Case outlining Void Cleansing issues, including the recommendation to run a pilot with a view to outsourcing the Cleaning team.</p>	<p>Darrell Smith - Business and Service Improvement Manager.</p> <p>(N/A)</p>

INTERNAL CONTROL ISSUES AUDIT REGISTER

EXTERNAL AUDIT RECOMMENDATIONS

Audit & Date of Issue	REF	Recommendations	Priority	Initial Target Date	Agreed Management Response	Current Status	Responsible Officer (New Date)
BAKER TILLEY 06/07 FINAL AUDIT REPORT - JUNE 2007	69	A Key performance indicator should be used to monitor the timeliness of invoicing of repair work	A	July 2007.	N/A – no initial Management Response was agreed with the External Auditors.	COMPLETE. A new PI has been developed & used to monitor performance against targets.	Andy Farnsworth – Repairs Service Manager. (N/A).
	70	Whilst the transfer of data should be complete, a system of reconciling the three systems (systems for recording and invoicing work in progress) on a monthly basis should be implemented to ensure that this is the case.	A	July 2007.	N/A – no initial Management Response was agreed with the External Auditors.	COMPLETE. Systems – the manual reconciliation is already in place and has been since September 06. It was this that identified the VAT error originally. Implemented since September 2006.	Robert Allen - Head of ICT. (N/A).
	71	In the longer term, an IT strategy should be developed systems reviewed to assess whether they provide suitable platforms for NCH in the longer term.	A	December 2007.	N/A – no initial Management Response was agreed with the External Auditors.	Draft IS Strategy and ICT Strategy Review documents have been produced and will influence the role of the systems concerned and integration requirements, which will be scheduled according to business priority.	Robert Allen - Head of ICT. (End of April 2008)
	72	NCH should explore, with the Council, whether a separate company can be set up on the Council's system. In the longer term, an IT strategy should be developed to support NCH's future development. As part of this strategy consideration should be given as to whether it remains appropriate to continue to use the Council's systems.	B	December 2007.	N/A – no initial Management Response was agreed with the External Auditors.	COMPLETE. The (currently draft version of the) IS Strategy identifies a clear need to review the provision of financial management system services and potentially to replace OneWorld. This will be further developed during 2008/09 at a time to be scheduled according to business priority.	Robert Allen - Head of ICT. (N/A).

