

**Agenda Item No: 6**

**INTERNAL AUDIT PROGRESS REPORT TO 31<sup>st</sup> AUGUST 2014**

**To:** Audit and Accounts Committee

**Date:** 23<sup>rd</sup> September 2014

**From:** Head of Internal Audit and Risk Management

**Electoral Division(s):** All

**Forward Plan Ref:** N/A

**Key decision:** No

**Purpose:** To report on the main areas of audit coverage for the period 18<sup>th</sup> June to 31<sup>st</sup> August 2014 and the key control issues arising.

**Key Issues:** N/A

**Recommendation:** The Audit and Accounts Committee notes the progress being made against the approved Internal Audit Plan, approves the in-year changes to the Audit Plan and notes the material findings and themes identified by Internal Audit reviews completed in the period.

<b><i>Officer contact:</i></b>	
<b>Name:</b>	Jonathan Idle
<b>Post:</b>	LGSS Head of Internal Audit and Risk Management
<b>Email:</b>	Jonathan.Idle@cambridgeshire.gov.uk
<b>Tel:</b>	01223 715317

## **1. BACKGROUND**

- 1.1 The role of the Internal Audit Team is to provide Members and managers with independent assurance on the effectiveness of the controls that are in place to ensure that the Council's objectives are achieved. The work of the Team is directed to those areas and risks which will most impact upon the Council's ability to achieve these objectives.
- 1.2 Upon completion of an audit, an assurance opinion is given on the soundness of the controls in place. The results of the entire programme of work are then summarised in an opinion in the Annual Internal Audit Report on the effectiveness of internal control within the organisation.
- 1.3 This Progress Report provides members of the Audit and Accounts Committee with a summary of the core Internal Audit work undertaken since the meeting in July 2014. It summarises the assurance opinions for the audits reported during the period 18<sup>th</sup> June and 31<sup>st</sup> August 2014. The final reports for these audit reviews are available to members of the Committee on the Sharepoint page. Internal Audit issues e-mails to all members of the Committee to advise availability of final reports.
- 1.4 The report also provides members of the Audit and Accounts Committee summarises the key findings of completed audit reviews and provides the assurance summaries from each report in order to show how the overall assurance level has been determined. Where control weaknesses have been identified, actions will have been agreed with auditee management to address the control weakness. Explanations of the 5 levels of assurance are given in Appendix 1. Members will be aware that officers can be asked to attend the Committee where the overall assurance opinion given is of limited or no assurance.

## **2. PROGRESS AGAINST THE 2014-15 AUDIT PLAN**

- 2.1 Progress against the plan is set out in Appendix 2, which records the status of each planned review.
- 2.2 In lieu of changed circumstances appertaining to some planned audits and reviews of planned coverage with senior management, the following amendments to the Plan are proposed:

**Table 1: Proposed Changes to the Audit Plan**

Directorate / Description	Assignment	Addition	Deletion	Amendment
Public Health	Effectiveness of Public Health		√	
	Health Checks	√		
	Public Health Outcomes Framework	√		
Computer Audit (amend to I.T. Audit)				√
I.T. Audit	I.T. Governance	√		
	I.T. Systems Security	√		
	I.T Resilience	√		
Contingency	Use of Pupil Premium	√		
Fraud and Corruption (amend to Counter Fraud)				√

### 3. COMPLETED REVIEWS

- 3.1 Since the previous Progress Report to the Audit and Accounts Committee in July 2014, the following audit assignments have reached completion:

**Table 2: Finalised Assignments**

No.	Directorate / Description	Assignment	Assurance Opinion
1	Customer Service and Transformation	Information Governance	Moderate
2	Economy, Transport and Environment	Coroners Service Review	N/A
3	Economy, Transport and Environment	Carbon Reduction Commitment	Substantial
4	Economy, Transport and Environment	Highways Service Contract	Substantial
5	Economy, Transport and Environment	Street Lighting – Energy Management	Limited
6	Public Health	Commissioning and Contracting	Substantial
7	Grant Certification	Ecoop	Certification Provided
8	Grant Certification	Bike Friendly Cities	Certification Provided
9	Grant Certification	Troubled Families	Certification Provided
10	LGSS	Workforce Retention and Knowledge Management	Substantial

- 3.2 Summaries of the finalised reports issued are provided in Appendix 3.
- 3.3 Audit assignments, which are either at planning stage, work in progress or at draft report stage are summarised in Table 3.

**Table 3: Work In Progress**

Directorate / Assignment	Initial Planning	Work in Progress	Draft Report
<b>Customer Service &amp; Transformation</b>			
Business Continuity		√	
<b>Children, Families &amp; Adults</b>			
Traded Services	√		
Personal Budgets for Children	√		
Adoption Services Partnership			
Early Years Help			√
Better Care Fund		√	
Delayed Discharges			√
<b>Schools</b>			
Financial Governance within Schools		√ (2)	√ (4)
<b>Economy, Transport and Environment</b>			
City Deal		√	
<b>Public Health</b>			
Information Governance in Public Health	√		
<b>Council Wide</b>			
Programme and Project Management	√		
<b>Grant Certification</b>			
Seniors Network Support		√	
Local Sustainable Transport Fund		√	
<b>Governance</b>			
Ethics			√
<b>LGSS Finance</b>			
Budget Monitoring		√	
Capital Programme		√	
<b>LGSS People, Performance &amp; Transactions</b>			
Procure to Pay	√		

## 4 FRAUD AND CORRUPTION UPDATE

4.1 The previous Progress Report to the Committee identified that 3 investigations were ongoing. The position on these 3 cases is:

- The Team has concluded its investigations into 2 of the cases and referred the findings to Cambridgeshire Police. The Team continues to support the Police on these cases as required and are currently awaiting the Police's decision as to whether the offenders will be prosecuted or not.
- The investigation into concerns regarding the appropriateness of purchase card expenditure by a team in the Learning Directorate has been concluded. The review is able to provide management with assurance about the appropriateness of the purchase card expenditure incurred by the team.

4.2 The Team has commenced a review into the financial management of service users' monies at one of the Council's supported living establishments. This follows concerns brought to management's attention through the whistleblowing policy. The review is on-going and further details will be provided on its conclusion.

## 5 IMPLEMENTATION OF MANAGEMENT ACTIONS

5.1 The outstanding management actions as at 31<sup>st</sup> July 2014 are summarised in Table 4:

**Table 4: Outstanding Management Actions**

	Category 'Fundamental' recommendations		Category 'Significant' recommendations		Total	
	Number	%age of total	Number	%age of total	Number	%age of total
<b>Implemented</b>	26	96% (78%)	43	70% (54%)	69	78% (61%)
<b>Actions due within last 3 months, but not implemented</b>	0	0% (0%)	5	1% (18%)	5	6% (13%)
<b>Actions due over 3 months ago, but not implemented</b>	1	4% (22%)	13	21% (28%)	14	16% (26%)
<b>Totals</b>	27		61		88	

5.2 At the previous Committee, concerns were raised in respect of the level of implementation and the Head of Internal Audit was requested to consider further actions to improve performance and report back to members.

5.3 Following the previous Committee, two actions were undertaken:

- (i) Direct correspondence from the Head of Internal Audit was sent to a number of managers in the Council encouraging for the issue to be addressed.
- (ii) The issue was raised in a report to the Senior Management Team and subsequent internal reminders were forwarded to relevant managers within respective Directorates.

5.4 Table 4 includes a comparison with the percentage implementation reported at the previous Committee (bracketed figures). This highlights an improved position with the overall implementation rate moving from 61% to 78%.

5.5 Detail of the 1 'Fundamental' recommendation is provided in Appendix 4.

Background papers: appendices to report.

## Appendix 1

### DEFINITIONS OF LEVELS OF AUDIT ASSURANCE

Level	Definitions
Full Assurance	There is a sound system of control designed to address the relevant risks with controls being consistently applied.
Substantial Assurance	There is a sound system of control, designed to address the relevant risks, but there is evidence of non-compliance with some of the controls.
Moderate Assurance	Whilst there is a basically a sound system of control, designed to address the relevant risks, there are weaknesses in the system, that leaves some risks not addressed and there is evidence of non-compliance with some of the controls.
Limited Assurance	The system of control is weak and there is evidence of non-compliance with the controls that do exist which may result in the relevant risks not being managed.
No Assurance	There is no system of internal control. Risks are not being managed.

## SUMMARIES OF COMPLETED AUDITS

### A. CUSTOMER SERVICE AND TRANSFORMATION

#### A1 Information Governance

The overall assurance rating in respect of Information Governance arrangements in place at the Council was **'Moderate.'** Although the review highlighted some areas of good practice, several significant areas were identified where improvement is required.

A critical issue in relation to Information Governance at the Council is the lack of strategic-level corporate engagement with Information Governance issues. At present, unlike comparator Councils, there is no Corporate Information Governance Board or similar body which meets to discuss Information Governance issues from an organisation-wide perspective and to direct ongoing work on Information Governance; nor is there service-level representation of Information Governance through an 'Information Champions'-type scheme.

It was considered throughout the audit that the absence of broader organisational and strategic-level engagement with Information Governance reduced the ability of both the Information Governance and Information Security teams to drive the Information Governance agenda and to back up their policies by issuing and following up appropriate recommendations in instances where policies are not adhered to.

It was also identified that when Information Security Incidents occur, the Information Governance team do not always have adequate input into agreeing appropriate recommendations to ensure that control weaknesses are effectively addressed, and recommendations are not followed up to confirm whether actions have been implemented. There is no clear process of escalation through which the Information Governance Team can raise concerns about teams or services which are not rigorously addressing identified information security weaknesses, and this limits their ability to ensure the effective safeguarding of information across the Council.

It appears that this central issue is a contributing factor to a number of other issues identified, particularly around the highly reactive nature of the Information Governance team's work; the lack of an Information Governance Strategy or similar; and the absence of a centralised approach to information risk management. Greater strategic-level engagement with Information Governance would also improve the team's ability to implement and maintain Council-wide initiatives such as awareness campaigns or the Information Asset Catalogue, which was introduced in 2012 but has since ceased to be updated.

A higher profile for Information Governance at the Council would also be likely to encourage staff to actively seek advice from or report issues to the Information Governance and Information Security teams, enabling more effective oversight of Information Governance issues across the Council.

<i>Process Area</i>	<i>No</i>	<i>Limited</i>	<i>Moderate</i>	<i>Substantial</i>	<i>Full</i>
Appropriate leadership and governance arrangements are in place for the governance of information.					
Appropriate policies and procedures are in place and publicised effectively, and arrangements are in place to ensure compliance.					
Staff have the skills and knowledge required to handle data securely.					
Procedures around Freedom of Information, Data Protection, and Environmental Regulations are clear and accessible to staff and members of the public.					
Appropriate record security and continuity is maintained in terms of system security.					
Overall					



## **B. ECONOMY, TRANSPORT AND ENVIRONMENT**

### **B1 Coroners Service**

This summary relates to a commissioned review of the Coroners Service in 2013-14, which was finalised in 2014-15. The scope of the audit related to the following areas:

- The allowance arrangements in place for the Coroners. Specifically providing an opinion on whether the current arrangements were adequate in ensuring value for money, and that sufficient controls are in place to monitor and review expenditure;
- The County Loading payment and specifically providing an opinion as to whether this payment can be justified; and
- Payments made for Assistant Coroners and specifically an opinion as to whether the limitations of use, as set by National Guidance should apply.

It was clear that there was little formal guidance in place to support the Coroner allowance schemes in operation at the time of the review. More specifically the governance arrangements in respect of the schemes did not require the Coroners to provide supporting documentation such as vouchers or receipts to support the allowances paid.

It should, however, be made clear that the payments made to the Coroners were in compliance with the requirements of the allowance schemes. The schemes themselves are historic in design and have evolved over a significant period of time.

There were a number of concerns raised with regards to the administrative allowance payment schemes that are currently in operation, these include:

- There were two different schemes in place to pay administrative allowances, one based on an amount per case and the other based on a fixed allowance.
- Based on the documentation available it was concluded that the governance arrangements in respect of the fixed allowance scheme were extremely weak, in that there is no requirement for the Coroner to provide receipts or vouchers to support the allowances being paid.
- Furthermore, concerns were raised that either scheme could demonstrate that it achieved value for money, as this judgement was impossible to be made due to the lack of supporting information required to be provided.

In respect of the opinion on the County Loading payment, in order for an opinion to be provided regarding the ongoing payment of this element, it was concluded that a detailed business case setting out the ongoing requirement should be provided.

In terms of the use and payment for Assistant Coroners, national guidance was clear that usage should be capped at 11.5% of the coroners' salary plus county loading.

## B2 Carbon Reduction Commitment

The Carbon Reduction Commitment (CRC) scheme was introduced in 2010. Organisations which participate within the CRC are required to monitor their energy use, and report their energy supplies annually. The Environment Agency’s reporting system applies emissions factors to calculate participants’ carbon dioxide (CO2) emissions on the basis of this information.

Within Cambridgeshire County Council the Energy Management Team (EMT) are responsible for the submission of the CRC report and use a database provided by TEAM to collate and calculate the necessary data for the scheme. It stores energy bills, calculates energy consumption and converts this into final emission figures.

This review was undertaken in order to verify the adequacy of systems used to prepare the 2013-14 return to the Environment Agency, as well as confirming through sample testing that the figures due to submitted were accurate.

Based on our review of the systems in place and our testing of data, “**substantial assurance**” was assigned that the submitted emission figures are free from material error.

<i>Full</i>	<i>Process Area</i>	<i>No</i>	<i>Limited</i>	<i>Moderate</i>	<i>Substantial</i>
	TEAM Database				
	CRC Module				
	Final Submission				
	Overall				

### B3 Highways Service Contract

The objectives of the review were to provide management with assurance over a range of areas related to the management and performance of the contract:

- Risk and contract management arrangements are in place and working effectively following the assignment of the contract from Atkins to Skanska.
- Expenditure has been contained within budgets for 2012-2013 and 2013-2014, including the achievement of efficiency savings built into the budget.
- Highways policy is being complied with via the addressing of highways defects.
- Savings are being made in the cost of annual overheads.
- A Commissioning Cycle is in place to determine how the Authority wishes to deliver its Highway Services after the existing contract ends in 2016.

Based on the completion of our fieldwork, **substantial** assurance was assigned over the controls in place to mitigate the risks to achieving the objectives set out above.

The whole contract has been assigned by Atkins to Skanska, supported by a deed of indemnity that makes clear Atkins remain legally responsible for the performance of the contract and compliance with the contractual obligations under the contract.

The Cambridgeshire Highways Management Team (CHMT) risk register contained specific risks relating to the transition from Atkins to Skanska. Risk register review is a standing item on the CHMT Agenda, with the Cambridgeshire Highways Supervisory Board further recording the review by CHMT in their minutes.

From review of contract efficiencies analysed and reported to Cambridgeshire Highways Supervisory Board for 2013-2014, it was identified that these exceeded the Business Plan target of 4.25% of contract expenditure. Contract overhead apportionment to overall expenditure has been steadily reduced from 2008-2009 to date from 15% to 7%.

From a sample of highways defects, we found that all were assigned a rectification priority that accorded with the highways policy based upon the nature of defect and the road classification.

From a review of the arrangements in place to replace the current contract in 2016, we found a project was in place to address the various aspects of the commissioning cycle. No major issues arose when the project was reviewed under the headings of project governance, risk management, programme management and communication

## Assurance Summary

<i>Process Area</i>	<i>No</i>	<i>Limited</i>	<i>Moderate</i>	<i>Substantial</i>	<i>Full</i>
Legal, risk and contract management arrangements following the contract assignment from Atkins to Skanska					
Achievement of contract and overhead savings; compliance of highways defects to policy standards					
Commissioning cycle arrangements in place to replace the current highways contract					
<b>Overall</b>					

### **B4 Street Lighting – Energy Management**

In Cambridgeshire, the provision and maintenance of street lighting is managed by Balfour Beatty under the terms of a private Finance Initiative (PFI) agreement, and a major programme of street lighting replacement and rationalisation is taking place. The PFI contract does not cover the actual supply of electricity, for which the Council pays Southern Electric directly. In the 2013/14 financial year, the Council paid approximately £1.9m for street lighting electricity.

Included in the inventory of street lighting furniture, and consequently in the billing from Southern Electric, are lights owned by Fenland District Council and a number of Parish Councils. Cambridgeshire pays Southern Electric for the electricity for this lighting, and then recharges the cost to the councils, plus a 5% administration fee, on a monthly basis for Fenland District Council, and on a six-monthly (shortly to move to annual) basis for the Parish Councils. The amounts in question for the year from March 2013 – February 2014 equated to approximately £50,000 paid on behalf of Fenland District Council, and £130,000 paid on behalf of Parish Councils.

The objective of the audit was to provide management with assurance that there are appropriate controls in place to effectively mitigate the risk that the Council pays energy costs at the incorrect rate or for street lighting furniture which is not its responsibility.

Based on the completion of our fieldwork, **limited** assurance was assigned over whether the Street Lighting service is meeting the objectives outlined above.

A number of expected checks are not currently taking place within the service. Billing from Southern Electric is not reconciled to the energy usage estimates provided by Power Data Associates, the Council's meter administrators, and electricity rates are not checked before bills are paid. Furthermore, while most additions to the street lighting inventory are made by Balfour Beatty as part of the programme of replacement works, occasionally the Council identifies further lights which have

previously been missed off the inventory and therefore also need to be added to the database, known as accruals, and currently no checks take place to verify whether accruals are added to the database by Balfour Beatty in a timely manner. Service managers have stated that they intend to introduce regular checks regarding the addition of accruals to the street lighting inventory once the current backlog caused by the inaccurate initial PFI inventory is cleared. We did not identify a clear plan for when this testing will be introduced, who will conduct it, or the nature of the planned checks. As the inventory is the basis of the estimated electricity usage figures on which Southern Electric base their billing, an inaccurate inventory means that the Council will not be paying the correct amount for its electricity.

The service did not appear to have oversight of the billing process. The Council is not copied in to the inventory submission which is sent by Balfour Beatty to UK Power Networks to begin the energy usage estimation and billing process every month. This means that no checks take place to confirm that the submission is accurate, up-to-date and is sent at the correct time of the month. Consequently, if there are any issues with the process, the Council is not made aware of this, which may result in inaccurate billing being issued and paid. The submissions reviewed by Internal Audit included one which had been made incorrectly and billing was based upon an out of date inventory.

The review identified that the service is, in some cases, heavily reliant on partner organisations to gain access to information which should be held in-house. When the Auditor sought copies of both the monthly reports from and the Council's contract with Power Data Associates, (PDA) had to be contacted to provide this information as it could not be accessed in-house.

Billing to Parish Councils was not at the same amount of street lighting electricity as it is paying. Although not financially significant, billing has been issued using an incorrect rate per kWh and against a different inventory to the one used as utilised by Southern Electric in their billing to the Council. The basis to rectify this situation was identified during the course of the audit.

The review also identified that a clear process for removing lighting furniture from the database as quickly as possible was required in order to ensure incorrect billing does not occur for parish councils.

<i>Process Area</i>	<i>No</i>	<i>Limited</i>	<i>Moderate</i>	<i>Substantial</i>	<i>Full</i>
Appropriate controls are in place to mitigate the risk that the Council pays the energy costs of street lighting furniture which are not the Council's responsibility.					
Appropriate controls are in place to mitigate the risk that the Council pays energy costs at the incorrect rate.					
<b>Overall</b>					

## C. PUBLIC HEALTH

### 1. Commissioning and Contracting

Internal Audit provided **substantial** assurance over the controls in place in relation to commissioning and contracting within the Council's Public Health services. Generally, it was identified that the commissioning and contracting arrangements that have been developed since the service transferred from the Primary Care Trust (PCT) to the Council in April 2013 have introduced a more comprehensive and effective control environment for commissioned services. Thus, for example, more robust contractual documentation has been developed and providers are held accountable for their performance by ensuring that, where appropriate, payments made are based upon activity rather than indicative payments throughout the year. The assurance has been based upon the new processes and contracts which are now being implemented, rather than any historical arrangements inherited from the PCT.

A new bespoke contract template and the procedural guidance had been developed to support Public Health officers throughout the commissioning and contracting cycle fully support the Council's procedures and expand upon these to ensure officers are aware of all key risk areas and best practice. The contract template has been developed with the assistance of the LGSS Legal team. Many existing contracts which were transferred from the PCT have been transferred onto this bespoke contract and all new contracts are being awarded using this template. This ensures that all contracts are consistent and that key contractual areas are addressed for all commissioned services, including those of particular importance to the service area such as clinical governance, incidents requiring reporting and data protection.

Areas of good practice were identified which should support the service in obtaining value for money and managing contracts effectively. This included service specifications which were clearly based upon outcomes and outputs, thereby providing a focus on what is required from contracts and allowing service providers and contractors scope for innovation to deliver the best possible outcomes. The procedural notes require that contracts should also be subject to review and monitoring proportionate to the level of risk associated with the contract but even those of low risk should be subject to a recorded, formal annual review. Some areas for improvement were identified where controls could be further developed and exercised, these include:

- In relation to the Long Acting Reversible Contraception (LARCs) contract with GP practices, there are currently no clinical audits or spot checks conducted to provide assurance over compliance with the service specification. The data provided by the practices, upon which payments are calculated, also requires more detailed verification and challenge to ensure these accurately reflect true performance.
- The procedures for processing and verifying data submitted by pharmacies have been well developed and documented. These include a series of checks and sample tests by other officers to ensure that the values calculated for payment are accurate and independently verified. The budget holder then submits these figures for payment on the understanding that these checks have been performed. However, it was identified that currently there is no audit trail of the checks performed to demonstrate that these have been conducted and by whom.

## D. LGSS

### 1. Workforce Retention and Knowledge Management

The Council's corporate risk register includes the following high level risk:

- The Council does not have appropriate staff resources with the right skills and experience to deliver the Council's priorities at a time of significant demand pressures.

The specific risks related to this corporate risk are considered to be:

- The Council does not recruit and retain the most effective workforce it needs to deliver the Business Plan;
- The Council is not able to identify key posts that are fundamental to delivery of the Business Plan; and
- The Council does not capture the knowledge and experience of those delivering key roles that leave the authority or are unable to fulfill role due to secondment, sickness etc.

The objectives of the review were therefore to:

- Document and review the systems in place to recruit and retain the most effective workforce the Council needs to deliver the business plan;
- Ascertain whether the Council is able to identify key posts that are fundamental to the delivery of the business plan; and
- Ascertain whether there is a clear process in place to capture the knowledge and experience of those leaving the Authority.

**Substantial** assurance was assigned over Workforce Recruitment, Retention and Knowledge Management at the Council. This positive assurance reflects the relatively low turnover rate currently at the Council, successful recruitment exercises with competitive fields as well as the successful implementation of a number of significant restructures, which have supported teams to transform how they work and improve service delivery. This has also involved the successful redeployment of valued employees, many of whom have taken the opportunity to work in a different, but in many cases more flexible and ultimately supportive environment.

Where redeployment has not been possible, recruitment exercises have been largely successful. Where employees have left the organisation, this has, in general been managed in a co-ordinated and methodical fashion, with consideration of knowledge 'loss' considered. In addition, the Authority is able to identify its key posts, has overseen restructures which have considered, where possible, the best ways to deliver services to remove over-reliance on key members of staff. Some Services have taken the calculated risk to run with less resource in some areas on a trial, closely monitored basis to see if it is possible to maintain service delivery with reduced resources.

Despite positive performance in terms of recruitment and retention at the current time, many of the officers spoken to expressed concern that this was not something that would be easily maintained, as some services are already beginning to struggle to recruit and retain in specialised fields (for example within Children’s Social Care). In addition, many services mentioned the reliance on ‘goodwill’ to maintain service delivery at the Council, which is acknowledged as a finite resource. In an organisation that is already recognised as ‘lean’ this presents a specific risk to the Authority and its ability to deliver the plan.

Assurance Summary

<i>Assurance Area</i>	<i>No</i>	<i>Limited</i>	<i>Moderate</i>	<i>Substantial</i>	<i>Full</i>
The Council recruits and retains the most effective workforce it needs to deliver the Business Plan					
The Council is able to identify key posts that are fundamental to delivery of the Business Plan					
The Council captures the knowledge and experience of those delivering key roles who leave the authority or are unable to fulfill role due to secondment, sickness etc.					
<b>Overall</b>					



**APPENDIX 4: DETAILED SUMMARY OF FUNDAMENTAL RECOMMENDATIONS - OUTSTANDING FOR OVER 3 MONTHS**

Audit Area	Service Area	Issue / Outstanding Action	Reason for Revised Implementation Timescale	Officer Responsible	Original Date	Revised Date
Safeguarding Vulnerable Adults	Adult Social Care	The timescales for processing a case should be reviewed for appropriateness	Progress has been made in updating the procedures but until the DoH publicise its guidance and impact assessments on the new regulations in May 2014 with further guidance in October 2014 it has been agreed that rather than updating now and then again in May we would wait until the DH has produced its guidance	Adult Safeguarding and Quality Manager	April-13	Mar 14 July 14 Oct 14