

Report of the Head of Internal Audit Shared Service

Internal Audit Monitoring Report 2017/18

Purpose of report

1. To provide the Committee with a progress update on the 2017/18 audit plan delivery and residual summary reporting for 2016/17.
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Recommendation

The Treasurer recommends that the report is noted.

Introduction and Background

2. The Authority is responsible for maintaining or procuring an adequate and effective internal audit of the activities of the Authority under the Accounts and Audit (England) Regulations 2015. This includes considering, where appropriate, the need for controls to prevent and detect fraudulent activity. These should also be reviewed to ensure that they are effective. This duty has been delegated to the Treasurer and Internal Audit is provided by Worcestershire Internal Audit Shared Service (WIASS). Management is responsible for the system of internal control and should set in place policies and procedures to ensure that the system is functioning correctly.

Objectives of Internal Audit

3. The Public Sector Internal Audit Standards 2013 defines internal audit as: “an independent, objective assurance and consulting activity designed to add value and improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes”. WIASS is committed to conforming to the requirements of the Public Sector Internal Audit Standards

Aims of Internal Audit

4. The objectives of WIASS are to:
 - Examine, evaluate and report on the adequacy and effectiveness of internal control and risk management across the Fire Service and recommend arrangements to address weaknesses as appropriate;
 - Examine, evaluate and report on arrangements to ensure compliance with legislation and the Fire Service’s objectives, policies and procedures;

- Examine, evaluate and report on procedures that the Fire Service's assets and interests are adequately protected and effectively managed;
 - Undertake independent investigations into allegations of fraud and irregularity in accordance with Fire Service's policies and procedures and relevant legislation; and
 - Advise upon the control and risk implications of new systems or other organisational changes.
5. Internal audit has worked with external audit to try and avoid duplication of effort, provide adequate coverage for the 2017/18 financial year so that an internal audit opinion can be reached and support External Audit by carrying out reviews in support of the accounts opinion work.

Audit Planning

6. To provide audit coverage for 2017/18, an audit operational programme to be delivered by WIASS was discussed and agreed with the Authority's Section 151 Officer and Treasurer as well as Senior Management Board and was brought before Committee on 12th April 2017 for consideration. The audit programme provides a total audit provision of 111 audit days; 95 operational and 16 management days.

Audit Delivery

7. 2017/18 audits commenced after the Committee had agreed the 2017/18 plan at the 12th April 2017 Committee (Appendix 2).
8. To assist the Committee to consider assurance on the areas of work undertaken, an overall assurance level is given, when appropriate, to each audit area based on a predetermined scale (Appendix 3). Also, the findings are prioritised into 'high', 'medium' and 'low' within audit reports with all 'high' priority recommendations being reported before committee (Appendix 3).

2017/18 Audits:

9. The summary results of these audits are included below. Where recommendations have been made, these are being addressed through management actions.

Risk Management (Follow-up)

10. The original audit report gave 'moderate' assurance and 4 'medium' priority recommendations were reported. Follow up of the original report dated 30th June 2016 was undertaken on the 14th June 2017 and found the 4 'medium' priority recommendations have been implemented in regard to management board meetings, risk registers, background information and risk management training.
11. From the explanations received and the evidence provided/sought Internal Audit is satisfied that all of the recommendations have been satisfactorily implemented and no further follow-ups will be required.

Audit Type: Follow Up Review
Follow Up Report Date: 14th June 2017
Original Assurance: Moderate

12. Reviews that are currently progressing include:

- Training and Development (baseline and core skill delivery)
- Transformational Planning (Critical Review) 20:20 Board
- Corporate Governance (Business Continuity)
- Partnership Working, and,
- Capital Programme has just commenced.

13. The outcome to the reviews listed above will be reported to Committee in summary form as soon as they are completed.

Residual 2016/17 Audits:

14. The summary results of these audits are included below. Where recommendations have been made, these are being addressed through appropriate management actions.

CARE System – Pensions

15. The audit of the Care Scheme was carried out as an additional review at the request of the Director of Finance and Assets (S151 Officer) to provide assurance over the data held in relation to the CARE scheme.

16. The review found the following areas of the system were working well:

- There are individual 2015 Care Scheme Records maintained

17. The review found the following areas of the system where controls could be strengthened:

- The accuracy of the reports produced from the Pension System;
- The reconciliation of the data held within the payroll system to the data held within the Pension System.

18. There was 1 'high' priority recommendation reported.

Audit Type: Limited Scope
Final Report Date: 10th April 2017
Assurance: Limited

Safeguarding

19. The review is a full system review concentrating on the key requirements and areas of the safeguarding system.
20. The review found the following areas of the system were working well:
 - The Service has formally documented its policy and procedure relating to Safeguarding including roles and responsibilities;
 - Risk assessments relating to activities involving children were available on request;
 - Arrangements are in place for the recording of and conducting of home visits;
 - The service has procedures in place to ensure that the Service does not knowingly permit a barred individual to engage in 'regulated activity';
 - Where a DBS check records a caution and / or conviction a risk assessment is carried out and a final decision on appointment taken by a senior officer;
 - Safeguarding awareness training covers the key areas of the Safeguarding and the Safeguarding Policy;
 - Arrangements are in place for the receipt, investigation and recording of allegations concerning safeguarding against HWFRS staff members / volunteers;
 - Records of safeguarding referrals including dates, details of concerns and who reported to are maintained; and
 - Any information relating to safeguarding referrals is shared over a secure GCSX email. Where such agencies have electronic referral forms on secure websites these are used to make referrals or to share data on cases.
21. The review found the following areas of the system where controls could be strengthened:
 - There is a lack of evidence of an assessment of the overall risk exposure of the Service in terms of Safeguarding. For example there has been no formal assessment of the exposure risks of open days, home visits, etc;
 - There is no reference to the Service's Safeguarding policy and procedures within current employee induction programmes;
 - Safeguarding awareness training is not included as a mandatory course on the Competency and Training Record (CTR) system;
 - Recording of all training undertaken in relation to Safeguarding awareness including refresher training that should be undertaken every three years;
 - Completion of all Personal Declaration Forms by Lay Instructors; and
 - There was no formal procedure in place for the regular monitoring of the operation of the Young Fire Fighters Association in terms of compliance with safeguarding policy.

22. In addition to the above there are other areas which have an impact on the assurance level but the Service's own internal controls have already identified and are working to address them and therefore no further recommendations are made within this report:
- At the time of review both the Operational Policy for Safeguarding Children, Young People and Adults at Risk of Harm; and the Service Policy – Instruction No. 1 – Staff / Volunteers working with Children / Vulnerable Adults had exceeded their stated next review dates stated on the footer of each page of Jan 2016. The current Safeguarding policy on DBS checks is out of date in terms of current practice adopted by the Service. Management is aware of the need for the review of Safeguarding Policy and has a timetable in place to do so.
 - The Safeguarding Policy Instruction No. 1 at section 5 Record Keeping requires that Disclosure and Barring Service (DBS) checks be renewed every three years. At the time of the review management was in the process of reviewing their records of DBS and bringing these up to date in terms of renewals.
23. There were 3 'high' and 1 'medium' priority recommendations reported.

Audit Type:	Full system audit
Final Report Date:	10 th April 2017
Assurance:	Limited

Training Centre and Technical Fire Safety

24. This area forms a significant part of the National Framework and is also extensively covered in the Annual Plan which reports on outcomes against previous years. The review was a critical friend review limited to key fire safety audit areas whilst taking into consideration the Annual Plan. The review challenged the current and on-going arrangements in place at the time of the review.
25. The review found that there is a generally sound system of control surrounding the Services' Technical Fire Safety arrangements and that the systems in place for the risk assessment and scheduling of Technical Fire Safety Audits are in line with Chief Fire Officer Association guidance. Areas where current arrangements could be strengthened have been identified during the review including the currency of related policy and procedures, data quality, use of resources and business continuity.
26. At the time of review the Service was reviewing policy and procedures, looking at the use of short audit forms and enhanced risk assessment processes along with the re-introduction of electronic solutions to the recording of audit visits. The Service is also liaising with its software suppliers in order to improve the resilience of the CFRMIS system. Management is currently working towards improvements in this area which will enable staff to work smarter in this area in the future.
27. There were no 'high' or 'medium' priority recommendations reported.

Audit Type: Critical Friend
Final Report Date: 10th April 2017
Assurance: N/a

Fees and Charges

28. This review was a critical review that has concentrated on the following areas:
- SPI 3 – Section 7 Part 7.31 Cost Recovery including Special Services;
 - The process of ascertaining that a debt is due and the charge to be raised;
 - Raising of the invoice;
 - Management of the Debt;
 - Receipt of income.
29. With austerity continuing it is necessary to consider what measures can be undertaken in order to reduce the pressures on Services in the future and in this case whether the additional income achieved, which is not guaranteed, from Special Services is worth the up keep of Policies and Procedures and the resource time required from front line officers.
30. Internal Audit can not state whether the Cost Recovery Policy including Special Services should remain in its current format, changed or be removed altogether, this is a decision to be made by Senior Management. However, the consideration of this process rather than just updating the policy shows that Management are looking to transform and are investing in the future but the key consideration is whether value for money is being achieved and can be justified if challenged.
31. There were no 'high' or 'medium' priority recommendations reported.

Audit Type: Critical Friend
Final Report Date: 10th April 2017
Assurance: N/a

Property – Client Management

32. This review considered the on-going processes in place for:
- Service Level Agreement;
 - Strategic property issues;
 - The provision of accurate and timely KPI data;
 - Review of performance;
 - Property maintenance related fees;
 - Charges approval and contractual variations.
33. The review found the following areas of the system were working well:
- There is a signed Service Level Agreement with PPL covering property services which includes the responsibilities of both parties;
 - Regular meetings are held with the contractor to review performance; and
 - Payments made are in line with agreed amounts.

34. The review found the following areas of the system where controls could be strengthened:

- Production of an up to date Property and Assets Strategy;
- Availability of complete and accurate key performance indicators and financial data;
- Timing of agreed fees and charges under the agreement prior to budget setting; and
- Contingency arrangements for property management services.

35. There were no 'high' priority recommendations reported.

Audit Type:	Full system audit
Final Report Date:	19 th May 2017
Assurance:	Moderate

36. The following review is currently at final draft report stage the outcome of which will be reported in summary form at the next Audit Committee:

ICT

37. This critical review will be limited to the following areas of the ICT Service and will cover the period from April 2016 to the time of the audit.

- Progress in completing the Service work programme during 2016/17 to date, including completed work programme items and those underway;
- Action plans to address issues raised.

38. 'Follow up' is continuing in regard to previously completed audits to provide assurance that recommendations have been implemented and any risk mitigated. Where there is a programmed annual visit to an area the 'follow up' is included as part of the audit review e.g. ICT. There are no exceptions to report in regards to 'follow up' findings.

Conclusion/Summary

39. The Internal Audit Plan for 2017/18 will continue to progress steadily throughout the forthcoming year. The residual 2016/17 work has reported 4 'high' priority recommendations arising along with potential risks. Recommendations that have been made are being addressed through robust management action plans.

Corporate Considerations

Resource Implications (identify any financial, legal, property or human resources issues)	There are no financial issues that require consideration.
Strategic Policy Links (identify how proposals link in with current priorities and policy framework and if they do not, identify any potential implications).	Selected audits are risk based and linked to the delivery of priorities and policy framework.
Risk Management / Health & Safety (identify any risks, the proposed control measures and risk evaluation scores).	Yes, whole report.
Consultation (identify any public or other consultation that has been carried out on this matter)	N/A – no policy change is recommended
Equalities (has an Equalities Impact Assessment been completed? If not, why not?)	N/A

Supporting Information

Appendix 1 – 2016/17 Audit Plan overview

Appendix 2 – 2017/18 Audit Plan progress

Appendix 3 – ‘High’ priority recommendations for completed audits, and, assurance and priority definitions

Contact Officer

Andy Bromage

Head of Internal Audit Shared Service - Worcestershire Internal Audit Shared Service

(01905 722051)

Email: andy.bromage@worcester.gov.uk

Appendix 1

INTERNAL AUDIT PLAN FOR THE FIRE & RESCUE SERVICE 2016/17 WORCESTERSHIRE INTERNAL AUDIT SHARED SERVICE

Audit Area	Source (max risk score 45)	Planned Days 2016/17	Audit completed
Accountancy & Finance Systems			
Main Ledger (incl. Budgetary Control & Bank Rec)	Risk Score 28	8	Completed Dec 2016
Creditors	Risk Score 28	8	Completed Dec 2016
Debtors	Risk Score 25	5	Completed Dec 2016
Payroll & Pensions (incl. GARTAN)	Risk Score 35	13	Completed Dec 2016
VAT	Risk Score 27	3	Completed Jan 2017
SUB TOTAL		37	
Corporate Governance (incl Health & Safety arrangements)			
Corporate Governance (AGS)	Risk Score 25	10	Completed Nov 2016
ICT Audit	Risk Score 36	10	Completed July 2017
System / Management Arrangements			
Safeguarding	Risk Score 30	8	Completed April 2017
Training Centre	Risk Score 33	8	Completed April 2017
Property & Asset Mngt(Client Side)	Risk Score 31	9	Completed May 2017
Fees and Charges (Value for Money)	Risk Score 25	5	Completed April 2017
Technical Fire Safety (Commercial)	Risk Score 24	8	Completed April 2017
SUB TOTAL		58	
General			
Follow up 2014/15 & 2015/16 Reviews	Routine & s151	5	Q1 to Q4 inclusive
Advice, Guidance, Consultation, Investigations	n/a	2	Q1 to Q4 inclusive
Audit Cttee Support	n/a	5	Q1 to Q4 inclusive
Reports & Meetings	n/a	4	Q1 to Q4 inclusive
SUB TOTAL		16	
TOTAL CHARGEABLE		111	

Note: GAD has been not included ~ conformity to be provided by Worcestershire County Council.
In addition to the plan above there will be an additional review in regard to the Pensions to ensure the CARE system is operating satisfactorily.

Appendix 2

INTERNAL AUDIT PLAN FOR THE FIRE & RESCUE SERVICE 2017/18 WORCESTERSHIRE INTERNAL AUDIT SHARED SERVICE

Audit Area	Proposed review	Planned days 2017/18	Provisional Audit Quarter
Accountancy & Finance Systems			
Main Ledger (incl. Budgetary Control & Bank Rec)	Limited Scope	5	Q3
Creditors	Full	8	Q3
Debtors	Limited Scope	4	Q3
Payroll & Pensions (incl. GARTAN)	Full	13	Q3
Capital Programme (Fleet)	Full	8	Planning Stage
SUB TOTAL		38	
Corporate Governance (incl Health & Safety arrangements)			
Corporate Governance (Business continuity, resilience & emergency planning)	Full	9	Fieldwork Review Stage
ICT Audit	Full	8	Q4
Risk Management	Limited Scope	5	Completed 14/06/2017
System / Management Arrangements			
Partnership Working (Governance Arrangements)	Full	6	Fieldwork Stage
Training (Baseline & Core skill delivery)	Full	8	Clearance Stage
Transformational Planning	Critical Friend	9	Fieldwork Stage
Procurement /Contracts	Full	8	Q4
SUB TOTAL		53	
General			
Follow up Reviews		7	Q1 to Q4 inclusive
Advice, Guidance, Consultation, Investigations		3	Q1 to Q4 inclusive
Audit Cttee Support		5	Q1 to Q4 inclusive
Reports & Meetings		5	Q1 to Q4 inclusive
SUB TOTAL		20	
TOTAL CHARGEABLE		111	

Appendix 3

'High' Priority Recommendations reported (2016/17 Reviews)

Ref.	Priority	Finding	Risk	Recommendation	Management Response and Action Plan
Audit: CARE Scheme 2016/17					
Assurance: Limited					
1	High	<p><u>Accuracy of Data and Reports.</u></p> <p>Internal audit testing found that</p> <ul style="list-style-type: none"> 6 out of the 10 Firefighters shown on the 2006 Pensions Report were new starters who would have only been enrolled into the 2015 CARE Scheme and should therefore have not appeared on the 2006 Pensions Report. Within the current Pensions system in order to add a new starter it is necessary to allocate the record to one of the existing pension schemes and then have an Individual 2015 Care record attached. However it should be noted that contributions were being paid correctly into the 2015 CARE Scheme. Another member of the 2006 scheme should have been shown on the transfer section of the report. 1 out of the 7 Members of the 2006 (Modified) Scheme shown as transferring to the 2015 CARE Scheme meets conditions that they will never transfer into the 2015 Care Scheme. 	<p>That the data being used for reporting is not accurate resulting in possible challenge or legal action leading to financial loss and reputational damage</p>	<p>Hereford and Worcester Fire and Rescue Service need to satisfy itself the checks that are being undertaken between the Payroll data and the Pension data are effective and are providing an effective control that will highlight all exceptions that need investigating.</p> <p>The reporting from the Pensions system needs to be checked to ensure that the information being produced is accurate and can be relied upon.</p>	<p>The Audit identified 2 key problems,</p> <ol style="list-style-type: none"> 1) Mis-understanding of the complexities of movements between the 2006 Scheme the 2006 modified scheme and the 2015 Scheme, resulting in differing treatment on payroll and pensions. These have now been amended and corrected 2) In-correct "flagging" of data within the payroll system meaning that non-comparative data was being reported for comparison. These have now been amended. <p>To ensure future compliance 2 changes have taken place:</p> <p>1 The Pensions provider has undertaken enhanced report writer training to allow production of more useful reports</p>

		<ul style="list-style-type: none"> A comparison of Pension System Reports and Payroll System Reports showed some differences that could not be easily explained. 			<p>2 Audit exercise is to be rerun internally on an annual basis.</p> <p>Responsible Manager:</p> <p>Temporary Pensions Manager</p> <p>Implementation date:</p> <p>On-going</p>
Audit: Safeguarding 2016/17					
Assurance: Limited					
1	High	<p><u>Assessment of Risk Exposure.</u></p> <p>There is a lack of evidence of an assessment of the overall risk exposure of the Service in terms of Safeguarding. For example there has been no formal assessment of the exposure risks of open days, home visits etc.</p>	Where areas of possible exposure are not identified there is an increased risk that mitigating actions are not put in place increasing the risk that exposure occurs. Such exposure leading to reputational damage.	A full overall assessment of the risk that the fire service is exposed to in relation to Safeguarding involving any activity where there is the potential for a one to one with children or vulnerable adults should be undertaken and recorded.	<p>Action: implement recommendation.</p> <p>Responsible Manager:</p> <p>Area Commander – Community Risk</p> <p>Implementation date:</p> <p>June 2017</p>
2	High	<p><u>Safeguarding Awareness Training.</u></p> <p>The review found:</p> <p>There is no reference to Safeguarding in current induction processes for either operational or non operational staff.</p> <p>The Service's Operational Policy under risk critical information states that all HWFRS Personnel who come into contact with adults and children as part of their working duties will receive appropriate Safeguarding training. However testing</p>	Employees are unaware of the Service's current policy and procedure in relation to Safeguarding and of their role in it potentially leading to an increased risk that employees are unable to identify and report the signs of abuse, or other safeguarding concerns, when undertaking their	<p>Hereford and Worcester Fire and Rescue Service to review the training requirements in relation to Safeguarding Awareness and develop a policy that covers legislation and best fits the needs of the service. This policy to include but not be limited to:</p> <ul style="list-style-type: none"> Uniformed and non uniformed induction 	<p>Action: implement recommendation.</p> <p>Responsible Manager:</p> <p>Head of Corporate Services</p> <p>Implementation date:</p> <p>To be confirmed when new post holder appointed.</p>

		<p>found that there is no record of safeguarding awareness training having been undertaken for the following categories of employee within our samples;</p> <ul style="list-style-type: none"> • New Staff – No relevant training record for 12/12 (7/12 being Retained Duty System Fire Fighters); • Existing Staff – No relevant training record for 8/8 of staff with roles involving non office based activities (Technicians and Safety Advisers); • Lay Instructors – No relevant training record for 8/8; • YFFA Activity Attendees – No relevant training record for 10/13; • Home Visits – No relevant training record for 21/46; and <p>Safeguarding is not currently included as a mandatory course on the Competency and Training Record. Therefore the only training records relating to safeguarding are those maintained by the Central Training Unit. These records relate to formal training sessions undertaken by the Unit. The last such formal session was held in 2014. There is no record of safeguarding awareness training for employees commencing employment since 2014.</p> <p>The Policy also requires refresher training to be undertaken every three years. Testing of those individuals in the sample that had a recorded Safeguarding training date found that the majority of these dates were more than three years ago.</p>	<p>duties. This could potentially lead to an increased risk that such abuse continues along with reputational damage to the Service.</p>	<p>processes to include reference to safeguarding policy and procedure.</p> <ul style="list-style-type: none"> • Safeguarding awareness training for employee roles that require working in the community to be mandatory and included on the Competency and Training system where appropriate. • An E-learning solution to be considered for Safeguarding awareness training, recording and monitoring for the training of new employees and for the provision of regular refresher training of existing staff and Lay Instructors. 	
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3	High	<p><u>Monitoring of Young Fire Fighters Association.</u></p> <p>There are currently no formal processes in place for the regular monitoring of compliance with safeguarding policy by the Young Fire Fighters Association.</p> <p>Testing around DBS records and records of safeguarding awareness training during the review found examples of non-compliance with the Service's Safeguarding framework.</p> <p>For example our testing of 13 attendees at summer camp and /or selected evening drills found that :</p> <p>2/13 had no record of DBS and one was no longer a Lay Instructor; of the remaining 10 attendees for which a renewal was required for 8/10 of these their DBS had not been renewed in the last three years; and</p> <p>10/13 had no record of having received safeguarding awareness training.</p> <p>Our testing of a list of 10 Lay Instructors provided by Community Risk found that 7/8 had a DBS on record (one being an applicant and not in receipt of a DBS at time of review) but that of these 2/7 of the sample for which a last DBS record was found the date of last DBS was over three years old.</p>	<p>Where monitoring of compliance of third parties with the Services' Safeguarding policies and procedures does not take place there is an increased risk that any non compliance goes unidentified potentially leading to increased occurrences of Safeguarding concerns and associated reputational damage.</p>	<p>Processes should be devised to allow for the regular monitoring of third party compliance with the Service's Safeguarding policy and procedures.</p>	<p>Action: implement recommendation.</p> <p>Responsible Manager: Area Commander – Community Risk</p> <p>Implementation date: March 2018 – working towards reviewing procedures in the meantime.</p>
end					

Definition of Priority of Recommendations

Priority	Definition
High	Control weakness that has or is likely to have a significant impact upon the achievement of key system, function or process objectives. Immediate implementation of the agreed recommendation is essential in order to provide satisfactory control of the serious risk(s) the system is exposed to.
Medium	Control weakness that has or is likely to have a medium impact upon the achievement of key system, function or process objectives. Implementation of the agreed recommendation within 3 to 6 months is important in order to provide satisfactory control of the risk(s) the system is exposed to.
Low	Control weakness that has a low impact upon the achievement of key system, function or process objectives. Implementation of the agreed recommendation is desirable as it will improve overall control within the system.

Definition of Audit Opinion Levels of Assurance

Opinion	Definition
Full Assurance	<p>The system of internal control meets the organisation's objectives; all of the expected system controls tested are in place and are operating effectively.</p> <p>No specific follow up review will be undertaken; follow up will be undertaken as part of the next planned review of the system.</p>
Significant Assurance	<p>There is a generally sound system of internal control in place designed to meet the organisation's objectives. However isolated weaknesses in the design of controls or inconsistent application of controls in a small number of areas put the achievement of a limited number of system objectives at risk.</p> <p>Follow up of medium priority recommendations only will be undertaken after 6 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.</p>
Moderate Assurance	<p>The system of control is generally sound however some of the expected controls are not in place and / or are not operating effectively therefore increasing the risk that the system will not meet it's objectives. Assurance can only be given over the effectiveness of controls within some areas of the system.</p> <p>Follow up of high and medium priority recommendations only will be undertaken after 6 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.</p>
Limited Assurance	<p>Weaknesses in the design and / or inconsistent application of controls put the achievement of the organisation's objectives at risk in many of the areas reviewed. Assurance is limited to the few areas of the system where controls are in place and are operating effectively.</p> <p>Follow up of high and medium priority recommendations only will be undertaken after 6 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.</p>
No Assurance	<p>No assurance can be given on the system of internal control as significant weaknesses in the design and / or operation of key controls could result or have resulted in failure to achieve the organisation's objectives in the area reviewed.</p> <p>Follow up of high and medium priority recommendations only will be undertaken after 6 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.</p>