



**Internal Audit
Progress Report 2011/12
London Borough of Brent
February 2012**

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Executive Summary

Introduction	<p>This report sets out a summary of the work completed against the 2011/12 Internal Audit Plan for the financial year to date. The report provides a summary of the main findings from each audit together with the assurance ratings for each one. Please note that this summary and assurance rating is only reported on once the individual audit reports have been finalised.</p>
Summary of progress against the Plan	<p>The overall Internal Audit Plan for 2011/12 comprises 1,200 days, of which 905 were allocated to Deloitte & Touche Public Sector Internal Audit Limited (Deloitte PSIA), and 295 to the in-house team.</p> <p>As at the end of January 2012 a total of 857 days have been delivered against the overall Plan, made up of 667 Deloitte PSIA days and 190 in-house days. This represents 71% of the Plan and is an improvement on the previous year when 63% of the plan had been achieved at the same stage in 2011.</p> <p>In terms of the profile for 2011/12, in so far as it was possible to allocate audits to a specific quarter prior to the start of the year, the majority of these have been progressed as planned.</p> <p>The plan is kept under continuous review in order to determine whether changes will be required in certain areas, on the basis that internal audit work will not be considered relevant in respect of certain projects due to the implementation status. Where this is the case, alternate areas are identified in which to undertake work, so as to ensure that the total planned days are delivered by year-end.</p> <p>A number of planned audits have had to be taken off the plan due to delays in the implementation of the projects to which they relate. Examples include the planned review of libraries and transformation of support functions for Environment and Neighbourhood. There has been an increase in the number of days allocated to work to be carried out at BHP due to having to undertake some previously unplanned audit work at the request of the Council's Director of Finance and BHP's management.</p>
Summary of Work Undertaken	<p>A number of systems audits have been completed and are in progress across the Council. In addition, as part of the focus on key developments, an audit of the new Project Management Framework being developed and implemented by Regeneration and Major Projects has been undertaken. The work involved an initial assessment of the adequacy of the controls making up the new Framework, and was completed by one of Deloitte's specialist contract auditors, taking account of their construction industry knowledge and experience of good practice across the public sector.</p> <p>Computer audit work is also progressing, and since the last committee a number of audits have been undertaken including iCaseWork and follow-up on Programme and Project Management.</p>

The final key area of work is in relation to schools, forming a significant part of annual coverage. 22 primary schools have been included in the 2011/12 plan. The majority of these have been visited by the end of January 2012 and the remaining schools will be visited between now and the end of March 2012.

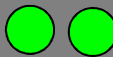



As was the case in 2010/11 and also reported at the last meeting, key areas of weakness identified across several of schools continue to relate to compliance with the Financial Regulations for Schools concerning high value procurement and leasing arrangements. In addition, issues have been identified in respect of the salary levels of Headteachers' and other members of the Leadership Teams in the context of non-compliance with the national School Teachers Pay and Conditions Document 2010 (STPCD). The Human Resources Team within Children and Families have provided detailed additional guidance to schools concerning compliance. The Children & Families Finance Team has recently written to all of the Council's Schools to establish the number of schools who are failing to comply with the requirements of the STPCD particularly in the area of leadership pay. The response rate from schools has, so far, been disappointing. This area will remain under review as part of the internal audit programme.

As previously reported, the Secretary of State withdrew the Financial Management Standard in Schools (FMSiS) in November 2010. The Schools Financial Value Standard (SFVS) has now been published by the Department for Education and it is now available to schools to operate from the Autumn term 2011. Maintained schools will be required to conduct a self assessment against SFVS and submit the return to the Council once a year. Whilst SFVS does not require validation, as was the case for FMSiS, the audit programme has been revised to include the key elements of SFVS and this will be covered when the School is visited as part of cyclical Internal Audit programme (every 3 years for primary schools and 2 years for secondary schools).




In addition to the assurance work summarised above, assignments have also been completed in respect of the CRC Energy Efficiency Scheme; the Council's new Project Management Framework (as noted on the previous page); and in relation to project governance and contract variations for Curzon Crescent Children's Centre's refurbishment works. A number of weaknesses were identified as a result of this last assignment and, in addition to issuing a lessons learnt report for this specific project, a briefing note has been issued to the Director of Children & Families so that the lessons can be shared across the other children's centres and schools within Brent. In addition, since the last meeting, a further piece of work has also been completed in relation to Oracle Security - Scheme of Delegation.

Summary of Assurance Opinions and Direction of Travel

Assurance Opinions

	Full 	Substantial 	Limited 	None 
2008/09	-	78% (21)	22% (6)	-
2009/10	-	61% (25)	39% (16)	-
2010/11	-	67% (37)	31% (17)	2%(1)
2011/12	-	63% (17)	30%(8)	7% (2)

Direction of Travel

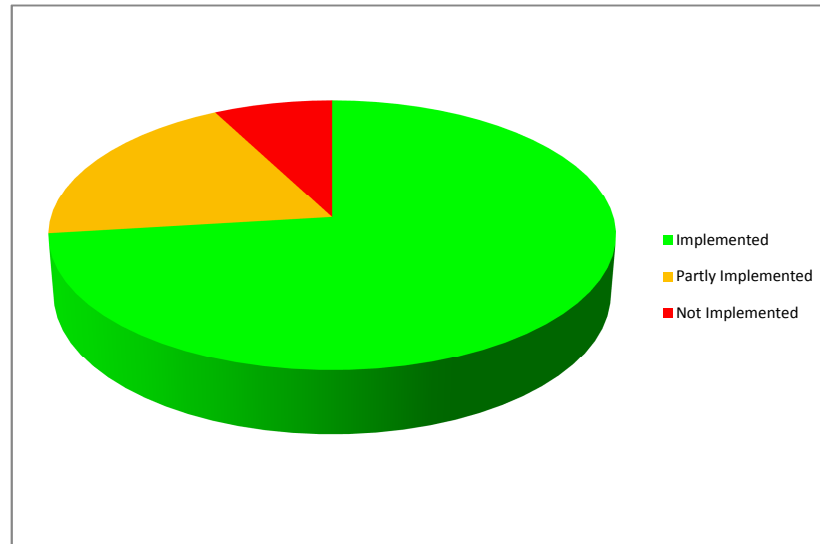
	Improved 	Unchanged 	Deteriorated 
2008/09	8	1	-
2009/10	6	9	-
2010/11	5	5	-
2011/12	1	2	1

Overall, for the work finalised to date, the spread of assurance opinions is similar to last year. However, the spread is likely to change when further reports are finalised.

It should be noted that the above figures do not include Brent Housing Partnership (BHP) reports, which are reported on separately to the BHP Audit & Finance Sub-Committee.

Follow-Up of Previously Raised Recommendations

All recommendations are being followed-up with management, as and when the deadlines for implementation pass. This work is of high importance given that the Council's risk exposure remains unchanged if management fail to implement the recommendations raised in respect of areas of control weakness.



With regards to those e recommendations followed-up since the last meeting of the Committee, the chart above illustrates the status of implementation. 92% of the recommendations were found to have either been implemented or partly implemented, with 8% having not been progressed. Of the priority 1 recommendations, 86% had either been implemented or partly implemented. This represents an improvement in comparison to previous periods.

Since the last meeting the audit of the payroll has been completed. The system of controls is largely unchanged since the time of the last audit. A substantial assurance opinion has been issued. However, limited progress has been made in relation to the implementation of recommendations previously raised, and some issues remain regarding the Interact system, which impacts on both the robustness of the systems of control in certain areas and/or results in resources being utilised inefficiently in the operation of manual processes and workarounds.

In previous years, actions have been in progress, but these appear to have stalled during the last 12 months. It is acknowledged that there have been ongoing issues regarding the contract with Logica and that a new system is being considered, but interim arrangements should now be put in place to help ensure the validity and accuracy of the payroll. If this is not possible from a resource perspective, which

has been suggested by management, then there should be a formal acknowledgement of the associated risks.

Customer Satisfaction

Satisfaction Ratings 1=Poor, 5= Excellent

Year	Average Overall Rating
2008/09	4.4
2009/10	4.1
2010/11	4.7
2011/12	4.4






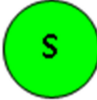

Eight completed satisfaction questionnaire has been received so far during the year in relation to the work undertaken by Deloitte PSIA. This, together with the in-house monitoring of progress and the review of work completed, is a key way in which the performance of Deloitte PSIA is monitored.

Detailed summary of work undertaken




SUBSTANTIAL / FULL ASSURANCE REPORTS

Only the assurance opinion and direction of travel is being reported on for those audits for which Substantial or Full Assurance was given. The Committee's focus is directed to those audits which received a Limited Assurance opinion.

2011/12 Audits finalised since December 2011 meeting


Audit	Status as at 10 February 2012	Assurance Opinion and Direction of Travel
Pre-Paid Cards (Beneficiaries)	Final Report (Finalised since December 2011 meeting)	
Local Land Charges	Final Report (Finalised since December 2011 meeting)	
Waste Management	Final Report (Finalised since December 2011 meeting)	
Payroll ¹	Final Report (Finalised since December 2011 meeting)	 
Housing and Council Tax Benefits	Final Report (Finalised since December 2011 meeting)	 

¹ Whilst the assurance level is unchanged from the previous audit in 2010/11, the negative direction of travel is explained on page 5 in relation to the implementation status of previously raised recommendations and actions that were previously in progress, but have since stalled.

Audit	Status as at 10 February 2012	Assurance Opinion and Direction of Travel
Tribal Application (IDEAR – Pupil Management)	Final Report (Finalised since December 2011 meeting)	
SCHOOLS		
Gladstone Park	Final Report (Finalised since December 2011 meeting)	
BHP		
Housing Rents	Final Report (Finalised since December 2011 meeting)	


LIMITED/NIL ASSURANCE REPORTS – General Audits including Computer Audits

2011/12 Audits (finalised since the December 2011 meeting)

<p>Pre-Paid Cards (Staff) (2011/12)</p>	<p>The key weaknesses related to approval of Children’s Social Care payment using staff pre-paid cards; review of expenditure and checking supporting receipts; and reconciliation of expenditure log and Citi statement.</p> <p>The absence of an arrow indicates that this is a new area and hence no comparison can be made.</p> <p>Three priority one and two priority two recommendations were raised.</p>	
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Priority 1 Recommendations	Management Response / Responsibility/ Deadline for Implementation
<p>Team leaders and any other approvers of children’s social care payments should be reminded that they must not sign blank payment request forms.</p> <p>In addition, social workers should be reminded that any payment requests that have been pre-signed by an approver and photocopied will not be processed.</p> <p>It should also be ensured that any such incidences are picked up and rejected when the payment request forms are checked prior to loading the card.</p>	<p>Unit now aware of the issue and will ensure it is covered in new procedures when the new system is implemented. Any future breaches of this kind will be notified to senior managers to address.</p> <p>Business Partner (Children & Families) Immediate</p>
<p>The expenditure logs should be independently reviewed and approved by the cardholder’s manager.</p> <p>In addition, officers responsible for checking the expenditure log and supporting documents should ensure that all items shown in the expenditure log are fully supported with a valid receipt.</p> <p>Cash withdrawal receipts do not provide evidence of money spent, and it is therefore recommended that additional receipts should be submitted against each item shown in the expenditure log as spent.</p>	<p>The whole aspect of the recording and sign off of expenditure logs will be revisited and improvements made. The card holder, their line manager and the finance officer will need to sign the forms before the expenditure is journaled and the card reloaded and only amounts with receipts should be accepted. Payments without receipts will need a specific reason and be signed off by the Business Partner Finance Manager. Exchequer will only load values that appear on</p>

Priority 1 Recommendations	Management Response / Responsibility/ Deadline for Implementation
	<p>the Oracle report for that month.</p> <p>Business Partner (Adult Social Care) Exchequer Manager Immediate</p>
<p>The total withdrawals and spends shown in the Citi statement, plus any cash left on the premises from the previous month, should be reconciled against the total of the expenditure log by the person responsible for checking this and supporting evidence within Service Areas on a monthly basis.</p> <p>In addition, where there is a balance shown as 'cash left in premises' in the expenditure log, this amount should be verified by a person independent of the card holder and the completion of this should be checked as part of the reconciliation process.</p>	<p>The new provider is expected to provide better and more accurate statements that will improve the information and export of statement data to improve this aspect. However the new guidance will include more information about accounting for cash held on premises at month end.</p> <p>Exchequer Manager 30 November 2011</p>

<p>Financial Assessments of Adult Social Care (2011/12)</p>	<p>The key weaknesses related to Financial Assessment Forms; recording Adult Social Care debt onto Oracle; and undertaking Land Registry checks.</p> <p>The absence of an arrow indicates that although financial assessment process for Adult Social Care clients was included as part of the Self Directed Support (SDS) audit in 2010/11 where limited assurance was given, the assurance opinion took account of the wider process and given that the extent of focus on financial assessment was different it is not possible to provide a direct comparison.</p> <p>Three priority one and three priority two recommendations have been raised as a result of this work.</p>	
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Priority 1 Recommendations	Management Response / Responsibility/ Deadline for Implementation
<p>The financial assessment forms for both residential and non residential care services should be amended to include the following:</p> <p>'I understand that I am responsible for the accuracy of the information contained in this form. I confirm that the details I have stated in relation to my circumstances are true and correct and that if this situation changes in any way I will notify Brent Council immediately. I understand that the contribution amount and payments I receive are assessed on the basis of the information given on this form.</p> <p>I realise that I may be committing a criminal offence by giving false or misleading details, or withholding information in order to receive payments from Brent Council and that if I provide information which I know to be false, I may be liable to prosecution.'</p>	<p>The recommendation is very valid and we will implement ASAP.</p> <p>Senior Finance Analyst 31st January 2012</p>
<p>Adult Social Service Finance should continue to liaise with the Sundry Debt Recovery Team in respect of putting all debts on Abacus onto Oracle.</p>	<p>The Sundry Debt Recovery Team are currently looking into a work around to get the abacus debts onto the Debt Recovery System and will continue to liaise with the Client Finance Team.</p>


Priority 1 Recommendations	Management Response / Responsibility/ Deadline for Implementation
	Debt Recovery team Leader March 2012
Land Registry checks should be undertaken as part of the financial assessment for all clients.	In April 2011 Senior Financial Analyst instructed the team to check the land registry for all new cases and progress timely on the existing cases. The management will readdress this issue again to establish whether this is the case. Senior Finance Analyst 31st January 2012

<p>School Health and Safety (2011/12)</p>	<p>A number of weaknesses were identified in relation to the assurances that the Council have over schools being in compliance with health and safety requirements. Whilst community schools are required to submit Annual Returns, no verification exercises are completed. For non-community schools, no form of monitoring is undertaken due to the fact that the Council have no legal obligation regarding this. However, if an incident were to occur, there would be some burden on the Council to either support the School or to find placements for children if the School were required to close. Similarly, the Council have no legal obligation to provide or check insurance of non community Schools, but, if an incident were to occur and the School did not have the required insurance, there may again be some financial and reputational burden on the Council.</p> <p>The Direction of Travel provides a comparison with any prior audit visit. In this case the lack of an arrow indicates that this is a new area and hence no comparisons can be made.</p> <p>One priority one, three priority two, and one priority three recommendations have been raised as a result of this work.</p>	
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Priority 1 Recommendations	Management Response / Responsibility/ Deadline for Implementation
<p>Management should determine the required level of assurances required from community and non-community Schools in relation to health and safety requirements. Aspects to consider may include, but are not necessarily limited to:</p> <ul style="list-style-type: none"> • (P&AM) Monitoring the completion of required tests, timeframes in which they are completed and who they are completed by. Consideration should be given to whether a company could be contracted to complete various tests on behalf of the schools. This may also offer better value for money to schools through economies of scale; • (P&AM) Whether different levels of assurance are required from differing school categories; • (P&AM) Whether all schools should be subject to inspections and spot checks and whether a programme of inspections should be developed; 	<p><u>Response from Property & Asset Management: (P&AM)</u> We will liaise with H&S to form one annual return which includes elements in relation to P&AM. We will rely on the verification checks completed by H&S and follow up any issues that relate to PAM on a case by case basis.</p> <p>We will also discuss and agree the approach to non-community Schools as it is felt that these should be included for the reasons set out in the above recommendation.</p> <p><u>Response from Health and Safety:</u> Follow up will be conducted for action plans relating to radioactive material, when timescales have reached.</p> <p>Capital Project Manager June 2012</p>

Priority 1 Recommendations	Management Response / Responsibility/ Deadline for Implementation
<ul style="list-style-type: none"> • (P&AM) Who will be responsible for each aspect of monitoring and inspections; • (P&AM) Whether insurance cover is required to be checked and validated; and • (P&AM and H&S) How to address instances of non compliance and monitoring of actions being taken against the action plan. 	

LIMITED ASSURANCE REPORTS – School Audits

Princess Frederica C of E (2011/12)	Finalised since December 2011 meeting Eight priority 1, five priority 2, and one priority 3 recommendations were raised as a result of this audit. All of our recommendations were agreed for implementation by the School.	
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NIL ASSURANCE REPORTS - Schools

Malorees Junior School (2011/12)	Finalised since December 2011 meeting. 13 priority 1, 24 priority 2 and 1 priority 3 recommendations were raised as a result of this audit. All of our recommendations were accepted for implementation by management.	
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NON-ASSURANCE WORK

This section summarises other work undertaken during 2011/12 for which an assurance opinion was not applicable. Where individual assignments have been reported to you previously, the details have now been removed.

New assignments

Oracle Security – Scheme of Delegation	<p>The focus of this work was to assess the security of the Council's single accounting system, Oracle, specifically focusing on access controls and segregation of duties.</p> <p>An initial piece of work was undertaken in November 2010, which looked at key elements of security around access to the application and management of the database behind it. The recommendations raised as part of that work have been followed-up as part of this scope.</p> <p>The outcome of this work will be reported in the next Committee when the report is finalised.</p>
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Follow-Up of Previously Raised Recommendations

The table below provides a summary of the findings from the follow-up work completed since the previous meeting of the Committee, excluding any BHP recommendations.

For any recommendations found to have only been partly implemented or not implemented at all, further actions have been raised with management.

The table includes a column to highlight any priority 1 recommendations which were found not to have been fully implemented. Please note that we have not replicated the full recommendation, only the general issue to which they relate.

Audit Title	Priority 1			Priority 2			Priority 3			Total				Priority 1 Recommendations not implemented
	I	PI	NI	I	PI	NI	I	PI	NI	I	PI	NI	N/A	
16-17 Year Olds Housing Provision	-	1	-	2	2	-	-	-	-	2	3	-	-	-
Housing and Council Tax Benefits	-	1	-	4	1	1	-	-	-	4	2	1	-	-
Payroll	-	1	-	-	2	2	-	-	-	-	3	2	-	-
IT Project and Programme Management	-	1	-	3	1	-	-	-	-	3	2	-	-	-
Total	4	2	1	12	-	-	3	3	2	19	5	2	-	

Follow up of IT Project and Programme Management

Given the significance of this area and the discussions at the last meeting, the outcome of the follow up in respect of Project and Programme Management has been included in this report as shown below:

Original Recommendation	Priority	Current Status	Management Response
<p>Procedures and processes are developed to ensure that good project management methodology and practice is followed. For example:</p> <ul style="list-style-type: none"> • Approval of the Objectives and Critical Success Factors is performed by the Corporate Programme Board (One Council Programme Board) or an equivalent of a steering group; • Regular formal Project and Programme Board meetings are held and details from the meetings formerly recorded; • Project Plans are adequately completed that provides details and breakdown of the various tasks, timelines, review stages, begin and end of project timeline with regular review, monitoring and update of the plan and the plan version controlled; • The Programme Plan is regularly updated and monitored by the Corporate Programme Board or an equivalent of a steering group; • Project stage sign offs are obtained; • Formal approval of the budget is obtained with regular monitoring and update of the budget performed and reported to the Project Board; • Regular (RAG) status update reports are produced and distributed to the Project Board, senior management, key stakeholders and steering groups; • Client satisfaction surveys are carried out; 	1	<p>PARTLY IMPLEMENTED</p> <ul style="list-style-type: none"> • Approval of objectives and critical success factors has not been fully implemented. However, as in recommendation 5, formal governance has been established and therefore future projects and programmes will require this level of approval (Partially Implemented); • Regular formal project and programme board meetings are held. This is the case for the VDI project and One Council Programme where minutes are available (Implemented); • Project plans are completed and provide a detailed breakdown. Evidence of the project plans were found to be in place (Implemented); • We reviewed an end of stage report and sign off for the Infostore implementation (Implemented); • Formal approval of budgets is in control of the business and not IT (Not Implemented); • The One Council strategic support services planner was reviewed and found to contain a RAG status for the programme (Implemented); 	<p>The above two points which are partially implemented will be fully integrated by the end of March 2012. The point about budgets being approved is outside of the scope of IT and rests with the business. This will be fully implemented once a corporate decision is reached in either allocating a budget for projects and programmes or an alternative source recommended.</p> <p>Responsibility: Robert Hurcum – ICT Programme Manager</p> <p>Deadline: April 2012</p>

Original Recommendation	Priority	Current Status	Management Response
<ul style="list-style-type: none"> • A lessons learnt exercise is conducted and post project reviews are conducted with any good or bad practices noted for future projects; and • Project sign offs are obtained from the sponsor. 		<ul style="list-style-type: none"> • Client satisfaction surveys are currently work in progress (Partially Implemented); • An end of stage report for the Infostore implementation contained a lessons learnt section which detailed actions required and the owner for each lesson learnt (Implemented); and • Project sign offs are being obtained by project sponsors and this was verified on the Project Closure Report for the “Bring Your Own Device” project (Implemented). 	
<p>Management should ensure that a formal process is established to periodically monitor and report on the implementation of the ICT strategy against the agreed quantitative and/or qualitative targets as well as ongoing achievement of key objectives and outcomes.</p>	2	<p>PARTIALLY IMPLEMENTED</p> <p>The new Head of IT is the new CIO for Brent and has met with the Director of Finance and Corporate Services to prepare and publish a recommended strategy document by March 2012.</p>	<p>Discussions with the CIO confirmed that he is presently working to fully implement this by March in order that the Council may agree and implement a full IT Strategy, which will set the manner in which it aims to achieve the Council’s goals and objectives.</p> <p>Responsibility: Stephan Conaway – Chief Information officer (CIO)</p>

Original Recommendation	Priority	Current Status	Management Response
			Deadline: March 201
<p>Project planning and priority setting should be undertaken for projects that are in line with the strategic objectives and plans of the Council and ensure that best use of resources is made.</p>	2	<p>IMPLEMENTED</p> <p>For the current One Council Programme, the ICT programme Manager meets regularly with the One Council Programme Board and the new CIO to plan and prioritise objectives and resources. In addition, Sharepoint has been developed for the management of all projects. We reviewed this portal where projects are listed in alphabetical order. Within each project folder various documents are contained such as, minutes, project plan, PID, terms of reference, etc. This is accessible by all project managers, and the Programme Manager can review the latest updates to each project and programme stream under Sharepoint.</p>	n/a
<p>ICT management should ensure that programme and project standards and templates are developed for programme and project process and management. Once developed, ICT should periodically review these to ensure that they remain current and valid for the purpose and are in line with best practice standards.</p> <p>Furthermore, management should ensure that there is a policy in place to ensure that IT projects and</p>	2	<p>IMPLEMENTED</p> <p>The One Council Programme has been used to produce standard documents and templates, which have now been adopted for all future projects and programmes. A shared drive is being developed which will hold templates for all stages of a typical project and programme. We were able to verify this through live templates which have been fully implemented for</p>	n/a

Original Recommendation	Priority	Current Status	Management Response
<p>programmes follow these or other Council's standards. Additionally, a process should be put in place to periodically check the projects and programmes for compliance with these standards.</p> <p>To save on development of new templates and standards or if assistance is required, we recommend that ICT contact Capital Portfolio Office, Regeneration and Major Projects team who already have developed standards and templates for project process.</p>		<p>the "Bring your own device" (BYOD) project. The following templates were used: PID, Project Closure Document, Project Plan; and End of Stage Report.</p>	
<p>A Terms of Reference and Roles and Responsibilities is developed for the IT Programme Board that clearly indicates the brief under which it will operate and the roles and responsibilities of the Board as well as individual members of the Board.</p> <p>Additionally, the Programme Manager should also have his role and responsibility defined and documented. Once developed, it should be approved by Senior Management or the Governance Board to whom the Programme Board and Programme Manager will report to or be accountable to.</p>	2	<p>IMPLEMENTED</p> <p>We reviewed the ITU One Council Programme Board Terms of Reference, which contains the various roles and responsibilities including that of the ICT Programme Manager. This has been approved by members of the Board. This template will be adopted for all future projects and programmes.</p>	n/a
<p>We recommend that review, prioritisation and approval of projects should be undertaken by a steering group or equivalent that has senior management authority.</p>	2	<p>IMPLEMENTED</p> <p>For the One Council Programme the sponsoring group is the CMT. The ICT Programme Manager's role is to identify the IT elements and maintain discussion with the Project Board. The Senior</p>	n/a

Original Recommendation	Priority	Current Status	Management Response
		<p>Management Team is in place and in the case of the One Council Programme, the IT Programme Board reports to the One Council Programme Board and therefore approval is sought for on-going priorities. Through this, formal lines of Governance have been established.</p>	

Appendix A – Audit Team and Contact Details

London Borough of Brent	Contact Details
Simon Lane – Head of Audit & Investigations	✉ simon.lane@brent.gov.uk
Aina Uduehi – Audit Manager	☎ 020 8937 1260
	✉ aina.uduehi@brent.gov.uk
	☎ 020 8937 1495

Deloitte & Touche Public Sector Internal Audit Limited	Contact Details
Mark Towler – General Manager	✉ phil.lawson@brent.gov.uk
Phil Lawson – Sector Manager	☎ 020 8937 1493
Miyako Graham – Senior Audit Manager	
Shahab Hussein – Computer Audit Sector Manager	