



*cutting through complexity™*

# East Lothian Council

Audit and Governance Committee update

Audit: Year ended 31 March 2015

6 May 2015

For Audit and Governance Committee consideration on 19 May 2015

**The contacts at KPMG in connection with this report are:**

**Andy Shaw**

*Director, KPMG LLP*

Tel: 0131 527 6673

Fax: 0131 527 6666

andrew.shaw@kpmg.co.uk

**Sarah Burden**

*Manager, KPMG LLP*

Tel: 0131 527 6611

Fax: 0131 527 6666

sarah.burden@kpmg.co.uk

**Laura Nelson**

*Senior associate, KPMG LLP*

Tel: 0131 451 7725

Fax: 0131 527 6666

laura.nelson@kpmg.co.uk

	<b>Page</b>
<b>Significant risks and other matters update</b>	2
<b>Control framework: governance arrangements</b>	4
<b>Control framework: systems controls</b>	8
<b>Appendix one: audit timeline</b>	12
<b>Appendix two: data analytics</b>	13
<b>Appendix three: action plan</b>	14

**About this report**

This report has been prepared in accordance with the responsibilities set out within the Audit Scotland's *Code of Audit Practice* ("the Code").

This report is for the benefit of East Lothian Council and is made available to Audit Scotland and the Controller of Audit (together "the Beneficiaries"). This report has not been designed to be of benefit to anyone except the Beneficiaries. In preparing this report we have not taken into account the interests, needs or circumstances of anyone apart from the Beneficiaries, even though we may have been aware that others might read this report. We have prepared this report for the benefit of the Beneficiaries alone.

Nothing in this report constitutes an opinion on a valuation or legal advice.

We have not verified the reliability or accuracy of any information obtained in the course of our work, other than in the limited circumstances set out within our audit strategy.

This report is not suitable to be relied on by any party wishing to acquire rights against KPMG LLP (other than the Beneficiaries) for any purpose or in any context. Any party other than the Beneficiaries that obtains access to this report or a copy (under the Freedom of Information Act 2000, the Freedom of Information (Scotland) Act 2002, through a Beneficiary's Publication Scheme or otherwise) and chooses to rely on this report (or any part of it) does so at its own risk. To the fullest extent permitted by law, KPMG LLP does not assume any responsibility and will not accept any liability in respect of this report to any party other than the Beneficiaries.

**Complaints**

If at any time you would like to discuss with us how our services can be improved or if you have a complaint about them, you are invited to contact Andy Shaw, who is the engagement leader for our services to East Lothian Council, telephone 0131 527 6673 email: andrew.shaw@kpmg.co.uk who will try to resolve your complaint. If your problem is not resolved, you should contact Alex Sanderson, our Head of Audit in Scotland, either by writing to him at Saltire Court, 20 Castle Terrace, Edinburgh, EH1 2EG or by telephoning 0131 527 6720 or email to alex.sanderson@kpmg.co.uk. We will investigate any complaint promptly and do what we can to resolve the difficulties. After this, if you are still dissatisfied with how your complaint has been handled you can refer the matter to Russell Frith, Assistant Auditor General, Audit Scotland, 110 George Street, Edinburgh, EH2 4LH.

The purpose of this document is to update the audit and governance committee on our progress on the audit of East Lothian Council (“the Council”) for the year ended 31 March 2015.

We provide an update on the significant risks and other audit focus areas identified in our audit strategy document.

Significant risks identified were in respect of management override of controls and financial position.

## Introduction

We have completed the interim audit, where we tested a selection of entity wide, process level and general IT controls and held discussions with management to update our understanding of the key business and audit focus areas for the Council.

This report provides the audit and governance committee with an update on:

- significant risks and other matters identified in the audit strategy document (pages two to four); and
- the results of our control framework testing, encompassing overarching governance and systems controls (pages five to eleven).

## Significant risks

In the audit strategy and plan document, we identified management override of controls and financial position as significant risks. Our audit procedures are inherently designed to consider the risk of management override of controls. The interim testing did not identify instances where management override of controls had occurred, and controls tested were found to be operating effectively.

As outlined in the audit strategy and plan document, the Council is operating in a challenging economic environment, with funding constraints and increasing expenditure pressure. We have reviewed the Council’s performance in these areas at the time of our interim audit work and provide narrative opposite.

We will provide an updated list of significant risks and other matters in the annual audit report, which will be reported to the audit and governance committee in September 2015.

## Financial Position - Revenue

The Council acknowledges the need to maintain efficient departments and respond to the challenge of funding restrictions. The Council forecasts continued utilisation of un-earmarked reserves in 2015-16 and 2016-17. This gives rise to challenge and inherent risk for the Council as there remains some uncertainty over future funding levels and the full impact of expenditure pressures.

The 2014-15 budget was approved in February 2014, along with an outline budget for the following two years. A quarterly financial review is reported to Cabinet. Following the Audit Scotland report ‘*An overview of local government Scotland in 2015*’ the audit and governance committee requested changes to the reporting of financial position to the Council. Management is considering ways to improve reporting of strategic financial management. The quarter three position reports an underspend against budget of £2.1 million as at 31 December 2014, primarily relating to the devolved school management budgets.

The Council assigns a red, amber or green (‘RAG’) rating to assess progress against efficiency savings and reports this to Cabinet. In quarter three, the majority of business groups were on target to achieve their efficiency savings. One business group is assigned a ‘red’ rating and one an ‘amber’ rating. We will assess progress against efficiency savings during the final audit.

Management budgeted for a transfer to reserves of £170,000 in 2014-15. The forecast transfer to/from reserves as at year end is not included within the quarterly financial review to Cabinet, although the forecast year end position is internally calculated. Management expects a higher year end transfer to reserves than initially budgeted. These additional reserves available at year end will be transferred to the general services capital fund or cost reduction fund. An expectation of the year end position has been built into the approved three year budget for 2015-16 to 2017-18.

We provide an update on the significant risks and other audit focus areas identified in our audit strategy document.

Other matters noted in the audit strategy document were in respect of the accounting for:

- **property, plant and equipment;**
- **provisions; and**
- **participation in the Lothian Pension Fund.**

Financial risk ratings are assigned by management to each business group. Two out of the 25 business groups, children's wellbeing and adult wellbeing, were classified 'high' risk in quarter three. This is consistent with quarter two, but an increase from quarter one where no business units were 'high' risk.

### Financial Position - Capital

At the end of quarter three, general services capital expenditure of £10.1 million had been incurred and £10.6 million of housing capital expenditure. This represented 47% and 48% of the annual budgets respectively and management identified that the majority of capital projects were underspent as at 31 December 2014. Although management anticipates 90% of capital spend will be incurred by the year end, underspends on some projects is forecast due to slippage.

### Other matters

#### Property, Plant and Equipment

Under the Council's rolling basis of revaluations, non-operational assets will be subject to valuation in 2014-15; a valuation report will be produced as at 31 March 2015 by external valuers. We will liaise with our internal valuation experts to review the methodology and assumptions used. As part of our year end procedures we will review the accounting treatment of the valuations to ensure appropriate recognition and disclosure in the financial statements.

The requirements of the *Code of practice on transport infrastructure assets* ("the transport code") will be applicable to local authorities from 1 April 2016. Management has begun to establish the replacement cost and annual depreciation for assets in preparation for this change in accounting policy. We will update our understanding of management's progress in preparation for the transport code during year end procedures.

### Provisions

We have discussed the holiday pay and landfill site provisions with management. Based on these discussions, the previous year's audit work and our current understanding, we are not expecting that these areas will have a material impact on the financial statements. We will remain alert to any legislative changes and consider the Council's position in detail as part of our year end procedures.

Management is reviewing the bad debt provision, and drafting a policy for how bad debt provisions should be calculated for each category of debtor. We will review the bad debt calculations and the reasonableness of provisions during our year end procedures.

### Pensions

The Council accounts for its participation in the Lothian Pension Fund in accordance with IAS 19 *Retirement benefits*, using a valuation report prepared by actuarial consultants, Hymans Robertson. We tested the operating effectiveness of controls designed to ensure that data returns submitted to Lothian Pension Fund are complete and accurate and found these to be operating effectively.

During our year end audit procedures we will:

- review the financial assumptions underlying the actuary's calculations and comparison to our central benchmarks;
- test the level of contributions used by the actuary to those actually paid during the year; and
- test membership data used by the actuary to data from the pension fund.

## Control framework: governance arrangements

The Council's governance arrangements remain largely unchanged from the prior year.

Our interim audit fieldwork was based on gaining an understanding of the strategic and operating culture and framework in which services are delivered. We have set out below the key elements of the governance and entity level control framework, as tested during the interim visit.

Test	Description	Results
Risk management	<p>A corporate risk register is in place and is supported by service level risk registers. The Council risk management group meets regularly to discuss risk management and membership includes one member of each local risk group. This facilitates identification of emerging risks at the service level to be fed into the corporate register.</p> <p>Service risk registers were recently updated and approved by the audit and governance committee during 2015. This will be followed by a review of the corporate risk register, to be approved by the audit and governance committee in May 2015. The risk management strategy was updated and approved by the audit and governance committee in January 2015.</p> <p>Risk registers are produced and maintained on spreadsheets, and management intends for these to be maintained on the Aspireview performance system. The Council had planned to do this in 2013-14 although as at February 2015 this was outstanding.</p>	Design of controls satisfactory.
Procurement	<p>In 2013-14 new procurement policy and related procedures were approved, with a policy review scheduled for 2015-16. Procurement training was provided to the procurement team and 20 to 30 other members of staff. Tendering thresholds were revised in the updated procedures in line with the EU requirements. These were implemented within the new procurement policies and procedures.</p> <p>The volume of off-contract spend is monitored on a quarterly basis by the procurement department. The number of new suppliers is also being monitored, and quarterly reports are produced for heads of service. Payment cannot be made to new suppliers without authorisation from procurement.</p>	Design of controls satisfactory.

## Control framework: governance arrangements (continued)

Test	Description	Results
Related parties	<p>Separate registers of interest exist for chief officers and elected members. Members are required to declare relevant interests during meetings if appropriate.</p> <p>We reviewed these registers of interests to confirm that all registers are up to date, and will verify that related party transactions have been appropriately disclosed in the financial statements during our year end procedures. As the process to update the registers of interest takes place in January to February, one was outstanding during our interim audit. We will review this as part of our year end procedures.</p>	Satisfactory.
Organisation-wide policies	<p>Organisation-wide policies are important as they set the tone of the Council, outline expectations of employees, document key processes to be followed by all staff, and communicate the culture of honesty and ethical behaviour. These should be updated in a reasonable timeframe to reflect new requirements, and be easily accessible to all staff on the intranet.</p> <p>We identified a number of policies in the 2013-14 interim management report which had not been updated in what we considered to be a reasonable timeframe. We recommended that management identify policies to be reviewed and updated on an annual basis.</p> <p>The whistleblowing policy and gifts and hospitality guidance have both been updated since our last review. We reviewed a number of policies and found the content to be appropriate and the policies to be easily accessible to employees on the intranet.</p> <p>We will continue to review management's progress against updating policies during the final audit.</p>	Satisfactory.

## Control framework: governance arrangements (continued)

The work of internal audit continues to provide assurance over the key risks identified in the corporate risk register.

Test	Description	Results
Internal audit	<p>The annual internal audit plan is aligned to the financial year and directors are consulted, the risk register considered as part of planning. The 2014-15 plan was approved in March 2014. Input from external audit is requested to facilitate an efficient approach to controls testing. Consistent sample sizes are used for financial system audits, and provide coverage of the full financial year.</p> <p>We will review relevant internal audit files, findings and recommendations as part of our year end procedures and assess any impact on our substantive audit work. For substantive audit procedures, we intend to place reliance on internal audit reports on:</p> <ul style="list-style-type: none"> <li>■ borrowing;</li> <li>■ pensions;</li> <li>■ cash handling and banking;</li> <li>■ national fraud initiative;</li> <li>■ non-domestic rates; and</li> <li>■ statutory performance indicators.</li> </ul> <p>We will continue to review the findings from other internal audit reviews in order to assist in our overall risk assessment of the Council.</p>	Satisfactory. No additional risk areas identified through review.

## Control framework: governance arrangements (continued)

We have provided an update on other governance matters at the Council where our audit work is ongoing.

Area	Description	Update
Charitable trusts	As in 2013-14, all charitable trust funds registered with the Office of the Scottish Charity Regulator (“OSCR”) will require an audit. In the prior year, the Council had one registered charity, the Dr Bruce Fund. Management reviewed other charitable funds and confirmed with OSCR that no other funds require an audit. No changes have been identified during 2014-15.	We will audit the financial statements of the Dr Bruce Fund for the 31 March 2015 year end, in July 2015.
National fraud initiative (“NFI”)	We prepared a return to Audit Scotland in December 2014, assessing management’s participation in the NFI against Audit Scotland criteria. The return identified that the Council had participated in the optional matching exercise in October 2014, and that the exercise was still ongoing. There will be further data matching exercises throughout 2015, and we will submit another return to Audit Scotland in June 2015, assessing management’s progress and procedures to complete the exercise.	We will submit a return to Audit Scotland in June 2015.
Integration of health and social care	<p>In March 2014 the Public Bodies (Joint Working) (Scotland) Act was passed by the Scottish Government. This requires all Councils and NHS Boards to formally and legally establish integration of health and social care by April 2016. The Council agreed that in conjunction with NHS Lothian, the body corporate model should be adopted and the scheme of integration should be based on this model.</p> <p>Integration schemes must be submitted to Scottish Ministers for approval by 1 April 2015. The East Lothian integration scheme was approved by Councillors on 10 March 2015, and has been submitted to Scottish Ministers. Strategic plans are required to be submitted by 1 April 2016. A shadow strategic planning group has been implemented and a strategic plan drafted. Consultation on the draft strategic plan was completed in February 2015.</p> <p>Auditors are required to consider the Council’s progress in the integration of health and social care, and we will report the findings in the annual audit report.</p>	Progress to date is in line with most other local authorities. We will provide a further update to progress on the integration of health and social care within our annual audit report.



## Control framework: systems controls

Where an audit objective has a controls approach, we have updated our understanding of accounting and reporting activities over each significant account and identified and tested key financial controls as well as reviewing higher level organisational controls.

We have evaluated the design and implementation of these controls and, where appropriate, tested the operating effectiveness.

Our audit does not seek to test all transactions or controls established by management. Testing of the design and operation of key financial controls for the purposes of our financial statements audit, however, confirms that, with the exception of some weaknesses reported, those controls are designed appropriately and operating effectively.

Test	Description	Results
Income and expenditure	<p>The Council has a robust budget setting process, with involvement from key members of staff.</p> <p>Performance against budget is monitored on a regular basis and through various measures, including daily and monthly 'management reporter' reports, quarterly business group reports and regular discussions with budget holders.</p> <p>Elected members are kept informed of progress through quarterly financial summary reports prepared by the finance department and presented to cabinet. These reports are sufficiently detailed and provide appropriate qualitative and quantitative information. Management reports progress against the achievement of efficiency saving targets as part of these reports. Our testing confirmed that budget monitoring arrangements are designed, implemented and operating effectively.</p> <p>The payment run control was found to be designed, implemented and operating effectively.</p>	Satisfactory – no exceptions identified.
Staff costs	<p>An exception 'CAL' report is prepared for each payment run. This shows any variances from the previous payment run, which are then investigated. We tested a sample of two months' CAL reports to verify that they had been prepared for each payment run and the variances investigated.</p> <p>Returns are prepared to the Lothian Pension Fund on a monthly basis, showing the total employer and employee contributions to the fund. A year end return is prepared which shows this information by person. We tested a sample of two monthly returns and will review the year end return during our substantive audit procedures.</p>	Satisfactory – no exceptions identified.

## Control framework: systems controls (continued)

Weaknesses were identified in relation to bank reconciliations and journals. We have assessed the impact of control weaknesses on our audit approach and due to the minor nature of these we do not consider it necessary to increase our substantive audit testing as a result.

Test	Description	Results
Treasury	<p>Management has identified weaknesses in the bank reconciliation process. In our 2013-14 interim report we noted that progress had been made in this area and bank reconciliations were being completed six weeks after the period end. During our 2014-15 interim testing we identified that bank reconciliations were behind schedule, and the October 2014 reconciliation was completed in February 2015. We will review progress and substantively audit the year end bank reconciliation during our financial statement audit.</p> <p>Bank reconciliations are carried out by comparing the bank statement balance at the month end to the ledger balance at the date the reconciliation is prepared. Although this results in fewer timing differences, we consider this to be an unusual approach and a more efficient approach could be adopted, by reconciling at coinciding dates.</p> <p>During our 2013-14 audit two previously unidentified bank accounts were identified. We recommended in our 2013-14 annual audit report that these bank accounts be closed, and management investigates the possibility of there being any other unidentified accounts. Work has been undertaken to ensure no further bank accounts exist, however due to changes in staffing this work is still ongoing and only one account has been closed.</p>	<p>At the time of our review, bank reconciliations had been completed and reviewed to the end of October 2014. The November bank reconciliation was in progress.</p> <p><b>Recommendation one</b></p> <p>We recommended in our 2013-14 annual audit report that previously unidentified bank accounts should be closed. Work has been undertaken to ensure there are no further unidentified bank accounts. However only one of these accounts has been closed.</p>
Journals	<p>We noted in our 2011-12 and 2012-13 annual audit reports that there was an increased risk over fraudulent or erroneous journals not being identified on a timely basis, due to improvement scope with authorisation of journals. A new authorisation control was introduced during 2013-14, whereby a random sample of journals is reviewed from each journals folder.</p> <p>This control, as designed, has been implemented and is operating effectively. From each of the 11 folders sampled, at least one journal entry had been reviewed, with at least four reviewed in the seven most recent folders. Whilst this satisfies managements control, we consider there is further scope for improvement in this process to enhance the risk based nature of the review.</p>	<p>This control, as designed, has been implemented and is operating effectively. We consider there is further scope for improvement to enhance the risk based nature of the review.</p>

Our audit approach for 2014-15 involves testing the design, implementation and operating effectiveness of the Council's general IT controls over financial systems.

Our planning for the 2014-15 audit determined that we would test the design, implementation and operating effectiveness of a number of general IT controls to give us comfort over the information produced by IT systems and used as the basis of our audit work. Our testing gave us comfort over the controls in place for system access and program changes for Great Plains, Chris21 and Orchard.

Test	Description	Results
System access controls	<p>As part of systems access controls, we have looked at starters, leavers and super users for Great Plans, Chris21, Orchard and the IT network.</p> <p>We tested a sample of 25 new starters, agreeing their network and systems access to supporting documentation, such as acceptable use policy forms and IT service desk requests.</p> <p>From the sample of leavers, 24 out of 25 were processed in a timely manner. One leaver was not processed in a timely manner as the line manager did not complete the appropriate paperwork, leading to overpayments being made. Action has been taken to recover these overpayments. We extended the sample of leavers and our testing in this area is ongoing.</p> <p>Super users were deemed appropriate based on the individual's job titles. However super users on the Chris21 system are able to delete audit logs, and these are deleted on a regular basis.</p> <p>There is a user account 'TRAIN1', which has enhanced (although not full super user) access. This account was previously used for training purposes but is no longer required. There is an additional super user account used for system updates and generic changes.</p> <p>Password controls were found to be designed, implemented and operating effectively.</p>	<p>Satisfactory overall, although we have raised a recommendation in relation to Chris21 audit logs and super user accounts.</p> <p><b>Recommendation two</b></p> <p>One leaver was not processed in a timely manner, leading to overpayments being made. Our testing of leavers is ongoing following an extension of our sample.</p> <p><b>Recommendation three</b></p>
System changes and IT policies	<p>Requests for a system change are sent via an authorised change request form to the central IT services helpdesk. If approved by an authorised approver, the changes are made and the helpdesk item is closed. Our testing found that from a sample of six changes all were appropriately authorised.</p> <p>There is an IT security policy in place which is sufficiently detailed and widely available to staff on the Council's intranet. The policy was formally reviewed in January 2013, and the change history sheet updated to show this. The policy was reviewed during 2014, however as only minor changes were made, this was not updated on the change history sheet.</p>	Satisfactory.

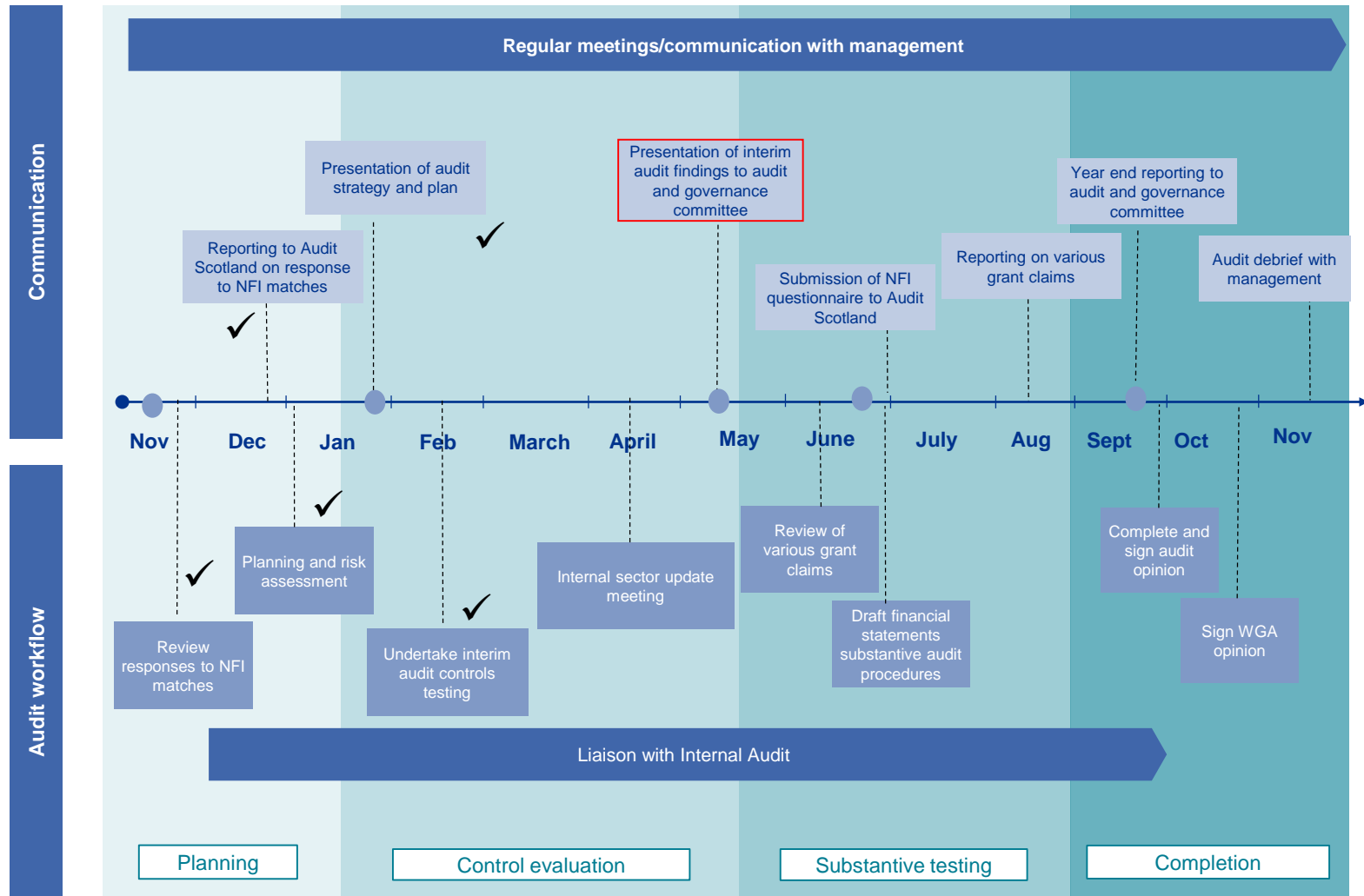


*cutting through complexity™*

# Appendices

# Appendix one Audit timeline and communications

Progress against the 2014-15 audit timeline communicated in our audit strategy document is shown opposite.



● Audit and governance committee meetings

**Data analytics supplements existing control and substantive testing.**

**Data analytics takes mass data sets and analyses them to draw out potential control weaknesses or value for money concerns.**

**As part of our interim work, we reviewed payroll and supplier information.**

**At the final audit we propose to use data analytics in core areas of our substantive work including debtors and journals.**

We have identified the following areas to perform data analytics procedures. Our work on supplier details and payroll is in progress and we have reported our findings to management. We will perform further analysis on journals and debtors during our financial statements audit and report our findings in the annual audit report.

Audit area	Proposed analysis
Supplier details	<ul style="list-style-type: none"> <li>■ Duplicate addresses in payroll and supplier details</li> <li>■ Suppliers with missing information</li> <li>■ Duplicate bank details within supplier listing</li> </ul>
Payroll	<ul style="list-style-type: none"> <li>■ Absence by department</li> <li>■ Absence by type</li> <li>■ Overtime payments (where paid) by department</li> <li>■ Overtime payments (where paid) by cost</li> </ul>
Journals	<ul style="list-style-type: none"> <li>■ Value and number of journals by individual users</li> <li>■ Number of journal postings per period</li> <li>■ Number of low-value journals posted (e.g. &lt;£1,000)</li> </ul>
Debtors	<ul style="list-style-type: none"> <li>■ Comparison of bad debt provision between local authorities</li> <li>■ Debtors days analysis and comparison between local authorities</li> </ul>

The action plan summarises specific recommendations arising from our work, together with related risks and management’s responses.

### Priority rating for recommendations

**Grade one** (significant) observations are those relating to business issues, high level or other important internal controls. These are significant matters relating to factors critical to the success of the organisation or systems under consideration. The weaknesses may therefore give rise to loss or error.

**Grade two** (material) observations are those on less important control systems, one-off items subsequently corrected, improvements to the efficiency and effectiveness of controls and items which may be significant in the future. The weakness is not necessarily great, but the risk of error would be significantly reduced if it were rectified.

**Grade three** (minor) observations are those recommendations to improve the efficiency and effectiveness of controls and recommendations which would assist us as auditors. The weakness does not appear to affect the availability of the control to meet their objectives in any significant way. These are less significant observations than grades one or two, but we still consider they merit attention.

### Finding(s) and risk(s)

### Recommendation(s)

### Agreed management actions

#### 1 Bank reconciliations

#### Grade two

Progress has been made to bring the bank reconciliations up to date, however further work is needed to ensure all year end bank reconciliations are completed in a timely manner.

The October 2014 bank reconciliation was completed on 12 February 2015. During our interim testing, the November bank reconciliation was in the process of being prepared. There is a risk that the year end bank reconciliations are not completed in a timely manner and an accurate cash balance is not reflected in the financial statements.

Bank reconciliations should be brought up to date and should be completed within six weeks of the period end.

Agreed. Work is ongoing to review the current bank reconciliation process.

**Responsible officer:** Service manager – corporate finance

**Implementation date:** June 2015

## Appendix three

### Action plan (continued)

Finding(s) and risk(s)	Recommendation(s)	Agreed management actions
<b>2 Chris21 audit logs and users</b>		
<p>Audit logs are deleted from the Chris21 system on a weekly basis for 'housekeeping' purposes. A PDF copy of the audit log is automatically created, and a second PDF report created when the audit log is deleted. These reports are sequentially numbered, however not all reports are saved. There is a risk that unauthorised or inappropriate changes are made to system data and there is no evidence to support the changes.</p> <p>There are generic user accounts on Chris21 which were previously used for training. These accounts are no longer required, and there is a risk that they could be accessed and changes made in the system.</p>	<p>All system audit logs should be retained on file, in sequential order.</p> <p>Any generic user accounts should be disabled to ensure these can no longer be used.</p>	<p style="text-align: center;"><b>Grade two</b></p> <p>Agreed. Audit logs have been implemented and training accounts have been disabled.</p> <p><b>Responsible officer:</b> Service manager – HR and payroll</p> <p><b>Implementation date:</b> May 2015</p>
<b>3 Processing of leavers</b>		
<p>From a sample of 25 leavers, one was not processed until two months after leaving the Council as the leavers documentation was not processed in a timely manner. This led to a gross overpayment of £3,981.32. The Council is taking action to recover this overpayment.</p> <p>There is a risk that overpayments are made to Council employees and are not recoverable.</p>	<p>Management should reiterate the importance to line managers of completing leavers documentation in a timely manner.</p> <p>Management should ensure all appropriate action is taken to recover any overpayments made.</p>	<p style="text-align: center;"><b>Grade two</b></p> <p>Agreed. Arrangements have been put in place to reinforce the need for clear documentation.</p> <p><b>Responsible officer:</b> Service manager – HR and payroll</p> <p><b>Implementation date:</b> May 2015</p>





*cutting through complexity*

© 2015 KPMG LLP, a UK limited liability partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative (“KPMG International”), a Swiss entity. All rights reserved.

Use of this report is LIMITED – see Notice on contents page.

The KPMG name, logo and “cutting through complexity” are registered trademarks or trademarks of KPMG International.