

AUDIT PANEL		
Report Title	Internal Audit update report	
Key Decision	No	Item No. 7
Ward	ALL	
Contributors	Head of Corporate Resources	
Class	Part 1	Date: 8 December 2015

## 1. Purpose of the report

1.1. This report presents members of the Audit Panel with:

- Progress of the 2015/16 internal audit plan, and
- Progress of implementation of internal audit recommendations.

## 2. Recommendations

2.1. It is recommended that the Audit Panel note the content of this report.

## 3. Background

3.1. Internal Audit is a statutory service that provides management and members with independent assurance on control environment within the Council.

3.2. Currently, internal audit is resourced by both external private and public internal audit services.

3.3. At the time of writing this report, the in-house team consisted of the Head of Corporate Resources (Head of Internal Audit) and the Internal Audit Contract Manager.

## 4. Executive Summary

- **Internal audit progress update - 2015/16 audit plan** - The plan is under way with 11 audits finalised since the last meeting. The majority of core financial audits have also started as planned in quarter three.
- **Limited , No Assurance and Consultancy reports** - There were no Limited, No Assurance or Consultancy reports finalised since the last report.
- **High or Medium recommendations not agreed** – The Internal Control Board reviewed the six recommendations that were not agreed. Five they agreed with the internal audit recommendation and for one noted management’s response and requested an update from internal audit as part of their next annual audit.
- **Progress on the implementation of recommendations** - There are 35 non-school and 57 school recommendations overdue. There are a number of recommendations with multiple changes, (16 non-schools and 2 schools). There were no follow-ups issued since the last meeting.

- **Restructure of the Internal Audit Service** – As previously reported, the 2015/16 plan is resourced, and we continue to review options to strengthen the service.
- **Any other business (AOB)** – The risk based internal audit planning work for 2016/17 is underway and the independent internal audit review will conclude in January.

## 5. Internal audit progress update - 2015/16 audit plan

- 5.1. The last audit, SharePoint, from the 2014/15 plan was finalised on the 13/10/15 with a 'Satisfactory' audit opinion. It had one 'High' and five 'Medium' recommendations.
- 5.2. The requested Rangefield School - Procurement Audit has not been finalised by the school. The Internal Control Board agreed not to finalise the report as it is nearly a year old. A full school audit will take place in during 2016/17 when the controls that needed improving in the procurement report will be looked at again.
- 5.3. As planned, the core financial audits are under way with 10 out of the 17 audits terms of references issued and fieldwork in progress.
- 5.4. It is expected that most of the core financial audits will be completed to at least draft report by January 16. Internal Audit have agreed to start the Pensions and Payroll Core financial audits in Qtr. 4, as they are currently busy processing the voluntary severance scheme. In Qtr. 4 the plan is to concentrate resources to complete the non-core financial audits.
- 5.5. There have been four non-school pieces of work, and seven school audits finalised, since the last report. The table below lists these audits.

Dir.	Audit	Date of Final	Audit Opinion	Recs. Made		
				H	M	L
RRE	Corporate Health and Safety Framework	23/09/15	Satisfactory	-	4	5
CUS	Recycling and Incineration Arrangements -Contract Management	10/11/15	Satisfactory	-	4	-
CUS	Registrars	16/10/15	Satisfactory	-	3	1
CYP	Troubled Families Claim 1 - Phase 2	29/09/15	Grant Claim	N/A		
SCH	Sydenham Secondary School	27/11/15	Substantial	-	6	7
SCH	Trinity All Through School	13/11/15	Satisfactory	2	6	2
SCH	Chelwood Nursery	22/10/15	Satisfactory	1	12	3
SCH	St Michael's CE Primary	19/10/15	Substantial	-	4	8
SCH	Deptford Green Secondary	15/10/15	Satisfactory	-	8	4
SCH	Conisborough College (Colfe's Associated School)	15/10/15	Substantial	-	2	13
SCH	Fairlawn Primary	02/10/15	Substantial	-	4	-

5.6. As expected, there will be changes to the plan during the year. These changes can include additional audits, change of directorate and dropped or deferred audits. Since the last meeting there were some changes, the details listed below:

Additional Audits

- Child Social Care Data / Section 47 Referrals - Requested by the Executive Director for Community Services.

Change of Directorate

- Client Contributions for Care Provision (core financial) - From COM to CUS.

Dropped Audits

- Anti-Social Behaviour Service - COM to be cancelled as service no longer an individual service.

5.7. In addition to the above, there are four audits that were to be allocated to the new in-house auditor. As the restructure is not yet in place, we will ask the contractor in Qrt 4 to complete them by the end of March 16 if possible and certainly by May 2016 (in line with the internal audit year July – June). If there is insufficient resources, then they will be consider for the 2016/17 audit plan. They are:

- Appointeeships, Deputyships and Safeguarding of Clients Assets (both Physical and Financial) - CUS
- School Policies - Thematic review – CYP
- Archiving - CYP
- School Improvement Inspection Reports - CYP

5.8. The table below shows the number of audits and the status, and takes into account the changes to the plan above. The plan is now 23% complete, with an additional 18% of the plan underway.

5.9. The whole of the 2015/16 audit plan can be found in appendix 1. It shows the due date or date Terms of Reference issued, dates of reports issued, assurance opinion and number and categories of recommendations made.

Lead Dir.	Original Plan	Addtn. Audits	Dropped Audits	Current Plan	Final Reports	Reports at Draft	ToR* Issued	Not Started
RRE	16	1	(4)	13	1	-	4	8
CUS	17	2	-	19	2	-	7	10
COM	14	-	(6)	8	-	-	1	7
CYP	12	4	(3)	13	2	-	2	9
Sub	59	7	(13)	53	5	-	14	35
SCH	26	-	-	26	14	-	-	12
Total	85	7	(13)	79	19	-	14	46

\*fieldwork started for schools.

## **6. Limited , No Assurance and Consultancy reports**

- 6.1. There were no 'Limited', 'No Assurance' or Consultancy Reports issued since the last meeting.

## **7. High or Medium recommendations not agreed**

- 7.1. Following a review by the Executive Director for Resources and Regeneration (as requested at the previous Internal Control Board) there have been six high or medium recommendations not agreed by management from four audits. These were presented to the Internal Control Board for their review.
- 7.2. The Internal Control Board agreed that five of the six recommendations should be implemented as recommended by internal audit. These will now be include, tracked and reported in the usual manner. For the other one, from the Direct Payments audit, the Internal Control Board noted management's explanation of the work and changes in this area. They agreed this should not be implemented as recommended by internal audit and requested an update on internal audit's view at the annual audit.

## **8. Progress on the implementation of recommendations.**

### Follow-ups

- 8.1. Non-school reviews with High or Medium recommendations are followed-up within nine months of the final report. School audits with a negative assurance opinion (i.e. 'Limited' or 'No assurance') also receive a follow-up review.
- 8.2. There were no follow up reviews completed since the last report. There were two follows due, which have now been given to the contractor to perform. These are currently underway and will be reported at the next meeting.

### Superseded

- 8.3. Since the last Audit Panel meeting, management have superseded eight recommendations. They were:
  - Adamsrill primary School 12-13- SCH (1)  
Recommendation - The school should perform the annual inventory check. The reviewer should sign the annual inventory check as completed, and the Head teacher should sign it to confirm acceptance  
Management Update - Recommendations in new audit supersedes this recommendation (issued August 15 - Limited Assurance).
  - Capital Expenditure 14-15 - RRE (1)  
Recommendation - As a minimum reporting requirement, and in line with the Project Management Handbook, Project Managers should be reminded to provide monthly progress information in the form of Highlight Reports using the current corporate template. Non-submission of reports should be escalated

Management Update - The AMS system is still under development as is now being developed by Corporate IMT. A new SharePoint site for the Regeneration and Capital Delivery Board has been created - all project highlight reports are loaded to this site. The board meets bi-monthly and Highlight reports are reviewed

- ONEOracle ERP System 14-15 - CUS (1)

Recommendation - Management should establish a formally defined training programme for users of One Oracle ERP system

Management update - As previously stated resources do not exist for formal training to be delivered. Procedure notes and best practice guides are being refreshed and will be circulated to key users

- Project Management - Governance and Project Review Group 13-14 - RRE (1) -

Recommendation - Project Managers should be reminded of the necessity to complete Highlight Reports with all required financial information, on a monthly basis, including changes to the expenditure profile

Management update - The PRG has now been cancelled. All projects are now reviewed at the Regeneration and Capital Delivery Board that meets bi-monthly (see also capital expenditure point above)

- Security of File Sharing Servers - CUS (4)

Recommendations

No. 1) Document a policy/security standard covering the management, use and access control for shared drives. This should include the design, structure and ownership of departmental file shares

No. 2) Define standard role templates for privileges each role should have on network file shares.

No. 3) Document the requirement for periodic reviews to verify that access to the shared drives is limited to staff with a business need.

No. 4) Management should:

- Document security event monitoring procedures, outlining the process and requirement to capture and proactively monitor network shared drive access/activity;
- Define and implement regular periodic checks of the logs, to detect accidental or malicious activity; and
- Retain documented evidence of security monitoring reviews, such as meeting minutes or actions coming out of said reviews.

Management update for all recommendations - these actions will be superseded by the new infrastructure design work. When this audit took place we did not know that we would be doing the infrastructure upgrade with Brent. This project will change the way we deliver IT and the way information is accessed and so we will now be waiting for this work to start and will address file sharing as part of it.

Implementation of recommendations

8.4. The table below shows the status of high and medium recommendations made by Internal Audit as at the 30/11/15.

Lead Dir.	Previous o/due recs.	Current o/due recs at 30/11/15	Current recs with 2+ changes	Previous no. of open recs at 31/08/15	Recs re-opened since 31/08/15	New recs since 31/08/15	Rec closed since 31/08/15	Current open recs at 30/11/15
RRE	7	5	1	24	-	4	(16)	12
CUS	15	19	11	44	-	9	(10)	43
COM	6	9	-	20	-	-	(7)	13
CYP	4	2	3	11	-	-	(2)	9
Tot	32	35	15	99	-	13	(35)	77
SCH	63	57	3	100	-	64	(71)	93
Tot	95	92	18	199	-	106	(106)	170

8.5. For both open school and non-school recommendations, the percentage of overdue recommendations to open ones is 54%, up from 48% in the last report. This is broken down by:

- Schools overdue to open recommendations 61%. This is slight decrease from the 63% reported last time.
- Non-schools overdue to open recommendation 45%. This is an increase on the 32% reported at the last meeting.

8.6. The Internal Control Board looked at this in more detail to identify the proportion of overdue recommendations that are long overdue. And asked that a focus be put on resolving those more than two months overdue, starting with those more than four months overdue. The overdue recommendations due dates for non-schools are broken down as follows:

- Before Jun 15 = 6 rec's / 17%
- Between Jul 15 to Sept = 13 rec's / 37%
- From Oct 15 = 16 rec's / 46%

## 9. Restructure of the Internal Audit Service

9.1. The provision of internal audit services continues to operate drawing on resources from the Royal Borough of Greenwich, London Borough of Croydon internal audit framework, and the in-house team.

9.2. As noted at the previous update these arrangements have been confirmed for 2015/16. It is still the intention to recruit and strengthen the in-house team and we continue to review shared service options with other London Boroughs to help achieve economies of scale, access to specialist skills, and provide service resilience.

## **10. Any other business**

- 10.1. The main focus of the internal audit service in December and January, beyond completion of the 2015/16 audit plan, is the audit planning work for 2016/17. This has begun with a review of corporate and directorate risk registers and available service plans. This will be reviewed in discussion with all Heads of Service and then presented to the Executive Director for Resources and Regeneration and Directorate Management Teams. The draft plan will then be put forward to the Internal Control Board and for Audit Panel agreement at their March meeting.
- 10.2. The five yearly independent internal audit review, as required by the Public Sector Internal Audit Standards (PSIAS), will be undertaken by NHS Barts in December / January and the results reported to the next Audit Panel.
- 10.3. In November an all members finance briefing was held. This included an overview of the corporate risks and how the risk management framework operates. An action from this was to compare how the Council's risk profile and appetite had changed from 2010 to 2015. This will be done and used to consider any changes to governance and control risks that result or may follow for future years as public austerity continues

## **11. Legal implications**

- 11.1. There are no legal implications arising directly from this report.

## **12. Financial implications**

- 12.1. There are no financial implications arising directly from this report.

## **13. Equalities implications**

- 13.1. No direct equalities implications have been identified, in terms of adverse impact, with respect to the Council's obligations under the Equality Act 2010.

## **14. Crime and disorder implications**

- 14.1. There are no crime and disorder implications arising directly from this report.

## **15. Environmental implications**

- 15.1. There are no specific environmental implications arising directly from this report.

## **16. Background papers**

- 16.1. There are no background papers.

If there are any queries on this report, please contact David Austin, Head of Corporate Resources, on 020 8314 9114, or email him at: [david.austin@lewisham.gov.uk](mailto:david.austin@lewisham.gov.uk)

## Appendix 1 -2015/16 Audit Plan Status

Lead Dir.	Name of Audit	Date Due / ToR Issued	Draft issued	Final Issued	Opinion	No. Recs H	No. Recs M	No. Recs L
RRE	Corporate Health and Safety audit framework	07/07/15	22/09/15	23/09/15	Satisfactory	-	4	5
RRE	Budget Monitoring 15-16 (Core Financial Audit)	09/10/15						
RRE	Main Accounting 15-16 (Core Financial Audit)	06/10/15						
RRE	Risk Management	15/09/15						
RRE	PFI monitoring	04/08/15						
RRE	Capital Expenditure 15-16 (Core Financial Audit)	Qrt 3						
RRE	Non-Current Assets 15-16 (Core Financial Audit)	Qrt 3						
RRE	Payroll 15-16 (Core Financial Audit)	Qrt 3						
RRE	Pensions for LGPS 15-16 (Core Financial Audit)	Qrt 3						
RRE	Treasury Management 15-16 (Core Financial)	Qrt 3						
RRE	Anti-fraud and Corruption Team (AFACT)	TBC						
RRE	Adherence to the Local Government Transparency Code 2014	TBC						
RRE	Commissioning and Procurement Board	TBC						
CUS	Contract Management - Recycling & Incineration Arrangements	20/07/15	20/10/15	10/11/15	Satisfactory	-	4	-
CUS	Registrars	24/08/15	16/10/15	16/10/15	Satisfactory	-	3	1
CUS	Client Contribution for Care Provision 15-16 (Core Financial) (now CUS from COM)	10/11/15						
CUS	Housing Benefit & CTRS 15-16 (Core Financial)	06/11/15						
CUS	NNDR 15-16 (Core Financial Audit)	30/10/15						
CUS	Banking 15-16 (Core Financial Audit)	27/10/15						



**Appendix 1 -2015/16 Audit Plan Status**

Lead Dir.	Name of Audit	Date Due / ToR Issued	Draft issued	Final Issued	Opinion	No. Recs H	No. Recs M	No. Recs L
CUS	Accounts Payable 15-16 (Core Financial Audit)	16/10/15						
CUS	Accounts Receivable 15-16 (Core Financial)	19/10/15						
CUS	Council Tax 15-16 (Core Financial Audit)	Qrt 3						
CUS	Mobile / home working access (IT audit)	TBC						
CUS	Monitoring of breaches, spam mail, malware and denial of service attacks(IT Audit)	TBC						
CUS	Housing Register and offers	TBC						
CUS	Private Sector Housing Agency (PHSA)	TBC						
CUS	Housing - Bed and Breakfast, Hostels and temporary accommodation	TBC						
CUS	DPA and FOI compliance audit	TBC						
CUS	Disaster Recovery / BCP	TBC						
CUS	Private Sector Network Compliance	TBC						
CUS	In-house bailiff service / Enforcement Agency	TBC						
CUS	Appointeeships, deputyships and safeguarding of clients assets (both physical and financial)	Allocated to In-house						
COM	Direct Payments 15-16 (Core Financial Audit)	Qrt 3						
COM	Payments to Adult Care Providers 15-16 (Core Financial Audit)	Qrt 3						
COM	Public Health - Statutory services and providing services back to the NHS and CCG	TBC						
COM	Voluntary and Community Sector Contracts	TBC						

**Appendix 1 -2015/16 Audit Plan Status**

Lead Dir.	Name of Audit	Date Due / ToR Issued	Draft issued	Final Issued	Opinion	No. Recs H	No. Recs M	No. Recs L
COM	Better Care Fund Framework	TBC						
COM	IT backup and BCP for Adult Social Care System	TBC						
COM	Environmental Health	TBC						
COM	Contract management	TBC						
CYP	Troubled Families Programme - Last claim for phase 1	N/A	N/A	22/05/15	Grant	N/A		
CYP	Troubled Families Programme - grant claims	N/A	N/A	29/09/15	Grant	N/A		
CYP	Processes for Payment to Main Providers	16/10/15						
CYP	Children's Social Care Data and Section 47s	TBC						
CYP	Payments to Care Provider and Foster Carers for Looked After Children 15-16 (Core Financial Audit)	Qrt 3						
CYP	Special Educational Needs and Disability Service - post reorganisation	TBC						
CYP	Contract Management - Employer Agents: Pupils Places Programme	TBC						
CYP	Arrangements for 18+ Children in Care	TBC						
CYP	Children's Social Care - Children Centre Contracts	TBC						
CYP	Monitoring of ad-hoc payments to children in care and providers (non-key controls)	TBC						
CYP	School Policies - thematic review	Allocated to in house						
CYP	Archiving	Allocated to in house						

**Appendix 1 -2015/16 Audit Plan Status**

Lead Dir.	Name of Audit	Date Due / ToR Issued	Draft issued	Final Issued	Opinion	No. Recs H	No. Recs M	No. Recs L
<b>CYP</b>	School Improvement Inspection Reports	Allocated to in house						
<b>SCH</b>	Trinity CE Through School	Oct 15	29/10/15	13/11/15	Substantial	2	6	2
<b>SCH</b>	Chelwood Nursery	Sep 15	16/10/15	19/10/15	Satisfactory	1	12	3
<b>SCH</b>	Sydenham Secondary	Nov 15	13/11/15	27/11/15	Substantial	-	6	7
<b>SCH</b>	St Michael's CE Primary	Oct 15	16/10/15	19/10/15	Substantial	-	4	8
<b>SCH</b>	Deptford Green Secondary	Sep 15	08/10/15	15/10/15	Satisfactory	-	8	4
<b>SCH</b>	Conisborough College	Sep 15	25/09/15	15/10/15	Substantial	-	2	13
<b>SCH</b>	Fairlawn Primary	Sep 15	24/09/15	02/10/15	Substantial	-	4	-
<b>SCH</b>	Edmund Waller Primary	Jul 15	04/08/15	18/09/15	Satisfactory	-	11	10
<b>SCH</b>	Abbey Manor College	Jul 15	02/09/15	16/09/15	Satisfactory	1	8	-
<b>SCH</b>	Addey and Stanhope Secondary	Jun 15	26/06/15	19/08/15	Substantial	-	2	2
<b>SCH</b>	Adamsrill Primary	Jun 15	14/07/15	26/08/15	Limited	1	15	6
<b>SCH</b>	Watergate	Jun 15	23/07/15	11/08/15	Limited	1	12	10
<b>SCH</b>	Kender Primary School	May 15	08/06/15	06/07/15	Satisfactory	-	7	2
<b>SCH</b>	St Mary Magdalen's Catholic	May 15	26/06/15	02/07/15	Substantial	-	5	1
<b>SCH</b>	Holbeach Primary	Sep 15						
<b>SCH</b>	Kilmorie Primary	Oct 15						
<b>SCH</b>	Launcelot Primary	Oct 15						
<b>SCH</b>	Athelney Primary	Nov 15						

**Appendix 1 -2015/16 Audit Plan Status**

Lead Dir.	Name of Audit	Date Due / ToR Issued	Draft issued	Final Issued	Opinion	No. Recs H	No. Recs M	No. Recs L
SCH	Bonus Pastor Catholic College	Nov 15						
SCH	Forster Park Primary	Dec 15						
SCH	Forest Hill Secondary	Jan 16						
SCH	St Joseph's Catholic Primary	Jan 16						
SCH	Prendergast Hilly Fields College (Secondary)	Jan 16						
SCH	Sedgehill Secondary	Feb 16						
SCH	Prendergast Ladywell Fields College (Secondary)	Feb 16						
SCH	Prendergast Vale College (Secondary)	Mar 16						

## Appendix 2 - Status of Recommendations

Dir.	Name of Audit	Opinion	Final Report Date	Recs Overdue	2+ chgs	Re-opened at F/up	Re-occurring recs core audits only	Comment
RRE	Capital Expenditure 14-15	Satisfactory	24/06/15	1				
RRE	Main Accounting 14-15	Satisfactory	18/06/15	1	1			Changed 2 times
RRE	Procurement 14-15	Satisfactory	24/07/15	1				
RRE	Pension Fund 14-15	Satisfactory	31/03/15			1		
RRE	Treasury Management 14-15	Satisfactory	11/06/15	1				
CUS	Accounts Payable 14-15	Limited	11/06/15	4	2			Changed 3 times
CUS	Accounts Receivable 14-15	Limited	18/06/15	1	1			Changed 2 times
CUS	Banking 13-14	Substantial	28/05/14	1	1			Changed 2 times
CUS	Business Continuity Plans - ICT and Telephony	Satisfactory	06/07/15	1				
CUS	Commercial Waste Service 13-14	Satisfactory	27/06/15	-	2			Changed 6 times
CUS	Decent Homes - Client Management	Satisfactory	20/08/15	2				
CUS	Disaster Recovery for ICT Infrastructure	Limited	19/04/13		3			Changed 2 times
CUS	Housing Grants and Handyman Service	Satisfactory	20/07/15	4				
CUS	IT Strategy	Consultancy	27/03/15	4				
CUS	Parking Contract	Substantial	10/07/14	-	1			Changed 3 times
CUS	Payments Centre	Satisfactory	26/09/13		1	1		Changed 4 times
CUS	Translation, Interpretation and	Satisfactory	14/07/15	2				

## Appendix 2 - Status of Recommendations

Dir.	Name of Audit	Opinion	Final Report Date	Recs Overdue	2+ chgs	Re-opened at F/up	Re-occurring recs core audits only	Comment
	Transcript Service – Contract Management							
COM	Client Contributions for Res and Dom care 14-15	Limited	30/06/15	1				
COM	Personal and Individual Budgets 13/14	Substantial	11/04/14	1				
COM	Public Health Contracts	Satisfactory	31/08/15	4				
COM	South London and Maudsley NHS (SLaM)	Satisfactory	14/07/15	3				
CYP	Estate Management Statutory Maintenance	Satisfactory	06/12/13	-	1			Changed 6 times.
CYP	Payments for 2-4 year olds	Substantial	24/06/15	2				Changed 2 times
CYP	School Catering Contract - client monitoring	Satisfactory	09/07/14		1			Changed 3 times
CYP	Payments to Care Providers and Foster Carers 14-15	Satisfactory	09/06/15		1			
SCH	Adamsrill Primary School 15/16	Limited	26/08/15	3				Follow up due Jun 16
SCH	Addy and Stanhope 15/16	Substantial	30/06/15	2				
SCH	All Saints Primary 14-15	Satisfactory	11/03/15	1				
SCH	Brentknoll Special School	Satisfactory	19/12/14		1			Changed 2 times
SCH	Chelwood Nursery 15-16	Satisfactory	22/10/15	5				
SCH	Coopers Lane Primary 14-15	Substantial	26/02/15	1				

## Appendix 2 - Status of Recommendations

Dir.	Name of Audit	Opinion	Final Report Date	Recs Overdue	2+ chgs	Re-opened at F/up	Re-occurring recs core audits only	Comment
SCH	Deptford Park Secondary School	Satisfactory	15/10/15	3				
SCH	Edward Waller 15-16	Substantial	20/09/15	2				
SCH	Elfrida Primary School 14-15	Limited	05/03/15	1				Follow-up due Dec 15
SCH	Grinling Gibbons 14-15	Satisfactory	30/11/15	1				
SCH	Lucas Vale School 13-14	Satisfactory	22/11/13	1	1			Changed 2 times
SCH	St Bartholomew's CE School 14-15	Limited	15/09/14	5				Follow up completed
SCH	St James Hatcham 14-15	Satisfactory	26/02/15	9				
SCH	St Mary Magdalen's Catholic Primary 15-16	Satisfactory	02/07/15	2				
SCH	St Michael's Cof E Primary School	Substantial	30/11/15	3				
SCH	St Saviours RC Primary School 14-15	Substantial	30/04/15	2				
SCH	Torridon Junior School 13-14	Substantial	07/04/14	1				
SCH	Trinity Through School 15-16	Satisfactory	13/11/15	4				(Just issued in Nov )
SCH	Turnham Primary School 13-14	No Assurance	31/07/14	9				
SCH	Watergate Special School	Limited	11/08/15	2				Follow up due Jun 16
<b>Total</b>				<b>92</b>	<b>18</b>	<b>1</b>	<b>1</b>	