AUDIT AND GOVERNANCE COMMITTEE   **22 March 2013**

CORPORATE ASSURANCE MAP - UPDATE

Report of the Head of Corporate Assurance and Procurement

1.   Purpose of Report

1.1   To enable the Audit and Governance Committee to consider the updated Corporate Assurance Map based on work undertaken so far during the year, the Internal Audit opinion on the adequacy of the overall system of internal control, and the performance of Internal Audit.

1.2   For completeness, the report covers Internal Audit's key performance measures. The report does not set out the work undertaken for associated bodies for which the Council has a lead responsibility, this is a matter for the bodies concerned.

2.   Description of Decision

2.1   The Audit and Governance Committee are asked to note the report and consider the updated Corporate Assurance Map (the Map).

3.   Background

3.1   In March 2012 the Committee approved the proposed Corporate Assurance Map for 2012/13 and the plans of work for Internal Audit and Risk & Assurance.

3.2   At that time, the Map was prepared based on knowledge of the assurance position from Internal Audit work, a risk assessment covering all of the corporate risk areas and consultation with the Chief Executive, all Executive Directors and key offers across the Council.

3.3   A key feature of the new integrated assurance framework is to co-ordinate assurance that could be provided by other sources within the Council and external sources and consider if there are any gaps or duplication in the assurance provided.

4.   Updated Corporate Assurance Map

4.1   The updated Corporate Assurance Map, as at 1st March 2013, is shown overleaf. It has been updated based on the work to date of the Internal Audit, and Risk and Assurance Teams and assurance from other sources within the Council and external sources.

Corporate Assurance Map

Assurance Position (as at 1st March 2013) (Cumulative)	Management Assurance	Other Internal Assurance Activity						Risk and Assurance	Internal Audit	External Assurance
		Legal Services	Financial Resources	Transformation Programmes and Projects	Strategy, Policy and Performance	HR &OD	Business Continuity			
Strategic Risk Areas										
Economy	X				X			X		
Resources (external and internal)	X		X					X		X
Unable to meet needs of the community	X				X			X		
Reputation	X							X		
Social breakdown	X							X		
Lack of effective strategic partnerships	X				X			X		
Planning and responsiveness to national agenda	X				X			X		
Corporate Risk Areas										
Customer Focus / Service	X				X			X	X	
Legality		X							X	
Service / Business Planning	X				X			X	X	
Programme and Project Management				X				X	X	
Change Management	X			X		X		X		
Partnerships	X							X		
Business Continuity Planning	X						X			
Procurement	X								X	
Relationship and Contract Management	X	X	X					X	X	
Financial Management	X		X					X	X	X
Human Resource Management	X					X		X	X	
Information Governance	X	X						X	X	
Performance Management	X				X			X	X	X
Asset Management	X							X		
ICT Strategy and Delivery	X			X				X		
Fraud and Corruption	X							X	X	
Risk Management (Service Delivery)	X							X		
Housing Benefits	X							X	X	
Schools	X		X					X	X	

Key: X=activity planned, White=no coverage, Green=full / substantial assurance, Amber=moderate assurance, Red=limited / no assurance
Previously described as: **Good** **Satisfactory** **Unsatisfactory**

Strategic Risk Areas

4.2   The top section of the Map relates to the strategic risks identified in the Corporate Risk Profile. A summary of the action areas that have been agreed are shown in Appendix 1, along with key actions taken to date. Progress against each of the actions has been assessed with the lead officers and assurance levels determined for all areas. The overall rating of the strategic risk areas has not changed.

Assurance from Internal Audit

4.3   The detailed results of Internal Audit work are shown at Appendix 2, with the summary outcomes shown on the Map. The Map shows the ongoing opinion of Internal Audit from work undertaken within the last two years plus work completed in the current year.

Assurance from Risk and Assurance Team

4.4   Areas that the Risk and Assurance Team are currently involved in are shown at Appendix 3. Much of their work is ongoing over a period of time due to the nature of their role, however, where ongoing assurance can be provided from their work this is shown on the Map. Assurance work within the third quarter has included:

- Continuing with support on the preparation for the procurement stage of the new Wear Bridge Crossing and issuing regular assurance reports to the Project Board.

- Support to the development of alternative service delivery vehicles such as the Local Asset Backed Vehicle, Care and Support Project, Events Project and the future of ICT delivery.

- Work has also been undertaken regarding Equal Pay Claims.

4.5   The Risk and Assurance Team have also provided support to 28 schools to help them manage their risks. This takes into account assessments undertaken by other departments in the Council. Considering the work done by the Safeguarding, Asbestos, Internal Audit and the Risk and Assurance Team, the overall assessment for schools is considered to be substantial.

Assurance from others within the Council

4.6   Assurance provided from others within the Council is shown in the Corporate Assurance Map above. Given the number of staff who left the Council last October under the severance scheme the Business Continuity Officer has changed the assurance level for business continuity to amber and highlighted that the risk in this area has increased due to service continuity plans not all being updated. This process is ongoing but not completed.

<u>Assurance from Management</u>

4.7 Arrangements have now been developed to obtain assurance from service Management in a number of areas. Members will note that the majority of risk areas are shown as having substantial assurance. Actions / improvements currently being progressed should improve the position in relation to Service / Business Planning and Performance Management.

<u>Assurance from External Sources</u>

4.8 The Map shows five areas where Full or Substantial assurance has been received from external sources. This relates to the results of the recent OFSTED inspection into safeguarding children and services for children looked after, and the value for money opinion of the Audit Commission. The results of the OFSTED inspection gave an overall rating of 'Good' and specific ratings in relation to the relevant Corporate Risk areas are shown.

<u>Overall</u>

4.9 The overall level of assurance for Fraud and Corruption has improved to Full/Substantial since the last update report, due to the results of internal audit work. The overall level of assurance for Customer Focus has also improved due to the work of the Risk and Assurance Team and positive comments from management.

4.10 The overall level of assurance for Business Continuity Planning has changed to amber as set out above (paragraph 4.6).

<u>Appointment of Partner</u>

4.11 At the end of October a Partner organisation, PricewaterhouseCoopers, was appointed to support the Council with the Integrated Assurance Framework and governance arrangements. A review of the implementation of the Integrated Assurance Framework is being finalised. The report shall be included on the next Committee Agenda.

5.   Internal Audit Performance

5.1   The performance in relation to targets set for Internal Audit is shown at Appendix 4. Performance is on target for all KPI's.

It is pleasing to report that the current percentage of medium risk recommendations implemented (excluding schools) now stands at 90% - meeting the target.

A summary of the performance by directorate for medium risk recommendations is shown below:

Directorate / Body	Implementation Rate
Children's Services (non schools)	79%
City Services	92%
Office of the Chief Executive	88%
Commercial and Corporate Services	94%
Health, Housing & Adult Services	94%
Implementation Rate (exc. Schools)	**90%**
Schools	84%
Total Implementation Rate	**88%**

7.   Conclusions

7.1   This report provides an update on the assurance provided in the Corporate Assurance Map, work ongoing in relation to the Internal Audit and Risk & Assurance Teams and performance targets for Internal Audit.

7.2   Results of the work undertaken so far during the year have not highlighted any issues which affect the opinion that overall throughout the Council there continues to be an adequate system of internal control.

8.   Recommendations

8.1   The Audit and Governance Committee are asked to note the report and consider the updated Corporate Assurance Map.

Corporate Risk Profile 2012/13 – Update

RISK 1

Risk Area	Proposed Risk Description	Risk Owner	Likelihood	Impact	Rating	Action Areas
ECONOMY	Adverse market conditions may delay progress and reduce momentum in achieving the benefits of the Economic Masterplan	Janet Johnson, Deputy Chief Executive	**3** **Likely**	**4** **Critical**	**12** **High**	• Developing the Enterprise Zone • Capital and Revenue Financial Incentives Policies • Development of the Port • Development of regeneration sites, e.g. Vaux site, Magistrates' Square and Stadium Village. • Inward Investment Marketing Strategy • Enterprise and Innovation Strategy • Zero Carbon Futures and low carbon vehicle sector • Investment corridors • Implementation of the Sunderland Employment Strategy and Sunderland Skills Strategy **Progress** • Procurement of consultants to deliver feasibility study for the Enterprise Zone is expected to commence in March 2013. • Risk register in place for the development of the Port. • Procurement for Magistrates Square and St Mary's Boulevard has started, and planning permission has been approved. • The ICT Service provider contract for the Sunderland Software Centre was awarded to IBM • Procurement ongoing for preparatory works for Vaux Site (St Mary's Way) with a site start expected in May 2013. • A new marketing strategy MAKE it Sunderland was launched in May with a new website "Sunderland is open for Business, Open to Business" • Superfast broadband installed in large areas of the City with work ongoing
Context						
Further decline in the national economy and reduction in public sector budgets will adversely impact the ability to grow the local economy and impact on employment						

RISK 2

Risk Area	Proposed Risk Description	Risk Owner	Likelihood	Impact	Rating	Action Areas
REDUCED RESOURCES	Further significant budget cuts	Malcolm Page, ED of Commercial and Corporate Services	**3 Likely**	**4 Critical**	**12 High**	• Delivery of key transformation projects • Delivery of Directorate based efficiency projects • Employee engagement regarding turnover and workforce reduction • Procurement of a Local Asset Backed Vehicle • Assessment of the savings requirements through update of the Medium Term Financial Plan **Progress** • Procurement phase for the Local Asset Backed Vehicle progressing well. • Staff survey undertaken, results being analysed. • Severance project completed, 561 people have left the employment of the Council • New approach to transformation developed and work has been undertaken to identify savings across the Council for the medium term • High level budget planning guidance has also been issued • Settlement received December 2012, MTFS updated and approved February 2013. • New Local Council Tax Benefit Scheme being implemented • Work is ongoing to settle the equal pay claims in relation to single status • New project initiated regarding workforce transformation • Commercial opportunities for use of the Council's Cloud technology being considered
Context						
The budget settlements, Local Government Resource Review and localisation of business rates may significantly impact on the council's financial position.						

RISK 3

Risk Area	Proposed Risk Description	Risk Owner	Likelihood	Impact	Rating	Action Areas
COMMUNITY NEEDS	The scale of the compound change in the short/medium term within the City is such that the Council is unable to effectively respond to the needs of people and communities	Keith Moore, ED of Children's Services & Neil Revely, ED of Health Housing & Adult Services Janet Johnson, Deputy Chief Executive	**2 Possible**	**4 Critical**	**8 Medium**	• Analysis of the Joint Strategic Needs Assessment • Customer Insight group to develop engagement and participation strategies • Phase two of Responsive Local Services • Establish Area Children Boards • Establish Area People Boards • Deliver priorities set out in the Sunderland Child and Family Poverty Strategy, Health and Well-Being Strategy • Safeguarding of most vulnerable groups through responding to the findings of the Serious Case Review • Transfer of Public Health • Strengthening Families agenda **Progress** • Joint Strategic Needs Assessment used to develop the Health and Wellbeing Strategy • Work ongoing by the Customer Insight Group with reports produced for area committees • Work ongoing regarding phase two of Responsive Local Services completed around locality working in Children's Services and Health, Housing and Adults Services • Risk register in place for the Transfer of Public Health with the high level risks reducing through co-operative working. Discussion being held regarding quality assurance and transfer of assets • Family Focus project - Strengthening families agenda being reviewed by Government for its relationship with Childrens' Trusts • Target achieved in terms of the number of people with a personal budget but work still ongoing to deliver for all with ongoing care needs supporting themselves in the community
Context						
The Council has a community leadership role to identify and respond to changing community needs such as unemployment, health and housing.						

RISK 4

Risk Area	Proposed Risk Description	Risk Owner	Likelihood	Impact	Rating	Action Areas
COMMUNITY NEEDS	The Council may not identify effective ways of influencing the school improvement agenda so that all children achieve their full potential	Keith Moore, ED of Children's Services	**2 Possible**	**3 Significant**	**6 Medium**	• Partnership between the Local Authority, schools and academies • Establish an excellence centre (Teaching School) • New Education Leadership Board to establish a city-wide education strategy, Chair now appointed • Traded services to schools • Young people who are a risk of becoming NEET Raising Participation Age • Implementation of the Sunderland Employment Strategy • Implement Sunderland Skills Strategy **Progress** • Project Board being set up in relation to the partnership between Local Authority, schools and Academies, advice regarding risk identification provided • Town End Academy has obtained Teaching School status with the National College for School Leadership with other schools showing an interest • Risk workshop held in relation to traded services to schools and risk register produced. Catalogue distributed • Tracking 14 – 16 year olds and continuing interventions where people are likely to fall into not in Education, Employment or Training • Participation Board being established with partners to promote participation under the Raising Participation Age agenda
Context Government policy changes have resulted in Local Authorities having reduced influence over schools. A reduction in Government grants has reduced funding for services such as school improvement.						

RISK 5

Risk Area	Proposed Risk Description	Risk Owner	Likelihood	Impact	Rating	Action Areas
REPUTATIONAL AND INFLUENCING	The reputation of the council may be seriously damaged through negative media coverage on a particularly sensitive issue	Deborah Lewin, Director of Communications	**2 Possible**	**3 Significant**	**6 Medium**	• Sensitive media issues • Court cases and serious case reviews • Good relationship with Sunderland Safeguarding Children Board • Positive media **Progress** • Training provided for Key managers in the Council • Arrangements are in place for dealing with sensitive media issues • Good relationships are in place with the Sunderland Safeguarding Board
Context						
Council actions are under an increased level of publicity scrutiny and there has been a huge growth in online and digital media allowing media stories to be spread very quickly.						

RISK 6

Risk Area	Proposed Risk Description	Risk Owner	Likelihood	Impact	Rating	Action Areas
SOCIAL BREAKDOWN	Communities may be unable to positively respond to and cope with changes brought about by the Welfare Reforms and economic climate	Ron Odunaiya, ED of City Services Malcolm Page ED of Commercial and Corporate Services	**2 Possible**	**3 Significant**	**6 Medium**	• Community resilience plan and the various areas of impact • Programme of work in relation to Welfare Reforms **Progress** • Action plan for the implementation of the Community resilience plan developed and being reviewed • Local Scheme for Council Tax benefit and Social Fund/crisis loans being implemented • Range of engagement events undertaken with groups affected by the reforms, e.g. landlords • Website created to provide information on the changes and potential impacts on individuals
Context						
Welfare reforms may adversely impact upon the quality of life within communities. There could be a lack of resilience and ability to maintain and/or improve standards of living.						

RISK 7

Risk Area	Proposed Risk Description	Risk Owner	Likelihood	Impact	Rating	Action Areas
SOCIAL BREAKDOWN	If the City becomes unattractive to residents, businesses and visitors, this would adversely impact upon the ability to build lasting neighbourhoods	Ron Odunaiya, ED of City Services	**2 Possible**	**3 Significant**	**6 Medium**	• Housing Development Strategy • Availability of Superfast Broadband • Seaburn Masterplan • Sunderland Strategic Transport Corridor • Local Transport Plan • Network Management Plan • Community Safety Plan • City Villages approach • Community Leadership Programme • Schools investment plan **Progress** • Superfast broadband installed in large areas of the city with work ongoing • Business case being developed in relation to the use and development of cloud infrastructure technology • Project in relation to Roker/Seaburn seafront progressing but delayed due to results of consultation • Procurement of New Wear Crossing ongoing with risks to the construction phase starting are being considered and addressed • Priority Investment Corridors agreed • Community Safety Partnership in place with quarterly reviews of the risk register • Local Transport Plan being implemented whilst developing the Sunderland Transport Strategy
Context						
Economic conditions make it more difficult to attract investors and developers. Reduction in public sector budgets will adversely impact on investment.						

RISK 8

Risk Area	Proposed Risk Description	Risk Owner	Likelihood	Impact	Rating	Action Areas
PARTNERSHIPS	Inadequate engagement with partners may lead to missed opportunities to co-design services and to share or transfer responsibilities for delivering successful outcomes	Sarah Reed, Assistant Chief Executive	**2 Possible**	**3 Significant**	**6 Medium**	• Voluntary and Community Sector • Collaborative Leadership across the city • Health and Wellbeing Board • Promote the involvement of Partners with the proposed Place and People Boards • Review public sector finances across the City • Integrate family focus approach with Partners **Progress** • Health and Wellbeing Board and Family Focus project are considering how public sector funds in the city can be used more effectively to deliver outcomes • Family Focus project developed and will develop the Strengthening Families agenda
Context						
Financial pressures on Council and partners affecting local provision – varying standards of quality. Other organisations may develop joint working whilst the Council is developing its own business operating model.						

RISK 9

Risk Area	Proposed Risk Description	Risk Owner	Likelihood	Impact	Rating	Action Areas
PLANNING AND RESPONSIVENESS	Unable to be responsive to changes in government policy direction and broader external environment in a timely way	Janet Johnson, Deputy Chief Executive	**2** **Possible**	**2** **Moderate**	**4** **Medium**	• Horizon scanning • Simplify and join up the major Council strategies • Peer review **Progress** • Horizon scanning ongoing supported by a policy briefing service • Work is ongoing regarding the review of Council Strategies • Peer Review scheduled to take place in the summer 2013
Context New government introducing a number of different policies in a short period of time.						

Detailed Internal Audit Coverage

Corporate Risk Area	Audits Planned 2012/13	Assurance Provided (audits in 2012/13)	IA Overall Opinion (Assurance)
Customer Focus	Children's Services Admissions Area Arrangements for Children's Centres Children's Services – Safeguarding Personal Budgets	 Limited Limited	None (insufficient work to provide view)
Legality	Traffic Management and Road Safety Equality Impact Assessments Corporate Legality	 Substantial Full	Substantial
Service / Business Planning	Corporate Service/Business Planning Children's Services Admissions Area Arrangements for Children's Centres Children's Services – Safeguarding Traffic Management and Road Safety	 Limited	Moderate
Programme and Project Management	Implementation of the Economic Master Plan Landscape and Reclamation Service Programme and Project Management - support to major projects Operating Model – realisation of benefits	 Moderate Moderate Substantial	Moderate
Change Management	Non Planned – to be covered by the Risk and Assurance Team		None (new risk area)
Partnerships	Non Planned – to be covered by the Risk and Assurance Team		Moderate
Business Continuity and Emergency Planning	Non Planned		Moderate
Procurement	Capital Procurement Unplanned Audit – Revenue Procurement	Substantial Substantial	Substantial

Corporate Risk Area	Audits Planned 2012/13	Assurance Provided (audits in 2012/13)	IA Overall Opinion (Assurance)
Relationship and Contract Management	Developments in relation provision of Events Care and Support Sunderland Ltd – contract management Corporate Contract Management Framework Unplanned Audit - Supporting People	 Limited	None (insufficient work to provide view)
Financial Management	YPLA Schools Sixth Form Grant YPLA Young Apprenticeships Cohort 6 Grant YPLA Young Apprenticeships Cohort 7 Grant Department for Business Innovation & Skills – LEP Start Up Fund Department for Business Innovation & Skills – LEP Capacity Fund Deprived Areas Fund Grant Single Investment Programme Grant Local Transport Capital Block Funding Grant Growing Places Funds 2, 3 and 7 1 Leisure Centre 35 Schools Home Improvement Agency – Loans and Mortgages Personal Budgets Direct Payments Care and Support Sunderland Ltd – compliance Landscape and Reclamation Service BACS Payments Cash Receipting checks Capital Procurement Payroll transactions checks Council transactions Tax checks Business Rates transactions checks Accounts Payable transactions checks Accounts Receivable transactions checks Unplanned Audit - Supporting People	Substantial Substantial Substantial Substantial Substantial Full Full Substantial Full Substantial Substantial Substantial Limited Limited Substantial Moderate Substantial Substantial Substantial Substantial Limited	Substantial
Human Resource Management	Corporate Attendance Management Arrangements Management of SWITCH	Limited Substantial	Moderate
Information	Vulnerable Adults Protection Arrangements		Moderate

Corporate Risk Area	Audits Planned 2012/13	Assurance Provided (audits in 2012/13)	IA Overall Opinion (Assurance)
Governance	Information Governance checks		
Performance Management	Corporate Performance Management Arrangements (design of new arrangements)	Substantial	Moderate
Asset Management	Unplanned Audit – Asset Management	Moderate	Moderate
ICT Strategy and Delivery	Non Planned – to be covered by the Risk and Assurance Team		Moderate
Fraud and Corruption	Counter Fraud Checks National Fraud Initiative checks Counter Fraud Checks – schools Home Improvement Agency – Loans and Mortgages Direct Payments Cash Receipting transactions checks Payroll transactions checks Council Tax transactions checks Business Rates transactions checks Housing Benefits transactions checks Accounts Payable transactions checks Accounts Receivable transactions checks	Substantial Limited Substantial Substantial Substantial	Substantial
Risk Management (service delivery)	Non Planned – to be covered by the Risk and Assurance Team		Substantial
Housing Benefits	Housing Benefit transactions checks	Substantial	Substantial
Schools	29 school audits completed	7 - Full 20 - Substantial 1 - Moderate 1 - Limited 0 - No assurance	Substantial

Risk and Assurance Activity

Area of activity	Work ongoing
Corporate Risk Profile	Mitigating actions agreed. Many of the mitigating actions are large and complex in nature and will be implemented over a period of time, or are part of work already ongoing within the Council such as projects and service reviews. Discussions have been held to obtain progress in relation to all mitigating actions in the Corporate Risk profile and detailed assurance plans have been developed to enable evidence to be obtained on the implementation of actions to address risks, for example, in relation to the procurement of the New Wear Crossing, settlement of equal pay claims, ICT developments such as the Corporate Computing Model and cloud infrastructure technology and the re-build of Washington Leisure Centre. Work is ongoing in all of these areas as well as others mentioned below. Although there is a significant amount of work being undertaken it is not possible to give a view of the assurance level against all mitigating actions, however, where assurance can be provided this is included in the overall position reported in the Corporate Assurance Map. An update of progress in all risk areas has been provided in Appendix 1.
Supporting Executive Directors and Heads of Service to manage risks	Activity is ongoing in all Directorates to aid the managing of risks through service planning, programmes and key projects and partnerships. This is being linked to mitigating actions in the Corporate Risk Profile where appropriate. Assurance plans mentioned above are being developed based on the risks identified and actions agreed.

Area of activity	Work ongoing
Service Reviews (including alternative service delivery models), Programmes and Projects (including ICT)	Major projects / service reviews being supported include: • SSTC - New Wear Crossing • Local Asset Backed Vehicle • Care and Support Services – Adults • Events Management • New arrangements for Design and Print • Transfer of Public Health • Smarter Working Phase 2 • St Mary's Boulevard/Magistrates Square • Customer Service Network • Transport and Fleet Management • Family Focus – Supporting Families Agenda • ICT – Corporate Computing Model • ICT – Cloud development and strategic direction • Economic Master Plan • Workforce Development • Activities to reduce the size of the workforce • Welfare Reform • Customer Relationship Management system replacement • Safeguarding – Childrens • Personalisation – Adults • Settlement of Equal pay claims
Support to Schools	Support has been provided to 28 schools to date in relation to managing their risks Full – 3, Substantial – 20, Moderate – 5, Overall - Substantial
Partnerships	Support is being provided to the following specific Partnerships: • Sunderland Economic Leadership Board • Waste Management Partnership • Health and Wellbeing Board • Sunderland Safeguarding Adults Board
Governance Review	The results from Risk and Assurance activity feed into the Annual Governance Review and the Annual Governance Statement
Investigations	Three investigations are currently ongoing

Internal Audit - Overall Objectives, Key Performance Indicators (KPI's) and Targets for 2012/13

Efficiency and Effectiveness

Objectives	KPI's	Targets	Actual Performance
1) To ensure the service provided is effective and efficient.	1) Complete sufficient audit work to provide an opinion on the key risk areas identified for the Council	1) All key risk areas covered over a 3 year period	1) On target
	2) Percentage of draft reports issued within 15 days of the end of fieldwork	2) 90%	2) Ahead of target - 91%
	3) Percentage of audits completed by the target date (from scoping meeting to issue of draft report)	3) 70%	3) Ahead of target - 88%

Quality

Objectives	KPI's	Targets	Actual Performance
1) To maintain an effective system of Quality Assurance	1) Opinion of External Auditor	1) Satisfactory opinion	1) Achieved
2) To ensure recommendations made by the service are agreed and implemented	2) Percentage of agreed high, significant and medium risk internal audit recommendations which are implemented	2) 100% for high and significant 90% for medium risk	2) On target – significant 100% On target - Medium 90% (excluding schools)

Client Satisfaction

Objectives	KPI's	Targets	Actual Performance
1) To ensure that clients are satisfied with the service and consider it to be good quality	1) Results of Post Audit Questionnaires	1) Overall average score of better than 1.5 (where 1=Good and 4=Poor)	1) On target - 1.0 to date
	2) Results of other Questionnaires	2) Results classed as 'Good'	2) Non undertaken
	3) Number of Complaints / Compliments	3) No target – actual numbers will be reported	3) 14 compliments 0 complaints