

# **Causeway Coast and Glens Borough Council**

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## ***Internal Audit Report Grant Management***

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May 2022



# INTERNAL AUDIT REPORT

## Grant Management

### Executive Summary

This internal audit was completed in accordance with the Council's approved annual Internal Audit Plan. This report summarises the findings arising from a review of Grant Management activities. The table below summarises the key areas of potential risk reviewed:

Risk	Number of recommendations & Priority rating		
	1	2	3
<b>Risk 1</b> - There may be weaknesses in the governance and management framework for grant funding increasing the risk of a lack of transparency in the grant funding award process and potential reputational damage to the Council	-	1	3
<b>Risk 2</b> - Assessment procedures are not applied in relation to the provision of grant funding, leading to ineligible organisations receiving funding from the Council, or funding for ineligible costs being provided by Council	-	1	1
<b>Risk 3</b> - Proportionality may not be applied leading to inefficient use of Council staff time and resources.	-	-	1
<b>Risk 4</b> - Funding may be released without appropriate vouching and verification of costs and performance monitoring, leading to ineligible expenditure being paid by the Council	-	-	2
<b>Total recommendations made</b>	-	<b>2</b>	<b>7</b>

Based on our audit testing we are able to provide the following overall level of assurance:

#### Satisfactory

Overall, there is a satisfactory system of governance, risk management and control. While there may be some residual risk identified this should not significantly impact on the achievement of system objectives.

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<b>Distribution:</b>	Audit Committee Chief Executive Director of Leisure and Development  Manager of Funding Unit

All matters contained in this report came to our attention while conducting normal internal audit work. Whilst we are able to provide an overall level of assurance based on our audit work, unlike a special investigation, this work will not necessarily reveal every issue that may exist in the Council's internal control system.

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## 1. Objective

The areas for inclusion in the scope of the audit were determined through discussion with management and considered the main risks facing the funding unit and a review of the key systems and controls in place to address these. The audit objectives were to ensure that:

- The grant funding process is fairly and consistently implemented by Council and is free from undue influence.
- Grants awarded by Council are made to eligible organisations and used only for authorised purposes.

## 2. Background

The Council offers funding to facilitate activities which not only develop and promote the borough but aim to assist those who reside there. Activities funded must be fully consistent with the aims of the Council's Corporate Strategy 2021-2025 and its mission statement: "Improve the quality of life for our citizens and visitors".

The Council has a Central funding unit located within the Directorate of Leisure and Development which oversees the management and administration of Council's Grant Funding programmes. The Funding Unit also manages and maintains the Council's Online Funding Hub. All grant applications should be made online using the Online Funding Hub: <https://www.causewaycoastandglens.gov.uk/grantsandfunding> Details of all available grants (open and closed), guidance documents and relevant Council contact details (telephone and e-mail) are available on the Online Funding Hub. The Funding Unit also maintains a grant help e-mail: [grants@causewaycoastandglens.gov.uk](mailto:grants@causewaycoastandglens.gov.uk)

The Council is committed to distributing available funding efficiently and effectively under a variety of categories which would usually include community support & development, community festivals, tourism and sporting events, arts bursaries, etc. A number of grant funding streams were also created in response to the Covid-19 pandemic which fall outside the routine grants provided by the Council.

Council operates in line with government accounting requirements and guidance provided by the Department for Finance (NI) and the Department for Communities (NI). There are three main principles in government accounting that funding bodies should endeavour to meet:

- **Regularity:** ensuring that funds are awarded and used only for authorised purposes.
- **Propriety:** ensuring that funds are awarded and used fairly and free from undue influence.
- **Value for money:** the optimum combination of whole life cost and quality (or fitness for purpose) to meet the user's requirement. In other words, getting the best possible outcome from any given level of input. This does not mean 'cheapest'.

One of the main guidance provided by the Northern Ireland Departments in recent years is the "Code of Practice for Reducing Bureaucracy in Grant Funding to the Voluntary and Community Sector" which provides clear principles to be applied by funders to ensure better proportionality.

During the 2021/2022 financial year, the Council processed 503 grant applications for 15 different grant types. There were 330 successful grant applicants and £991,871 allocated in grant funding.

### 3. Risks

The risks identified by Internal Audit relating to grant management and agreed with management are:

1. There may be weaknesses in the governance and management framework for grant funding increasing the risk of a lack of transparency in the grant funding award process and potential reputational damage to the Council.
2. Assessment procedures are not applied in relation to the provision of grant funding, leading to ineligible organisations receiving funding from the Council, or funding for ineligible costs being provided by Council.
3. Proportionality may not be applied leading to inefficient use of Council staff time and resources.
4. Funding may be released without appropriate vouching and verification of costs and performance monitoring, leading to ineligible expenditure being paid by the Council.

### 4. Audit Approach

Our audit fieldwork comprised:

- Assessing key systems and process via discussions with key staff and reviewing system and process documentation.
- Consideration of the key risks within each audit area.
- Examining relevant documentation.
- Carrying out a preliminary evaluation of the arrangements and controls in operation within the Council.
- Testing the key arrangements and controls.
- Testing the completeness and accuracy of records.

The auditor randomly selected 20 approved and 5 rejected grant applications for the 2021-2022 financial year. The sample of approved applications consisted of six grant types as follows:

Grant Name	Total Approved Applications	Sample
Community Development Support Grant	54	2
Community Festival Fund	18	3
COVID 19 Access to Food	17	4
COVID 19 Sustainable Food and Essential Supplies	34	4
NI 100 Small Grant Programme	38	3
Rural Revitalisation Grant	97	4
<b>Total</b>	<b>258</b>	<b>20</b>

### 5. Findings and Recommendations

This section of the report sets out our findings in relation to control issues identified and recommendations. A summary of all the key controls that we considered is included in Appendix II to this report.

## Risk 1: Governance and Management Framework

ISSUE 1 – Council Website
<p><b>a) Observation</b> – The latest version of the Councils funding policy is not easily available on the Council website. Version 6 of the policy is currently on the website; however, the funding policy was updated to version 7 in October 2021.</p>
<p><b>b) Implication</b> – Applicants may not have access to the latest Council funding policy when completing grant applications.</p>
<p><b>c) Priority Rating</b> - 3</p>
<p><b>d) Recommendation</b> – Update the Council website with the latest version of the funding policy and ensure that only the latest version of the policy is available on the website.</p>
<p><b>e) Management Response – Accepted.</b> Version 7 of the Grant Funding Policy has now been placed on Council’s website</p>
<p><b>f) Responsible Officer &amp; Implementation Date</b> – Manager of Funding Unit 1/06/2022</p>

ISSUE 2 – Annual Funding Report
<p><b>a) Observation</b> - Council signs off what the full grant award may be for the financial year based on the grant funding programmes report which is submitted to Council during September / October each year. The report indicates the intervention rate, maximum award for each grant and the grant conditions. The report is prepared by the funding unit manager or in the absence of the unit manager, it is prepared by the Director for Leisure and Development. The document is a key control in the approval of grant funding for the year, yet there is no procedural document which sets out why the report is prepared and how it is prepared.</p>
<p><b>b) Implications</b> – In the absence of the funding unit manager and the Director of Leisure and Development, it is possible that the other staff in the funding unit would not be able to prepare the grant funding programmes report as the process of preparing the report is not documented.</p>
<p><b>c) Priority Rating</b> - 3</p>
<p><b>d) Recommendation</b> – Document the process/procedure for preparing the grant funding programmes report and obtaining Council approval. This should enhance awareness and understanding of process for new entrants and funding unit personnel and help ensure consistency in the preparation of the document.</p>
<p><b>e) Management Response</b> – Accepted. As part of this year’s annual review of Council grant funding which will take place between July and September 2022 the FU Manager will document the process and develop a procedural manual which can be used for existing and future staff to inform and train them on this aspect of the annual grant funding cycle and authorisations.</p>

**f) Responsible Officer & Implementation Date-** Manager of Funding Unit – completed by end of September 2022

### ISSUE 3 – Fraud Detection and Reporting

**a) Observation** - The Council has an anti-fraud, bribery and corruption policy that was last updated in December 2021. The policy does not highlight fraud risk in relation to grant funding although other areas with a similar risk propensity to fraud such as procurement are mentioned. There is a lack of detailed procedures / guidance available on how the anti-fraud policy should be implemented in various situations.

The anti-fraud policy statement in Section 3 of the policy document does not specifically state that the Council has a zero tolerance to fraud, bribery and corruption.

The grant guidance notes, and the letters of offer issued to grant applicants do not reference the Councils position on fraud nor do they clearly set out the penalties of making fraudulent grant claims to the Council.

**b) Implications** – Ambiguous terminology and guidance in relation to anti-fraud, bribery and corruption in both the policy document, policy statement and the lack of any reference fraud in the grant funding policies and letters of offer to grant applicants may result in challenges with addressing fraudulent situations should they arise during grant application processing or project implementation.

**c) Priority Rating** - 2

**d) Recommendation** – Update Council anti-fraud, bribery and corruption policy to more clearly reflect the potential for fraud in grant funding. The anti-fraud policy should be supported with more detailed procedures / guidance to illustrate how the policy should be implemented in various situations.

The Councils position on fraud should be clearly set out in the grant funding guidance notes and contractual documents for grant funding such as the letters of offer.

**e) Management Response** – Accepted

**f) Responsible Officer & Implementation Date-** Audit, Risk & Governance Manager - December 2022

### ISSUE 4 – Policies and Procedures

**a) Observation** - There are multiple documents available to the staff within the funding unit for processing and monitoring grant applications. These include the: (i) Funding policy; (ii) Grant guidance notes; (iii) Grant processing procedures; (iv) Grant claims procedure; (v) Verification training manual; (vi) Code of practice for reducing bureaucracy in grant making; and (vii) Grant funding programme report. The procedures are all maintained independently of the Grant Manager system used for processing all grant applications.

<p><b>b) Implications</b> – The volume of documents available for managing grant applications could result in staff missing key controls when processing applications. The lack of a clear link between the Grant Manager system and the manual systems used for supporting the grant application process could lead to inconsistencies when processing grant applications e.g., not maintaining all the same types of documents on file for a particular grant type.</p>
<p><b>c) Priority Rating</b> - 3</p>
<p><b>d) Recommendation</b> – The funding unit would benefit of a single consolidated process and procedures manual which sets out all the procedures in a structured manner, clearly indicating the key controls to be performed at each stage of grant processing, reporting, monitoring and closure. Any updated grant procedures manual is likely to set out the key steps involved in processing the routine grants that are processed annually and those ad hoc grants that are processed as the need arises e.g., COVID-19 related grants.</p> <p>The grant processes and procedures manual should be closely aligned to the Grant Manager or equivalent automated system used for processing and managing grant applications. The updated process and procedures manual could then be utilised as a system user manual as well as a key resource for training new entrants that join the funding unit.</p>
<p><b>e) Management Response – Accepted.</b> A Funding Unit Staff Procedure Manual will be developed, combining the range of policies, procedures and usual ways of working that have evolved in the Funding Unit since it was established in 2015.</p>
<p><b>f) Responsible Officer &amp; Implementation Date-</b> Manager of Funding Unit – By 31/03/2023</p>

## Risk 2: Non-Compliance with Grant Procedures

### ISSUE 5 – Eligibility and Scoring Criteria

**a) Observation** – Grant eligibility criteria are set out in the guidance notes for each grant type, however there are inconsistencies in the level of detail provided from one grant type to another e.g., the rural revitalisation grants emphasised geographic location as a main eligibility criterion with little other criteria indicated in the guidance notes whereas the community development fund set out the eligibility criteria in a lot of detail. In other instances, such as the Covid-19 Access to Food and the Sustainable Food for Essential Supplies Funds, the criteria used was rather generic and therefore its usefulness for assessing applications could lead to greater subjectivity when assessing grant applications.

It was also noted that there were inconsistencies on the guidance provided for scoring grant types. Some grants e.g., the community development fund provided a detailed scoring matrix which described what a score from 1-5 meant. However, none of the other grant guidance notes reviewed provided this level of guidance to the funding officer completing the application review.



<p><b>b) Implications</b> – Grant eligibility criteria provides the basis for assessing grant applications. Generic or lack of detail specific to the aims of the grant programmes will leave it more difficult to assess grant applications and could result in inconsistencies when assessing applications.</p>
<p><b>c) Priority Rating</b> – 3</p>
<p><b>d) Recommendation</b> – The eligibility criteria provided in the grant guidance notes could be more clearly set out and linked directly to the aims and objectives of the grant. All grant guidance notes should include a detailed scoring matrix which sets out the characteristics present to satisfy a particular score when scoring an application.</p>
<p><b>e) Management Response- Accepted.</b> Eligibility criteria will be more clearly set out in the aims and objectives section of the guidance notes. Going forward all guidance notes issued will include the detailed scoring matrix.</p>
<p><b>f) Responsible Officer &amp; Implementation Date-</b> Manager of Funding Unit, implementation date 1/06/2022</p>

#### ISSUE 6 – Deviation from Council Policy and Procedures

<p><b>a) Observation</b> – From the sample of 20 approved grant applications reviewed for the 2021-2022 financial year, three related to the NI 100 small grants programme.</p> <p>During the performance of the audit, the auditor became aware that the NI 100 small grants were not assessed by the funding unit, but rather a separate committee made up of Councillors was established to assess these grant applications. This is a deviation from normal Grant funding policy and procedure.</p> <p>Council’s Grant Funding Policy states “The application will be assessed by a selection panel consisting of relevant Council officers. The panel will make recommendations as to whether or not the application is successful and level of funding which may be awarded. The outcomes of the assessment process will be presented to the relevant Council committee for consideration and recommendation to full Council for approval.”</p>
<p><b>b) Implications</b> – Deviation from the regular grant policy and procedures increases the risk of the regular control framework not being effectively applied.</p>
<p><b>c) Priority Rating</b> - 2</p>
<p><b>d) Recommendation</b> – Every effort should be made to ensure Council’s Policies and procedures are followed without exception. It should be considered if any lessons can be learned from how the NI 100 grant was managed to ensure the control framework is not compromised especially as a similar arrangement continues for a grant programme in the current financial year.</p>

e) <b>Management Response-</b> The Chief Executive to liaise with Party Leads
f) <b>Responsible Officer &amp; Implementation Date-</b> Chief Executive – July 2022

### Risk 3: Efficient Resource Utilisation

ISSUE 7 – Monitoring Reports
a) <b>Observation</b> – Written monitoring reports were available in the grant files for those completed grants. There were no photographs included in the monitoring reports even though many activities could have been clearly demonstrated through the use of photographs e.g., attendance at festivals, improvements made to facilities etc.
b) <b>Implications</b> – Photographs of an event taking place or an activity having been completed is often better evidence than a written report of something occurring as many photographs will contain date and time stamps that cannot be manipulated and provide visual evidence of how grant funds were spent.
c) <b>Priority Rating</b> - 3
d) <b>Recommendation</b> – Grant applicants should be requested to include photographs of events, activities, improvements as part of their monitoring reports for future grant awards.
e) <b>Management Response</b> – Accepted. Monitoring templates will be updated to request photographic evidence of funded activities and events be included in monitoring returns.
f) <b>Responsible Officer &amp; Implementation Date</b> – Manager of Funding Unit, implemented 1/06/2022

### Risk 4: Release of Funding

ISSUE 8 – Releasing funds on late grant claims
a) <b>Observation</b> – Claims not provided on time are being paid if the expenditure occurred within the stipulated funding period. There is an unwritten rule within the Council that claims can be paid for up to six months after the grant period has closed provided the funder is happy to support the payment of delayed claims.
b) <b>Implication</b> – There is a reputational risk for the Council if it does not pay out on a grant if approved. There is also a risk that claimants will continue to delay the submission of claims if there are no penalties incurred for doing so. Delayed claims impact on the efficiency of processing claims within the funding unit and other Council departments.
c) <b>Priority Rating</b> - 3
d) <b>Recommendation</b> – Council should continue to follow-up applicants on late submission of claims to ensure that payments are made as timely as possible.

<p><b>e) Management Response – Accepted.</b> Funding Unit staff will continue to follow-up on late claim submissions. A Verification Assistant will spend dedicated time during June and July ensuring the completion of all late claims.</p>
<p><b>f) Responsible Officer &amp; Implementation Date –</b> Oisin Duffy, Implemented 1/06/2022</p>

### ISSUE 9 – Liquidation of Advances

<p><b>a) Observation –</b> The Best Practice Principles require grant funds for micro and small grants to be advanced. In some instances, 100% will be advanced while in others, up to 75% will be advanced. Under the previous claims process, supporting documents for expenditure etc. would have been provided prior to funding being released, however under the new process, applicants will be required to submit documentation after the funding has been released.</p>
<p><b>b) Implication –</b> There is a risk that all documentation to support a grant advance may not be provided by applicants in future to liquidate the advance. This could create challenges for the council in verifying the grant expenditure for statutory purposes e.g., internal and external audit and it could lead to a time-consuming process of attempting the recovery of grant funds.</p>
<p><b>c) Priority Rating -</b> 3</p>
<p><b>d) Recommendation –</b> The Council should prepare a documented liquidation process with penalties for applicants that fail to liquidate claims within pre-determined time frames. It could also be part of the eligibility criteria for new grant applications that all existing grants have been fully liquidated in order to be considered for a new grant. The procedure and penalties should be made available to applicants in the guidance notes and the letter of offer moving forward.</p>
<p><b>e) Management Response – Accepted.</b> A documented liquidation process will be developed as part of this year’s Annual Grant Review, it will be presented to Council for approval as part of the annual grant programme sign off in October or November 2022</p>
<p><b>f) Responsible Officer &amp; Implementation Date –</b> Manager of Funding Unit, draft developed by November 2022, approved by Council by end of December 2022. Implemented in the 2022/23 Grant Programmes.</p>

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## 6. Appendix I: Definition of Assurance Ratings and Hierarchy of Findings

### **Satisfactory Assurance**

*Evaluation opinion:* Overall there is a satisfactory system of governance, risk management and control. While there may be some residual risk identified this should not significantly impact on the achievement of system objectives.

### **Limited Assurance**

*Evaluation opinion:* There are significant weaknesses within the governance, risk management and control framework which, if not addressed, could lead to the system objectives not being achieved.

### **Unacceptable Assurance**

*Evaluation opinion:* The system of governance, risk management and control has failed or there is a real and substantial risk that the system will fail to meet its objectives.

### **Hierarchy of Findings**

This audit report records only the main findings. As a guide to management and to reflect current thinking on risk management we have categorised our recommendations according to the perceived level of risk. The categories are as follows:

**Priority 1:** Failure to implement the recommendation is likely to result in a major failure of a key organisational objective, significant damage to the reputation of the organisation or the misuse of public funds.

**Priority 2:** Failure to implement the recommendation could result in the failure of an important organisational objective or could have some impact on a key organisational objective.

**Priority 3:** Failure to implement the recommendation could lead to an increased risk exposure.

## 7. Appendix II: Summary of Key Controls Reviewed

Risk	Control issues
<p>There may be weaknesses in the governance and management framework for grant funding increasing the risk of a lack of transparency in the grant funding award process and potential reputational damage to the Council</p>	<ul style="list-style-type: none"> <li>• The Council has a clear grant funding policy that covers the full range of organisations funded</li> <li>• The funding policy has been clearly communicated to external organisations and stakeholders</li> <li>• The funding policy is aligned to the Council's Corporate Plan</li> <li>• The funding policy sets out clear procedures dealing with the call for funding applications, assessment of applications, award of funding (including where funding is provided to bodies without going through an open call), provision of funding and verification of funding claims</li> <li>• Council reviews the Policy and updates it as necessary based on lessons learned</li> <li>• Authority limits and roles and responsibilities for decision making is clearly documented (decisions may relate to determining and approving grant categories to be awarded; the amount to be made available for each category; approving awards; authorising payments; suspending or terminating a grant award)</li> <li>• There is ongoing risk assessment of Council's grant funding activities, and an assessment of fraud risk proportionate to the value of each category should be undertaken. (This is especially important when a new category is being introduced).</li> <li>• Prevented and detected fraud should be recorded and used to improve controls if necessary.</li> <li>• Those involved in grant management are provided with the level of training appropriate to the performance of their role. (Training could include knowledge of applicable sources of any external guidance on grant funding; briefing on lessons learned if fraud is suspected or uncovered etc.)</li> <li>• There are documented procedures available for staff managing grants</li> </ul>
<p>Assessment procedures are not applied in relation to the provision of grant funding, leading to ineligible organisations receiving funding from the Council, or funding for ineligible costs being provided by Council</p>	<ul style="list-style-type: none"> <li>• Clear criteria have been developed for the provision of grants or other Council funding (including separate criteria for each type of funding if appropriate)</li> <li>• Funding is provided by the Council based on an application and in line with Council's funding policy</li> <li>• Where funding is provided by the Council not as part of an open call process, there is a clear, approved &amp; documented rationale as to why this is so</li> <li>• Appropriate documentation to support the application (such as financial statements, child protection policy,</li> </ul>

Risk	Control issues
	<p>equal opportunity policy and insurance) is submitted by applicants in line with the funding policy</p> <ul style="list-style-type: none"> <li>• Award criteria checklists are used for assessing applications and only those eligible are recommended to receiving funding</li> <li>• The recommendation to provide funding to an organisation is approved at an appropriate level</li> <li>• Successful and unsuccessful applicants for funding are notified of the Council's decision in a timely manner</li> <li>• A letter of offer is issued to successful applicants and the successful applicant agrees to the terms and conditions of the funding</li> <li>• A letter of offer for any Capital Grant awarded must include the terms of any Council charge or clawback over the asset</li> </ul>
<p>Proportionality may not be applied leading to inefficient use of Council staff time and resources.</p>	<ul style="list-style-type: none"> <li>• The funding policy and any associated procedures consider the Code of Practice for Reducing Bureaucracy in Grant Funding to the Voluntary and Community Sector</li> <li>• Revenue Grant Funding is released considering best practice principles in the DFP Code of Practice for Reducing Bureaucracy (This does not apply to Capital grants, procurement or EU funding) <ul style="list-style-type: none"> <li>○ Checks for registration on the Government Funding Database (GFD) and the Funder's Passport details on the GFD are carried out</li> <li>○ If the grant is over £30,000 the Financial Systems and Control Assessment of Voluntary and Community Organisations (FSCA) process has been applied</li> <li>○ The Best Practice Principles (15, 16, 17) have been applied for small grants (£1,500 - £30,000)</li> <li>○ The Best Practice Principles (18, 19) have been applied for micro grants (below £1,500)</li> </ul> </li> <li>• Where it may be necessary on occasion for Council to depart from applying individual best practice principles for sound business reasons, such departures are documented.</li> </ul>
<p>Funding may be released without appropriate vouching and verification of costs and performance monitoring, leading to ineligible expenditure being paid by the Council</p>	<ul style="list-style-type: none"> <li>• Funding is paid based on grant claims submitted by the funded body</li> <li>• Appropriate claim reminders are issued and only those claims that are submitted on time are processed for payment</li> <li>• Invoices, receipts and bank statements are made available to the Council as appropriate</li> <li>• Claims are reviewed to ensure that the funding is spent for the purpose it was originally applied for</li> <li>• Claims are approved by an appropriate person, with sufficient delegated authority, within the Council</li> </ul>

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Risk	Control issues
	<ul style="list-style-type: none"><li>• Only costs occurring within the appropriate timeframe are considered for payment</li><li>• Procedures are in place to allow the Council to hold back payment of a grant or reclaim a grant, in whole or part, if a funded body fails to adhere to the terms and conditions set within the letter of offer, or it is discovered that the application or supporting documents submitted gave false or misleading information</li><li>• The claim verification and approval process is fully documented</li></ul>

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## Appendix III: Limitations and responsibilities

### Limitations inherent to the internal auditor's work

We have undertaken this review subject to the limitations outlined below:

#### Internal control

Internal control systems, no matter how well designed and operated, are affected by inherent limitations. These include the possibility of poor judgement in decision-making, human error, control processes being deliberately circumvented by employees and others, management overriding controls and the occurrence of unforeseeable circumstances.

#### Future Periods

Our assessment of controls is for the period specified only. Historic evaluation of effectiveness is not relevant to future periods due to the risk that:

- The design of controls may become inadequate; or
- The degree of compliance with policies and procedures may deteriorate.

### Responsibilities of management and internal auditors

It is management's responsibility to develop and maintain sound systems of risk management, internal control and governance and for the prevention and detection of irregularities and fraud. Internal audit work should not be seen as a substitute for management's responsibilities for the design and operation of these systems.

We endeavour to plan our work so that we have a reasonable expectation of detecting significant control weaknesses and, if detected, we carry out additional work directed towards identification of consequent fraud or other irregularities. However, internal audit procedures alone, even when carried out with due professional care, do not guarantee that fraud will be detected.

Accordingly, our examinations as internal auditors should not be relied upon solely to disclose fraud, defalcations or other irregularities which may exist.