

South Yorkshire Mayoral Combined Authority

Internal Audit Annual Report and Head of Internal Audit Opinion 2022/23

13th June 2023

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It is the responsibility solely of management and directors to ensure there are adequate arrangements in place in relation to risk management, governance, control and value for money.



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| Report Distribution | |
| <ul style="list-style-type: none"> • Martin Swales, Chief Executive • Gareth Sutton, Executive Director of Resource and Investment • Steve Davenport, Chief Legal and Monitoring Officer • Mike Thomas, Deputy Section 73 Officer • Claire James, Head of Corporate Governance • Audit, Standards and Risk Committee | |

* Note - the reference to South Yorkshire Mayoral Combined Authority throughout this report refers to the business conducted by both the Mayoral Combined Authority and South Yorkshire Passenger Transport Executive, as two legal entities but operating as one integrated organisation.

Introduction



The Public Sector Internal Audit Standards (PSIAS)

The Public Sector Internal Audit Standards (PSIAS) state that ‘*The chief audit executive must deliver an annual internal audit opinion and report that can be used by the organisation to inform its governance statement*’.

The PSIAS state that the annual internal audit opinion must conclude on the overall adequacy and effectiveness of the organisation’s framework of governance, risk management and control.

Grant Thornton UK LLP is the appointed Internal Auditor to South Yorkshire Mayoral Combined Authority for the period 1 April 2022 to 31 March 2023.

This Annual Report summarises our conclusions and key findings from the internal audit work undertaken during the year ended 31 March 2023, including our overall opinion on the Authority's internal control system.

This Opinion does not imply that Internal Audit has reviewed all risks and assurances relating to the Authority. It is achieved through the delivery of a risk based programme of compliance, assurance and advisory work, agreed with Management and approved by the Audit, Standards and Risk Committee.

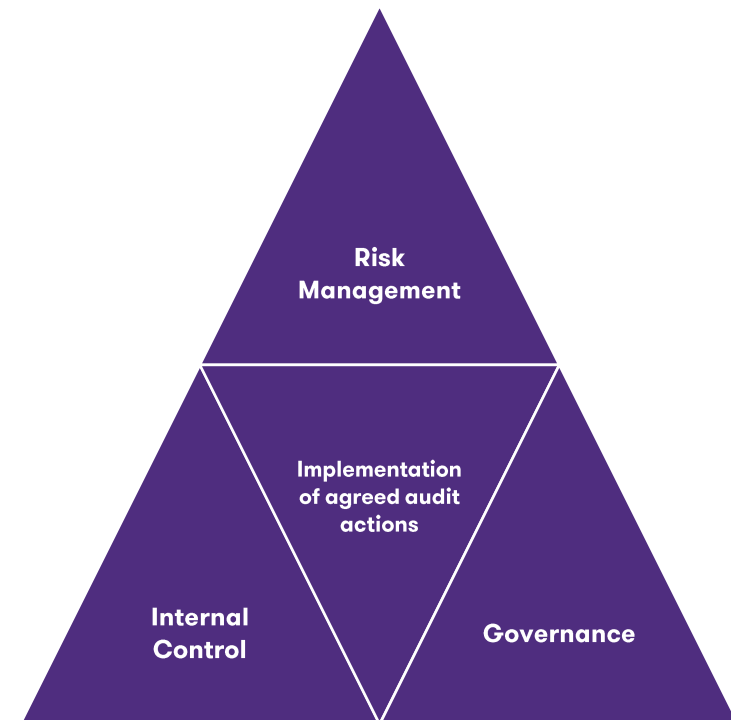
Acknowledgement

This report is our annual summary of the internal audit work carried out for South Yorkshire Mayoral Combined Authority this year. This report contains my indicative Head of Internal Audit Opinion and Annual Report.

We would like to thank the Audit, Standards and Risk Committee and all members of staff who we have worked with during the year. We have received good support from all staff when carrying out our work and following progress against recommendations.

Work Programme Areas of Focus:

Our year-end Head of Internal Audit Opinion statement is based upon the findings from our annual work programme which focuses on the key areas outlined below:



Executive Summary



Introduction

This report is our annual summary of the internal audit work carried out for South Yorkshire Mayoral Combined Authority this year. Our work in the year was carried out in accordance with our 2022/23 internal audit plan, agreed by the Audit Committee in May 2022.

| Objective | Key Observations |
|-----------------------------------|---|
| Planned Audit Coverage and Output | <ul style="list-style-type: none"> We have kept the audit plan under review for the duration of the 2022/23 year and have reflected on the scope of each review to include any emerging issues. We have completed all of the agreed work within the plan and all outcomes have been reported to the Audit, Standards and Risk Committee. |
| Performance of Internal Audit | <ul style="list-style-type: none"> Our internal audit service has complied with the Public Sector Internal Audit Standards (PSIAS) (1 April 2017). throughout 2022/23. |
| Head of Internal Audit Opinion | <ul style="list-style-type: none"> Our Head of Internal Audit Opinion is set out in pages 8 to 14 of this report. Our work has been carried out in accordance with Grant Thornton's internal audit methodology, which conforms to the requirements of the PSIAS. Our work and reports are not designed to comply with the International Framework for Assurance Engagements (IFAE) or the International Standard on Assurance Engagements (ISAE) 3000. We are satisfied that sufficient internal audit work has been undertaken to allow an opinion to be given as to the adequacy and effectiveness of governance, risk management and control. In giving this opinion, it should be noted that assurance can never be absolute. The most that the internal audit service can provide is reasonable assurance that there are no major weaknesses in the system of internal control. We have focussed our attention on the high risk areas where our work can have the most significant impact. All reviews are agreed with Management as part of the Internal Audit Plan. We have not issued any "no assurance" reports issued during the year. |
| Recommendations | <ul style="list-style-type: none"> From ten reports, we have raised 37 recommendations. All recommendations were accepted by management. No high priority recommendations were raised in the 2022/23 year. There were 18 medium risk, 14 low risk and five improvement points raised. During the year we have reported to the Audit, Standards and Risk Committee, progress made in implementing audit recommendations. At the time of writing this report, there were four actions that have exceeded their implementation dates. At the time of finalising our opinion, we have calculated the Authority's year end implementation rate for 2022/23 at 80%. |

Executive Summary – continued



Audit plan and actual input

The 2022/23 Internal Audit Plan was agreed by the Audit, Standards and Risk Committee in May 2022. The plan was developed from a comprehensive set of meetings with the Executive Team, Non Executive Directors and Senior Managers, with a review of key documentation, including Risk Registers and Board papers. The Plan included a budget of 237 days to be delivered.

There were no changes made to the Internal Audit Plan during the year.

Quality control

Our aim is to provide a service that not only meets your needs but also maintains consistently high standards. This is achieved through the following internal processes:

- Preparation of a detailed audit plan which is reviewed by the Head of Internal Audit and agreed with Management prior to submission to the Audit, Standards and Risk Committee for approval.
- Regular review of progress against the plan to ensure we are delivering the work we have promised.
- A tailored audit approach using a defined methodology and assignment control documentation which is subject to our internal review protocol.
- The use of qualified, highly trained and experienced staff.
- Monitoring of performance against targets.
- Review of all audit files and reports by the Head of Internal Audit and Internal Audit Manager.

Staffing

You want us to make a positive contribution. To ensure this we use people with an appropriate level of expertise. We have summarised below our team that has worked for you in 2022/23:

- Emily Mayne, CPFA, Director: has overall responsibility for the delivery of our internal audit service to you. Emily has attended Audit, Standards and Risk Committee meetings, monitored overall progress of the delivery of the audit plan and liaised with Executive Officers and Audit Committee Chair on matters arising.
- Lisa MacKenzie, CMIIA, Internal Audit Manager has been the key liaison with you, planning and co-ordinating and quality reviewing work and personally undertaking higher-level and more complex reviews.
- We have also used specialist staff from our technology, risk services and clinical governance team in selected reviews. All other staff completing the onsite work are CCAB or CMIIA qualified, or studying towards these qualifications or are expert in the area under review.

All staff working on the Authority's audit have received training on our Internal Audit Manual and sector issues during 2022/23.

Independence

PSIAS require us to communicate on a timely basis all facts and matters that may have a bearing on our independence.

We can confirm that the staff members involved in each 2022/23 internal audit review were independent of South Yorkshire Mayoral Combined Authority's operational processes and their objectivity was not compromised in any way.

Responsibilities and audit approach



Responsibilities

It is the responsibility of the Board and management to ensure that South Yorkshire Mayoral Combined Authority has adequate and effective risk management, control and governance processes.

In fulfilling its responsibilities, the Board is responsible for determining the nature and extent of the significant risks to achieving its strategic objectives. The Board should maintain sound risk management and internal control systems and should establish formal and transparent arrangements for considering how they should apply the corporate reporting and risk management and internal control principles and for maintaining an appropriate relationship with the Authority's auditors.

Our role as internal auditor to South Yorkshire Mayoral Combined Authority is to provide an independent and objective opinion to the Board and the Chief Executive as Accounting Officer on risk management, control and governance processes.

Internal audit approach

We have conducted our audit in compliance with best professional practice, in particular, the Public Sector Internal Audit Standards.

We have reviewed the controls and activities established by South Yorkshire Mayoral Combined Authority to manage the risks that it has identified to its business objectives as set out in the 2022/23 Annual Internal Audit Plan, approved by the Audit, Standards and Risk Committee.

This report is made solely in relation to those business areas and risks reviewed in the year, and does not relate to any of the other operations of the Authority.

Internal audit approach (continued)

We adopted a risk based approach to our work which required us to:

- establish the controls and activities in place to address the key business risks in each area under review,
- interview key staff to gain an understanding of the adequacy of controls and activities in place to manage the risks in each area under review,
- review certain key documents to confirm the existence and operation of the controls and activities identified, and
- where applicable, perform tests to determine whether the controls and activities have operated as expected during the period.

Together these and other such procedures as we considered necessary, enabled us to evaluate whether the control policies and procedures were suitably designed to meet the risk objectives and whether these control policies were operating with sufficient effectiveness to provide reasonable, but not absolute, assurance that those risk management objectives were achieved during the period reviewed. Some of our conclusions are based on samples selected from the year's transactions. However, our conclusions should not be taken to mean that all transactions have been properly authorised and processed.

In common with most organisations, the control environment at South Yorkshire Mayoral Combined Authority depends on the competence of its staff and compliance with procedures. Changes in staff, staff absences and, in extreme cases, collusion and / or deliberate actions by key individuals can corrupt it. The day-to-day maintenance of the control environment therefore depends on management control and supervision.

Planned audit coverage and output



Overview of Internal Audit coverage during 2022/23

| Review | Overall level of assurance provided | Number of risk rated recommendations | | | |
|---|--|--------------------------------------|--------|-----|-------------|
| | | High | Medium | Low | Improvement |
| Core Financial Controls | Significant assurance with some improvement required | - | - | 5 | 4 |
| Risk Management | Significant assurance with some improvement required | - | 1 | 3 | - |
| Governance | Significant assurance with some improvement required | - | 1 | 1 | - |
| General Data Protection Regulation (GDPR) | Significant assurance with some improvement required | - | 2 | - | - |
| Asset Management (follow-Up) | N/A Follow-up * | - | 2 | 1 | - |
| Grant Controls Testing | N/A Advisory | - | 3 | 2 | - |
| Net Zero Governance | Partial assurance with improvement required | - | 4 | 1 | 1 |
| AEB | Partial assurance with improvement required | - | 2 | 1 | - |
| Integration | N/A Advisory | - | - | - | - |
| Supplier Resilience (Follow-Up) | N/A Follow-up * | - | 3 | - | - |
| Grant Claims | N/A Certification | - | - | - | - |
| Total | | - | 18 | 14 | 5 |

* Whilst we have not provided assurance ratings within our follow up review reporting, we have assessed the progress made by management and the number and risk rating of remaining actions outstanding and have provided an indication of the assurance management can take from these areas.

2022/23 Head of Internal Audit Opinion



Basis of Opinion for the year ending 31 March 2023

This report is our annual summary of the internal audit work carried out for South Yorkshire Mayoral Combined Authority this year. All reports have been presented to the Audit, Standards and Risk Committee following their agreement with management.

Our internal audit work was carried out in accordance with the Grant Thornton Internal Audit methodology, which complies with the Public Sector Internal Audit Standards (PSIAS). Our work was not designed to and therefore it does not comply with the International Framework for Assurance Engagements (IFAE) or International Standard on Assurance Engagements (ISAE) 3000.

In carrying out our work we are required to comply with applicable ethical standards, including being independent from the Authority.

Roles and responsibilities

The Board is collectively accountable for maintaining a sound system of internal control and is responsible for putting in place arrangements for gaining assurance about the effectiveness of that overall system.

The Annual Governance Statement (AGS) is an annual statement by the Accountable Officer, on behalf of the Board, setting out:

- How the individual responsibilities of the Accountable Officer are discharged with regard to maintaining a sound system of internal control that supports the achievement of policies, aims and objectives.
- The purpose of the system of internal control as evidenced by a description of the risk management and review processes, including the Assurance Framework process.

Roles and responsibilities (continued)

- The conduct and results of the review of the effectiveness of the system of internal control including any disclosures of significant control failures together with assurances that actions are or will be taken where appropriate to address issues arising.

The Authority's Assurance Framework should bring together all of the evidence required to support the Annual Governance Statement requirement.

The Head of Internal Audit is required to provide an annual opinion in accordance with the PSIAS, based upon and limited to the work performed, on the overall adequacy and effectiveness of the South Yorkshire Mayoral Combined Authority's risk management, control and governance processes (otherwise known as the system of internal control).

The purpose of the Head of Internal Audit's Opinion is to contribute to the assurances available to the Accountable Officer and the Board, which underpin the Board's own assessment of the effectiveness of internal control. This Opinion will in turn assist the Board in the completion of the AGS.



2022/23 Head of Internal Audit Opinion



Opinion

My Opinion is provided primarily on the basis of work undertaken within the Internal Audit Plan for the 2022/23 financial year and is limited to the scope of work that has been agreed with the Authority's Executive Officers and shared with the Audit, Standards and Risk Committee as detailed within the final reports. Any opinion level provided must, therefore, be considered in terms of the agreed review scope only and no inference may be assumed by the Authority or other users of my report, that this opinion extends to the adequacy of controls and processes outside the scope agreed.

The basis of our opinion is as follows:

- An assessment of the design and operation of the underpinning Assurance Framework and supporting processes.
- An assessment of the range of individual assurances arising from our core and risk-based internal audit assignments that have been reported throughout the year. This assessment has taken account of the relative materiality of these areas.
- The extent to which you have responded to audit recommendations.



2022/23 Head of Internal Audit Opinion

My opinion for the period 1 April 2022 to 31 March 2023:

Significant assurance with some improvement required

*My overall opinion for the period 1 April 2022 to 31 March 2023 is that based on the scope of reviews undertaken and the sample tests completed during the period, **Significant assurance with some improvement required** can be given on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control.*

In issuing this opinion, we have taken into consideration where reviews have concluded in a Partial assurance opinion with improvement required.

We have not issued any "No assurance" reports during the year and our work carried out to date has not resulted in any high risk recommendations being made, however we have reported 18 medium risk issues.

We identified weaknesses in some areas which put system objectives at risk. These include Adult Education Budget, Net Zero Governance and an area of Grant Controls. We have provided a summary of the key issues on the following pages of this report.

We acknowledge these were areas of known risk to the Authority and were included in our audit plan on this basis, however, the weaknesses identified lead us to conclude that only a Partial assurance with improvement required opinion could be given to the risk based reviews and therefore the Framework of Internal Control.

This has not prevented us from issuing a Significant assurance with some improvement required opinion overall due to the assurance identified in the core review areas, but bring to your attention that our opinion takes all reviews into account.

We note that the Authority has been subject to a number of changes during the year including a change in Executive Leadership and Mayor. We recognise that this has led to some changes in strategic direction which has impacted on the ability of the Authority to progress its objectives in some areas.

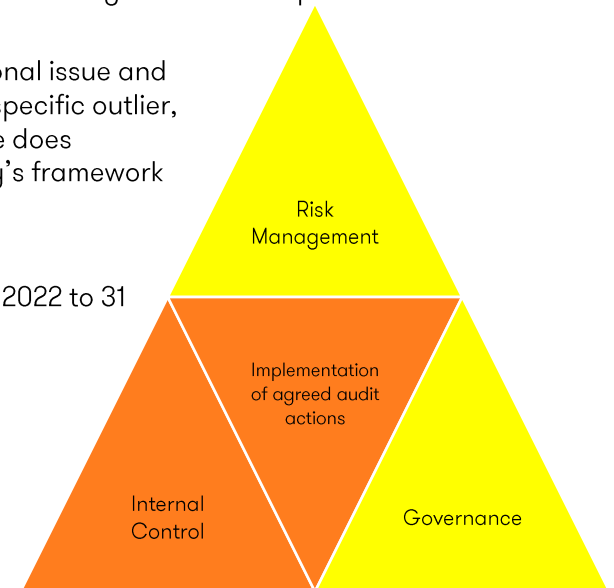
This has also impacted the ability of the Authority to implement a number of Internal Audit actions in accordance with the original agreed target dates.

We have also noted that a key theme emerging from our reviews is lack of capacity and resource across the Authority. Workforce has been identified as a key risk by the Authority and is being monitored as part of the Corporate Risk Register.

We recognise that this is a national issue and therefore the Authority is not a specific outlier, but a continued lack of resource does increase the risk to the Authority's framework of control.

My opinion for the period 1 April 2022 to 31 March 2023 is as follows:

Our assurance levels are shown at appendix 1.



2022/23 Head of Internal Audit Opinion

The range of individual opinions arising from risk-based audit assignments reported throughout the year

Ten internal audit reports have been completed in 2022/23, of which:

- Four reports were issued with significant assurance with some improvement required,
- Two reports were issued with partial assurance with improvement required,
- Two reviews were advisory reviews, of which one was reported with medium risk issues.
- Two follow up reports were issued with outstanding medium risk actions that had not been fully implemented.

We identified weaknesses in some areas which put system objectives at risk and have resulted in Partial assurance with improvement required opinion reports being provided. 18 medium risk issues have been reported in total. In other areas there were only minor weaknesses in the risk management activities and controls designed to achieve the objectives required by management. Those activities and controls that we examined were operating with sufficient effectiveness to provide reasonable assurance that the related risk management objectives were achieved during the period under review.

Our internal audit recommendations should continue to be implemented in full to address any gaps we have identified in either design and / or operation of internal controls. In particular, our recommendations from all reports receiving partial assurance with improvement required should remain a key focus for management's attention.

The design and operation of the Risk Management Framework and supporting processes

Over the last year, the Authority has invested significant time and resource into embedding its arrangements for managing risk. Our 2022/23 review of Risk Management has provided a Significant assurance with some improvement requirement opinion. We concluded that a robust enterprise wide risk management framework has been developed. Management, monitoring and reporting of risk is developing well, particularly at a Corporate Risk level but we recognise that it will take time to embed and mature Authority wide.

As part of our review we carried out a Risk Maturity Assessment which concluded that the arrangements provide a Risk Managed position. This can be described as there being an enterprise wide risk management process developed and in place, but not yet fully embedded.

A key development in the direction of travel includes the Authority defining its risk appetite and developing a co-ordinated Management of Risk Framework.

To enable the Authority to move towards a Risk Enabled position, the challenge ahead will be to ensure that the arrangements are fully embedded, supported by regular and consistent reporting across all levels of the organisation.

Our Internal Audit report was designed to acknowledge the progress made and our opinion was provided on that basis. However we recognise that there are challenges ahead for the Authority to ensure there is capacity, commitment and momentum to fully embed the arrangements across all levels of the Authority.

2022/23 Head of Internal Audit Opinion

Reviews resulting in a Partial assurance with improvement required opinion.

Net Zero Governance

The Authority made a key pledge to achieving a Net Zero economy by 2040. An initial Net Zero Work Programme detailed a number of priority actions and supporting activities that were required to progress each of the actions. It was noted at the time that this programme would be organic and would inevitably change as technology, funding, and Government and private initiatives changed the shape and for MCA led interventions.

In March 2021 the Transport and Environment Board approved the Authority's Net Zero Work Programme which set the short/medium/long-term areas of focus for South Yorkshire to become a net zero economy by 2040. 18 key interrelated projects were initially identified as the priorities that could be progressed over three years. However, since the initial approval of the programme, we have not been able to evidence adequate progress, reporting or monitoring of the programme and therefore we have provided a Partial level of assurance. We do acknowledge that the initial programme was completed at a moment in time and provided a starting point and recognition of activity options.

We note that arrangements are being progressed, including the appointment of a Net Zero Project Director, commitment of funding to schemes that are shaped by the Net Zero commitments and the new Mayor's manifesto and commitment to achieving its Net Zero Pledge. However, from our review of the arrangements in place at the time of our audit, we noted a lack of overarching Net Zero Strategy or Delivery Plan which may lead to a misalignment of structures and roles and inability to map objectives and delivery. There is an opportunity for the Authority to re-set its strategy and drive forward its agenda.

Reviews resulting in a Partial assurance with improvement required opinion.

Adult Education Budget

Our audit work identified that although some contract management was carried out during the year, the contract reviews lacked detail and bi-annual meetings with providers were not conducted due to resource and capacity issues. However, the MCA has developed a resource plan to address these challenges and has allocated budget resources to recruit four additional team members to strengthen contract management and monitoring. Our risk assessment is based on the Authority's available resources at the time of the review.

Initial due diligence checks for each provider were found to be sound, but we identified a gap in the control framework as there was no evidence of formal review or approval of completed checks. We have recommended increasing the frequency of sample checking of files and adding a layer of control to mitigate the risk.



2022/23 Head of Internal Audit Opinion



Implementation of Audit recommendations

As part of the Public Sector Internal Audit Standards, I am required to consider the appropriateness of the organisation's response to Internal Audit recommendations and action subsequently implemented. We report to all Audit, Standard and Risk Committee meetings, management's progress in implementing internal audit recommendations.

At the beginning of the 2022/23 year there were 18 live actions, none of which had reached their implementation date. During the year to date, we have raised an additional 29 actions which were rated as medium or low risk.*

Improvement point recommendations are not included within our follow up statistics. We are therefore reporting upon 47 agreed actions.

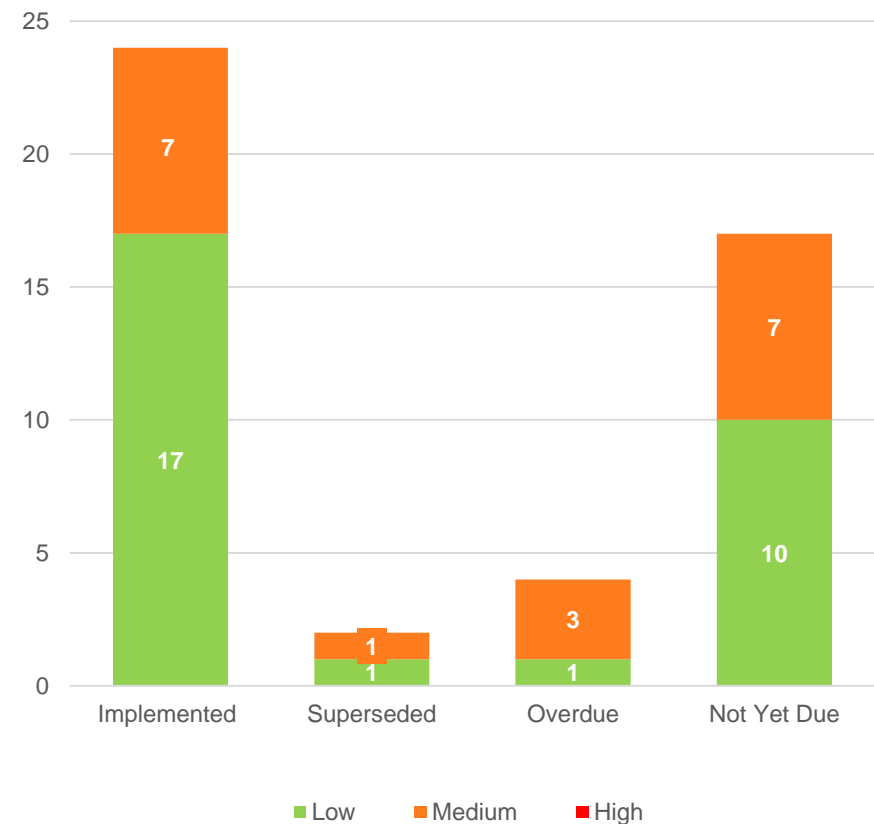
At the date of finalising our opinion there were four overdue actions. Management confirmed that 24 actions have been implemented during the year and there are 17 actions which are not yet due.

Two actions were considered superseded, but where applicable have been reported upon again as part of a follow up report.

We have calculated the Authority's year end implementation rate for 2022/23 at 80%. However, it should be noted that when assessing the Authority's extent to which it has responded to audit recommendations, we consider the timeliness of implementation, whether original target dates have been extended and the responsiveness of action owners in providing progress reports of action taken.

*Note, the number of actions brought forward include six actions arising from our previous review of Supplier Resilience. Three actions were outstanding at the end of the year, but not included within the new actions raised figures to avoid duplication.

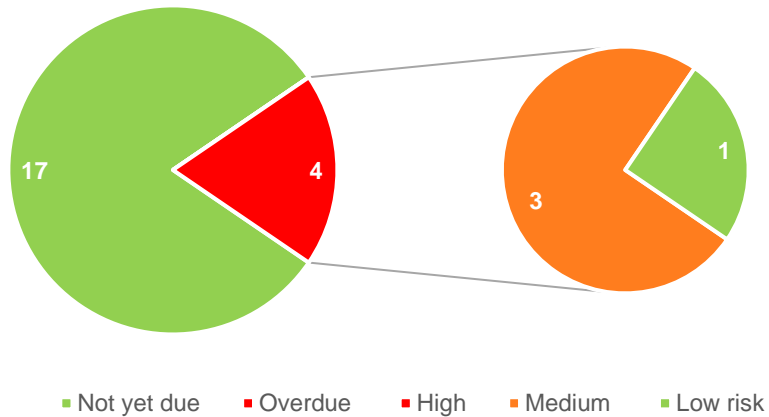
Summary of the status of all medium and low risk recommendations made



2022/23 Head of Internal Audit Opinion

Recommendations due for implementation

At the time of finalising this report, there were four actions that have exceeded their due date. There are no high risk actions; three are medium and one is low risk.

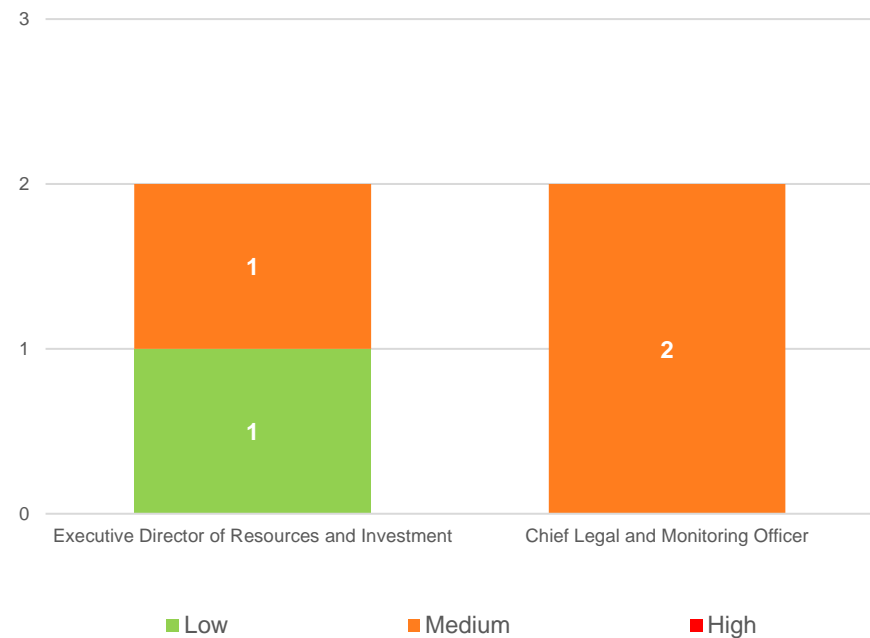


The outstanding medium risk actions relate to reviews carried out in respect of:

- GDPR
- Grant Controls Testing

Overdue recommendations by Executive Ownership

An analysis by Executive Ownership is shown below:



Appendices

Appendix 1:

Our assurance levels

The table below shows the levels of assurance we provide and guidelines for how these are arrived at. We always exercise professional judgement in determining assignment assurance levels, reflective of the circumstances of each individual assignment.

| Rating | Description |
|---|---|
| Significant assurance | <p>Overall, we have concluded that, in the areas examined, the risk management activities and controls are suitably designed to achieve the risk management objectives required by management.</p> <p>These activities and controls were operating with sufficient effectiveness to provide significant assurance that the related risk management objectives were achieved during the period under review.</p> <p>Might be indicated by no weaknesses in design or operation of controls and only IMPROVEMENT recommendations.</p> |
| Significant assurance with some improvement required | <p>Overall, we have concluded that in the areas examined, there are only minor weaknesses in the risk management activities and controls designed to achieve the risk management objectives required by management.</p> <p>Those activities and controls that we examined were operating with sufficient effectiveness to provide reasonable assurance that the related risk management objectives were achieved during the period under review.</p> <p>Might be indicated by minor weaknesses in design or operation of controls and only LOW rated recommendations.</p> |
| Partial assurance with improvement required | <p>Overall, we have concluded that, in the areas examined, there are some moderate weaknesses in the risk management activities and controls designed to achieve the risk management objectives required by management.</p> <p>Those activities and controls that we examined were operating with sufficient effectiveness to provide partial assurance that the related risk management objectives were achieved during the period under review.</p> <p>Might be indicated by moderate weaknesses in design or operation of controls and one or more MEDIUM or HIGH rated recommendations.</p> |
| No assurance | <p>Overall, we have concluded that, in the areas examined, the risk management activities and controls are not suitably designed to achieve the risk management objectives required by management.</p> <p>Those activities and controls that we examined were not operating with sufficient effectiveness to provide reasonable assurance that the related risk management objectives were achieved during the period under review.</p> <p>Might be indicated by significant weaknesses in design or operation of controls and several HIGH rated recommendations.</p> |

Appendix 2:

Our recommendation ratings

The table below describes how we grade our audit recommendations based on risks:

| Rating | Description | Possible features |
|--------------------|--|--|
| High | Findings that are fundamental to the management of risk in the business area, representing a weakness in the design or application of activities or control that requires the immediate attention of management | <ul style="list-style-type: none"> • Key activity or control not designed or operating effectively • Potential for fraud identified • Non-compliance with key procedures/standards • Non-compliance with regulation |
| Medium | Findings that are important to the management of risk in the business area, representing a moderate weakness in the design or application of activities or control that requires the immediate attention of management | <ul style="list-style-type: none"> • Important activity or control not designed or operating effectively • Impact is contained within the department and compensating controls would detect errors • Possibility for fraud exists • Control failures identified but not in key controls • Non-compliance with procedures/standards (but not resulting in key control failure) |
| Low | Findings that identify non-compliance with established procedures, or which identify changes that could improve the efficiency and/or effectiveness of the activity or control but which are not vital to the management of risk in the business area. | <ul style="list-style-type: none"> • Minor control design or operational weakness • Minor non-compliance with procedures/standards |
| Improvement | Items requiring no action but which may be of interest to management or which represent best practice advice | <ul style="list-style-type: none"> • Information for management • Control operating but not necessarily in accordance with best practice |

