

## Report to Audit and Governance Committee



Date of Meeting	9 <sup>th</sup> March 2020
Portfolio	Cabinet Member for Resources
Report Author	Ian Corbridge
Public/Private Document	Public

### Internal Audit Quarter 3 Report 2019/20

#### Executive Summary

1. This report summarises the work of the Internal Audit team during the third quarter of 2019/20. Internal Audit was able to provide either substantial or adequate assurance over the effectiveness of risk management in all the audits completed during the period. Furthermore, Internal Audit has completed 74% of the agreed Audit Plan which achieves the agreed target.

The Counter Fraud Team achieved £63,372 in identifying savings and overpayments during the period (£172,758 for the 9 months ended 31 December 2019) together with two sanctions comprising of one caution and one fine for fraud.

#### Recommendation

2. This report is for the information of the Members to confirm the level of assurance provided through Internal Audit work of the management of risk.

#### Reason for Recommendation

3. This report is to enable the Audit and Governance Committee, in accordance with their work programme and overall responsibility for governance, to scrutinise Internal Audit coverage during the third quarter of 2019/20 on all Services within the Council. The work of RBC Internal Audit is governed by the UK Public Sector Internal Audit Standards.

## Key Points for Consideration

### 4. Risk Based Audit Approach

4.1 Internal Audit is responsible for providing an annual opinion on the internal control environment, risk management and governance processes for the Council as a whole, as set out within the Internal Audit Charter. A risk based approach is taken within individual audit reviews, embracing operational and management controls and the wider business risks. This allows an opinion to be expressed on risk identification and exposure and the adequacy of systems in place to manage those risks.

4.2 In each Internal Audit report Internal Audit provides a clear audit assurance opinion on how effectively risks are being managed in the area under review. These opinions are as follows:

Assurance Opinion	Explanation
Limited	A number of key risks are not managed effectively. The control systems in operation are in need of significant improvement.
Adequate	The control systems in operation are generally sound. However, opportunities exist to improve the management of some risks.
Substantial	There is a sound system of control in operation to manage risks effectively.

4.3 In terms of the Internal Audit follow up process to provide Members with the assurance that agreed recommendations have been implemented on a timely basis, any 'red' reports on which we can provide only limited assurance will be highlighted within section 6 of this report. These will be subject to specific discussion and challenge by Members with senior officers from the relevant Service. Thereafter, Internal Audit will perform a formal follow up audit within a six month period or sooner if the due date for completing the agreed actions is earlier and report back to the Audit and Governance Committee with our findings.

4.4 In terms of any 'adequate' or 'substantial' assurance opinions, all high and medium priority actions will be followed up by Internal Audit to confirm completion once the due dates have passed. Any delays in implementation will be reported to the Committee for further consideration. If some of the recommendations have not yet been actioned, Internal Audit will request reasons for the delay and confirmation of a revised date by which the action should be completed.

4.5 The current status of the implementation of audit recommendations as confirmed by formal follow up audits is highlighted within Appendix B and any key issues will be highlighted to the Members. Whilst in some cases implementation has not been achieved by the originally agreed dates, Internal Audit has received reasonable explanations to support the delays incurred and will continue to monitor progress through to the revised dates proposed by management.

4.6 Draft reports are issued to management with the requirement that formal responses to recommendations raised are received within one month of the issue date. Internal Audit actively follows up with management via an escalation process to ensure that the reports and actions are agreed in a timely manner. At present, there are no draft reports where responses are still outstanding beyond the agreed period.

## 5 **Planned Work Completed During Quarter Three**

5.1 Appendix A contains the details of planned audit reviews completed during quarter three which had an 'adequate' or 'substantial' assurance opinion. Key areas for improvement are summarised for each audit with a specific focus on any agreed actions designated as high priority.

## 6 **Audit Reviews with 'Limited' assurance opinions and Follow Up Audits**

6.1 No audit reviews with a limited assurance opinion have been completed during the period.

6.2 The current status of all follow up audits is summarised in Appendix B.

### **Unplanned work**

## 7 **Exemptions**

*(Director – Resources)*

7.1 Further to the audit of external placements within Children's Services, the outcomes from which are summarised in Appendix A, an additional review of processes relating to procurement exemptions, where approval is given to not comply with certain aspects of Contract Procedure Rules (CPRs), was undertaken. This was initiated by Internal Audit as a result of issues highlighted which fell outside of the original audit scope.

7.2 The review of exemptions highlighted the following issues:

- The Council does not have a process for monitoring exemptions which have been sent to STAR to ensure they are processed in a timely manner;
- The Contracts Register does not contain accurate and up to date information relating to exemptions;
- The CPRs, exemption and breach report processes do not appear to be appropriate to the circumstances associated with emergency placements and merit further consideration; and

- CPRs and supporting guidance make no reference to retrospective exemptions or the breach report process so there is no guidance available to management who are dealing with relevant situations.

7.3 Following discussions with both senior management and STAR, the various actions which were agreed and since been progressed will enhance supporting processes on a corporate basis. New monitoring procedures and the updated CPRs and supporting handbook which are being developed will be communicated to staff as soon as possible once they have been finalised and approved. Internal Audit will continue to monitor developments to ensure timely completion of all agreed actions.

## 8 Counter Fraud Team

8.1 A summary of the work completed and results achieved by the Counter Fraud Team from October to December 2019 is set out below.

### Performance

8.2 A total of 213 fraud referrals were received in the third quarter of this financial year, compared to 144 from the same period in 2018/19. The main sources of these referrals came from the National Fraud Initiative (NFI), the Partnership Enforcement Team, anonymous information and RBC employees. A significant number of these do not progress to formal investigation by the team as they are either passed to the DWP or closed due to apparent malicious intent or the fact that there is not enough information to progress the matter.

8.3 From October to December 2019 the team achieved £63,372 in additional savings and overpayments. This figure derives from successful investigations into transactions associated with a number of Service areas including Benefits, Council Tax, Business Rates, Blue Badge and Adult Care, as well as additional income from fraud financial penalties and administrative penalties.

8.4 74% of referrals have resulted in positive outcomes in the third quarter.

8.5 Two sanctions were achieved in quarter three, comprising of one caution and one fine for fraud.

### National Fraud Initiative (NFI)

8.6 The Counter Fraud Team is one of several sections within the Council that have an important role to play in checking data matches that are received from the NFI.

8.7 The Team have been checking the data received in the 2018/2019 NFI Single Person Discount, Council Tax matches. To date over 490 matches have been checked and over £28,000 has been generated from cancelled single person discounts.

- 8.8 The NFI Housing Benefit and Council Tax Support work from 2018/2019 is ongoing. The high risk matches have been checked and we currently have 12 open investigations. We are also waiting for information from other local authorities on 3 matches. To date, the Counter Fraud Team have found over £20,000 in overpayments from these NFI matches and these are being recovered.
- 8.9 New HMRC data has been provided by NFI. A sample of the Council Tax, Housing Benefit and Council Tax Support matches have been checked but the data was found to be dated and therefore not relevant to the live benefit and Council Tax accounts. Feedback has been sent to NFI.

#### Partnership Enforcement Team (PET)

- 8.10 The Counter Fraud Team not only investigates cases of fraud, but also provides a wealth of advice across the Council to services and to external bodies including immigration and the police. Replies have been made to over 120 Data Protection Requests from October to December 2019, not including the work that is completed in the PET.
- 8.11 Referrals from different teams are brought to the PET weekly meeting each Monday to discuss and work on together. A combination of intelligence, skills and powers from the different enforcement agencies are used to prevent and detect fraud within the Borough. Currently the following cross-agency teams attend the weekly meeting: GMP – Organised Crime Team; Divisional Tasking Team, Rochdale BC – Children’s Services; Community Cohesion & Equality; Community Safety; Fraud; Public Protection; Strategic Housing, DWP – Fraud, RBH – Enforcement, Fire Service officials.
- 8.12 The Counter Fraud Team also dealt with over 120 ‘police checks’ on Rochdale BC systems, to help the police trace alleged offenders and absconders. 10 cases are currently under investigation including tenancy fraud cases under the Controlling Migration Funding. Four Council Tax Single Person Discounts were cancelled, as a result of PET work, creating savings of over £2,500.
- 8.13 The Counter Fraud Team continues to participate in days of action and proactive visits resulting in savings being generated in respect of Council Tax, Business Rates, Housing Benefit and Council Tax Support.

### **9 Internal Audit Performance Measures**

- 9.1 The table below shows actual performance as at 31 December 2019 against Internal Audit targets for the third quarter, including the actuals for 2018/19.

<b>Performance Indicator</b>	<b>Actual Year</b>	<b>Target Q3</b>	<b>Actual Q3</b>
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	2018/19	2019/20	2019/20
<b>Economy</b>			
1. Cost per Audit Day – excluding overheads	£229	£260	£244
<b>Efficiency</b>			
2. Chargeable days per auditor (days)	208	190	196
3. Percentage of audit plan completed (96% for full year)	96%	74%	74%
<b>Performance Indicator</b>	<b>Actual Year 2018/19</b>	<b>Target Q3 2019/20</b>	<b>Actual Q3 2019/20</b>
4. Percentage of draft audit reports issued within 14 days of completion of the audit	100%	98%	100%
<b>Effectiveness</b>			
5. Percentage of recommendations accepted	100%	98%	100%
6. Results of client surveys - % of marks in the top two categories (i.e. very good & good)	100%	98%	100%

All performance indicators were either achieved or were ahead of target for the period.

## 9.2 Amendments to the Audit Plan

10 Following a full review of the Audit Plan, as agreed by the Audit and Governance Committee on 8 April 2019, in conjunction with senior management within individual directorates, the following audits have now  
10.1 been deferred to 2020/21 or deleted for the reasons stated. As such the Head of Internal Audit considers that this will have no detrimental impact on the ability to deliver an opinion on the overall control environment for 2019/20.

- ALLIS – Organisational Safeguarding Module (Adult Care) – due to ongoing development of this module, it was agreed with management to defer this audit to 2020/21 to allow the new system to be fully embedded prior to evaluation;
- Special Guardianship Orders (Adult Care) – in response to a recent report from the Ombudsman in late 2019, a new Policy supporting this area is being consulted on and so the proposed audit has been deferred to 2020/21;
- Fleet Management System (Neighbourhoods) – this audit has been deferred to 2020/21 due to delays in the full implementation of the new Key2 system; and

- CCTV (Neighbourhoods) – agreement was reached with management to defer this audit to 2020/21 as the self-assessment process had not yet been completed across the Borough.

10.2 The audit resource freed up as a result of the above has subsequently been absorbed within additional audit work focused on procurement, largely focused within Children’s Services and Adult Care.

## 11 **Traded Services Provided by Internal Audit**

11.1 Internal Audit continues to undertake audit work for a number of organisations in accordance with Traded Services agreements, thereby generating external income for the Authority. In 2019/20 to 31 December 2019 this has generated income of £5,190 and has included:

- Audit of School Fund Accounts for 13 schools under Local Authority control;
- Financial health check for one school under Local Authority control; and
- Two grant certifications for an Academy.

11.2 Within the limitations of existing resources, Internal Audit continues to pursue opportunities to generate external income.

### **Costs and Budget Summary**

12. The Counter Fraud Team has achieved £172,758 in identifying savings and overpayments during the 9 months ended 31 December 2019 which has a positive impact on the Council budget as a whole. Furthermore the income generated by Internal Audit of £5,190 (paragraph 11.1) has a positive impact on the Internal Audit budget.

### **Risk and Policy Implications**

13. If Internal Audit recommendations are not implemented, the Council will be exposed to the risks set out in the relevant detailed Internal Audit reports. These risks will be mitigated by completion of the actions agreed with management and summarised within this report. Internal Audit recommendations are raised as a result of weaknesses identified during reviews and therefore such identified issues impact upon compliance and governance.

<b>Consultation</b>
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14. The recommendations and actions arising from audit reviews are agreed in consultation with relevant senior management and officers within each Service area.

<b>Background Papers</b>	<b>Place of Inspection</b>
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None	
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**Appendix A**

**Planned audits completed in quarter three**

Service	Audit Area	Scope of Audit and Key Areas for Improvement	Assurance Opinion	Recommendation priorities (H, M, L)
Adult	Residential Care Top Up Payments	<p>When a person requires residential accommodation the Care Act states that the 'Local Authority must ensure the person has a genuine choice of accommodation'. Where the Council is funding a care home an amount of money is allocated to meet the needs of the service user. Where the service user would prefer a more expensive home, they can still move there if someone pays the difference, a "top-up fee", between the fees and the money allocated. The objective of this audit was to provide an opinion on compliance with procedures and to ensure that systems are in place to ensure that all top up payments made by the Council are invoiced to recover the payment made to the provider.</p> <p>The audit provided substantial assurance that robust processes and controls are in place with all transactions accurately recorded on the systems.</p>	Substantial	L – 1

Service	Audit Area	Scope of Audit and Key Areas for Improvement	Assurance Opinion	Recommendation priorities (H, M, L)
Children's	External Placements	<p>Where it is not possible or practical for the Council to provide a foster or residential care home from its own resources, external agencies are contracted on its behalf. Placements with these external agencies can be within Rochdale itself or out of the borough, depending on the need of the child and the availability of suitable assistance and/ or accommodation. With increasing demand for such placements, this has led to significant budget pressures within the Service. This audit sought to evaluate the effectiveness of the end to end placement process.</p> <p>The audit concluded that the control systems in operation are generally sound but there are some opportunities to improve the management of some risks. The key actions agreed included the following:</p> <ul style="list-style-type: none"> <li>• To enhance overall information governance in relation to methods of communication and documents used to support the placement process to ensure all key legislation is complied with;</li> <li>• The need to ensure exemptions from Contract Procedure Rules are processed correctly, including the completion of breach reports where appropriate. This matter is addressed further in paragraph 7.1 of this report where Internal Audit has made recommendations to both Finance and STAR to improve this process further on a corporate basis;</li> <li>• To enhance delegated authority arrangements to support payments made whilst also ensuring the process to be followed is much clearer than at present; and</li> <li>• Further guidance should be developed to ensure the principles within the Confidentiality Policy are fully complied with at all times.</li> </ul>	Adequate	H – 4, M – 3

Service	Audit Area	Scope of Audit and Key Areas for Improvement	Assurance Opinion	Recommendation priorities (H, M, L)
Children's	Troubled Families	<p>As part of the Greater Manchester Devolution process, agreement was reached with the Ministry of Housing, Communities and Local Government for the remainder of GM's allocation of funding for the delivery of the troubled families programme to be included in the GM Reform Investment Fund. This means that GM now operates outside of the National Financial Framework and monies received by the GM Combined Authority are drawn down by authorities based on their approved Investment Plan. Principles and targets are set out in the GM Troubled Family Framework and GM Troubled Family Outcomes Plan (GMTFOP). This new model focusses primarily on the verification of the quality assurance processes and decision making around case management which provided the foundation for this audit.</p> <p>The audit confirmed that effective procedures, controls and systems are in place to capture information in respect of Troubled Families that allows the Council to demonstrate compliance with the GMTFOP and Framework and no recommendations were made.</p>	Substantial	None

Service	Audit Area	Scope of Audit and Key Areas for Improvement	Assurance Opinion	Recommendation priorities (H, M, L)
Children's	Music Service	<p>Rochdale Music Service provides a range of musical activities designed to meet the music educational needs of children and young people. The Music Service is part of the suite of services offered to maintained schools under the Council's traded services arrangements. The majority of their work is undertaken in schools with Music Service tutors visiting schools to teach both instrumental lessons and vocal tuition. The audit focused on the adequacy and effectiveness of key controls and procedures within the Service.</p> <p>Whilst controls overall are generally sound, recommendations were agreed to further strengthen controls already in place including:</p> <ul style="list-style-type: none"> <li>• Updating income records more promptly to facilitate more effective debt collection;</li> <li>• Ensuring tutor timesheets are submitted on a more regular basis for prompt processing;</li> <li>• Ensuring registers for groups are taken for all groups and submitted regularly; and</li> <li>• Enhancing controls over cash held on site to align with insurance conditions.</li> </ul>	Adequate	M – 7, L – 7

Service	Audit Area	Scope of Audit and Key Areas for Improvement	Assurance Opinion	Recommendation priorities (H, M, L)
Children's	Collaborative Schools	<p>Increasingly there has been a move towards collaborative arrangements between schools in order to achieve school improvement. Under these joint working arrangements staffs from schools are brought together on a network basis, enabling, amongst other things, good practice to be shared and extended into other schools. The Pioneer Trust is one such arrangement set up for secondary schools which receives funding from both the Council and its member schools. The audit focused on evaluating the governance arrangements, deployment of funding and measurement of outcomes to demonstrate value for money.</p> <p>Whilst the audit confirmed that processes and controls are generally sound and the schools were positive about the benefits of such collaborative work, there are opportunities to improve the management of some areas including:</p> <ul style="list-style-type: none"> <li>• Enhancing the scrutiny and transparency of decision making and financial spend to improve overall governance; and</li> <li>• Further develop processes for evidencing the direct impact of such collaborative work to demonstrate the benefit of such collaboration.</li> </ul>	Adequate	M – 2, L – 1

Service	Audit Area	Scope of Audit and Key Areas for Improvement	Assurance Opinion	Recommendation priorities (H, M, L)
Neighbourhoods	IT Security	<p>The increasing desire and need to put services on a digital footing brings some significant risk that needs to be managed appropriately in order to maintain the confidentiality, integrity and availability of systems and data. There is therefore a need for robust cyber security to mitigate risks such as deliberate or accidental loss of data, especially that of a confidential or sensitive nature. This is a risk that should be understood and owned by all levels of management and staff within each Service area. Against this background, the audit focused on providing assurance as to the effectiveness of this control environment.</p> <p>The audit provided assurance that control systems in operation are generally sound but that there are opportunities to strengthen arrangements in relation to governance, ownership and policy. The key actions agreed included ensuring that:</p> <ul style="list-style-type: none"> <li>• Ownership by and engagement with the Leadership Team on issues of cyber security is enhanced;</li> <li>• The need for and availability of dedicated resource to address this risk is re-considered;</li> <li>• The Cyber Security policy is reviewed and updated to ensure it remains appropriate;</li> <li>• A Cyber Security Board is established to lead, facilitate and advise on appropriate decision making processes; and</li> <li>• Consideration is given towards attaining appropriate accreditation against best practice standards, or at least undertaking a gap analysis to ensure these standards underpin Council practice.</li> </ul>	Adequate	H – 2, M – 4, L – 3

Service	Audit Area	Scope of Audit and Key Areas for Improvement	Assurance Opinion	Recommendation priorities (H, M, L)
Neighbourhoods	Data Security and Protection (DSP) Toolkit	<p>The DSP Toolkit is an online self-assessment tool that allows organisations to measure their performance against the National Data Guardian's data security standards. This is vital in view of the access that is given to highly sensitive patient data in the NHS. The audit focused on the areas of pseudonymisation, anonymisation and de-identification controls on which the Council could not confirm full compliance when the last return was submitted in March 2019.</p> <p>The audit concluded that there are now good arrangements in place to support confidentiality of personal data and general awareness of data protection requirements is very good. However it was agreed that a specific policy should be developed by the Council to cover these specific areas to add further clarity to staff's understanding, which will further mitigate against the risk of non-compliance.</p>	Adequate	M – 2

Service	Audit Area	Scope of Audit and Key Areas for Improvement	Assurance Opinion	Recommendation priorities (H, M, L)
Resources	Honorary and Substitution Payments	<p>Honorary and substitution payments are used to address temporary changes in the workforce by providing payment to existing staff who perform additional duties or take on the full responsibilities of a higher grade post. Both payments are made to staff when the additional roles have been undertaken. The audit focused on confirming that policies have been correctly followed, including the duration and authorisation of the payments.</p> <p>The audit concluded that the majority of payments have been correctly applied in compliance with policy. However a number of issues were identified as a result of which some actions were agreed with management to:</p> <ul style="list-style-type: none"> <li>• Review any payments which have been in place for extended periods of time to ensure such payments are not being used to fill long term gaps in employment;</li> <li>• Revise and update the forms used to request such payments to ensure they align with policy and are consistent with each other; and</li> <li>• Review and update relevant policies to clear up certain ambiguities.</li> </ul>	Adequate	H – 2, M – 5, L – 2
Various	Grant Certifications	<p>Certain grants available to RBC require periodic certification to confirm that the grants have been spent in accordance with grant terms and conditions. These certifications generally require sign off by the Head of Internal Audit together with either the Chief Executive or Chief Finance Officer. During quarter three, the following grant certification was signed off in this way:</p> <ul style="list-style-type: none"> <li>• Local Growth Fund Determination 2018/19.</li> </ul> <p>Internal Audit performed various independent checks to ensure that grant certifications could be signed off and no issues arose from this work.</p>	Substantial	None

Service	Audit Area	Scope of Audit and Key Areas for Improvement	Assurance Opinion	Recommendation priorities (H, M, L)
Children's Services - Schools	6 Primary Schools 2 High Schools	<p>This comprised a review of the schools' exposure to risk using the Ofsted document "Keeping your balance", also taking account of other service areas and the extent of schools' implementation of previous recommendations.</p> <p>Caldershaw Primary Falinge Park High Greenbank Primary Heap Bridge Primary Hollin Community Primary Holy Trinity CE Primary Hopwood Community Primary Kingsway Park High</p> <p>Whilst no high priority recommendations were made, a number of actions were agreed to improve processes and controls including ensuring that:</p> <ul style="list-style-type: none"> <li>• All expenditure follows agreed purchase ordering procedures;</li> <li>• Appropriate schemes of delegation are established to enhance overall governance;</li> <li>• Evidence is retained to demonstrate that IR35 checks have been completed;</li> <li>• The approval of key financial policies and decisions are clearly documented within meeting minutes;</li> <li>• The school finance policy and finance procedure manuals are continually reviewed and updated to ensure they remain relevant; and</li> <li>• All members of the Governing Body complete a business interest from on an annual basis.</li> </ul>	Substantial – 6 Adequate – 2	M – 12, L – 41

## Appendix B

### FOLLOW UP OF OUTSTANDING INTERNAL AUDIT RECOMMENDATIONS – STATUS AS AT 26 FEBRUARY 2020

Report	Assurance	Service	High and Medium priority actions	Final Date for Completion	Follow up date	Actions Complete	Actions Still in Progress	Notes on Follow Up Audit
Highways Winter Service	S	Neighbourhoods	11	31/08/2019	13/02/2020	9	2	The update of the Winter Service Policy and Plans will be aligned with the outcomes of an AGMA wide policy review with completion now expected by September 2020.
Commercial Investment Fund	A	Economy	7	31/10/2019	29/04/2019	5	2	The development of a Portfolio Management Strategy is currently subject to ongoing management consideration in conjunction with RDA prior to going to Cabinet for approval.
Music Service	A	Children's	7	31/12/2019		4	3	To be followed up in 2019/20
Data Security and Protection Toolkit	A	Neighbourhoods	2	31/01/2020				Follow up in progress
External Placements	A	Children's	7	31/01/2019				To be followed up in 2019/20
Collaborative Schools	A	Children's	2	28/02/2020				To be followed up in 2019/20
Town Centre Programme Management	A	Economy	8	31/03/2020				To be followed up in 2020/21
Corporate GDPR/ Data Protection Arrangements	A	Neighbourhoods	7	31/03/2020				To be followed up in 2020/21
Honorarium And Substitution Payments	A	Resources	7	31/03/2020				To be followed up in 2020/21
Pooled Budgets	A	Integrated Health	4	31/03/2020				To be followed up in 2020/21 by the MIAA
Exemptions	N/A	Resources	5	31/03/2020				To be followed up in 2020/21

Report	Assurance	Service	High and Medium priority actions	Final Date for Completion	Follow up date	Actions Complete	Actions Still in Progress	Notes on Follow Up Audit
Cyber Security - LGA Stocktake Report	A	Neighbourhoods	3	31/03/2020				To be followed up in 2020/21
Youth Offending Team	S	Children's	1	30/04/2020				To be followed up in 2020/21
Pen Pictures	A	Adult Care	6	30/04/2020	13/11/2019	3	3	3 remaining recommendations will be completed once a full review of the Commissioning Pen Picture process has been completed.
ContrOCC	A	Adult	2	30/06/2020	11/12/2019	1	1	Full resolution of data cleansing will only be achieved through a system upgrade which the supplier is working on for early in 2020.
I.T. Security	A	Neighbourhoods	6	30/06/2020				To be followed up in 2020/21
Local Care Organisation	S	Integrated Health	4	30/06/2020				To be followed up in 2020/21 by the MIAA
Traffic Regulation Orders	S	Neighbourhoods	2	31/03/2021				A longer timescale is required in view of the challenge posed by consolidating all existing TROs