

Report of the Chief Audit and Control Officer

INTERNAL AUDIT PROGRESS REPORT1. Purpose of report

To inform the Committee of the recent work completed by Internal Audit.

2. Detail

Under the Council's Constitution and as part of the overall corporate governance arrangements, this Committee is responsible for monitoring the performance of Internal Audit.

A summary of the reports issued and progress against the agreed Internal Audit Plan for 2018/19 is included at appendix 1. A brief narrative of the work completed by Internal Audit since the previous meeting of this Committee is also included.

Internal Audit has undertaken a review of progress made by management in implementing agreed actions within six months of the completion of the respective audits. Details of follow-up work are included at appendix 2. Where agreed actions to address significant internal control weaknesses have not been implemented this may have implications for the Council. A key role of the Committee is to review the outcome of audit work and oversee the prompt implementation of agreed actions to help ensure that risks are adequately managed.

Further progress reports will be submitted to each future meeting of this Committee. A final report will be prepared for Members' consideration at the next meeting detailing the overall performance and productivity of Internal Audit for 2018/19.

Recommendation

The Committee is asked to NOTE the report.

Background papers

Nil

APPENDIX 1

INTERNAL AUDIT REPORTS ISSUED SINCE JANUARY 2019

No	Audit Title	Report Issued	Assurance Opinion	Actions Significant	Merits Attention
21	Financial Appraisal	03/01/19	n/a	-	-
22	Section 106 Agreements	30/01/19	Substantial	0	0
23	NNDR	14/02/19	Substantial	0	1
24	Homelessness	15/02/19	Substantial	0	0
25	Information Governance	01/03/19	Substantial	0	1
26	Rents	04/03/19	Substantial	1	1
26a	Housing Evictions	04/03/19	Substantial	0	0
27	Treasury Management	18/03/19	Substantial	0	1
28	Financial Appraisal – Beeston Square	27/03/19	n/a	-	-
29	Council Tax	28/03/19	Substantial	0	2
30	Safeguarding	28/03/19	Substantial	0	1
31	Risk Management	29/03/19	Substantial	0	1
32	Governance and Ethics	29/03/19	Substantial	0	0
01	Erewash BC – Risk Management	24/04/19	n/a	-	-
33	Commercialisation	29/04/19	Substantial	0	0

REMAINING INTERNAL AUDIT PLAN 2018/19

No	Audit Title	Progress
	Beeston Town Centre Redevelopment	Draft report issued
	Payroll (including Officers Allowances)	File to be reviewed
	Key Reconciliations	Ongoing (Nearing completion)
	Bank Reconciliation	Ongoing (Nearing completion)
	Electrical Testing	Ongoing (Nearing completion)
	Lifeline (Aids and Adaptations)	In progress
	Tenancy Management (incl. ASB)	In progress
	Computer/ICT	To be deferred to 2019/20

COMPLETED AUDITS

A report is prepared for each audit assignment and issued to the relevant senior managers at the conclusion of a review that will:

- include an overall opinion on the adequacy of controls within the system to provide assurance that risks material to the achievement of objectives are adequately managed – the opinion being ranked as either ‘Substantial’, ‘Reasonable’, ‘Limited’ or ‘Little’ assurance;
- identify inadequately addressed risks and non-effective control processes;

- detail the actions agreed with management and the timescales for completing those actions, and;
- identify issues of good practice.

The recommendations made by Internal Audit are risk assessed, with the agreed actions being categorised accordingly as follows:

- Fundamental – urgent action considered imperative to ensure that the Council is not exposed to high risks (breaches of legislation, policies or procedures)
- Significant – action considered necessary to avoid exposure to significant risk.
- Merits Attention (Necessary Control) – action considered necessary and should result in enhanced control or better value for money.
- Merits Attention – action considered desirable to achieve enhanced control or better value for money.

The following audit reports have been issued with key findings as follows:

1. Financial Appraisal

Internal Audit produced a financial appraisal of a sole trader expressing an interest to lease a space within the Business Hub at The Square, Beeston. The request was received from the Senior Economic Development Officer, with management wanting consideration of the financial viability of the business in order to assess the level of risk to the Council.

The specific findings and suitable recommendations were reported to senior management including the Head of Neighbourhoods and Prosperity, Planning Regeneration and Development Manager, Senior Economic Development Officer, Head of Property Services, and the Estates Manager.

2. Council Tax

Assurance Opinion – **Substantial**

Internal Audit reported that the Council has an appropriate framework in place for the administration of Council Tax.

Two merits attention actions were proposed relating to the need to complete appropriate reviews of ongoing entitlement to Single Person Discounts and undertake appropriate checks in relation to 'Rising 18's' cases identified from the National Fraud Initiative (NFI) data matching. An action plan was agreed with the Head of Revenues, Benefits and Customer Services.

3. Safeguarding

Assurance Opinion – **Substantial**

The specific objectives for this audit were broadly in line with the requirements of Section 11 of the Children Act 2004 which was used as a checklist to confirm that the arrangements in place meet with best practice.

Internal Audit found that the Council has an appropriate framework in place for Safeguarding. An area for improvement was identified in respect of risk assessments. The proposed action, agreed by the Head of Public Protection, the Chief Public Protection Officer and the Human Resources Manager included the updating, approval and adoption of the draft Disclosure and Barring Service (DBS) Policy and for Heads of Service to be tasked with identifying those employees and elected members that may require a DBS check. This risk assessment would be reported to the Human Resources team to determine if the proposal meets the relevant legal criteria for a DBS check.

4. Risk Management Assurance Opinion – **Substantial**

Internal Audit reported that the Council has an appropriate framework in place for its strategic risk management. It was also pleasing to note that the Risk Management Strategy has been redeveloped, approved and adopted and is in the process of achieving full implementation.

One merits attention recommendation was made regarding the Strategic Risk Management Group. The Head of Finance Services agreed that the effectiveness of the group is being considered as part of the current review of risk management with the Council's insurers. The continuation of the group and its future membership will be considered as part of the review outcomes.

5. Governance and Ethics Assurance Opinion – **Substantial**

The specific audit objectives sought to confirm whether adequate management control exists to provide assurance that:

- Governance arrangements appropriately reflect the CIPFA/SOLACE Framework for Delivering Good Governance in Local Government.
- Appropriate policies, strategies and procedures are in place to ensure compliance with the Framework.
- The Council has in place a clear definition of ethical conduct and related expectations for officer and member activity.
- Appropriate policies, strategies and procedures are in place to ensure such ethical conduct, with due regard to the published 'Local Government Ethical Standards'.

Overall, no significant areas of concern were noted during the course of the audit and, accordingly, a clearance report was duly issued.

6. Erewash Borough Council – Risk Management

As part of its Internal Audit Collaboration arrangements with Erewash Borough Council, Internal Audit has completed a review of the systems and procedures operating in respect of Risk Management at Erewash which was carried out as part of the Erewash Internal Audit Plan for 2018/19.

7. CommercialisationAssurance Opinion – **Substantial**

The specific audit objectives sought to confirm whether adequate management control exists to provide assurance that:

- An appropriate policy is in place for Commercial Activity.
- Commercial objectives are defined with progress monitored and reported as appropriate.
- Business planning is prepared, approved and reviewed, taking into account all relevant operational, political, financial and similar factors.
- Business objectives are defined with progress monitored and reported as appropriate.

No significant areas of concern were noted during the course of the audit.

Further reviews in respect of Bank Reconciliation; Beeston Town Centre Redevelopment; Electrical Testing; Key Reconciliations; Lifeline (including Assisted Living / Aids and Adaptations); Payroll (including Officers Allowances); and Tenancy Management (including Housing ASB) are ongoing and the reports have yet to be finalised. These will be included in the next progress report to Committee.

Current Audit Performance

Overall 97% of planned audits for 2018/19 are near to completion as at 30 April 2019. This level of performance is an improvement on what was achieved in the previous year and has exceeded the target of 90%. This has been achieved following a revision to the Internal Audit Plan that was considered and approved by this Committee on 11 March 2019.

Members will recall that an experienced Senior Internal Auditor left the Council in February 2019 after being successfully recruited to a similar role at another local authority. It is pleasing to report to Members that a successful recruitment exercise has been completed which has yielded a suitable candidate who is due to join the Internal Audit team in early June 2019.

APPENDIX 2

INTERNAL AUDIT FOLLOW-UP

Internal Audit has undertaken a review of progress made by management in implementing agreed actions within six months of the completion of the audit.

The table below provides a summary of the progress made with agreed actions for internal audit reports issued between January and October 2018 (i.e. within six months of completion), excluding clearance reports. Those audits where all actions have previously been reported as completed have also been excluded from this list.

No	Audit Title	Report Issued	Opinion	Number of Actions (Significant in brackets)	Progress
21	Stores 2017/18	31/01/18	LIMITED	3 (2)	1 Outstanding
03	Procurement 2018/19	07/06/18	LIMITED	2 (1)	2 Outstanding
04	Cemeteries 2018/19	25/06/18	Substantial	1	1 Outstanding
37	Serious and Organised Crime 2017/18	05/09/18	Reasonable	6	5 Outstanding
06	Right to Buy	06/09/18	Substantial	3	Completed
08	Legionella Prevention and Testing	11/09/18	Reasonable	5	5 Outstanding
09	Sundry Debtors	14/09/18	Reasonable	1 (1)	Completed
10	Creditors and Purchasing	18/09/18	Reasonable	2	2 Outstanding
11	Commercial Props/Industrial Units	04/10/18	Substantial	1	1 Outstanding

Further details of progress being made with agreed actions that have not yet been fully implemented are included below along with comments from management reflecting any updates on progress. Evidence of implementation will not be routinely sought for all actions as part of this monitoring process. Instead, a risk-based approach will be applied to conducting further follow-up work.

Where the agreed actions to address significant internal control weaknesses have not been implemented this may have implications for the Council. A key role of the Committee is to review the outcome of audit work and oversee the prompt implementation of agreed actions to help ensure that risks are adequately managed.

OUTSTANDING ACTIONS

1. Stores	January 2018, Limited Assurance, Agreed Actions – 3 (2 'Significant')
1.1 Procurement of Stores Items	Progressing
<p><u>Agreed Action</u> (Significant)</p> <p>Management will review all procurement and purchasing activity relating to Stores with a view to establishing a programme of retendering work to ensure that requirements are met in full.</p> <p>The use of established procurement frameworks will be considered for these contracts. The support of the Procurement and Contracts Officer will be important for the priority and high-complexity tenders. A suitable timetable for completing the review and renewal of these contracts will be agreed with the Procurement team.</p> <p><u>Managers Responsible</u> Head of Environment; Transport and Stores Manager</p>	
<p><u>Management Progress Report of the Transport and Stores Manager</u></p> <p>Work continues to review all stores related procurement activity and to re-tender contract opportunities where appropriate to ensure compliance with procurement legislation and the Council's Financial Regulations/Contract Standing Orders.</p> <p>A benchmarking exercise has been carried out and all current pricing is in-line with established procurement framework pricing except for Personal Protective Equipment (PPE). The Council is trialling materials from alternative suppliers through the Efficiency East Midlands (EEM) framework which is due to be completed in April 2019.</p>	

2. Procurement	June 2018, Limited Assurance, Agreed Actions – 2 (1 'Significant')
2.1 Procurement e-Learning Package	Outstanding
<p><u>Agreed Action</u> (Merits Attention)</p> <p>A procurement e-Learning package will be developed to raise awareness of the legislation, regulations and other matters surrounding procurement and the systems and procedures in place at the Council. This will complement the existing support and guidance that is available on the intranet and website.</p> <p><u>Managers Responsible</u> Chief Audit and Control Officer Procurement and Contracts Officer</p>	
<p><u>Management Progress Report of the Chief Audit and Control Officer</u></p> <p>This action has been delayed to focus upon high priority outstanding actions relating to procurement. A revised target date is set for 30 September 2019. The risk is largely mitigated by the existing support and guidance that is available on the intranet and website.</p>	

2. Procurement (Continued)

2.2 Comprehensive Review/Update of Procurement Activity

Progressing

Agreed Action (Significant)

An Interim Procurement and Contracts Officer was appointed with significant experience in public sector procurement and contract management. The key priorities and tasks in the medium term are:

- Refreshing the Commissioning and Procurement Strategy to ensure compliance with regulations and corporate requirements and refreshing associated procurement guidance documents on the intranet and website.
- Reviewing the Contracts Register to ensure that it is transparent and that there is a robust tendering work schedule covering all significant value transactions (and strategically important) for all activities – initial focus will be on expired/soon to expire contracts.
- Ensuring the Contracts Register is comprehensive; with analysis of management data to evaluate potential efficiencies and identify areas which should be awarded under contract following tender.
- Supporting the review of the Council's Constitution, in particular relating to Financial Regulations and Contract Standings Orders.
- Establishing a suitable framework for contract management, including liaising with senior management to identify key contracts over £25,000 and advice how the monitoring of these and operational performance management could be improved.
- Promoting the most efficient means of procurement activity, including development of e-procurement systems and processes.

Managers Responsible

Head of Finance Services

Chief Audit and Control Officer

Procurement and Contracts Officer

Management Progress Report of the Head of Finance Services

A progress report was presented to this Committee in December 2018. The Interim Procurement and Contracts Officer has been re-engaged and progress is being made towards achieving a fully compliant position in terms of procurement legislation and Financial Regulations/Contract Standing Orders across the whole business.

Management are monitoring this progress through regular updates reports on procurement activity to GMT. Going forward, the Council will be reviewing its needs and considering the most effective way of providing suitable procurement expertise. This work will include benchmarking procurement arrangements with other authorities across the region and considering the adequacy of the current established Procurement and Contracts Officer post in terms of its job description, person specification and salary grade.

3. Cemeteries		June 2018, Substantial Assurance, Agreed Actions – 1
3.1	Digitisation of Cemetery Records	Progressing
<p><u>Agreed Action</u> (Merits Attention – Necessary Control)</p> <p>A timetable for developing an efficient solution for maintaining a ‘one-stop’ effective and accurate electronic cemetery records will be produced. The progress made against this plan will then be monitored as appropriate by management (and Bereavement Services Committee). The replacement of the current software solution is considered to be a key part in this medium-term project.</p> <p><u>Manager Responsible</u> Head of Property Services</p>		
<p><u>Management Progress Report of the Head of Property Services</u></p> <p>This action is behind schedule. The revised target date is 30 September 2019.</p>		

4. Serious and Organised Crime		September 2018, Reasonable Assurance, Agreed Actions – 6
4.1	Serious and Organised Crime Policy	Progressing
<p><u>Agreed Action</u> (Merits Attention – Necessary Control)</p> <p>A Serious Organised Crime Policy will be produced for approval which identifies key risk areas where potential serious and organised criminal activity could be perpetrated and sets out the processes for the investigation, evidence gathering and preservation, intelligence sharing and reporting of such cases.</p> <p><u>Managers Responsible</u> Chief Executive; Head of Public Protection</p>		
<p><u>Management Progress Report of the Head of Public Protection</u></p> <p>A Serious Organised Crime Policy is being prepared for GMT to consider in advance of submitting a final version to the Community Safety Committee for approval. The policy will contain details about the training and risk assessment so the matters arising in the audit will be addressed. The revised target date is 30 September 2019.</p>		
4.2	Training	Progressing
<p><u>Agreed Action</u> (Merits Attention – Necessary Control)</p> <p>Further targeted training to raise awareness of Serious and Organised Crime and its impact will be provided to managers and front-line staff in service areas that are at highest risk. This will include a briefing to a meeting of Senior Management Team. As part of the awareness programme, the latest updates and warnings will be provided via email and/or the Intranet by the Community Safety team.</p> <p><u>Manager Responsible</u> Head of Public Protection</p>		
<p><u>Management Progress Report of the Head of Public Protection</u></p> <p>A targeted training programme will be prepared following adoption of the Policy. In the meantime, relevant updates and advice has been provided by the Community Safety team.</p>		

4. Serious and Organised Crime (Continued)	
4.3 Whistleblowing Policy	Progressing
<p><u>Agreed Action</u> (Merits Attention)</p> <p>The Whistleblowing Policy will be amended to include the Chief Audit and Control Officer on the list of independent persons and bodies which can receive complaints under the Policy.</p> <p><u>Managers Responsible</u> Chief Executive Head of Public Protection; Human Resources Manager</p>	
<p><u>Management Progress Report of the Head of Public Protection</u></p> <p>A management decision was made at the time of reviewing the current Whistleblowing Policy (2017) that there were enough reporting options (e.g. the Chief Executive and the Monitoring Officer). The policy advises that independent advice can be sought from a number of other independent bodies, including external audit. As agreed, the updated draft policy for consideration by GMT will include the Chief Audit and Control Officer on the list of independent persons and bodies which can receive complaints under the Policy.</p>	
4.4 Risk Registers	Progressing
<p><u>Agreed Action</u> (Merits Attention – Necessary Control)</p> <p>A risk and impact assessment of serious and organised crime will be completed. This should identify all serious threats of criminal activity which could impact upon the Council's ability to provide services, its finances and/or its reputation. The outcome of this risk assessment will determine if serious and organised crime should be included on operational risk registers and/or the Strategic Risk Register.</p> <p><u>Manager Responsible</u> Head of Public Protection</p>	
<p><u>Management Progress Report of the Head of Public Protection</u></p> <p>The risk assessments completed as part of the production of the Serious Organised Crime Policy will inform any inclusion in operational and/or strategic risk registers. The revised target date is 30 September 2019.</p>	
4.5 Procurement	Progressing
<p><u>Agreed Action</u> (Merits Attention – Necessary Control)</p> <p>The risk and impact of serious and organised crime will be considered for the current ongoing review of the procurement and commissioning strategy, review of the Constitution (Contract Standing Orders) and procurement procedures.</p> <p><u>Managers Responsible</u> Deputy Chief Executive Head of Finance Services; Procurement and Contracts Officer</p>	
<p><u>Management Progress Report of the Head of Finance Services</u></p> <p>The updated Procurement and Commissioning Strategy will consider the risk and impact of serious and organised crime and is due to be presented to the respective Committee for approval in July 2019.</p>	

5. Legionella Prevention and Testing

September 2018, Reasonable Assurance, Agreed Actions – 5

5.1 Legionella Policy

Progressing

Agreed Action (Merits Attention – Necessary Control)

The Legionella Policy will be reviewed. Going forward, the Health and Safety team will update the list of Responsible Persons when a nominated officer leaves the organisation and/or at such point that changes are made to organisational structures. In order to support this process, the Health and Safety Manager has been added to the distribution list for the 'leavers' notice email circulated by the HR Admin team.

Also, in completing annual audits of processes relating to Legionella prevention and detection, the Health and Safety Manager will require Heads of Service to notify any changes to the Responsible Persons list.

The updated Legionella Policy shall be advertised to ensure that nominated Responsible Persons are made aware of the policy requirements and how it affects them in terms of their responsibilities.

Managers Responsible

Head of Property Services; Health and Safety Manager

5.2 Health and Safety Audits

Progressing

Agreed Action (Merits Attention – Necessary Control)

In accordance with the Legionella Policy, the Health and Safety team will carry out annual audits of the processes relating to Legionella prevention and detection and report its findings to the Safety Committee.

This process will include seeking assurances from Responsible Persons that appropriate testing has been undertaken and completing a sample of substantive reviews linked to the areas of highest risk.

The review will cover all relevant Council properties, including premises being managed by Liberty Leisure Limited and the community facilities that are presently being tested by Property Services.

Managers Responsible

Head of Property Services; Health and Safety Manager

5.3 Training

Progressing

Agreed Action (Merits Attention – Necessary Control)

The Legionella Policy will specify that Health and Safety should arrange training courses, prompt refresher training and manage training records on behalf of the Council.

The Responsible Persons shall be required to identify and provide details of those requiring training. This will be recorded on a definitive central record. Health and Safety will monitor this list as part of their annual audit and confirm with the Responsible Officers that the list and associated training records are up to date. Particular emphasis shall be placed upon ensuring that relevant new employees, agency workers and those involved in shared service arrangements are made aware of their responsibilities and considered for training as appropriate.

Managers Responsible

Head of Property Services; Health and Safety Manager

5.4 Tendering and Contracts	Progressing
<p><u>Agreed Action</u> (Merits Attention – Necessary Control)</p> <p>A corporate review of the way that Legionella testing, risk assessment, cleaning, chlorination and training services are procured is being undertaken with a view to ensuring consistency, value-for-money and compliance with procurement regulations.</p> <p><u>Managers Responsible</u> Head of Property Services Interim Senior Housing Manager Health and Safety Manager</p>	
<p><u>Management Progress Report of the Head of Property Services</u></p> <p>Only limited progress has been made on these four actions. Revised work plans and target dates will need to be agreed with the new Health and Safety Manager once appointed and inducted fully into the post. These actions will then be prioritised alongside other health and safety and emergency planning priorities.</p>	

5.5 Liberty Leisure Limited (LLL)	Progressing
<p><u>Agreed Action</u> (Merits Attention – Necessary Control)</p> <p>Liberty Leisure Limited (LLL) will review its own Legionella arrangements including policy and procedures documents, responsible persons, risk assessment, testing process, reporting lines and escalation protocols.</p> <p><u>Manager Responsible</u> Managing Director, Liberty Leisure</p> <p style="text-align: right;">Target Date: 31 December 2018</p>	
<p><u>Management Progress Report of the Managing Director, Liberty Leisure Limited</u></p> <p>The Managing Director discussed these matters with the Council's Health and Safety Manager who agreed to review the overall LLL Health and Safety Policy and Legionella arrangements. Progress has been limited due to the subsequent vacancy. However once the Council has appointed a new Health and Safety Manager, the work to review and update documents will recommence.</p> <p>LLL does have a procedure document that is followed, with records maintained of flushing and testing and duty managers understanding the need to report to the site manager (the Responsible Person) of any concerns or incidents. LLL also hosted a Legionella awareness training session, provided by an external party, at which identified key officers attended."</p>	

6. Creditors and Purchasing

September 2018, Reasonable Assurance, Agreed Actions – 2

6.1 Payment Authorisation

Progressing

Agreed Action (Merits Attention – Necessary Control)

Management will explore the feasibility in terms of cost and benefits of comprehensively reviewing and revising approval groups (privacy groups) to ensure that invoices are being appropriately authorised.

In the meantime, the list of authorised signatories is being reviewed for effectiveness and, to further mitigate the risk, all managers/authorisers will be reminded of their obligations in terms of the Financial Regulations when approving invoices for payment.

Manager Responsible

Head of Finance Services
Chief Accountant

Target Date: 31 March 2019

Management Progress Report of the Head of Finance Services

The respective lists of authorised signatories has been reviewed and updated.

The current structure of privacy groups is being considered as a key part of the Intelligent Scanning project to ensure that the system works as intended in the most efficient and cost effective manner.

6.2 Administration of Purchase Orders and Filing of Invoices

Progressing

Agreed Action (Merits Attention – Necessary Control)

The introduction of the intelligent scanning project will lead to a refinement of processes relating to purchase ordering and invoice payment systems. If the system is implemented to its potential, this should help to resolve the issues relating to the 'three-way match' control of purchase orders, goods received notes and invoices as well as the prompt and consistent scanning of invoices.

The support of the Deputy Chief Executive (as Section 151 Officer) and General Management Team will be necessary to ensure compliance.

Managers Responsible

Head of Finance Services
Chief Accountant

Target Date: 31 March 2019

Management Progress Report of the Head of Finance Services

Work continues to move forward with the Intelligent Scanning project. The revised system and processes should help to resolve the issues relating to the 'three-way match' control of purchase orders, goods received notes and invoices as well as the prompt and consistent scanning of invoices.

A progress report has been presented to General Management Team for consideration. The revised target date for completing this complex project set at 30 September 2019.

7. Commercial Property and Industrial Units

October 2018, Substantial Assurance, Agreed Actions – 1

7.1 Invoices – Combined Rent and Insurance

Progressing

Agreed Action (Merits Attention)

The potential to combine the annual billing process for rental and insurance recharges has been considered.

A wholesale change for all existing tenants is not considered appropriate at this stage as the action would require changing up to 60 system generated invoices as well as disrupting pre-arranged Direct Debits/ Standing Orders for tenants.

Instead, combined rent and insurance bills will be established for new tenancies and for existing tenants at the point of periodic rent reviews. The Estates Manager will liaise with the Insurance and Risk Management team to calculate and include a suitable fixed annual premium within the rental for the new lease term.

This action will be reviewed in 12 months to consider whether turnover has created an opportunity for implementing a wholesale change.

Manager Responsible

Estates Manager

Target Date: 31 October 2018 and ongoing

Management Progress Report of the Estates Manager

Following the audit recommendation, the combined rent and insurance bills have been established for new tenants and existing tenants at the point of periodic rent reviews following discussions with the Insurance and Risk Management team to fix a suitable premium. This process will be reviewed in October 2019 to consider whether to revise the remaining tenants to create a uniform approach across all premises.