

Divisional Delivery Plan 2023-24

Corporate Services – Revenue Services and Financial Compliance



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Divisional Delivery Plan 2023-24

The Purpose of this Plan

This Divisional Delivery Plan sets the strategic actions and measures that the services within this Division will take forward for the Council to make progress against its Well-being Objectives, thematic priorities, and service priorities. Action and measures for the delivery of the Cabinet Vision Statement Commitments are also included.

The actions and measures should set the direction of travel and translate into individual staff objectives targets. It provides an open and transparent way of showing staff, customers, elected members and stakeholders what is to be achieved and how we plan to do this.

It shows how resources will be used to achieve objectives and the service implications of budgetary increases or reductions. It shows what we get for what we spend and if we are making the most of what we have. The plan also aims to demonstrate and provide assurance on service standards so that the service can be held to account.

Divisional Overview

Director of Corporate Services – Chris Moore



The Directorate for Corporate Services supports all the Departments within the Authority and employs over 200 people with an overall of budget of nearly £31 million. The department is diverse and includes Accountancy, Treasury Management, Pensions Payroll, Pensions, Revenue Services including Council Tax, Housing Benefit and Debtors, Internal Audit, Corporate Procurement and Risk Management

Carmarthenshire County Council is the statutorily administering authority for the Dyfed Pension Fund and we manage the strategic direction and operation of the Dyfed Pension Fund Investments and Dyfed Welsh Church Fund, as well as the host authority function of the Wales Pension Partnership, together with Section 151 responsibility for Swansea Bay City Deal and the newly created Regional Corporate Joint Committee.

All services have been working hard and responded well during the Covid pandemic. We have adapted to new ways of working and have introduced new processes in a timely manner such as the introduction of electronic processing for both our banking transactions and treasury management practices, supporting local businesses via business grants and procuring of PPE, whilst managing both capital and revenue accounts and Welsh Government funding.

The situation here in Carmarthenshire is looking challenging, but this isn't unique to us, as all local authorities across Wales are facing big shortfalls in their budgets due to the global economic climate. The Council's energy costs have trebled and the level of nationally agreed pay awards for staff is far above what was budgeted for 12 months ago, due to the

significant rise of inflation. Following the Welsh Government funding settlement, the final settlement identified a need to bridge a budget shortfall of over £20 million in its 2023/24 budget. Welsh Government recognise this has been one of the toughest budgets that they have ever set and therefore the money allocated to local authorities, which makes up around three-quarters of our funding, will fall well short of what the Council need to continue with services as they are currently.

The key priorities and actions detailed in this plan have all been developed in line with the Future Generation principles of planning for the long-term, prevention, integration, collaboration, and involvement.

Our vision is strongly linked to the priorities of the Authority and summaries our central purpose of '**Making Better Use of Resources**'.

Introduction by Head of Revenues and Financial Compliance- Helen Pugh



Revenues & financial compliance includes 5 distinct areas:

Revenue Services – responsible for the administration, billing and recovery of Council Tax and Non-Domestic Rates. This service also undertakes the billing, collection and recovery of miscellaneous income as well as having the responsibility for operating the Councils three full time cash offices, and other income processing functions. In addition, Revenue Services is responsible for the administration of Council Tax Reduction and Housing Benefit Schemes which help low-income households meet their rent and/or Council Tax.

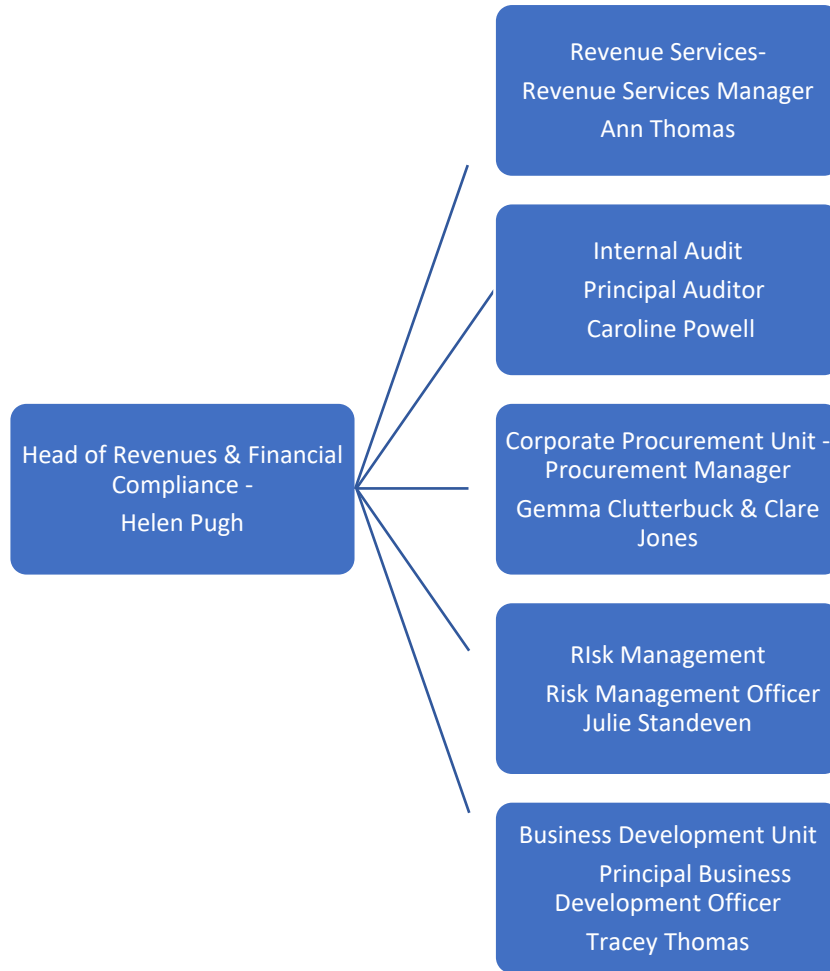
Internal Audit – Internal Audit provides an ongoing review of the Authority's systems and operations to minimise risk of loss from error, fraud, waste, or extravagance.

Risk Management ensures that strategic and operational risks are fully identified and managed by the Authority and aims to minimise overall losses to the Authority.

Corporate Procurement – monitors and supports the delivery of strategic procurement issues across the Authority. The procurement function balances value for money factors with community and political preferences, resource and investment needs, equality, employment, workforce, environmental and sustainability considerations in line with the Welsh Governments Wales Procurement Policy Statement.

Business Development – promotes and supports a culture of performance management and provides business support to Corporate Services.

Revenues and Financial Compliance Organisational Structure:



Indication of staffing levels

Revenues	Internal Audit	Corporate Procurement	Risk Management	BSU
128	10	12	3	4

Budget 2023/2024

	Revenues £,000	Local Taxation £,000	HB Admin £,000	Audit & Risk Management £,000	Corporate Procurement £,000	BSU & CS Training £,000	Total £,000
Expenditure	1,352	1,810	2,700	814	789	222	7,687
Income	-1,165	-1,019	-2,566	-763	-734	-157	-6,404
Net	187	791	134	51	55	65	1,283

Cabinet Member: Cllr Alun Lenny responsible for Resources

Responsibility for:






- Budget
- Capital Programme
- Property/Asset Management
- Commissioning & Procurement
- Procurement & Frameworks
- Risk management & risk planning
- Housing benefits
- Revenues
- Annual Governance Statement
- Internal Audit
- Savings Delivery
- Financial Services
- Community Benefits
- Pensions & Pension Investments
- Council Tax
- National non-domestic rates (NDR)
- Strategic finance (Corporate projects)

Divisional Specific Acts and Legislation

Service Specific Act/Strategy

- ❖ Local Government Finance Act 1992 & subsequent enabling and amending Council Tax Regulations
- ❖ Local Government Finance Act 1989 & subsequent enabling and amending non-domestic rating regulations.
- ❖ The Housing Benefit Regulations 2006 & subsequent amending regulations
- ❖ Council Tax Reduction Schemes and prescribed Requirements (Wales) Regulations 2013, and subsequent amending regulations
- ❖ Funding Strategy Statement
- ❖ Public Sector Internal Audit Standards
- ❖ Corporate Risk Register
- ❖ Governance Policy
- ❖ Welsh Government Procurement Policy Statement
- ❖ Internal Audit Charter
- ❖ Internal Audit Plan
- ❖ Financial Procedural Rules
- ❖ Anti-Fraud and Anti-Corruption Strategy 202-25
- ❖ Procurement Strategy 2018-22
- ❖ Risk Management Strategy 2018-22
- ❖ Insurance Act 2015
- ❖ Civil contingencies Ac 2004
- ❖ Fraud Act 2006
- ❖ Bribery Act 2010
- ❖ Public Contract Regulations 2015

Divisional Specific Strategy and Policy	Link
Corporate and Service Risk Registers	Details attached in Section 3
Internal Audit Charter	  Internal Audit Charter 2021 - CYMR Internal Audit Charter 2021.pdf
Audit Plan	SUMMARY.pdf (gov.wales) 1 IA Plan 2023-24.pdf (gov.wales)
Financial Procedure Rules	Financial Procedure Rules
Anti-Fraud and Anti-corruption Strategy 2020-25	Anti Fraud & Anti Corruption Strategy 2020-25
Welsh Government Procurement Policy Statement	welsh Government Procurement Policy Statement
Procurement Strategy 2018-22 (Currently being updated)	Procurement Strategy 2018-22
Corporate Procurement Rules	Contract Procedure Rules (PDF)
Risk Management Strategy 2018-22(Currently being updated)	 RM & CP STRATEGY 2018-22.pdf

Delivery Plan 2023/24: How the division supports the Corporate Strategy and Well-being Objectives of the Council.

Note the Cabinet's Vision Statement commitments that we help deliver are identified with their numbers e.g. V92+V93 below

Ref	Actions, Measures & Risks	By When or EOY Target?	By Who?	Source Ref
1	Well-being Objective 1 - Enabling our children and young people to have the best possible start in life (Start Well)			
a	Theme: Healthy Lives – prevention /early intervention			
	n/a			
b	Service Priority - Early years			
	n/a			
c	Service Priority - Education			
	n/a			
2	Well-being Objective 2 - Enabling our residents to live and age well (Live & Age Well)			
2A	Theme: Tackling Poverty			
1	Consider the greater use of the additional powers afforded by Welsh Government to tackle the second homes crisis. (CVS 31)	31/03/2027	Helen Pugh	Corporate Performance and Resources Scrutiny
2	Implement the council tax premiums on long term empty and second homes.	31/03/24	Helen Pugh/ Ann Thomas	Corporate Services DMT
3	We will contribute to tackling poverty within Carmarthenshire by supporting families to claim all the financial support they are entitled.	31/03/2024	Helen Pugh/ Ann Thomas	Corporate Performance and Resources Scrutiny
4	We will continue to administer grants and payments on behalf of the Welsh Government & Central Government such as cost of living grant, business grants and winter fuel grants.	31/03/2024	Helen Pugh/ Ann Thomas	Corporate Performance and Resources Scrutiny
5	We will administer and collect "Ymlaen Llanelli" Business Improvement District (BID) levy in respect of ratepayers in the Llanelli Town BID Area.	31/03/2024	Helen Pugh/ Ann Thomas	Corporate Services DMT
6	We will implement, administer, and collect the Carmarthen Business Improvement District (BID) levy in respect of ratepayers in the Carmarthen Town BID Area.	31/03/2024	Helen Pugh/ Ann Thomas	Corporate Services DMT
	Measures			

Ref	Actions, Measures & Risks	By When or EOY Target?	By Who?	Source Ref
7	Average number of days taken to process new Housing/Council Tax Benefit claims (6.6.1.2)	TBC	Helen Pugh/ Ann Thomas	Corporate Performance and Resources Scrutiny
8	Average number of days taken to process notifications of changes of circumstances in Housing/Council Tax Benefit Claims (6.6.1.3)	TBC	Helen Pugh/ Ann Thomas	Corporate Performance and Resources Scrutiny
9	% of recently calculated Housing/Council Tax Benefit claims that have been calculated accurately based on a sample check (6.6.1.9)	TBC	Helen Pugh/ Ann Thomas	Corporate Performance and Resources Scrutiny
10	% of Council tax due for the financial year which was received by the authority (CFH/007)	TBC	Helen Pugh/ Ann Thomas	Corporate Performance and Resources Scrutiny
11	% of non-domestic rates due for the financial year which was received by the authority (CFH/008)	TBC	Helen Pugh/ Ann Thomas	Corporate Performance and Resources Scrutiny
2B	Service Priority - Housing			
1	To contribute to 'considering the greater use of the additional powers afforded by Welsh Government to tackle the second homes crisis'. (CVS 33)	31/03/2027	Helen Pugh	Corporate Performance and Resources Scrutiny
2	To contribute to 'reducing the number of council house voids and empty properties across the county creating more homes for local people'. (CVS 34)	31/03/2027	Helen Pugh	Corporate Performance and Resources Scrutiny
2C	Service Priority – Social Care			
	n/a			
3	Well-being Objective 3 - Enabling our communities and environment to be healthy, safe and prosperous (Prosperous Communities)			
3A	Theme: Economic Recovery & Growth			
1	We will maximise the community benefits arising from the multi-million-pound Pentre Awel scheme at Llanelli, the first development of this size and scope in Wales, which will create 1,800 well paid jobs. (CVS 36)	31/03/2027	Helen Pugh	Corporate Performance and Resources Scrutiny
2	To contribute to supporting and encouraging people to lead active and healthy lives, ensure supply chain opportunities for local businesses and local recruitment. (CVS37)	31/03/2027	Helen Pugh	Corporate Performance and Resources Scrutiny

Ref	Actions, Measures & Risks	By When or EOY Target?	By Who?	Source Ref
3	We will promote the 'Think Carmarthenshire First' approach widely across the Authority, encouraging officers to seek quotations from local suppliers. We will continue to support local businesses to bid for work by targeting specific tendering opportunities across the county and promoting our forward work programme in advance. (CVS 45)	31/03/2027	Helen Pugh/ Gemma Clutterbuck /Clare Jones	Corporate Performance and Resources Scrutiny
4	Do everything we can to increase our local procurement spend and upscale above the current 53%. (CVS 46)	31/03/2027	Helen Pugh/ Gemma Clutterbuck /Clare Jones	Corporate Performance and Resources Scrutiny
5	We will continue to develop our approach to early engagement of Local Businesses	31/03/24	Helen Pugh/ Gemma Clutterbuck /Clare Jones	Corporate Performance and Resources Scrutiny
6	We will pursue the use of Community Benefits in all procurements where such benefit can be realised	31/03/24	Helen Pugh/ Gemma Clutterbuck /Clare Jones	Corporate Performance and Resources Scrutiny
Measures:				
7	We will monitor the % of spend with local suppliers	Collated only	Helen Pugh/Clare Jones	Corporate Services DMT
8	Number of weeks training recruitment delivered to people through Community Benefits in the 21 st Century School Programme, Housing and Regeneration projects (CP/001)	TBC	Helen Pugh/Clare Jones	Corporate Performance and Resources Scrutiny
9	The number of jobs created through Community Benefits in our construction projects (21 st century school programme, housing, and regeneration projects) (CP/002)	TBC	Helen Pugh/Clare Jones	Corporate Performance and Resources Scrutiny
10	The number of STEM pupil engagements (Science, Technology, Engineering & Maths) through Community Benefits in our construction projects (21 st Century School programme, Housing & Regeneration projects) (CP/003)	TBC	Helen Pugh/Clare Jones	Corporate Performance and Resources Scrutiny
3B	Theme: Decarbonisation/Climate & Nature Emergency			
1	We will embed Net Zero Carbon into our procurement activity	31/03/2024	Helen Pugh/ Gemma Clutterbuck /Clare Jones	Corporate Performance and Resources Scrutiny
3C	Theme: Welsh Language & Culture			
	n/a			
3D	Theme: Community Safety and Community Cohesion			

Ref	Actions, Measures & Risks	By When or EOY Target?	By Who?	Source Ref
	n/a			
3E	Service Priority – Leisure & Tourism			
	n/a			
3F	Service Priority – Waste			
	n/a			
3G	Service Priority – Highways & Transport			
	n/a			
4	Well-being Objective 4 - To further modernise and develop as a resilient and efficient Council (Our Council)			
4A	Theme: Organisational Transformation			
	Actions			
1	Organise re-location of Cashiers to Debenhams.	31/03/2024	Helen Pugh/Ann Thomas/Judith Ems	Corporate Services DMT
2	We will monitor the Capita cash receipting system as the contract is due to end 31 st March 2024.	31/03/2024	Helen Pugh/Ann Thomas	Corporate Services DMT
3	Consider and implement appropriate changes in line with Welsh Government Council Tax reform. (CVS 97)	31/03/2024	Helen Pugh/Ann Thomas	Corporate Performance and Resources Scrutiny
4	Continue to embrace and promote agile working, hybrid meetings and new ways of working across the organisation. (CVS 108)	31/03/2024	Helen Pugh & all managers	Corporate Performance and Resources Scrutiny
5	Core Business Enablers	By When?	By Whom? Responsible Officer	Source Ref
5A	ICT Services			
1	To fully launch the Implementation of the Northgate Citizen Access system to allow on-line registration, reporting of changes in circumstances and back-office automation after the test phase.	31/03/2024	Helen Pugh/Ann Thomas /Paul Launchbury	Corporate Services DMT
2	To consider IT server options of the Revenue and Benefits system, including cloud usage.	31/03/2024	Helen Pugh/Ann Thomas	Corporate Services DMT
5B	Marketing & Media including Customer Services			
	n/a			
5C	Legal			
	n/a			
5D	Planning			
	n/a			
5E	Finance			

Ref	Actions, Measures & Risks	By When or EOY Target?	By Who?	Source Ref
1	Ensure we manage our budget effectively and prudently.	31/03/2024	Helen Pugh & all budget managers	Corporate Services DMT
5F	Procurement			
1	We will work with departments to deliver compliant tender exercises through the implementation of a category management approach.	31/03/2024	Helen Pugh/Clare Jones/Gemma Clutterbuck	Corporate Performance and Resources Scrutiny
2	We will continue to provide a significant procurement support and advice to the Swansea Bay City Region Carmarthenshire led projects	31/03/2024	Helen/Pugh Clare Jones/Gemma Clutterbuck	Corporate Performance and Resources Scrutiny
3	We will monitor effective Contract management throughout the Authority	31/03/2024	Helen Pugh/Clare Jones/Gemma Clutterbuck	Corporate Performance and Resources Scrutiny
4	We will continue to develop our approach to spend analysis	31/03/2024	Helen Pugh/Clare Jones/Gemma Clutterbuck	Corporate Performance and Resources Scrutiny
	Measures:			
5	Will monitor the % of procurement spend compliant with our Contract Procedure Rules	Collated only	Helen Pugh/Clare Jones	Corporate Services DMT
G	Internal Audit			
1	To provide independent assurance on the effective operation of the organisation's risk management, governance, and internal control processes.	31/03/2024	Helen Pugh/Caroline Powell	Corporate Services DMT
2	Evaluating controls and assisting management in the improvement of internal controls	31/03/2024	Helen Pugh/Caroline Powell	Corporate Services DMT
3	We will review & update & promote the updated Financial Procedure Rules, the Antifraud and Anti-corruption strategy and any other specific strategies/policies or regulatory recommendations	31/03/2024	Helen Pugh/Caroline Powell	Corporate Services DMT
4	Investigate ways of working smarter to driving efficiency of the Internal Audit Service	31/03/2024	Helen Pugh/Caroline Powell	Corporate Services DMT
	Measures:			
5	Actual Achievement against Annual Audit Plan (6.4.1.3)	90	Helen Pugh/Caroline Powell	Corporate Performance and Resources Scrutiny/

Ref	Actions, Measures & Risks	By When or EOY Target?	By Who?	Source Ref
				Governance and Audit Committee
6	% Of draft reports issued within 10 working days of the fieldwork completion date (IA/001)	80%	Helen Pugh/ Caroline Powell	Corporate Services DMT
7	% Of management responses received within 15 working days of the draft report being issued (IA/002)	80%	Helen Pugh/ Caroline Powell	Corporate Services DMT
8	% Of final reports issued within 10 working days of management responses being received (IA/003)	80%	Helen Pugh/ Caroline Powell	Corporate Services DMT
H	People Management (HR, L&D, Occ Health)			
1	Analyse the current workforce, and then extending that analysis to identify future workforce requirements, skills and competencies which will be needed to deliver new, different, or improved service.	31/03/2024	Helen Pugh	Corporate Performance and Resources Scrutiny
2	Support continuous training and development of staff; all staff will have access to training and development opportunities to meet the individual's aspirations and the needs of the service. (From Staff survey 2022)	31/03/2024	Helen Pugh & all managers	Corporate Services DMT
	Measures:			
3	Number of (FTE) days lost due to sickness	TBC	Helen Pugh	Corporate Performance and Resources Scrutiny
I	Democratic Services			
	n/a			
J	Policy & Performance			
1	We will align the timescale for producing the Annual Governance Statement with the Statement of Accounts.	31/03/2024	Helen Pugh	Corporate Performance and Resources Scrutiny
2	Support the improvement of communication and involvement with staff on Council performance management information. (From Staff Survey 2022)	31/03/2024	Helen Pugh/ Tracey Thomas	Corporate Services DMT
K	Electoral services and Civil Registration			
	n/a			
L	Estates and Asset Management			
	n/a			
M	Risk Management			

Ref	Actions, Measures & Risks	By When or EOY Target?	By Who?	Source Ref
1	We will address the recommendation or proposals for improvement arising from the Wales Audit Office review of Risk Management arrangements	31/03/2024	Helen Pugh/ Suzanne Wride	Corporate Performance and Resources Scrutiny
2	We will maintain an effective insurance programme and manage claims in a timely manner	31/03/2024	Helen Pugh/ Julie Standeven	Corporate Performance and Resources Scrutiny
	Measures:			
3	% Response to letters of claim – issuing acknowledgement letter to claimant/claimant legal representative and referral of claim to appropriate insurer within 6 working days of receipt at the Risk Management Section (6.4.2.3)	TBC	Helen Pugh/ Suzanne Wride	Corporate Performance and Resources Scrutiny
4	% of motor vehicle incidents reported to Risk Management within 5 working days (RM/001)	TBC	Helen Pugh/ Suzanne Wride	Corporate Performance and Resources Scrutiny
5	% of departmental reports returned to Risk Management within 15 days from request (RM/002)	TBC	Helen Pugh/ Suzanne Wride	Corporate Performance and Resources Scrutiny
6	% of motor claims reports provided by risk management within 10 working days (RM/003)	TBC	Helen Pugh/ Suzanne Wride	Corporate Performance and Resources Scrutiny
7	% of liability claims reports provided by risk management to insurers within 20 working days (RM/004)	TBC	Helen Pugh/ Suzanne Wride	Corporate Performance and Resources Scrutiny
N	Business Support			
1	We will make the best use of resources to improve services both to the public and for Corporate Services	31/03/2024	Helen Pugh/ Tracey Thomas	Corporate Services DMT

Risks

Risks are anything that can impede or enhance the achievement of strategic objectives (Our Well-being Objectives above).

Risk Ref or New?	Risk score after mitigation	Identified Risk	WBO Ref # above action
Corporate Risks			
CRR190027	15 High	Fraud & Corruption: the cost of fraud to the Welsh Public Sector is estimated to be in the region of between £100 million & £1 billion annually (as reported by the WAO)	G1, 2 & 3
CRR190043	15 High	Covid 19 – Strategic. Financial implications – loss of income. Financial implications -increased costs due to Covid-19 demands & compliance with Cabinet & Welsh Government instructions.	2A (4)
CRR190007	8 Medium	Ensuring effective management of Procurement/Contract Management & partnership arrangements	5F (1&5)
CRR190012	8 Medium	Failure to adhere to an effective Corporate Governance Framework	J1
Service Risks			
CSV320002	6 Medium	Withdrawal of the Welsh Governments Wales Retail Rate Relief Scheme increasing the rates payable by smaller businesses	4A (3)
CSV130003	12 High	Difficulty in recruiting experienced and/or qualified procurement personnel	H1
CSV130002	10 High	Unsuccessful tender/supplier mounting a challenge to our award decision/procurement practices due to a failure to comply with external Procurement Regulations & internal CPR's	5F (1,3&5)
CSV130001	9 medium	Failure to sufficiently influence Managers across the Authority to support the move towards a category management approach to spend and therefore the identification and delivery of efficiencies	5F1
CSV130007	8 Medium	Wider policy/legislative implications impacting upon Procurement Exercises ie GDPR, Welsh Language Standards, Code of Practice – Ethical employment in Supply Chains, TUPE, DBS etc	H1&2
CSV310001	9 Medium	Failure to achieve Local Taxation collection targets at a time of continuing economic difficulties, universal credit and removal of facility to commit.	2A (7,8,9,10&11)
CSV310002	Very low 3	Possible unintended consequences and uncertain outcomes in the event of Council Tax premiums being introduced.	4A (3)
CSV330005	20 Significant	Potential pressure on the Discretionary Housing Payment Funding provided by the DWP in the event of future reductions in the fund and/or future increased demand due to welfare reforms.	2A (3)
CSV330003	12 High	Additional Council Tax Reduction Scheme workload due to the extra verification work for the increasing number of customers in receipt of universal credit.	4A (3)
CSV330004	9 Medium	Failure to achieve overpayment recovery collection targets due to the nature of the debt and the customers circumstances as well as the general economic situation and the introduction of universal credit.	2A (9)
CSV330001	1 Very Low	Potential staff retention/recruitment issues in the benefits service due to concerns over long term job security arising from the Universal Credit roll out, resulting in frequent understaffing in the assessment team.	H1&2

Risk Ref or New?	Risk score after mitigation	Identified Risk	WBO Ref # above action
CSV340002	20 significant	Insufficient resources (within the unit and elsewhere) to progress identified service improvements and system changes: a) Agresso/Debtors system	5A (1)
CSV340003	20 Significant	Insufficient resources (within the unit and elsewhere) to progress identified service improvements and system changes: a) Northgate server/revenues and benefits system	5A (1)
CSV300001	9 Medium	New contract with DSI – 2 years plus 1, at end of contract risk that contract will not be allowed to extend.	5F (1&3)
CSV300002	9 Medium	Rolling contract with Northgate. Possibility of forced contract and risk that Northgate will not win the contract in addition to the need to transfer systems to the cloud.	5A(1) 5F (1&3)
CSV300003	9 Medium	Capita contract ending possibility plus 1 year contract	4A (2)
New Risk	12 High	IT ceasing to support the server supporting the Revenue and Benefits system and transfer to the cloud	5A(2)
CSV110001	8 Medium	Failure to maintain an effective Internal Audit Service	G1,2&3
CSV110002	8 Medium	Failure to sufficiently influence Managers across the Authority to support the mover towards more efficient and effective ways of working	G2
CSV110004	8 Medium	Failure to deliver internal audit plan	G3
CSV120001	8 Medium	Failure to maintain an effective insurance programme	M2
CSV120002	8 Medium	Failure to manage and embed risk effectively across the Organisation	M1
CSV120003	8 Medium	Failure to manage and embed Business Continuity arrangements across the Organisation	M1
CSV120004	8 Medium	Failure to maintain effective insurance records	M2
CSV120006	12 high	Insufficient staff resources/capacity failure to manage succession planning	H1&2