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|------------------|--|
| SUBJECT:         | <b>Internal Audit: Progress Report</b> |
| MEETING:         | <b>Audit Committee</b>                 |
| DATE OF MEETING: | <b>15 February 2013</b>                |
| REPORT OF:       | <b>Chief Internal Auditor</b>          |
| REPORT DATE:     | <b>4 February 2013</b>                 |

|                              |
|------------------------------|
| <b>1 Opinion definitions</b> |
|------------------------------|

| <b>Opinion</b>        | <b>Framework of governance, risk management and management control</b>   |
|-----------------------|--|
| Substantial assurance | A sound framework in place that is operating effectively.  |
| Adequate Assurance    | Basically a sound framework in place with possible opportunities to improve controls or some immaterial evidence of inconsistent application |
| Limited assurance     | Critical weakness(es) identified within the framework and / or significant evidence of inconsistent application.                             |
| No assurance          | Fundamental weaknesses have been identified or the framework is ineffective or absent.   |

**2 Status of 'live' reports:**

| Audit title  | Report date | Audit Sponsor | Audit Assessment |          | Management Actions<br>(of which are 'high' priority) |         |         |         |
|--|-------------|---------------|------------------|----------|--|---------|---------|---------|
|  |             |               | Original         | Current  | Reported   | Cleared | Pending | Overdue |
| Reablement services - Place court                            | 05.03.12    | AS            | Limited          | Adequate | 5(1)   | 1(1)    | 4(0)    |         |
| Business Continuity & Emergency Planning                     | 21.05.12    | PG            | Adequate         | Adequate | 28(3)  | 25(2)   | 2(0)    | 1(1)    |
| Hantsnet access and security                                 | 06.07.12    | CR            | Adequate         | Adequate | 8(0)   | 7(0)    | 1(0)    |         |
| Adult Services - Industrial work funds                       | 19.07.12    | AS            | Adequate         | Adequate | 8(8)   | 7(7)    | 1(1)    |         |
| Street lighting (11/12)                                      | 23.08.12    | ETE           | Adequate         | Adequate | 5(1)   | 4(1)    |         | 1(0)    |
| Home to school transport                                     | 18.09.12    | CS/ETE        | Adequate         | Adequate | 3(2)   | 1(1)    |         | 2(1)    |
| Procurement  | 02.11.12    | CCBS          | Limited          | Limited  | 4(2)   | 1(1)    | 3(1)    |         |
| Economic development   | 02.11.12    | ETE           | Adequate         | Adequate | 9(8)   | 5(4)    | 2(2)    | 2(2)    |
| IT governance  | 12.11.12    | CR            | Adequate         | Adequate | 5(2)   | 2(2)    | 3(0)    |         |
| School thematic review - Procurement and contract management | 19.11.12    | CS            | Limited          | Adequate | 5(1)   | 1(1)    | 4(0)    |         |
| Payroll eforms development                                   | 20.11.12    | CR            | Adequate         | Adequate | 2(0)   |         | 1(0)    | 1(0)    |
| School thematic review – Payroll                             | 22.11.12    | CS            | Adequate         | Adequate | 4(0)   |         | 4(0)    |         |
| Contract management – Manpower                               | 23.11.12    | CCBS          | Limited          | Limited  | 11(9)  | 4(4)    | 5(3)    | 2(2)    |

| Audit title         | Report date | Audit Sponsor | Audit Assessment |          | Management Actions<br>(of which are 'high' priority) |         |         |         |
|---------------------|-------------|---------------|------------------|----------|--|---------|---------|---------|
|                     |             |               | Original         | Current  | Reported   | Cleared | Pending | Overdue |
| Accounts payable    | 03.12.12    | CR            | Adequate         | Adequate | 4(1)   | 3(0)    | 1(1)    |         |
| Winter maintenance  | 05.12.12    | ETE           | Adequate         | Adequate | 5(0)   | 1(0)    | 4(0)    |         |
| Bus rapid transport | 03.01.13    | ETE           | Adequate         | Adequate | 4(2)   | 1(1)    | 3(1)    |         |
| Change management   | 30.01.13    | CCBS          | Adequate         | Adequate | 7(3)   | 4(3)    | 3(0)    |         |

**Key to Sponsors:**

|                                   |      |
|-----------------------------------|------|
| Director of Corporate Resources   | CR   |
| Director of Adult Services        | AS   |
| Director of Children's Services   | CS   |
| Director of CCBS                  | CCBS |
| Director of ETE                   | ETE  |
| Director of Corporate Resources   | CR   |
| Director of Policy and Governance | PG   |

### 3 Internal Audit Performance

The internal audit service is measured against the following key performance targets:

| <b>Performance Targets – December 2012</b>  |                            |                           |
|---|----------------------------|---------------------------|
|   | <b>Target for Year (%)</b> | <b>Actual to Date (%)</b> |
| % of revised plan delivered (including 2011/12 c/f)                                   | 95                         | 72                        |
| Compliant with the CIPFA Code of Practice for Internal Audit in Local Government 2006 | Yes                        | Yes                       |
| % of positive customer responses to Quality Appraisal Questionnaire                   | 90                         | 92                        |

Following a period of consultation by the Internal Audit Standards Advisory Board (IASAB), the Public Sector Internal Auditing Standards (PSIAS) will come into force from the 1 April 2013.

A paper will be submitted to the Audit Committee in June 2013 presenting any relevant changes necessary to audit protocols along with the newly required 'Audit Charter'

### 4 Planning and Resourcing

The internal audit plan for 2012-13 was approved by the Corporate Management Team and the Audit Committee in March 2012. The audit plan will remain fluid to ensure internal availability to react to the changing needs of the County Council. Progress against the plan is detailed within section 7.

## 5 Fraud and Irregularities

Within the year Internal Audit has assessed and where appropriate advised, investigated or supported the investigation of seven allegations of fraud, corruption or improper practice. A number of these cases were allegations reported under the Whistleblowing Procedure. Of the investigations undertaken:

- five have concluded, of these:
  - one resulted in dismissal of a member of staff
  - four were concluded with no further audit action to be taken, but advice has been given regarding improvements to the control framework
- two investigations have been reported and remain ongoing.

In addition, one investigation started in the previous year concluded in the dismissal of a member of staff.

**6 Rolling work programme**

| Audit title                        | Audit Sponsor | Audit progress        |                      |                     |                    |                     |                     |
|------------------------------------|---------------|-----------------------|----------------------|---------------------|--------------------|---------------------|---------------------|
|                                    |               | Audit scoping started | Audit outline issued | Fieldwork commenced | Fieldwork complete | Draft report issued | Final report issued |
| <b>2011/12 carried forward</b>     |               |                       |                      |                     |                    |                     |                     |
| Procurement                        | PGP (pro)     | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   | 05/11/12            |
| Waste disposal                     | ETE           | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   |                     |
| Recruitment                        | CR (HR)       | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   | 24/07/12            |
| Hants direct                       | CR (IBC)      | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   | 12/06/12            |
| Project management                 | CCBS          | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   | 14/08/12            |
| Grants received                    | PGP (pol)     | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   | 19/07/12            |
| PUSH close down and final accounts | ETE           | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   | 27/06/12            |
| Complaints and compliments         | PGP (pol)     | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   | 04/07/12            |
| Fraud thematic                     | CR            | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   | 15/06/12            |
| Payroll - premia payments          | CR (IBC)      | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   | 24/07/12            |

| Audit title                                    | Audit Sponsor | Audit progress        |                      |                     |                    |                     |                     |
|--|---------------|-----------------------|----------------------|---------------------|--------------------|---------------------|---------------------|
|  |               | Audit scoping started | Audit outline issued | Fieldwork commenced | Fieldwork complete | Draft report issued | Final report issued |
| Financial management                           | CR (fin)      | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   | 26/07/12            |
| Schools themed - Income                        | CS            | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   | 16/08/12            |
| Home to School transport                       | ETE/CS        | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   | 18/09/12            |
| SEN and special advisory services              | CS            | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   | 29/05/12            |
| Street lighting (12/13)                        | ETE           | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   | 20/08/12            |
| CCBS themed - income                           | CCBS          | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   | 26/10/12            |
| Concessionary Fares                            | ETE           | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   | 10/07/12            |
| Accounts payable                               | CR            | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   | 03/12/12            |
| Developer contributions                        | ETE           | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   |                     |
| Applications management and control (complete) | CR            | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   | 08/10/12            |
| Inventory management (IT) (complete)           | CR            | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   | 02/08/12            |
| Economic development grants                    | ETE           | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   | 05/03/12            |
| Fraud Investigation 1                          |               | ✓                     | n/a                  | ✓                   | ✓                  | ✓                   | Complete            |

| Audit title                                | Audit Sponsor | Audit progress        |                      |                     |                    |                     |                     |
|--|---------------|-----------------------|----------------------|---------------------|--------------------|---------------------|---------------------|
|  |               | Audit scoping started | Audit outline issued | Fieldwork commenced | Fieldwork complete | Draft report issued | Final report issued |
| Fraud Investigation 2                      |               | ✓                     | n/a                  | ✓                   | ✓                  | ✓                   | Complete            |
| Fraud Investigation 3                      |               | ✓                     | n/a                  | ✓                   | ✓                  | ✓                   | Complete            |
| Fraud Investigation 4                      |               | ✓                     | n/a                  | ✓                   | ✓                  | ✓                   | Complete            |
| Fraud Investigation 5                      |               | ✓                     | n/a                  | ✓                   | ✓                  | ✓                   | Complete            |
| NFI  |               | ✓                     | n/a                  | ✓                   | ✓                  | ✓                   | n/a                 |
| Business continuity and emergency planning |               | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   | 21/05/12            |
| <b>2012/13 audit plan</b>                  |               |                       |                      |                     |                    |                     |                     |
| Strategic planning                         | PG            | ✓                     | ✓                    | ✓                   | ✓                  |                     |                     |
| Recruitment                                | CR            | ✓                     |                      |                     |                    |                     |                     |
| Employment practices - absence management  | CR            | ✓                     | ✓                    | ✓                   |                    |                     |                     |
| Equality impact assessments                | PG            | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   |                     |
| Information management                     | PG            | Qtr4                  |                      |                     |                    |                     |                     |
| Document Management System - Hantsfile     | CR            | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   |                     |

| Audit title                             | Audit Sponsor | Audit progress        |                      |                     |                    |                     |                     |
|---|---------------|-----------------------|----------------------|---------------------|--------------------|---------------------|---------------------|
|   |               | Audit scoping started | Audit outline issued | Fieldwork commenced | Fieldwork complete | Draft report issued | Final report issued |
| Sustainability                          | ETE           | ✓                     | ✓                    | ✓                   | ✓                  |                     |                     |
| Efficiency agenda                       | PG            | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   | Position Statement  |
| IESE (end of year accounts)             | PG            | ✓                     | N/A                  | ✓                   | ✓                  | N/A                 | 18/12/12            |
| Procurement - category management       | PG            | Qtr4                  |                      |                     |                    |                     |                     |
| Expense management                      | CR            | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   |                     |
| Contract management                     | PG            | ✓                     | ✓                    | ✓                   |                    |                     |                     |
| Contract management - Manpower contract | CCBS          | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   | 23/11/12            |
| Property management                     | CCBS          | ✓                     | ✓                    | ✓                   |                    |                     |                     |
| Asset utilisation / maximisation        | CCBS          | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   | Position Statement  |
| Property asset management system (PAM)  | CCBS          | ✓                     |                      |                     |                    |                     |                     |
| Control of capital resource             | CR            | ✓                     |                      | ✓                   |                    |                     |                     |
| Grants granted                          | PG            | ✓                     | ✓                    | ✓                   | ✓                  |                     |                     |

| Audit title                               | Audit Sponsor | Audit progress                               |                      |                     |                    |                     |                     |
|---|---------------|--|----------------------|---------------------|--------------------|---------------------|---------------------|
|   |               | Audit scoping started                        | Audit outline issued | Fieldwork commenced | Fieldwork complete | Draft report issued | Final report issued |
| Risk Management                           | PG            | ✓  | ✓                    | ✓                   |                    |                     |                     |
| NFI matches                               | CR            | NFI upload complete, matches due out 31.1.13 |                      |                     |                    |                     |                     |
| Proactive fraud initiatives (Bribery Act) | CR            | ✓  | ✓                    | ✓                   | ✓                  | ✓                   |                     |
| Fraud thematic review 1 - petty cash      | CR            | ✓  | ✓                    | ✓                   | ✓                  | ✓                   |                     |
| <b>Special investigations:</b>            |               |  |                      |                     |                    |                     |                     |
| Investigation 1                           | -             | ✓  | ✓                    | ✓                   | ✓                  | ✓                   | n/a                 |
| Investigation 2                           | -             | ✓  | n/a                  | ✓                   |                    |                     |                     |
| Investigation 3                           | -             | ✓  | n/a                  | ✓                   | ✓                  | ✓                   | n/a                 |
| Investigation 4                           | -             | ✓  | ✓                    | ✓                   |                    |                     |                     |
| Investigation 5                           | -             | ✓  | n/a                  | ✓                   | ✓                  | ✓                   | n/a                 |
| Investigation 6                           | -             | ✓  | n/a                  | ✓                   | ✓                  | ✓                   | n/a                 |
| Investigation 7                           | -             | ✓  | ✓                    | ✓                   | ✓                  | ✓                   | n/a                 |
| Annual Governance Statement               | PG            | ✓  | ✓                    | ✓                   | ✓                  | ✓                   | 30/06/12            |

| Audit title  | Audit Sponsor | Audit progress        |                      |                     |                    |                     |                     |
|--|---------------|-----------------------|----------------------|---------------------|--------------------|---------------------|---------------------|
|  |               | Audit scoping started | Audit outline issued | Fieldwork commenced | Fieldwork complete | Draft report issued | Final report issued |
| Annual review of effectiveness of internal audit               | CIA           | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   | 27/09/12            |
| Payroll (PCSS stage one testing)                               | CR            | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   | 05/12/12            |
| Payroll (PCSS stage two, follow-up, remaining payroll testing) | CR            | ✓                     | ✓                    | ✓                   |                    |                     |                     |
| Payroll technical  | CR            | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   |                     |
| Payroll eform development (deferred from 11/12) (complete)     | CR            | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   | 20/11/12            |
| Accounts receivable  | CR            | ✓                     | ✓                    | ✓                   | ✓                  |                     |                     |
| Accounts payable   | CR            | ✓                     | ✓                    | ✓                   |                    |                     |                     |
| Cash collection and banking                                    | CR            | ✓                     | ✓                    | ✓                   | ✓                  |                     |                     |
| Main Accounting System (SAP)                                   | CR            | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   | 30/11/12            |
| Taxation   | CR            | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   |                     |
| Treasury management  | CR            | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   | 27/09/12            |
| Cheque printing  | CR            | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   | 27/09/12            |

| Audit title  | Audit Sponsor | Audit progress        |                      |                     |                    |                     |                     |
|--|---------------|-----------------------|----------------------|---------------------|--------------------|---------------------|---------------------|
|  |               | Audit scoping started | Audit outline issued | Fieldwork commenced | Fieldwork complete | Draft report issued | Final report issued |
| Bank account control   | CR            | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   | 22/10/12            |
| IBC (advisory work)  | CR            | ✓                     | ✓                    | ✓                   |                    |                     |                     |
| Change management  | CR            | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   | 30/01/13            |
| SAP operational basis support (complete)                     | CR            | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   | 18/09/12            |
| Computer installations and operations                        | CR            | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   | Position Statement  |
| IT operating systems   | CR            | Qtr4                  |                      |                     |                    |                     |                     |
| IT governance (complete)                                     | CR            | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   | 12/11/12            |
| Safeguarding - Adults  | AS            | ✓                     | ✓                    | ✓                   |                    |                     |                     |
| Home to school transport - procurement                       | ETE           | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   |                     |
| School thematic review - Community                           | CS            | ✓                     | ✓                    | ✓                   |                    |                     |                     |
| School thematic review - Payroll                             | CS            | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   | 22/11/12            |
| School thematic review - Procurement and Contract Management | CS            | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   | 19/11/12            |

| Audit title   | Audit Sponsor | Audit progress        |                      |                     |                    |                     |                     |
|---|---------------|-----------------------|----------------------|---------------------|--------------------|---------------------|---------------------|
|   |               | Audit scoping started | Audit outline issued | Fieldwork commenced | Fieldwork complete | Draft report issued | Final report issued |
| School thematic review Petty Cash/Procurement cards               | CS            | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   |                     |
| Establishment reactive review                                     | CS            | ✓                     | ✓                    |                     |                    |                     |                     |
| Inclusion Services  | CS            | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   |                     |
| School admissions   | CS            | ✓                     | ✓                    |                     |                    |                     |                     |
| Services for young children                                       | CS            | ✓                     | ✓                    | ✓                   | ✓                  |                     |                     |
| Integrated Youth Service and Care Leavers                         | CS            | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   | 30/10/12            |
| Non county placements/decision making for complex needs           | CS            | ✓                     | ✓                    |                     |                    |                     |                     |
| Commissioning and purchasing of services                          | CS            | ✓                     | ✓                    | ✓                   |                    |                     |                     |
| Adoption  | CS            | ✓                     |                      |                     |                    |                     |                     |
| Kinship care  | CS            | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   |                     |
| Adult services establishments - infection control                 | AS            | ✓                     | ✓                    | ✓                   | ✓                  |                     |                     |
| Adult services establishments - rostering and use of agency staff | AS            | ✓                     | ✓                    | ✓                   | ✓                  |                     |                     |

| Audit title  | Audit Sponsor | Audit progress        |                      |                     |                    |                     |                     |
|--|---------------|-----------------------|----------------------|---------------------|--------------------|---------------------|---------------------|
|  |               | Audit scoping started | Audit outline issued | Fieldwork commenced | Fieldwork complete | Draft report issued | Final report issued |
| Adult services establishments -medicine control follow up    | AS            | ✓                     | ✓                    |                     |                    |                     |                     |
| Reablement services  | AS            | ✓                     | ✓                    | ✓                   | ✓                  |                     |                     |
| High cost placements   | AS            | ✓                     | ✓                    | ✓                   | ✓                  |                     |                     |
| Charging and contribution policies                           | AS/CR         | ✓                     |                      |                     |                    |                     |                     |
| Deprivation of liberty safeguards                            | AS            | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   |                     |
| Registration of social work staff                            | AS            | ✓                     | ✓                    | ✓                   |                    |                     |                     |
| Guardianship   | AS            | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   |                     |
| Health Partnerships and commissioning                        | AS/PG         | Qtr4                  |                      |                     |                    |                     |                     |
| Extra care housing   | AS            | ✓                     | ✓                    | ✓                   |                    |                     |                     |
| Quality market   | AS            | ✓                     | ✓                    | ✓                   |                    |                     |                     |
| Integrated community equipment store and Technicians Service | AS            | ✓                     | ✓                    | ✓                   | ✓                  |                     |                     |
| Community Services process flow                              | AS            | ✓                     |                      |                     |                    |                     |                     |

| Audit title                                     | Audit Sponsor | Audit progress        |                      |                     |                    |                     |                     |
|---|---------------|-----------------------|----------------------|---------------------|--------------------|---------------------|---------------------|
|   |               | Audit scoping started | Audit outline issued | Fieldwork commenced | Fieldwork complete | Draft report issued | Final report issued |
| Direct Payments                                 | AS            | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   | 21/11/12            |
| LD client monies                                | AS            | ✓                     | ✓                    | ✓                   | ✓                  | n/a                 | n/a                 |
| Closure of homes                                | AS            | ✓                     |                      |                     |                    |                     |                     |
| Economic development                            | ETE           | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   | 02/11/12            |
| Street lighting                                 | ETE           | ✓                     | ✓                    | ✓                   | ✓                  |                     |                     |
| Highways maintenance                            | ETE           | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   | 19/11/12            |
| Winter maintenance                              | ETE           | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   | 04/12/12            |
| Bus rapid transport                             | ETE           | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   | 03/01/13            |
| CCBS thematic – budgetary control               | CCBS          | ✓                     | ✓                    | ✓                   | ✓                  |                     |                     |
| CCBS thematic 2 – volunteers                    | CCBS          | ✓                     | ✓                    | ✓                   |                    |                     |                     |
| Flood management                                | ETE           | ✓                     | ✓                    | ✓                   | ✓                  | ✓                   | 05/09/12            |
| Business Services – Rebates and turnover levels | CCBS          | ✓                     |                      |                     |                    |                     |                     |
| Term engineering contracts                      | CCBS          | ✓                     | ✓                    | ✓                   | ✓                  |                     |                     |

| Audit title    | Audit Sponsor | Audit progress        |                      |                     |                    |                     |                     |
|----------------|---------------|-----------------------|----------------------|---------------------|--------------------|---------------------|---------------------|
|                |               | Audit scoping started | Audit outline issued | Fieldwork commenced | Fieldwork complete | Draft report issued | Final report issued |
| Business units | various       | ✓                     | ✓                    | ✓                   |                    |                     |                     |

| Key to Audit Sponsors             |      |
|-----------------------------------|------|
| Director of Corporate Resources   | CR   |
| Director of Policy and Governance | PG   |
| Director of Adult Services        | AS   |
| Director of Children's Services   | CS   |
| Director of CCBS                  | CCBS |
| Director of ETE                   | ETE  |