SOUTHWAY HOUSING TRUST

Out of Hours Service Framework

Internal audit report: 8.22/23

Final

17 April 2023

1. EXECUTIVE SUMMARY

With the use of secure portals for the transfer of information, and through electronic communication means, 100 per cent of our audit has been conducted remotely. Remote working has meant that we have been able to complete our audit and provide you with the assurances you require. Based on the information provided by you, we have been able to sample test, or undertake full population testing using data analytics tools, to complete the work in line with the agreed scope.

Why we completed this audit

We have undertaken a review of the control framework surrounding Southway Housing Trust's (the Trust's, SHT's) Out of Hours (OOH) service as part of the approved internal audit plan for 2022/23. The objective of the review was to provide the Parent Board assurance in relation to the controls operated by the Trust to manage OOH cases.

The Trust aims to operate a 24 hours a day repair service. Whilst the Trust's Direct Labour Organisation (DLO) operate during 'office hours' (9:00 to 17:30), outside of these hours, such as in the evening, the weekend or during a bank holiday; the repairs are covered by the OOH service.

The OOH contract commenced from 1 February 2021 and expired on 31 March 2023. The Trust has an option to extend the contract to 31 January 2025. At the time of our review (March 2023), the Trust was in the process of reviewing the performance of the OOH service and were considering whether to exercise the option to extend the contract.

As part of the OOH service, Orbis acts as the centralised helpdesk for receiving OOH reports for the Trust, as well as two other Registered Providers (RPs):

- One Manchester; and
- Wythenshawe Community Housing Group (WCHG).

Once an OOH case has been triaged by Orbis, an operative is assigned to the case. Each RP provides operatives, from their respective pool of operatives, on a rota basis to review and repair any OOH cases.

Between 1 December 2022 and 28 February 2023, there were 2019 OOH cases recorded for the Trust's properties and 324 OOH cases recorded for the other two RPs. Therefore, the Trust's OOH cases accounted for 86% of reported cases during this period.

Conclusion

Our review has confirmed that whilst the Trust has an embedded approach to managing the Out of Hours (OOH) service, we have identified five areas where improvements are needed to the control framework both at a documentary / procedural level and at a governance level. These areas are in relation to the following:

- The OOH contract, which commenced from 1 February 2021, has not been signed by Orbis;
- The OOH operational guidance documents should also be updated with document control schedules;
- Whilst Trust operatives have been trained to undertake repairs in Trust properties, formal training has not been provided to Trust staff in relation to OOH cases, in particular repairs in relation to One Manchester and Wythenshawe Community Housing Group (WCHG) properties, who may use different components to the Trust or where specific components are required which the Trust may not hold as part of their Direct Labour Organisation (DLO) van stocks; and
- Periodic reporting in relation to the performance of the OOH service to the Senior Leadership Team (SLT) could be enhanced to ensure the OOH contract performance is periodically reviewed by the SLT.

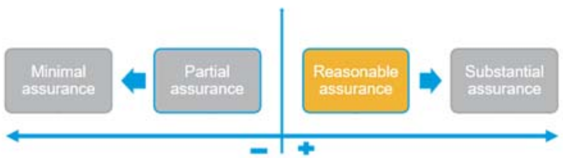
In addition, we have identified two ‘Suggestions’ to aid the Trust in the management of the OOH contract. These areas will require the Trust to work with the other two RPs to improvement the effectiveness of the OOH contract. These are in relation the following:

- To support the management of the OOH contract, whilst the training referred to in the contract is in relation to equality and diversity, it would be beneficial for all three RPs to provide each other with annual assurance in relation to their respective operatives when managing repairs as part of the OOH contract; and
- In addition, periodic performance and contract management meetings with Orbis and the two other RPs should be formalised to review cases and the performance of the OOH service, to better understand if there are any ‘bottle necks’ or ‘barriers’ which impact the OOH contract.

As a result, we have agreed on one ‘High,’ two ‘Medium’ and three ‘Low’ priority management actions; and two ‘Suggestions’. Details of the five management actions and two ‘Suggestions’ agreed with management are included in section 2 below.

Internal audit opinion:

Taking account of the issues identified, the Parent Board can take reasonable assurance that the controls upon which the organisation relies to manage this area are suitably designed, consistently applied and effective.



However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified area.

Key findings

Our review identified the following key findings:

We noted that the Trust has not received a signed copy of the OOH contract, that commenced from 1 February 2021, from Orbis. Therefore, the OOH service has been operating since 1 February 2021 with a contract in place that has been formally approved by both parties to the contract.

From our review of the OOH operational guidance documents, we noted that there is no evidence to show who prepared, reviewed / approved the documents, nor whether they were within their review cycle. From our sample testing, we did not identfy any control failures; however we would suggest that the operational guidance documents are reviewed to ensure they reflect current processes and to ensure the most up to date versions are available to operatives as a source of reference when attending an OOH case.

We also noted that OOH operational guidance documents are not held in a central location, such as a specific SharePoint folder, which may lead to staff / new staff not accessing the correct version of documents.

Whilst Trust operatives have been trained to undertake repairs in Trust properties, we identified that there is no documented, formal evidence of training being provided to Trust staff involved in the OOH service, in particular in relation to One Manchester and WCHG properties, who may use different components to the Trust (such as boilers) or where specific components are required which the Trust may not hold as part of their Direct

Labour Organisation (DLO) van stocks. Therefore, there is a risk that evaluating staff performance and development may be negatively impacted as records of skills and knowledge required to carry out their work effectively are not tracked.

We identified that as performance and contract management meetings are not in place, performance in relation to the OOH contract is not reported to the Senior Leadership Team (SLT). Therefore, there is a risk of poor decision-making as the SLT may not have adequate information regarding OOH service to make informed decisions.

Suggestions

Our audit identified the following areas to aid the Trust in the management of the OOH contract. These areas will require the Trust to work with the other two RPs to improvement the effectiveness of the OOH contract:

In line with the OOH contract, we identified that the Trust has not been provided with either assurance and / or evidence that training that has been provided to Manchester One and WCHG operatives. Whilst this is in relation to equality and diversity, it would be beneficial for all three RPs to provide each other with annual assurance in relation to their respective operatives when managing repairs as part of the OOH contract. Therefore, there is a risk that the staff from Manchester One and WCHG may not be equipped to carry out repairs on Trust properties as part of the OOH contract.

The Trust and other parties to the contract do not conduct periodic performance and contract management meetings to review number of cases and the performance of the OOH contract. Given that there were 2019 OOH cases reported between 1 December 2022 and 28 February 2023 for the Trust's properties, it will be beneficial for all parties to meet periodically to review OOH cases, agree on strategies to resolve them and to discuss the performance of the service.

Additional Findings

Our audit identified that the following controls are suitably designed, consistently applied, and are operating effectively:

We noted a data sharing agreement is in place between the Trust, Orbis, One Manchester and WCHG. The agreement stipulates that it is based on the provisions of the Data Protection Act 2018, General Data Protection Regulation (Regulation (EU) 2016/679) and Law Enforcement Directive (Directive (EU) 2016/680).

We confirmed that the Trust's Responsive Repair Policy includes details of the Trust approach to dealing with cases of repair and maintenance, including the OOH service. OOH repairs are defined as:

- *"Any fault that could lead to the death or serious injury of occupants,*
  staff, visitors, or the public;
- *Faults likely to cause extensive damage to a building and its contents; and*
- *Faults that are likely to lead to a contravention of Health and Safety regulations and could result in a danger to life and limb."*

Section 14 - Emergency Out of Hours Repairs of the Policy identifies the Trust's approach and its aim to attend all emergencies within 24 hours of them being reported.

The Policy was approved by the People and Places Committee on 9 November 2021.

We confirmed that the Responsive Repair Policy is available to stakeholders via the Trust's website.

Furthermore, from our review of the Trust's website, we noted the following:

- Information is provided to tenants and stakeholders in relation to emergency repairs ('What is an emergency?': Emergency Repairs | Southway Housing);
- Details of the different routes that can be used to contact the Trust; and
- In addition, we noted that the Trust website includes accessibility options that allow the website to be read in 28 different languages, listened to in audio format and the font size amended based on the users' requirements.

For a sample of five weeks between December 2022 and February 2023, we confirmed that the Trust's on-call rota was circulated to all parties to the OOH contract, including Orbis.

From our walkthrough of the Trust's process, we were confirmed that an automated tenant-coded file is generated from OpenHousing which is sent directly to Orbis on a weekly basis. The tenant-coded file automatically updates Trust's tenant details held by the Orbis. Also, a daily update tenant-coded file is sent to Orbis to update the tenant records; where there are zero records, there have been no changes in those 24 hours to tenant details.

The tenant-coded file includes the following tenant details:

- Names;
- Tenant reference number;
- Property reference number;
- Address;
- Details of any languages;
- National issuance number; and
- Whether the tenant has any vulnerabilities, including social or behavioural vulnerabilities that may be pertinent in the event of an OOH repair.

For a sample of 20 OOH cases (10 relating to when Trust operatives were on-call and 10 relating to when Trust operatives were not on-call) during the period 31 December 2022 and 28 February 2023, we confirmed the following in all cases:

- An OOH repair job was logged and created by Orbis (as confirmed by the weekly upload);
- An operative had been assigned to the job in line with the timescales identified by the respective organisation's Responsive Repairs Policy and / or OOH contract;
- A repair was completed and / or the reported issue was 'made safe;'
- The tenant has been notified of the repair status;
- For Trust properties, the OOH repair status had been reviewed and had been assigned to a Trust operative to review;
- In cases where a repair was not completed, but was made safe, follow on work (FOW) had been completed; and
- All repairs had a 'completed' status in OpenHousing.

2. DETAILED FINDINGS AND ACTIONS

This report has been prepared by exception Therefore, we have included in this section, only those areas of weakness in control or examples of lapses in control identified from our testing and not the outcome of all internal audit testing undertaken.

<table>
<tr><th colspan="5">Area: Out of Hours Contract</th></tr>
<tr><td>Control 1</td><td colspan="2">The Trust has a contract with Orbis for an Out of Hours (OOH) emergency telephone service and includes:
• Orbis;
• One Manchester; and
• Wythenshawe Community Housing Group (including Garden City Homes) (WCHG).
The contract define each parties' terms and conditions and responsibilities in managing the OOH service.
The contract was approved by the Strategic Director for People and Places on 21 January 2021 and is for a duration from 1 February 2021 to 31 March 2023.</td><td colspan="2">Assessment:
Design ✓
Compliance Partial</td></tr>
<tr><td>Findings / Implications</td><td colspan="4">We obtained the contract between the Trust and Orbis, and by review, we noted that it is an Out of Hours (OOH) call-handling service. We noted in section 2.1 that the contract includes One Manchester and WCHG. The section states:
"The tender exercise included two other potential Customers - One Manchester and Wythenshawe Community Housing Group (including Garden City Homes), but their requirements are not included in this contract."
Furthermore, we noted from the review of the contract that the Trust adopted the general terms and conditions of WCHG, except for Appendix A (TUPE Clauses). The general terms and conditions from WCHG detailed the responsibilities of Orbis and the RPs. The responsibilities of Orbis regarding the contract were described in sections two, three, four and five.
Also, we noted that the contract was for a two year period, from 1 February 2021 to 31 March 2023, with an option to extend to 31 January 2024 or 31 January 2025. We noted that the Trust's Strategic Director for People and Places approved the contract on 21 January 2021. However, we noted the Trust had not received a signed copy from Orbis. Therefore, the OOH service has been operating since 1 February 2021 with a contract in place that has been formally approved by both parties to the contract. There is a risk that the Trust may find it difficult to enforce the contract's provisions in case of dispute in a situation where the supplier has not signed off on the contract.</td></tr>
<tr><td>Management Action 1</td><td>Management will ensure that the Out of Hours (OOH) call-handling contract with Orbis is signed by a representative from Orbis as evidence that they had formally agreed to the terms and conditions to the contact and the services that will be provided to all three registered providers (RPs).</td><td>Responsible owner:
Luke Benfield, Head of Customer Operations</td><td>Date:
30 June 2023</td><td>Priority:
Low</td></tr>
<tr><td>Follow Up Evidence</td><td colspan="4">A copy of contract with the approval from Orbis.</td></tr>
</table>

Area: Out of Hours Procedure

Control 2

There are operational gudiance documents, including:

- The Call Handling Guide;
- Dealing with Emergencies Where Tenants Need to be Decanted During OOH;
- Retrieving Tenant Information from OpenHousing; and
- Business Continuity and Out of Hours.

These provide operational guidance for managers who are responsible for OOH activities at the Trust. The operation documents are available on the Trust's SharePoint.

Assessment:

Design ✓

Compliance Partial

Findings / Implications

From our review of the OOH operational guidance documents, we could not determine whether the documents were within their review cycle as there were details on version control stated in the documents. From our sample testing, we did not identfy any control failures; however we would suggest that the operational guidance documents are reviewed to ensure they reflect current processes and to ensure the most up to date versions are available to operatives as a source of reference when attending an OOH case. Therefore, there is a risk that changes to documents are not adequately tracked which can result in application of actions which are not relevant to the current business environment.

In addition, we also noted that the OOH operational guidance documents are not held in a central location, such as a specific SharePoint folder, which may lead to staff / new staff not accessing the correct version of documents.

Management Action 2

Management will ensure that the Out of Hours (OOH) operational guidance documents (including the OOH Call Handling Guide, Dealing with Emergencies Where Tenants Need to be Decanted During OOH document, Retrieving Tenant Information from OpenHousing and the Business Continuity and OOH document) are reviewed and updated with document control information to enable tracking of changes to the documents.

The document control details will include the following:

- Who prepared the documents;
- Who reviewed and approved the documents;
- Date reviewed and approved; and
- Next review cycle.

Responsible owner: Luke Benfield, Head of Customer Operations / Matthew Maouati, Head of Corporate Services

Date: 30 September 2023

Priority: Low

Follow Up Evidence

A copy of the updated OOH operational guidance documents:

- The Call Handling Guide;
- Dealing with Emergencies Where Tenants Need to be Decanted During OOH;
- Retrieving Tenant Information from OpenHousing; and
- Business Continuity and Out of Hours.

Management Action 3

Management will ensure that all Out of Hours (OOH) operational guidance documents (including the OOH Call Handling Guide, Dealing with Emergencies Where Tenants Need to be Decanted During OOH document, Retrieving Tenant

Responsible owner: Luke Benfield, Head of Customer Operations /

Date: 30 September 2023

Priority: Low

Area: Out of Hours Procedure		
	Information from OpenHousing and the Business Continuity and OOH document) are accessible to staff via the Trust's network drive (SharePoint) and / or intranet to ensure they are accessible to staff involved in the OOH process.	Matthew Maouati, Head of Corporate Services
Follow Up Evidence	A screenshot from the Trust's SharePoint folder to confirm the OOH operational guidance documents are retained.	

Area: Trust's Staff Training				
Control 3	The Trust staff have recived training in relation to emergency and OOH repairs to improve their understanding of the OOH service process, the Trust's role in the management of cases and the whether there are any repair or property nuances linked to One Manchester and WCHG properties.	**Assessment:** **Design** ✓ **Compliance** ×		
Findings / Implications	From our discussion with management, we were informed that whilst Trust operatives have been trained to undertake repairs in Trust properties there is no documented evidence of training being provided to staff involved in the OOH service, in particular in relation to the One Manchester and WCHG properties, who may use different components to the Trust (such as boilers) or where specific components are required which the Trust may not hold as part of their Direct Labour Organisation (DLO) van stocks. Therefore, there is a risk that evaluating staff performance and development may be negatively impacted as records of skills and knowledge required to carry out their work effectively are not tracked.			
Management Action 4	Management will ensure that all staff involved in Out of Hours (OOH) service are trained, and records of the training are retained. The training will include the processes for managing repairs on behalf of One Manchester and Wythenshawe Community Housing Group (WCHG).	**Responsible owner:** Steve Percival, Assistant Director of Property Services	**Date:** 30 September 2023	**Priority:** Medium
Follow Up Evidence	Evidence that staff involved in the OOH service have been trainined, including the processes for managing repairs on behalf of One Manchester and Wythenshawe Community Housing Group (WCHG).			

<table>
<tr><th colspan="5">Area: Other RP’s Staff Training</th></tr>
<tr><td>Control 4</td><td colspan="2">The Trust has received assurance from One Manchester and WCHG that staff have been provided training in relation to the Trust’s properties and their responsive repairs framework.</td><td colspan="2">Assessment:
Design ✓

Compliance Partial</td></tr>
<tr><td>Findings / Implications</td><td colspan="4">From our review of the OOH contract terms and conditions, we noted that section 23.7 states that:
"The Supplier will provide evidence of, prior to the commencement of the Contract and thereafter on an annual basis throughout the Contract, details of training proposed and undertaken for all Supplier employees in respect of equality and diversity.”
However, management identified that the Trust has not been provided with either assurance and / or evidence that training has been provided to key staff at Manchester One and WCHG. Whilst the training referred to in the contract is in relation to equality and diversity, it would be beneficial for all three RPs to provide each other with annual assurance in relation to their respective operatives when managing repairs as part of the OOH contract. Therefore, there is a risk that the staff from Manchester One and WCHG may not be equipped to carry out repairs on Trust properties as part of the OOH contract.</td></tr>
<tr><td>Management Action 5</td><td>Management will obtain and retain assurance from One Manchester and Wythenshawe Community Housing Group (WCHG) on an annual basis that training has been provided to their respective operatives when managing repairs as part of the Out of Hours service contract.

In addition, the Trust will also provide each party with assurance in relation to the training that has been provided to the Trust's operatives.</td><td>Responsible owner:
Steve Percival, Assistant Director of Property Services</td><td>Date:
30 September 2023</td><td>Priority:
Suggestion</td></tr>
<tr><td>Follow Up Evidence</td><td colspan="4">Evidence of the assurance from One Manchester and Wythenshawe Community Housing Group (WCHG) that training has been provided to their respective operatives specifically relating to the management of repairs as part of the OOH service contract.</td></tr>
</table>

Area: Reporting to Senior Leadership Team				
Control 5	The Trust has developed key performance indicators (KPIs) to monitor the performance of the OOH service. The KPIs are monitored internally and reported to the Senior Leadership Team (SLT) on a monthly basis.		**Assessment:** **Design** ✓ **Compliance** ×	
Findings / Implications	We identified that as performance contract meetings are not in place, performance in relation to the OOH service is not reported to the SLT. In discussion with management, we identified that anecdotally, there may be discussions in terms of specific cases or specific events linked to the SLT being on-call. However, these are ad hoc and are not as a result of monitoring of OOH service. Therefore, there is a risk of poor decision-making as the SLT may not have adequate information regarding OOH service to make informed decisions.			
Management Action 6	Management will present monthly update reports to the Senior Leadership Team (SLT), including the key performance indicators (KPIs) against actual performance, in relation to the Out of Hours (OOH) service.	**Responsible owner:** Luke Benfield, Head of Customer Operations	**Date:** 30 June 2023	**Priority:** High
Follow Up Evidence	For a sample of months, evidence that the OOH service performance report has been presented to SLT.			

Area: Contract Management and Performance Meeting				
Control 6	Missing control Periodic performance and contract management meetings are held between Orbis, Manchester One and WCHG to discuss the number of cases and the performance of the OOH service.		**Assessment:** **Design** **Compliance**	 N/A N/A
Findings / Implications	From our discussion with management, we noted that the Trust and other parties to the contract do not conduct periodic performance and contract management meetings collectively to review the number of cases and the performance of the service. However, given that there were 2019 OOH cases reported between 1 December 2022 and 28 February 2023 for the Trust's properties (based on the OpenHousing system extract provided to us during our review), it will be beneficial for Trust and other parties to the contract to meet periodically to review OOH cases, agree on strategies to resolve them, to discuss the performance of the service based on the KPIs identified by all parties to the contract and to better understand if there are any ‘bottle necks’ or barriers which impact the OOH contract.			
Management Action 7	Management will establish periodic contract management meetings with representatives from Orbis, One Manchester and the Wythenshawe Community Housing Group (WCHG) to review Out of Hours (OOH) service cases, agree on strategies to resolve them and to discuss the performance of the service based on agreed key performance indicators (KPIs). These KPIs will form the basis for assessing the effectiveness of the approach adopted to ensure that repairs are resolved within the stipulated timelines and the performance of the OOH contract.	**Responsible owner:** Luke Benfield, Head of Customer Operations	**Date:** 30 June 2023	**Priority:** Suggestion
Follow Up Evidence	Evidence of periodic meetings between management and other parties to the Out of Hours (OOH) contract. Evidence of agreed actions towards managing OOH services cases and performance following the meetings.			

APPENDIX A: BENCHMARKING AGAINST THE SECTOR

We have also included some comparative data to benchmark the number of management actions agreed in this audit compared to our previous audit, as shown in the table below. Additionally, the table illustrates the levels of assurance issued as a result of a number of similar audits undertaken across the sector, within the past years.

Level of assurance	Percentage of reviews	Results of the audit
Substantial assurance	50.00%	
Reasonable assurance	50.00%	✓
Partial assurance	0.00%	
Minimal assurance	0.00%	
Management actions	**Average number in similar audits**	**Number in this audit**
High	0.00	1
Medium	1.33	1
Low	1.00	3
Suggestion	**N/A**	**2**
Total	**2.33**	**7**

Please note that the assurance opinions and management actions raised within all our audits reflect the scopes agreed with management at the time of the audits.

APPENDIX B: CATEGORISATION OF FINDINGS

Categorisation of internal audit findings	
Priority	**Definition**
Low	There is scope for enhancing control or improving efficiency and quality.
Medium	Timely management attention is necessary. This is an internal control risk management issue that could lead to: Financial losses which could affect the effective function of a department, loss of controls or process being audited or possible reputational damage, negative publicity in local or regional media.
High	Immediate management attention is necessary. This is a serious internal control or risk management issue that may lead to: Substantial losses, violation of corporate strategies, policies or values, reputational damage, negative publicity in national or international media or adverse regulatory impact, such as loss of operating licences or material fines.

The following table highlights the number and categories of management actions made as a result of this audit.

Area	Control design not effective*	Non Compliance with controls*	Agreed actions			
			Suggestion	Low	Medium	High
Out of Hours Service Framework	1 (16)	6 (16)	2	3	1	1
Total			**2**	**3**	**1**	**1**

* Shows the number of controls not adequately designed or not complied with. The number in brackets represents the total number of controls reviewed in this area.

APPENDIX C: SCOPE

The scope below is a copy of the original document issued.

Scope of the review

The internal audit assignment has been scoped to provide assurance on how Southway Housing Trust ('the Trust' or 'SHT') manages the following area:

Objective of the risk under review
The Trust's Out of Hours Service is managed via a centralised helpdesk, managed by Orbis, in conjunction with two local Registered Housing Providers. The review will consider how the Trust manages Out of Hours repairs and their involvement in the service.

When planning the audit, the following areas for consideration and limitations were agreed:

- There is an approved agreement in place between the Trust, Orbis (acting as the centralised helpdesk), Manchester One and Wythenshawe Community Housing Group;
- The agreement between all parties considers the sharing of data and the different types of properties managed by the Trust;
- Policies and supporting Procedure Notes / Process Maps are in place in relation to the Trust's Out of Hours (OOH) service;
- Tenants are made aware Trust's OOH service, including the contact details of all parties, where applicable;
- Training has been delivered (and is refreshed) to relevant staff (and contractors) that work across the Trust in relation to the OOH service;
- On-call rotas for the Trust are developed and issued to Orbis. Where there are changes to the rota, Orbis are duly notified;
- Each week, Orbis are provided with an extract from the Customer Relationship Management (CRM) system or OpenHousing system which provides Orbis with details of each tenant and their property;
- For all OOH requests / repairs, the call is formally logged in the CRM system or OpenHousing;
- Once the request / repair has been logged, an extract is generated for each case and issued to Orbis;
- The repair is completed by relevant party on-call and followed up by the respective operational team;
- Where repairs are not completed during OOH, clear communication with the tenant and the operational team is logged within the CRM system to support the position of the request / repair;
- Periodic performance monitoring is undertaken by the Trust is monitor the performance of the OOH service and Orbis, which is shared with Manchester One and Wythenshawe Community Housing Group.

The following limitations apply to the scope of our work:

- The scope of the work is limited to those areas examined and reported upon in the areas for consideration in the context of the objectives set out for this review;
- The review will focus on controls in place at the Trust only;
- Conclusions are based on our assessments made through discussions with management, assessment of the current framework of controls and review of relevant documentation made available;
- We will not comment on whether the procedures incorporate the most up to date legislation, only that processes exist to identify and incorporate any changes;
- The review is not intended to replicate or predict the outcome of a regulatory inspection;
- The results of our work are reliant on the quality and completeness of the information provided to us;
- This review will not visit any buildings to physically verify the details included within relevant systems;
- We will not provide assurance that building records are complete or re-perform any reconciliations of the records held;
- We will not comment on the appropriateness of the agreement in place between the Trust, Orbis, Manchester One and Wythenshawe Community Housing Group, only that it is in place, current and has been agreed by all parties;
- We will not comment on the skills and qualifications of the operatives and or Director Labour Organisation (DLO) from either the Trust or Manchester One / Wythenshawe Community Housing Group;
- We will not comment on the payroll payments or European Working Time Directive (EWTD) implications linked to the rotas and / or the OOH shifts worked by operatives;
- We will not comment on the appropriateness of the repair work completed by the Trust, Manchester One or Wythenshawe Community Housing Group;
- We will not comment on the sufficiency of request / repair actions taken;
- Testing will be limited and on a sample basis;
- The review will not review and / or provide assurance in relation to the configuration of any IT systems linked to the Trust's OOH service; and
- This audit does not replace the requirement for any of the external / independent inspections required by law.

Our work does not provide absolute assurance that material errors, loss or fraud do not exist.

Debrief held	11 April 2023
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Responses received	17 April 2023
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