

ANNEXE A

INTERNAL AUDIT ANNUAL REPORT & OPINION 2020/2021



1. Internal Control and the Role of Internal Audit

1.1 All local authorities must make proper provision for internal audit in line with the 1972 Local Government Act (S151) and the Accounts and Audit Regulations 2015. The full role and scope of the Council's Internal Audit Service is set out within our Internal Audit Charter.

1.2 It is a management responsibility to establish and maintain internal control systems and to ensure that resources are properly applied, risks appropriately managed and outcomes achieved.

1.3 Annually the Chief Internal Auditor is required to provide an overall opinion on the Council's internal control environment, risk management arrangements and governance framework to support the Annual Governance Statement.

2. Delivery of the Internal Audit Plan

2.1 The Council's Internal Audit Strategy and Plan is updated each year based on a combination of management's assessment of risk (including that set out within the departmental and strategic risk registers) and our own risk assessment of the Council's major systems and other auditable areas. The process of producing the plan involves extensive consultation with a range of stakeholders to ensure that their views on risks and current issues, within individual departments and corporately, are identified and considered.

2.2 The impact of COVID-19 has made 2020/21 a unique year for Internal Audit as was the case for the vast majority of the services we have audited. This has meant that we have had to adapt our working practices, reschedule audits and make a much greater number of amendments to the year's audit plan than would normally be the case.

2.3 The significant changes to our workplan meant that it was necessary to produce a revised audit plan part way through the year. This was agreed by the Audit and Governance Committee in November 2020 and replaced the Internal Audit Plan that was approved in May 2020.

2.4 In addition, Orbis Internal Audit redeployed some of its resources during the year to support the COVID-19 response and recovery work streams across the Council. This work has been detailed in our quarterly update reports but is also summarised elsewhere in this report.

2.5 During 2020/21 we have seen a substantial increase in the number of government grants that need to be certified by Internal Audit, all of which are specific to supporting the Council through the pandemic. In addition, significant resources have been directed to providing advice and support on system changes (to support remote working) and data analytics to identify any issues arising from new ways of working.

2.6 Notwithstanding the above, we have still been able to deliver sufficient audit and assurance activity within the year to enable us to form an overall annual audit opinion for the Council in the normal way. This includes delivery of the revised programme of audits and investigating any allegations of fraud and other irregularities.

2.7 All adjustments to the audit plan were agreed with the relevant departments and reported throughout the year to the Audit and Governance Committee as part of our periodic internal audit progress reports. It should be noted that whilst there were a number of audits reports still in draft at the year-end, the outcomes from this work have been taken into account in forming our annual opinion. Full details of these audits will be reported to the Audit and Governance Committee once each of the reports have been finalised with management.

3. Audit Opinion

3.1 No assurance can ever be absolute; however, based on the internal audit work completed, the Chief Internal Auditor can provide Reasonable Assurance⁽¹⁾ that Surrey County Council has in place an adequate and effective framework of governance, risk management and internal control for the period 1 April 2020 to 31 March 2021.

3.2 Further information on the basis of this opinion is provided below. Overall, whilst the majority of audit opinions issued in the year were generally positive, internal audit activities have identified a number of areas where the operation of internal controls has not been fully effective, as reflected by one minimal assurance opinion and five partial assurance opinions issued in the year. All six areas will be subject to a follow-up audit to ensure improvement has occurred.

3.3 Where improvements in controls are required as a result of any of our work, we have agreed appropriate remedial action with management.

3.4 The Council has recognised that its risk management framework could be strengthened, with key areas to be addressed including the consistency with which services use risk registers to record and score risks, and how high level risks are identified and mitigated. External consultants Ernst & Young (EY) were retained during 2020 to progress thinking around risk management issues, and investment in a new corporate risk manager appointment will further drive the improvement programme forwards. Whilst improving the underpinning framework is a key activity, ongoing day-to-day risk management and activity within directorates has continued as part of business-as-usual.

3.5 These underlying risk activities have been evidenced in a number of ways in our annual programme of work. Through the nature of their work some services have more advanced and embedded processes, particularly those dealing with children or vulnerable residents for example. The risk-based nature of the audit plan has allowed us to review and draw assurance from reviews in areas of these higher risk corporate activities.

¹ This opinion is based on the activities set out in the paragraphs below. It is therefore important to emphasise that it is not possible or practicable to audit all activities of the Council within a single year.

3.6 Key follow-up audits in areas of Children’s Services have identified step-change improvement in the way in which risks around safeguarding in schools have been managed, and how a fit for purpose quality assurance function is addressing operational risk through continuous monitoring and improvement mechanisms. Our involvement in the response to the COVID-19 pandemic demonstrated how emerging operational risks arising from unprecedented national and local situation was managed by the Council: paragraph 5.11 annual report details some of these areas, including the embedding of the Daily Service Status Reporting framework for capturing and responding consistently to new risk scenarios. Through our ongoing support to key corporate programmes such as the Transformation Programme and the DB&I project (replacing SAP) we have been able to gain assurance that risks are identified, recorded and mitigated appropriately.

3.7 In addition to specific audit reviews, we undertake regular liaison activity with all directorates to understand emerging pressures and risk areas, and amend our plan of work accordingly. This process provides additional assurance that despite variations in how risks are recorded and escalated, the underlying culture is one of that is risk-aware.

4. Basis of Opinion

4.1 The opinion and the level of assurance given takes into account:

- All audit work completed during 2020/21, planned and unplanned;
- Follow up of actions from previous audits;
- Management’s response to the findings and recommendations;
- Ongoing advice and liaison with management, including regular attendance by the Chief Internal Auditor and Audit Managers at organisational meetings relating to risk, governance and internal control matters;
- Effects of significant changes in the council’s systems;
- The extent of resources available to deliver the audit plan;
- Quality of the internal audit service’s performance.

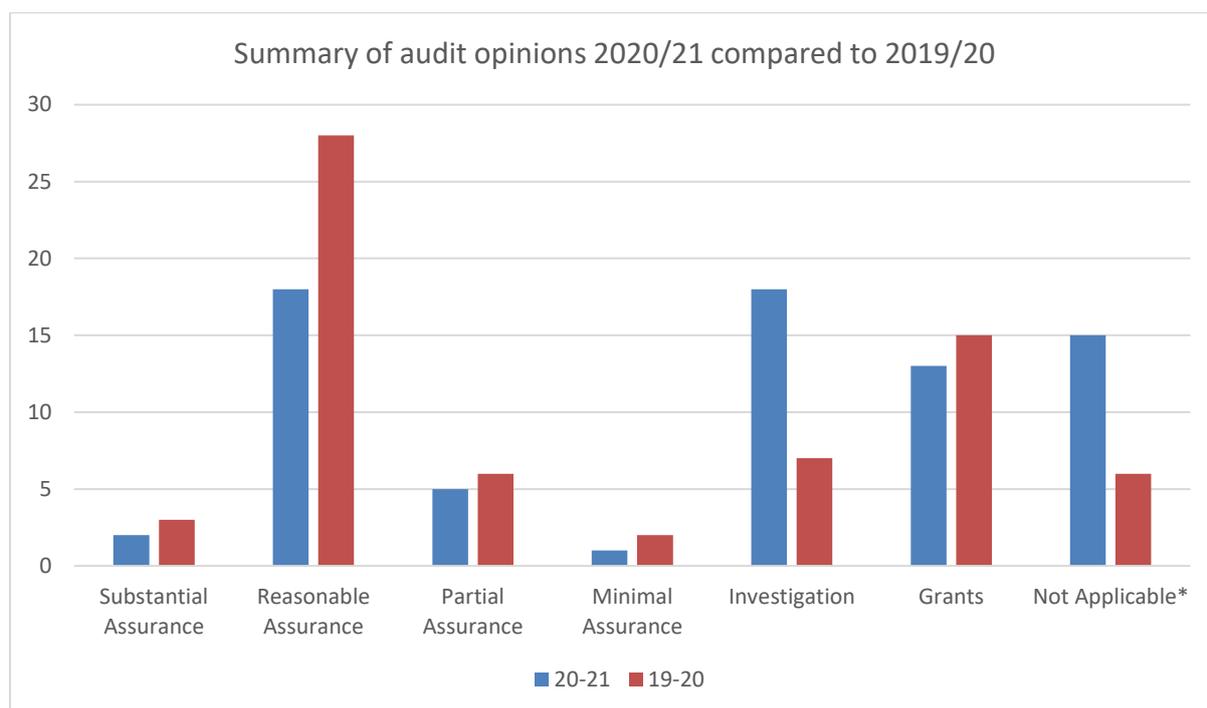
4.2 No limitations have been placed on the scope of Internal Audit during 2020/21, however, as explained above, COVID-19 and remote working have impacted on how our work was delivered, with a number of specific audits having to be rescheduled or in some cases, replaced with other activities.

5. Key Internal Audit Issues for 2020/21

5.1 The overall audit opinion should be read in conjunction with the key issues set out in the following paragraphs. These issues, and the overall opinion, have been taken into account when preparing and approving the Council’s Annual Governance Statement.

5.2 The internal audit plan is delivered each year through a combination of formal reviews with standard audit opinions, direct support for projects and new system initiatives, investigations, grant audits and ad hoc advice. The following graph provides a summary of the outcomes from all audits finalised during 2020/21, compared to the previous year:

Audit Opinions:



*Not applicable: Includes audit reports or activity where we did not give a specific audit opinion, plus specific C-19 support work in 20-21. Typically this tends to be proactive advice and support activity where, due to the advisory nature of the audit work, provision of formal assurance based opinions is not appropriate.

5.3 A full list of completed audits and opinions for the year is included at Appendix B, along with an explanation of each of the assurance levels. During 2020/21, one audit was completed, relating to Surrey Fire & Rescue Pension Fund Administration, where we concluded an opinion of minimal assurance. This was an audit carried forward from the 2019-20 plan and completed in quarter one of this financial year. A subsequent follow-up to that audit was started in quarter three and is currently in draft with management, with a provisional partial assurance opinion. Once finalised, details of the report’s findings and agreed actions will be presented to the next Audit and Governance Committee and is an area where the committee may wish to seek further assurance from management that the identified weaknesses are being addressed.

5.4 In addition to the above, a total of five completed audits received partial assurance opinions within the year as follows:

- Local Enterprise Partnerships;
- Property Asset Management System (PAMS) Income (follow-up);
- Liquidlogic LAS Application Controls;
- Surveillance Cameras (follow-up); and
- Officers Code of Conduct.

5.5 Additionally, whilst not included in the graph of completed audits above, a further two audits were in draft at the year-end with provisional opinions of partial assurance:

- LGPS Pensions Administration; and
- SFRS Pensions Administration (follow-up).

5.6 Whilst actions arising from these reviews will be followed-up by Internal Audit, either through specific reviews or via established action tracking arrangements, it is important that management take prompt action to secure the necessary improvements in internal control.

Key Financial Systems

5.7 Given the substantial values involved, each year a significant proportion of our time is spent reviewing the Council's key financial systems, both corporate and departmental. Of those completed during 2020/21, all of these have resulted in either substantial or reasonable assurance being provided over the control environment. As noted above, the LGPS Pensions Administration audit was in draft at the year-end with an opinion of partial assurance. This is an improvement on our opinions for this system for both 2018/19 and 2019/20 (minimal assurance) but still remains an area of concern, albeit recognising that management now have in place a robust improvement programme to address weaknesses. We will update the Audit and Governance Committee through our quarterly reporting when the audit is concluded.

5.8 At year-end we had four key financial systems audits at draft report stage: Payroll, Procure to Pay, Revenue Budgetary Control, and Order to Cash. All of these audits will be finalised in the first quarter of 2021/22.

Other Internal Audit Activity

5.9 During the year, Internal Audit have continued to provide advice, support and independent challenge to the organisation on risk, governance and internal control matters across a range of areas. These include:

- Directorate Leadership Team and Senior Leadership Team meetings;
- Governance Panel;
- Risk Governance Group;
- Transformation Board and Transformation Network meetings; and
- Corporate Risk and Resilience Forum.

5.10 As well as actively contributing to, and advising these groups, we utilise the intelligence gained from the discussions to inform our own current and future work programmes to help ensure our work continues to focus on the most important risk areas.

5.11 In addition, for 2020/21, we have provided significant support to individual Covid 19 response and recovery work streams. As noted in our quarterly progress reports this has included:

- Supporting the PPE Cell through the secondment of an auditor to that team, and provision of advice around new processes for the purchase, storage and resale/distribution of PPE equipment, as well as validation of CE product certification for PPE orders;

- Supporting the Crisis Fund Team through the secondment of an auditor to that team, together with advice on controls associated with administering the fund as well as the distribution and use of Allpay cards for those isolating or shielding during lockdown;
- Providing advice and assurance to services where key changes to the control environment had occurred to facilitate remote working within the lockdown periods. This included support to schools, advice across a number of key financial systems, such as pensions and BACS payment process, and advice around travel claims processes and DBS checking during recruitment;
- Provision of advice to ensure the COVID-19 Operations Calls and Enquiries process embedding consistent recording and reporting protocols for COVID-related enquiries from external parties and the public to the various services of the Council;
- Reviewing the control environment in place for the rollout of the DfE laptop allocation scheme for Surrey school children;
- Provision of support to the implementation of the Business Continuity 'Daily Service Status Report' process at the beginning of the first lockdown. This activity used resource from across all of Orbis Internal Audit to ensure that all key front-line services had properly embedded the new protocols and were reporting vital information in a consistent and complete manner;
- The provision of technical advice to resolve issues with the COVID-19 residents shielding list that was in shared use between Surrey County Council and neighbouring district and borough councils. Our work identified flaws in the set-up of the spreadsheets that was causing data to be overwritten and/or lost when shared between partner organisations;
- Supporting the organisation by using data analytic techniques to review key sources of data from within the council for possible areas of fraud, error, duplicate payment or other suspicious activity;
- Providing advice to management in respect of pensions processes, including use of electronic signature processes and controls over the approval and authorisation of payments whilst staff are working from home;
- Updating our proactive fraud plans to include a range of new COVID-19 related risks, including mandate fraud and PPE-related fraud, and the heightened risk around cyber-attacks;
- Working with the Information Governance team on developing further guidance and advice for staff in this area and supporting the Redeployment/Mobilization Team in managing staff-related data being held; and
- Supporting Procurement and front-line services with advice on processes for making payments in advance to key providers (social care, high-needs transport, etc.) to ensure continuity of service during lockdown.

Anti-Fraud and Corruption

5.12 During 2020/21, the Internal Audit Counter Fraud Team continued to deliver both reactive and proactive fraud services across the Orbis Partnership.

5.13 The team logged 18 allegations under the Council's Anti-Fraud and Corruption Strategy, with cases being identified through the Council's confidential reporting hotline or referrals from other departments. As a result of the allegations, 18 cases were taken forward to investigation by Internal Audit or support was provided to a management

investigation. One case was subsequently referred to another organisation for investigation.

5.14 The following provides a summary of the investigation activity undertaken by the Internal Audit Counter Fraud Team in the last 12 months:

- We received a whistleblowing allegation that a member of staff at an infant school had been treated unfairly during the redundancy process and that the redundancy fund was being misused. An investigation was conducted but no issue was identified, and it was concluded that there was no case to answer.
- Following a whistleblowing referral surrounding the process for disposing of vehicles that had been donated to the Surrey Fire & Rescue, we provided the service with advice on declaration of interests for members of staff. No irregularity was identified.
- Following a complaint that the Council were misinterpreting guidance on calculating average road speeds, we investigated and concluded that there was no case to answer. The complainant was advised that the Council were compliant with the guidance.
- Following a routine audit of payroll, we were notified that a leaver form for a member of staff who had left the council in November 2018 had not been processed until September 2019. As a result, the member of staff had continued to be paid their monthly wage and an overpayment totalling £14,608.19 had arisen. Despite clear policies our investigation found some members of the team were not clear on their responsibilities. This has now been addressed by the service and the overpayment is in the process of being recovered.
- We investigated an allegation of corruption in Children Services where it was alleged that a member of staff had bypassed the competitive tendering process and had appointed their son-in-law to carry out work on behalf of SCC. The investigation found that there was no case to answer, and that the relevant declaration and mitigations were in place.
- We undertook an investigation into an allegation relating to the purchase of drone services and an underwater camera by Surrey Fire & Rescue Service. The allegations included poor value for money, non-delivery of equipment and issues relating to potential conflicts of interest. The investigation found that the items had been purchased in line with Procurement Standing Orders and that there was no case to answer.
- We were made aware of an incident where an individual, impersonating a council officer, had obtained keys to a Council property and had then fraudulently sublet it. We found that procedures had been relaxed by a letting agent acting on the council's behalf as a result of COVID workplace restrictions, allowing the fraud. The letting agents were not able to confirm who the keys had been issued to, or what documents had been checked to confirm their identity. The property was recovered and secured with limited financial loss (one month's rent at £1,000). The investigation identified areas for improvement in the process, and these were actioned immediately. It was deemed uneconomical to pursue the case further although a referral was made to the Police through Action Fraud.

- We investigated a bank mandate fraud whereby a bogus instruction was received for one of the Council’s major suppliers. We identified that procedures for the independent verification of bank account changes had not been followed by a member of staff. Additional control improvements were agreed as a result of the investigation. A referral was made to Action Fraud and a police investigation is underway.
- We provided advice following an allegation that a member of the public was impersonating a county councillor.
- We also provided advice and support in respect of several allegations of misuse of a direct payment.
- We logged an allegation relating to benefit fraud and this has been referred to the relevant agency for investigation.
- Eight further investigations remain open at the time of writing this report.

5.15 Any internal control weaknesses identified during our investigation work are reported to management and actions for improvement are agreed. This work is also used to inform future audit activity.

5.16 As well as the investigation work referred to above, we continue to be proactive in the identification and prevention of potential fraud and corruption activity across the Council and in raising awareness amongst staff.

Priority	Progress to Date
Reactive Investigations	The Counter Fraud Team is responsible for assessing and evaluating fraud referrals received by each sovereign partner, and then leading on subsequent investigations. The team have implemented a coordinated approach to assessing and logging referrals and adopted consistent procedures for recording investigations. The team continue to work with sovereign audit teams to investigate allegations across the partnership.
NFI Exercise	We coordinated the recent submission of Council datasets to the biennial NFI exercise. The results from the data matching were provided to the Council on 31 January 2021 and we have been liaising with the relevant departments to ensure that flagged matches are investigated and actioned appropriately. Results from the exercise will be shared with this committee in future progress updates.
Counter Fraud Policies	Each Orbis partner has in place a Counter Fraud Strategy that sets out their commitment to preventing, detecting and deterring fraud. We have reviewed the sovereign strategies to align with best practice and to ensure a robust and consistent approach to tackling fraud. Surrey’s was approved by Audit and Governance Committee on 22 May 2020 and is now available on the council’s intranet.

Fraud Risk Assessments	Fraud risk assessments are regularly reviewed to ensure that the current fraud threat for the Council has been considered and appropriate mitigating actions identified. We have updated the risk assessment to include new and emerging threats as a result of the COVID19 pandemic. This includes potential threats to payroll, and potential fraud relating to home-working and cyber-crime.
Fraud Response Plans	The Fraud Response Plans take into consideration the results of the fraud risk assessments and emerging trends across the public sector in order to provide a proactive counter fraud programme. The Fraud Response Plan for 2020/21 included a pilot data analytics programme for key financial systems. The pilot is currently paused and will be refreshed in 2021/22, as will the Fraud Response Plans which will set out the proactive work plan for Internal Audit.
Fraud Awareness	We have published fraud bulletins raising awareness to emerging threats, in particular new risks arising from the COVID19 pandemic. These have been published on the intranet and shared with high-risk service areas. In addition, we continue to monitor intel-alerts and work closely with neighbouring councils to share intelligence and best practice.

Amendments to the Audit Plan

5.17 In accordance with proper professional practice, the Internal Audit plan for the year was kept under regular review to ensure that the service continued to focus its resources in the highest priority areas based on an assessment of risk. As already noted, Covid 19 meant that for the first time, we found it necessary to revise and re-issue the audit plan part way through the year. This update was presented to and approved by the November 2020 Audit and Governance Committee. However, even since this revised plan was issued, a number of further additions and amendments have taken place, principally as a result of the most recent national lockdown. Additional audit activities since November include:

- IT Asset Management during COVID-19;
- PLANON (PAMS replacement);
- Ruth House Children's Home;
- Fuel Card data analysis;
- Land and Property Key Business Processes review;
- COVID-19 Travel Demand Management Grant;
- Public Health Standard Operating Procedures (SOP's); and
- Unofficial School Funds.

5.18 In order to allow these additional activities to take place, the following audits have been removed or deferred from the audit plan and, where appropriate, will be considered for inclusion in future audit plans as part of the overall risk assessment completed during the annual audit planning process. These changes have been made on the basis of risk prioritisation and/or as a result of developments within the service areas concerned requiring a rescheduling of audits:

- Code of Conduct (follow-up);
- Contract Management;
- Pavement Horizon;
- Children's Safeguarding Data Handling;
- ContrOCC;
- Parking Process Review; and
- Better Care Fund.

6. Internal Audit Performance

6.1 Public Sector Internal Audit Standards (PSIAS) require the internal audit service to be reviewed annually against the Standards, supplemented with a full and independent external assessment at least every five years. The following paragraphs provide a summary of our performance during 2020/21, including the results of our first independent PSIAS assessment, an update on our Quality Assurance and Improvement Programme and the year end results against our agreed targets.

PSIAS

6.2 The Standards cover the following aspects of internal audit, all of which were independently assessed during 2018 by the South West Audit Partnership (SWAP) and subject to a refreshed self-assessment in 2020/21:

- Purpose, authority and responsibility;
- Independence and objectivity;
- Proficiency and due professional care;
- Quality assurance and improvement programme;
- Managing the internal audit activity;
- Nature of work;
- Engagement planning;
- Performing the engagement;
- Communicating results;
- Monitoring progress;
- Communicating the acceptance of risks.

6.3 The results of the SWAP review and our latest self-assessment found a high level of conformance with the Standards with only a small number of minor areas for improvement. Work has taken place to address these issues, none of which were considered significant, and these are subject to ongoing monitoring as part of our Quality Assurance and Improvement Plan.

Key Service Targets

6.4 Performance against our previously agreed service targets is set out in Appendix A. Overall, client satisfaction levels remain high, demonstrated through the results of our post-audit questionnaires, discussions with key stakeholders throughout the year through service liaison, and annual consultation meetings with Executive and Assistant Directors.

6.5 As reported a small number of outstanding reviews were nearing completion at year end and, due to the impact of the COVID-19 pandemic, there were a number of reports still in draft at the year end. Where this is the case, this is noted against the title of the audit in this report.

6.6 We will continue to liaise with the Council's external auditors (Grant Thornton) to ensure that the Council obtains maximum value from the combined audit resources available.

6.7 In addition to this annual summary, CLT and the Audit and Governance Committee will continue to receive performance information on Internal Audit throughout the year as part of our quarterly progress reports and corporate performance monitoring arrangements.

Appendix A

Internal Audit Performance Indicators 2020/21

Aspect of Service	Orbis IA Performance Indicator	Target	RAG Score	Actual Performance
Quality	Annual Audit Plan agreed by Audit Committee (2020/21)	By end April*	G	Approved by Audit and Governance Committee on 22 May 2020 * (first available committee as April meeting was postponed).
	Annual Audit Report and Opinion (2019/20)	By end July	G	Approved by Audit and Governance Committee on 22 May 2020.
	Customer Satisfaction Levels	90% satisfied	G	100%
Productivity and Process Efficiency	Audit Plan – completion to draft report stage	90%	Not applicable	During the COVID-19 pandemic, the audit plan was suspended before being revised and reauthorised. As a result this KPI is not applicable.
Compliance with Professional Standards	Public Sector Internal Audit Standards	Conforms	G	January 2018 – External assessment by the South West Audit Partnership gave an opinion of ‘Generally Conforms’ – the highest of three possible rankings Our internal self-assessment was completed successfully in June 2020
	Relevant legislation such as the Police and Criminal Evidence Act, Criminal Procedures and Investigations Act	Conforms	G	No evidence of non-compliance identified.

Aspect of Service	Orbis IA Performance Indicator	Target	RAG Score	Actual Performance
Outcome and degree of influence	Implementation of management actions agreed in response to audit findings	95% for high priority agreed actions	G	100%
Our staff	Professionally Qualified/Accredited	80%	G	94%

Appendix B

Summary of Opinions for Internal Audit Reports Issued During 2020/21

Substantial Assurance:

(Explanation of assurance levels provided at the bottom of this document)

Audit Title	Department
Treasury Management (2019/20)	CR
EYES	CFLC

Reasonable Assurance:

Audit Title	Department
Capital Programme (2019/20)	CR
Capitalisation	CR
CFL Care Assessments follow-up (2019/20)	CFLC
CFL Quality Assurance follow-up (2019/20)	CFLC
Communities and Prevention	ASC
IR35 Compliance follow-up (2019/20)	TPP
Financial Assessments & Income Collection	ASC
Safeguarding in Education follow-up (2019/20)	CFLC
Health & Safety follow-up	ETI
Overseas Pensioners Life Certification	CR
Pension Fund Investments (2019/20)	CR
DB&I 'As-Is' Process	CR
DB&I Data Governance and Migration	CR
GDPR follow-up	CR
Cloud Computing	CR
Patch Management	CR
Mobile Device Management	CR
Network Security	CR

Partial Assurance:

Audit Title	Department
Local Enterprise Partnerships (LEP's) (2019/20)	TPP
PAMS Income follow-up	CR
Surveillance Cameras follow-up	CR
Officer Code of Conduct	TPP
LiquidLogic LAS Application Controls	ASC

Minimal Assurance:

Audit Title	Department
SFRS Pension Administration (2019/20)	CR

Grant Claims

Audit Title	Directorate
Blue Badge grant	ETI
COVID-19 Bus Subsidy grant	ETI
COVID-19 Home-to-School transport grant	ETI
Department for Transport Highways grant	ETI
Disabled Facilities grant	CR
IMAGINE (EU) (two semesters)	TPP
Digi-Tourism (EU) (two semesters)	TPP
Urban Links To Landscape (EU)	TPP
Troubled Families grant (two claims)	CFLC
COVID-19 Income Support grant	CR

Other Audit Activity Undertaken During 2020/21 (no report)

Audit Title	Directorate
COVID-19 System Changes	CR
COVID-19 PPE CE Verification process support	CP
COVID-19 Operations Calls & Enquiries process	TPP
COVID-19 Public Health Standard Operating Procedures	ASC
COVID-19 Data Analytics – Fuel Cards	CR
COVID-19 Data Analytics – Purchasing Cards	CR
COVID-19 Data Analytics – General Ledger	CR
COVID-19 Data Analytics – Creditors	CR
COVID-19 Data Analytics – Debtors	CR
COVID-19 Data Analytics – Pensions	CR
COVID-19 Data Analytics – Payroll	CR
DB&I Board support	CR
SEND Panel process support	CFLC
LGPS Pensions Administration position statement (2019/20)	CR
Your Fund Surrey advice and support	TPP

Audit Opinions and Definitions

Opinion	Definition
Substantial Assurance	Controls are in place and are operating as expected to manage key risks to the achievement of system or service objectives.
Reasonable Assurance	Most controls are in place and are operating as expected to manage key risks to the achievement of system or service objectives.
Partial Assurance	There are weaknesses in the system of control and/or the level of non-compliance is such as to put the achievement of the system or service objectives at risk.
Minimal Assurance	Controls are generally weak or non-existent, leaving the system open to the risk of significant error or fraud. There is a high risk to the ability of the system/service to meet its objectives.

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