Causeway Coast and Glens Borough Council

Internal Audit Report
Invoicing and Debtor Management

April 2016
Final Report

MOORE STEPHENS

INTERNAL AUDIT REPORT

Invoicing and Debtor Management

Executive Summary

This internal audit was completed following a request by management and as part of audit work for 2016/17. This report summarises the findings arising from a review of invoicing and debtor management which was allocated 10 days.

Through our audit we found the following examples of good practice:

- From February 2016, invoicing and debtor management arrangements have been centralised with all invoices now being raised by the accounts receivable team. By doing so the Chief Finance Officer is keen to ensure consistency in the way in which invoices and debtors are managed.
- Accounts receivable staff have been pro-active in implementing these changes and are keen to ensure that invoices and debtors are dealt with on a timely basis going forward
- For a sample of debtor invoices reviewed, the correct fees and charges had been properly applied based on the services provided.

We note that as a result amalgamation of the four legacy Councils in April 2015, priority was given in 2015/16 to centralising payroll and creditor payments (key financial systems) and therefore the legacy systems for invoicing and debtor management were retained until February 2016. This led to an uncoordinated approach to debtor management across the Council, which has resulted in the recommendations made in this report. The centralisation of the function since February 2016 should, however, provide greater control within the system.

Some areas (Priority 1 and Priority 2) where controls could be enhanced were noted during our review:

- We identified significant delays in some invoices being raised for bin collection services, rental income due and use of the landfill site.
- During 2015/16, a centralised, common approach to the management of outstanding debtors was not taken and legacy debt management arrangements were maintained, resulting in inconsistencies as to how these were managed throughout the Borough; reminder letters were issued on an ad hoc basis (depending on the service area) and no formal statements were issued.
- We noted that the centralisation of invoicing and debt management in February 2016 has significantly increased the workload within the accounts receivable team. Until the new staffing structure is implemented, all invoices raised and follow up arrangements are being dealt with by existing the staff within accounts receivable, with no additional resources. There is therefore a risk that staff will be unable to manage the increased workload arising from the centralisation of the process

- A debt management policy has not yet been adopted by the Council (document is currently in draft).
- Debtors invoiced by other service areas prior to February 2016 that remain outstanding, plus any legacy debts still outstanding, are to be entered on to the financial system so that they become part of the centralised debt recovery process (and in so doing they will start the debt recovery process over again based on the date entered on the system). Although some initial work has commenced in this area to establish the overall level of debt held by the Council, to date this has been limited. The posting and follow up of additional invoices may also be more significant than anticipated and place additional workload on existing staff. There is also an increased risk of delays in issuing statements and reminder letters and additional time afforded to these debtors.
- A total of 49 credit notes were issued in 2015/16 (total value of approx. £23.5k), however there has been no review of credit notes raised by a person independent those responsible for processing them. There is therefore a risk that credit notes are issued inappropriately
- During 2015/16, there has been no formal reporting mechanism to update accounts receivable on follow up activities (and vice versa where Finance has generated the invoice). This can increase the risk of poor decision making (such as allowing continued use of Council services) and potential loss of income to the Council.

The following table summarises the total number of recommendations from our audit (all recommendations being accepted by management):

Risk	Number of recommendations & Priority rating		
	1	2	3
Different invoicing arrangements are in place throughout the borough leading to inconsistencies in how customers are invoiced and dealt with and	1	1	1
Procedures for recovering outstanding debts are not robust and are inconsistently applied leading to an increased risk that debts will not be recovered in a timely manner and loss of income to the Council.	1	3	2
Lack of sufficient, accurate and timely management information for income and debtors leading to poor decision-making.	-	1	-
Total recommendations made	**2**	**5**	**3**

Based on our audit testing we are able to provide the following overall level of assurance:

Limited	There is an inadequate and/or ineffective system of governance, risk management and control in place. Therefore there is significant risk that the system will fail to meet its objectives. Prompt action is required to improve the adequacy and/or effectiveness of governance, risk management and control.

<u>Points for the attention of Management</u>

In addition to the recommendations noted above we have identified one system enhancement during the course of the audit which does not form part of our formal findings, but may help enhance the existing controls. This is detailed at Appendix 3.

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Auditor:	Sinead Callan, Internal Auditor
	Steven Lindsay, Internal Audit Partner
Distribution:	Chief Executive
	Director of Performance
	Chief Finance Officer
	Financial Manager
	Audit Panel
	April 2016

Audit progress	Date
Audit commenced	9 March 2016
Draft Report issued to senior management for response	19 April 2016
Responses Received	3 May 2016
Responses Agreed	11 May 2016
Report Issued	12 May 2016

All matters contained in this report came to our attention while conducting normal internal audit work. Whilst we are able to provide an overall level of assurance based on our audit work, unlike a special investigation, this work will not necessarily reveal every issue that may exist in the Council's internal control system.

1 Objective

The scope of the audit was agreed with the Chief Finance Officer. The agreed audit objectives were to ensure that:

- There is consistency in relation to invoicing
- Adequate arrangements are in place in relation to the recovery of outstanding debts
- Adequate arrangements are in place in relation to reporting of debt

The scope of this audit was to review the arrangements in place within the Council in relation to invoicing and debtor management. We concentrated on the main risk areas in relation to:

- Debtor management policies and procedures
- Invoicing arrangements throughout the Council
- Procedures to address outstanding debts including those inherited from the legacy Councils.

2 Background

Causeway Coast and Glens Borough Council manages public funds and therefore has a responsibility to ensure Council finances and assets are appropriately managed. The effective management of income and debtors also enables the Council to deliver key services to the Borough.

3 Risks

The risks identified relating to invoicing and debtor management and agreed with management are as follows:

1. Different invoicing arrangements are in place throughout the Borough leading to inconsistencies in how customers are invoiced and dealt with

2. Procedures for recovering outstanding debts are not robust and are inconsistently applied leading to an increased risk that debts will not be recovered in a timely manner and loss of income to the Council.

3. Lack of sufficient, accurate and timely management information for income and debtors leading to poor decision-making.

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4   Audit Approach

Our audit fieldwork comprised:

- Documenting the systems via discussions with key staff
- Consideration of the key risks within each audit area
- Examining relevant documentation
- Carrying out a preliminary evaluation of the arrangements and controls in operation generally within the Council
- Testing the key arrangements and controls
- Testing the completeness and accuracy of records.

The table below shows the staff consulted with and we would like to thank them for their assistance and co-operation.

Job title
Chief Finance Officer
Financial Accountant
Accounts Receivable Officers
Manager Coleraine Leisure Centre
Admin Officer, Roe Valley Leisure Centre
Caravan Manager and Admin Officer
Admin Officer, Roe Valley Arts and Cultural Centre
Technical Admin Officers, Coleraine and Ballycastle
Building Control Admin Officer, Coleraine
Registrar, Coleraine

5   Findings and Recommendations

This section of the report sets out our findings in relation to control issues identified and recommendations. A summary of all the key controls that we considered is included in Appendix II to this report.

5.1 Risk 1 – Invoicing Arrangements

ISSUE 1.1– *Control issue – Raising invoices on a timely basis*
a) Observation- Prior to February 2016, legacy Coleraine council service areas and outlying centres in Limavady were responsible for preparing invoices relating to the services they provided. The accounts receivable team raised the remaining invoices. We found the following issues in relation to invoice raising: - No invoices were raised by the accounts receivable team in the first two months of 2015/16 due to delays in obtaining new Council stationery and staff being diverted to other priority areas within Finance. This resulted in businesses being invoiced late and created a backlog of invoices waiting to be raised.   - Some isolated instances where the back-up information did not include dates and/or rates of services provided.   - Invoices in relation to rental income (Coleraine) were not raised until September 2015 due to uncertainty over rental balances.   - Quarterly invoices for trade waste collection services within Coleraine were not issued until several months after service provision   - Annual refuse collection service invoices for the Ballymoney area were not raised until October/ November 2015   - At the time of our audit, no invoices had been raised in relation to the landfill site (gate fees and landfill tax) for the period December 2015 to March 2016 (totalling approximately £292k).
b) Implication- If invoices are not raised on a timely basis there is an increased risk that Council will not recover all the income due to it as a result of late payments and default payment, and services will continue to be availed of without payment.
c) Priority Rating- 1
d) Recommendation- The Council should ensure that invoices are raised promptly following service provided/facilities used and that sufficient information is provided to Finance to enable the invoice to be accurately raised. The timeliness of raising invoices is particularly important where invoices are raised on a quarterly/ bi annual basis (for example rent and bin collection services) so that sufficient time is provided to the person being invoiced between invoices to increase the chance of payment being received on a timely basis. It is anticipated that the recent centralisation of the invoicing function should help to resolve this issue.
e) Management Response-

With centralised invoicing invoices are raised by finance on more or less a daily basis, this does rely on service departments providing the necessary information in a timely manner to finance, procedures around this interaction could benefit with a review

f) Responsible Officer & Implementation Date- Lindsay Clyde – in place – procedural review August '16

ISSUE 1.2 – *Control issue – Staff resources*

a) Observation-
Changes have recently been made to the way in which invoicing and debt management is dealt with by the Council. From February 2016, the process has been centralised, with the accounts receivable team raising all invoices (previously, the majority of the legacy Coleraine council invoices were raised by individual service areas and outlying centres, whilst the Finance departments within the other legacy areas invoiced all the service areas within their geographical area with the exception of the two outlying centres in Limavady). This has resulted in an increase in the volume of invoices being processed and followed-up by the existing accounts receivable team. Since the centralisation has taken place, approximately 900 invoices have been processed by the accounts receivable team (February – March 2016) compared with approximately 1450 raised by the accounts receivable team in the period April 2015 – January 2016. Whilst it is our understanding that a staffing structure has been agreed and the Chief Finance Officer is currently in the process of implementing this, in the interim period all invoices raised are being dealt with by existing the staff within accounts receivable, with no additional resources.

In addition to the increased volume of invoices being raised from within Finance, all outstanding debtors not previously raised on the financial system will have to be entered in the near future so that appropriate follow up can be carried out. It is therefore important that the accounts receivable team is adequately resourced to deal with this additional workload.

b) Implication-
If the accounts receivable team is not adequately resourced there is an increased risk that invoices are not dealt with on a timely basis, creating backlogs and delays in invoicing and follow up, and potential loss of income to the Council.

c) Priority Rating-
2

d) Recommendation-
The Chief Finance Officer should monitor the workload of the accounts receivable team and ensure that adequate resources are put in place to be able to manage all aspects of income including invoicing, receipt of payments, bank reconciliations and debt control.

e) Management Response- Staffing level of income section took into account the aspiration of centralised invoicing and credit control, planned review after first full year of operation to ensure appropriateness of staffing

f) Responsible Officer & Implementation Date- David Wright – March '17

ISSUE 1.3– *Control issue – Streamlining the invoicing process*
a) Observation-   Back up information is sent to Finance by individual service areas following the service being provided or the facilities being used, to enable the accounts receivable team to raise the invoice. Information comes in various formats depending on the service area and includes booking diaries, calendars, booking forms, replica invoices, memos, charge notes and requests for raising an invoice forms. Frequently, the information is also entered on to a spreadsheet maintained by the service area (which was previously used to generate the invoice) which is then emailed to the accounts receivable team (to generate the invoice). Once the invoice has been raised, details are entered on to a separate spreadsheet to inform the service area of invoices raised. As all invoices must be printed at the Coleraine Finance site (the invoices are printed on controlled stationery and sealed using a pressure sealer based in Coleraine), some invoices are currently being transported to other Finance locations for verification before posting, making the process more onerous and less efficient.
b) Implication-   There is an increased risk that the processing of invoices is less efficient and streamlined than it could be and of ineffective use of staff resources due to duplication of information and invoices being transported between Council locations
c) Priority Rating-   3
d) Recommendation-   Once the invoicing process is fully embedded, consideration should be given to reviewing how and where information is generated and recorded to create a more streamlined process.
e) Management Response- Procedural review to be carried out before end of calendar year
f) Responsible Officer & Implementation Date- Lindsay Clyde – Dec '16

5.2 Risk 2 – Debt Recovery

ISSUE 2.1 – *Control issue – Debt management policy*
a) Observation-   A draft debt management policy has been developed which outlines the procedures for recovery of debt (including issuing statements and reminder letters), bad debt and writing off bad debts. The policy has been reviewed by the senior management team and is due to be presented to the Council for approval in the coming weeks. We noted that there has been a delay in the accounts receivable team beginning to issue statements and reminder letters for outstanding debtors since centralising the process as a result of the increase in workload of the team. It is important therefore that the policy is shared with staff involved in the debt recovery process so that follow up procedures are adhered to.
b) Implication-   There is an increased risk that some staff may not be fully aware of roles and responsibilities and are unclear as to how the debtor system operates, leading to

inconsistent working practices, late issuing of statements and reminder letters and a backlog in debtors to be followed-up.

c) Priority Rating-
2

d) Recommendation-
The debt management policy should be discussed with the accounts receivable team and training provided as necessary to ensure that all staff are fully aware of the debt recovery procedures and the policy can be implemented promptly once approved.

e) Management Response- Debt management policy approved by committee on 19 April and full Council on 26 April, policy has been issued to Finance staff with instructions to implement.

g) Responsible Officer & Implementation Date- L Clyde May '16

ISSUE 2.2 – *Control issue – Invoices raised Pre February 2016*

a) Observation
As part of the centralisation of invoicing and debt management arrangements, debtors invoiced by other service areas prior to February and which remain outstanding, plus any legacy debts, are to be entered on to the financial system so that they become part of the centralised debt recovery process. In doing this, it is our understanding that these debtors will start the debt recovery process over again based on the date entered on the system. Although some initial work has commenced in this area to establish the overall level of debt held by the Council, this has been limited. In addition, the volume and value of debt held within individual departments is difficult to quantify which in turn makes it difficult to quantify the time required to complete this exercise.

b) Implication-
If aged debt from individual service areas is not established and processed on the Finance system on a timely basis, there is an increased risk of delays in issuing statements and reminder letters and additional time afforded to these debtors. The posting and follow up of additional invoices may also be more significant than anticipated and place additional workload on existing staff.

Additionally, there is a risk that Council has not fully identified its total level of debtors from service areas that were invoicing directly prior to February 2016.

c) Priority Rating-
2

d) Recommendation-
The Council should ensure that outstanding debt not already on the Finance system is posted promptly and followed up as appropriate. In line with recommendation 1.2, the Chief Finance Officer should also monitor the volume and flow of the workload of the accounts receivable section so that sufficient staff resources are in place and backlogs can be avoided.

| e) | **Management Response**- Outstanding invoices at 31 Mar 2016 will be entered on debtors ledger and subjected to new process. |
| f) | **Responsible Officer & Implementation Date- L Clyde Jun'16** |

ISSUE 2.3 – _Control issue – Statements and reminder letters_
a) Observation During 2015/16, staff responsible for raising and following up on invoices throughout the Council area continued to operate under legacy debt management arrangements resulting in inconsistencies as to how these were managed throughout the Borough; reminder letters were issued on an ad hoc basis (depending on the service area) and no formal statements were issued during the 2015/16 financial year. From review of aged debtors and discussion within selected service areas, the following was noted: • In two service areas, staff were not proactive in recovering debt; no follow up (phones calls or reminders letters) was carried out in year. In many instances this included multiple invoices being raised to the same business and resulted in continued use of Council services despite non-payment of previous invoices. • From a sample of 8 rental properties, no follow up had taken place in relation to debtors for two properties. • From a review of 17 of the highest 25 debtors >90 days (entered on the Finance system), 3 of these of these (approximately £10k in total) had not been followed up • Although some efforts have been made by some service areas to recover outstanding debts, there has been no systematic review process (ie monthly review of aged debtors) to ensure these were being followed up on a timely basis or evidence maintained of any follow up. We note that the centralisation of the accounts receivable function and implementation of a debt management policy should address such issues in the future.
b) Implication- If staff are not proactive in recovering debt or held accountable for the debts that they are responsible for there is an increased risk of loss of income to the Council. If reminder letters and statements are not issued on a timely basis, debtors are not being appropriately followed up and there is an increased risk of non-payment.
c) Priority Rating- 1
d) Recommendation- Now that the follow up of debt is being managed centrally by the accounts receivable team, the issuing of statements and reminder letters should be resumed promptly in line with the debt management process. A clear audit trail should be maintained of all actions taken for the recovery of debt. Once payment has been received by the accounts receivable section, it is important that the original service area is informed, particularly where businesses avail of repeated use of Council services (such as leisure centres, landfill sites and commercial collections) so that on-stop lists can be kept up to date.

e) Management Response- Issue of monthly statements and reminders commenced in April 2016 to coincide with expected implementation of new debt management policy. Regular updates to service departments in place
f) Responsible Officer & Implementation Date- Complete

ISSUE 2.4 – *Control issue – Credit note review*
a) Observation A total of 49 credit notes were issued in 2015/16 (total value of approx. £23.5k) per the debtors ledger. We found that sufficient back up documentation was in place from the appropriate service area requesting that a credit note be raised to offset against an invoice. A credit note audit report can be generated from the Finance system, but to date there has been no formal review of this by a person independent of processing the credit notes (applying also to credit notes raised in other service areas where it is unclear if there is adequate segregation of duties between authorisation and raising of credit notes).
b) Implication- If no formal reviews of credit notes take place, there is an increased risk of misuse and errors in the process which are not identified on timely basis.
c) Priority Rating- 2
d) Recommendation- Monthly reviews of credit notes should take place (by a person independent of those processing them) to ensure that credit notes raised are appropriate and that details such as costs charged are accurate.
e) Management Response- Agreed, all credit notes to be reviewed by either CFO or FA prior to issue with immediate effect
f) Responsible Officer & Implementation Date- L Clyde May'16

ISSUE 2.5 – *Control issue – Write-offs*
a) Observation We confirmed that there have been no write-offs in year and it is likely that this will take place once all aged debtors have been entered on to the Finance system. This will require co-operation from each service area and onus on Heads of Service to advise of old debt going forward
b) Implication- If regular reviews of bad debt do not take place, there is an increased risk that the value of debtors may be overstated.
c) Priority Rating- 3
d) Recommendation- Once the debtors ledger is fully operational with old debts posted (including any legacy debts), a process should be put in place so that those debts which are unlikely to be recovered are written off as appropriate. This could include undertaking a review to assess older debts (more than two years old) and determine whether these can be collected or should be written off. These should then be reported to and, where appropriate approved by, the Council on a timely basis in line with the debt management policy.
e) Management Response- Following implementation of the new debt management policy all debtors will be processed in accordance with the policy and a review will be carried out around Sep '16 to consider the need for any write-offs
f) Responsible Officer & Implementation Date- D Wright – Sep '16

ISSUE 2.6 – *Control issue – Reconciliation of debtors ledger*
a) Observation We noted that a reconciliation of the debtors ledger to the general ledger has not been carried out on a regular basis. This is an additional check to ensure that any mis-postings or discrepancies between the debtors ledger and the general ledger are identified and followed up on a timely basis.
b) Implication- If these reconciliations are not carried out regularly there is an increased risk that any mis-postings or discrepancies between the debtors ledger and the general ledger will not be identified and followed up on a timely basis.
c) Priority Rating- 3
d) Recommendation-

	Once the debtors ledger is fully operational Finance staff should ensure that the debtors ledger is reconciled to the general ledger on a monthly basis in line with good practice.
e)	**Management Response**-Invoice batches to be reviewed to ensure correct postings and reconciled to GL and aged debt report with immediate effect
f)	**Responsible Officer & Implementation Date- L Clyde – May'16**

5.3 Risk 3 – Debt Management Information

ISSUE 3.1 – *Control issue – Communication with other service areas*
a) Observation- During 2015/16, communication between Finance and individual service areas has been ad hoc in relation to the status of debtors and there has been no formal reporting mechanism to update accounts receivable on follow up activities (and vice versa where Finance has generated the invoice).
b) Implication- If there are no communication and reporting mechanisms in place regarding the status of debtors and what action has been taken to recover debts, there is an increased risk of poor decision making (such as allowing continued use of Council services) and potential loss of income to the Council.
c) Priority Rating- 2
d) Recommendation- Consideration should be given to providing aged debt reports to Heads of Service on a regular basis for information purposes (even though follow up activities are carried out by accounts receivable). Regular meetings should also take place to act as a two way process for keeping both Finance and Heads of Service informed (for example to review and discuss persistent bad payers with a view to withdrawing credit facilities and/or making alternative arrangements for payment e.g. payment in advance). It is anticipated that the centralisation of debtors will improve the overall recovery of debt and therefore also reduce the need for some communication, making these meetings more focussed.
e) Management Response- Aged debt reports to HoS on monthly basis with updates on "bad debt" – commence Aug '16 to allow full implementation of new policy
f)   Responsible Officer & Implementation Date- L Clyde – Aug'16

Appendix I: Definition of Assurance Ratings and Hierarchy of Findings

Substantial Assurance
Evaluation Opinion: There is a robust system of governance, risk management and control which should ensure that objectives are fully achieved.

Testing opinion: There is evidence that the controls are being consistently applied.

Satisfactory Assurance
Evaluation opinion: Overall there is an adequate and effective system of governance, risk management and control. While there is some residual risk identified this should not significantly impact on the achievement of objectives. Some improvements are required to enhance the adequacy and / or effectiveness of governance, risk management and control.

Testing opinion: There is evidence that the level of non-compliance with some of the controls may put some of the system objectives at risk.

Limited Assurance
Evaluation opinion: There is an inadequate and/or ineffective system of governance, risk management and control in place. Therefore there is significant risk that the system will fail to meet its objectives. Prompt action is required to improve the adequacy and/or effectiveness of governance, risk management and control.

Testing opinion: The level of non-compliance puts the system objectives at risk.

Unacceptable Assurance
Evaluation opinion: The system of governance, risk management and control has failed or there is a real and substantial risk that the system will fail to meets its objectives. Urgent action is required to improve the adequacy and effectiveness of governance, risk management and control.

Testing opinion: Significant non-compliance with the basic controls leaves the system open to error or abuse.

Hierarchy of Findings

This audit report records only the main findings. As a guide to management and to reflect current thinking on risk management we have categorised our recommendations according to the perceived level of risk. The categories are as follows:

Priority 1: Major issues which require urgent attention and the implementation of agreed audit recommendations in the short term.

Priority 2: Important issues which require immediate attention and the implementation of agreed audit recommendations in the short to medium term.

Priority 3: Detailed issues of a less important nature which require attention and the implementation of agreed audit recommendations in the medium to long term.

Appendix II: Summary of Key Controls Reviewed

INVOICING AND DEBTOR MANAGEMENT

Risk	Key Controls
Different invoicing arrangements are in place throughout the borough leading to inconsistencies in how customers are invoiced and dealt with	- Processes are in place for raising invoices following service provided/ work carried out for a sample of areas - Requests for raising invoices, memos, diaries and calendars are completed promptly following the service provided - Requests for raising invoices/memos are signed and dated by the authorised person within the relevant department and checked for accuracy by Finance Department. - The centralisation of invoicing and debtor management should ensure consistency to the way in which invoices are raised. - Details are entered onto the finance system promptly following receipt of charge note/ memo and invoices are raised and sent to customer on timely basis. Within individual service areas (prior to February 2016), diaries and calendars are checked for accuracy prior to be invoiced directly. This is subject to audit recommendation
Procedures for recovering outstanding debts are not robust and are inconsistently applied leading to an increased risk that debts will not be recovered in a timely manner and loss of income to the Council.	- Council has developed a debtor management policy that has been communicated to staff. This is subject to audit recommendation - Outstanding debts are reviewed and how these are being dealt with are recorded. This is subject to audit recommendation - There is appropriate and timely follow up of outstanding debtors (statements, reminder letters, further action) in line with the debtor policy. This is subject to audit recommendation - Conditions for write-offs and approval channels are in place and there is evidence of this in practice - There are regular reviews of cancelled invoices, credit notes issued, and bad debts written off. This is subject to audit recommendation - Debtors meetings take place regularly between finance and service areas to ensure appropriate follow up on debtors. This is subject to audit recommendation - The debtors ledger is reconciled to the general ledger on a monthly basis. This is subject to audit recommendation
Lack of sufficient, accurate and timely management information for income and debtors leading to poor decision-making.	- Facilities managers received aged analysis debtor reports and provide appropriate status on debtors. This is subject to audit recommendation - There is clear communication between the supplying service area and the finance department. This is subject to audit recommendation - From February 2016 a centralised record of Council debt has been established - The level of debt is reported to the Council/senior officers on a timely basis. This is subject to audit recommendation

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Appendix III: Points for the Attention of Management

Performance Indicators
Now that all invoicing and debtor management arrangements are now being dealt with by the accounts receivable team, consideration should be given to developing a range of performance indicators to assist in monitoring the performance of the debt management process and to identify where improvements could be made.
Management Response- KPI's to be established for baseline autumn 2016 to allow for full implementation of new policy, regular review thereafter