Analysis of Ministry of Justice FLACC Internal Control Self-Assessment at the Organisation Level

1. Introduction

The assessment of the overall internal control environment was based on the 4 levels of development established by PEMPAL (**Public Expenditure Management Peer Assisted Learning network**.)

	Characteristics
Level 1: Informal *Ad-hoc /Chaotic*	The characteristics of internal controls at this level are that they are (typically) undocumented and in a state of dynamic change. They are driven in an *ad hoc*, uncontrolled, and reactive manner by users to events. This provides a chaotic or unstable environment for internal control.
Level 2: Defined *Standard / Repeatable*	The characteristics at this level of maturity are that some internal controls are in place and are repeatable, possibly with consistent results. Internal control discipline is unlikely to be rigorous, but where it exists, it may help to ensure that internal controls are maintained during times of stress. Over time, sets of defined and documented standard control processes will be established and subject to improvement. **This could be a lengthy *developmental stage* and is the level where most organizations will probably sit.**

Level	Characteristics
Level 3: Managed & Monitored *Predictable*	At this level of maturity, the majority of internal controls are repeatable and generate consistent results. Internal control discipline is rigorous and ensures that internal controls are maintained in times of stress. Designed and documented standard processes exist and the focus is on continually improving internal control performance through both incremental and innovative changes and improvements.
Level 4: Optimized *Efficient / Effective*	The characteristics of internal control at this level are that the effectiveness of internal control is measured and benchmarked against best practice to ensure strong performance across different situations.

2. Findings

Overall Level Ratings

The Questionnaire had **78 Questions distributed as follows:**

a. **Level 1: 34**
b. **Level 2: 24**
c. **Level 3: 19**
d. **Level 4: 1**

Overall Assessment: The overall rating is 1.8 which can be described as Level 2 Defined Standard/Repeatable - The characteristics at this level of maturity are that some internal controls are in place and are repeatable, possibly with consistent results. Internal control discipline is unlikely to be rigorous, but where it exists, it may help to ensure that internal controls are maintained during times of stress. Over time, sets of defined and documented standard control processes will be established and subject to improvement. **This could be a lengthy *developmental stage* and is the level where most organisations will probably sit.**

Component 1: Control Environment

This Component has **26 Questions.** The **Level ratings are:**

a. **Level 1: 6**
b. **Level 2: 12**
c. **Level 3: 8**
d. **Level 4: 0**

Assessment: This Component has an overall rating of 2.5 which can be

described as being somewhere between Levels 2 and 3, Defined and Managed and Monitored, respectively.

Component 2: Performance & Risk Management

This Component has **23 Questions.** The **Level ratings are:**

a. **Level 1: 17**
b. **Level 2: 3**
c. **Level 3: 3**
d. **Level 4: 0**

Assessment: This Component is the weakest with an overall rating of 1.4 which can be describe as Level 1 Informal Ad-hoc/Chaotic - The characteristics of internal controls at this level are that they are (typically) undocumented and in a state of dynamic change. They are driven in an *ad hoc*, uncontrolled, and reactive manner by users to events. This provides a chaotic or unstable environment for internal control.

Component 3: Control Activities

This Component has **13 Questions. The Level ratings are:**

a. **Level 1: 8**
b. **Level 2: 4**
c. **Level 3: 1**
d. **Level 4: 0**

Assessment: This Component has an overall rating of 1.5 which can be described as being somewhere between Levels 1 and 2, Informed and Defined, respectively.

Component 4: Information & Communication

This Component has **12 Questions. The Level ratings are:**

a. **Level 1: 1**
b. **Level 2: 4**
c. **Level 3: 7**
d. **Level 4: 0**

Assessment: This Component has an overall rating of 2.5 which can be described as being somewhere between Levels 2 and 3, Defined and Managed and Monitored, respectively.

Component 5: Monitoring

This Component has **4 Questions. The Level ratings are:**

a. **Level 1: 2**
b. **Level 2: 1**
c. **Level 3: 0**
d. **Level 4: 1**

Assessment: This Component has an overall rating of 2 which can be described as Level 2 Defined Standard/Repeatable.

As we would have anticipated, the **key areas where more needs to be done are in Components 2 and 3 Risk Management and Control Activities respectively. In Component 2 the areas requiring attention are:**

Risk Management

- **Questions 28, 31, 32, 33, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49.**

Control Activities

- **Questions 50, 52, 54, 55, 56, 57, 59, 60, 61, 62.**

Overarching this, is the observation that processes, and decision-making flexibility are potentially inefficient and time wasting due to the over reliance on all sorts of legally binding documents. Frankly, unless one 'lived' within the system, it would be almost impossible to navigate the tortuous path established by the legal framework.

As the Government has already recognised, Ukraine has too many strategies when what is needed is an overarching Public Administration Reform (PAR) Strategy and a limited number of key Strategic Plans and a higher number of 1–3-year Operational Plans. The current planning environment at both the Strategic and Operational levels can only result in an opaque and cumbersome 'paper chase' which hampers the effectiveness and efficiency of service delivery to the people of the Ukraine.

3. Assessment Methodology

The responses in the Internal Control Self-Assessment questionnaire[1] were analysed against the following assessment matrix.

Level 1: Informal *Ad-hoc/Chaotic*	**Level 2: Defined** *Standard/ Repeatable*	**Level 3: Managed & Monitored** *Predictable*	**Level 4: Optimized** *Efficient/ Effective*

Component 1: Control Environment

Ethics & Integrity

1. Does your organisation have up-to-date ethical behaviour standards?

[1] Evidence for the completion of this analysis was taken directly from the responses provided by the MoJ.

	Rules of ethical conduct for employees of the free legal aid system, approved by the order of the coordination centre for Legal Aid Provision No. 111 “On Approval of the Rules of Ethical Conduct for Employees of the Free Legal Aid System dated 23.12.2024		

Level 1: Informal *Ad-hoc/Chaotic*	**Level 2: Defined** *Standard/ Repeatable*	**Level 3: Managed & Monitored** *Predictable*	**Level 4: Optimized** *Efficient/ Effective*

2. How are these ethical behaviour standards communicated to the employees?

	The rules (standards) of ethical behaviour of the FLA system employees are communicated to the employees by familiarising them with the relevant order of the Coordination Centre for Legal Aid Provision in the electronic document management system ASKOD		

3. Does your entity have up-to-date regulations on prevention of fraud and corruption, as well as on reporting of fraud and irregularities?

	The Anti-Corruption Programme of the Ministry of Justice of Ukraine for 2025-2027, approved by the Order of the		

	Ministry of Justice of Ukraine dated 30.05.2025		

4. How are the regulations on prevention of fraud and corruption as well as on reporting of fraud and irregularities communicated to the employees?

	The Corruption Prevention Department of the Coordination Centre for Legal Aid Provision sends explanatory letters on the issues stipulated by the Law of Ukraine "On Prevention of Corruption" via the electronic document management system "ASKOD" and e-mail.		

Component 1 Control Environment

Functions, Duties & Tasks

Level 1: Informal *Ad-hoc/Chaotic*	**Level 2: Defined** *Standard/ Repeatable*	**Level 3: Managed & Monitored** *Predictable*	**Level 4: Optimized** *Efficient/ Effective*

5. Does your entity have a Regulation for organisation and operation, to include your organisation's functions, duties, and tasks?

		Regulation on the Coordination Centre for Legal Aid Provision, approved by the Resolution of the Cabinet of Ministers of Ukraine No. 504 of 06.06.2012 "On Establishment of the Coordination Centre for Legal Aid Provision and Liquidation of the Centre for Legal Reform and Legislative Work under the Ministry of Justice".	

6. How is the Regulation for organisation and operation communicated to the employees (mission, functions, duties, and tasks)?

		The Regulation on the organisation of activities is communicated to employees during the induction briefing and by electronic means. Also, the description of the	

		main tasks and functions is enshrined in the relevant regulations on the structural units of the Coordination Centre for Legal Aid Provision.	

7. Do all employees of your organisation have job descriptions that establish the objectives, roles, and responsibilities of each employee?

		The Director of the Coordination Centre for Legal Aid Provision approves job descriptions.	

Component 1 Control Environment

Commitment to Competence

Level 1: Informal *Ad-hoc/Chaotic*	**Level 2: Defined** *Standard/ Repeatable*	**Level 3: Managed & Monitored** *Predictable*	**Level 4: Optimized** *Efficient/ Effective*

8. Has your organisation defined knowledge and competences for each position?

	The qualification requirements for each position are set out in job descriptions.		

9. Does your organisation have human resource policies and practices that ensure that the right people are assigned to the right job?

NO	.		

10. Does your organisation have a programme for recruitment, promotion / appointment of employees?

NO			

11. How does your programme for recruitment, promotion / appointment of employees guarantee that persons with appropriate qualification are assigned tasks they are capable to perform?

NO as recruitment seems to be based on qualifications & experience. No matching of job competences to individual			

appointments.			

Level 1: Informal *Ad-hoc/Chaotic*	**Level 2: Defined** *Standard/ Repeatable*	**Level 3: Managed & Monitored** *Predictable*	**Level 4: Optimized** *Efficient/ Effective*

12. Does your organisation have a programme for initial training for new employees?

		Training for the purpose of adaptation of newly appointed employees is provided for by the Procedure for organising continuous professional development in the system of free legal aid provision, approved by the Order of the Coordination Centre for Legal Aid Provision No. 16 "On Approval of the Procedure for Organising Continuous professional development in the free legal aid system".	

13. Does your organisation have a clear policy and implement this to ensure the continuous professional development of its personnel?

		The provisions of such a policy are enshrined in the Procedure for Organising Continuous Professional Development in the Legal Aid System, approved by the	

		Order of the Coordination Centre for Legal Aid Provision No. 16 "On Approval of the Procedure for Organising Continuous Professional Development in the Legal Aid System" dated 28.03.2025.	

14. Are employees adequately trained to cope with the responsibilities assigned to them?

		Employees are provided with continuous access to the institution's instructions, regulatory framework, and methodological materials. In addition, employees have the opportunity to improve their skills by participating in trainings, webinars, and methodological events of the Coordination Centre and partners of the free legal aid system.	

15. Is individual performance periodically assessed against agreed objectives and reviewed with the employee?

	We may not have any order on this, but each manager sets tasks for his or her subordinate and draws up an adaptation work plan. There are		

	also weekly planning and reporting.		

Component 1 Control Environment

Management Approach & Operational Style

Level 1: Informal *Ad-hoc/Chaotic*	**Level 2: Defined** *Standard/ Repeatable*	**Level 3: Managed & Monitored** *Predictable*	**Level 4: Optimized** *Efficient/ Effective*

16. How is the importance of developing an adequate control environment promoted and understood within your organisation?

Difficult to answer; mostly during working meetings such issues are discussed every time.			

17. Are there organised training/coaching/mentoring on financial management and control for managers and employees within your organisation?

NO			

18. Do the management of your organisation promote and contribute to the development of financial management and control systems including the correction of major deficiencies in the current system?

	Response is YES but no evidence.		

19. Are managers in your organisation responsible for establishing and managing internal control mechanisms?

	Response is YES but no evidence.		

Component 1 Control Environment

Organisation Structure

Level 1: Informal *Ad-hoc/Chaotic*	**Level 2: Defined** *Standard/ Repeatable*	**Level 3: Managed & Monitored** *Predictable*	**Level 4: Optimized** *Efficient/ Effective*

20. Does the current organisation structure correspond to resources, responsibilities, and objectives of the organisation?

	YES but no evidence.		

21. Does your organisation have a clearly defined and up to date organisation structure?

		The structure of the Coordination Centre for Legal Aid Provision is approved by the Order of the Coordination Centre for Legal Aid Provision No. 103 "On Approval of the Structure of the Coordination Centre for Legal Aid Provision" dated 28.10.2024.	

22. Has your organisation clearly communicated to all personnel and other stakeholders its structure and its internal and external reporting obligations?

		Clause 2 of the Order of the Coordination Centre for Legal Aid Provision of 28.10.2024 No. 103 "On	

		Approval of the Structure of the Coordination Centre for Legal Aid Provision" instructs the legal department to familiarise the employees of the Coordination Centre for Legal Aid Provision with this order.	

23. How much flexibility do your managers have in organising and using staff resources?

	Managers can submit proposals for the appointment, transfer, dismissal of employees to/from positions within the staffing table approved by the State Secretary of the Ministry of Justice. The staffing list and budget of the Coordination Centre are approved by the State Secretary of the Ministry of Justice within the limits of the budget allocations on an annual basis.		

Level 1: Informal *Ad-hoc/Chaotic*	**Level 2: Defined** *Standard/ Repeatable*	**Level 3: Managed & Monitored** *Predictable*	**Level 4: Optimized** *Efficient/ Effective*

24. Does your organisation keep a formal record of all high-level delegated authorities?

NO			

25. Do managers in your organisation delegate duties and functional tasks?

	The distribution of functional powers between the director, first deputy director and deputy directors is approved by the order of the Coordination Centre for Legal Aid Provision No. 9 dated 12.03.2025		

26. Do managers in your organisation ensure that tasks are delegated only to employees who have the competencies to deal with these tasks?

	YES but no evidence,		

Component 2

Performance & Risk Management

Setting Objectives

Level 1: Informal *Ad-hoc/Chaotic*	**Level 2: Defined** *Standard/ Repeatable*	**Level 3: Managed & Monitored** *Predictable*	**Level 4: Optimized** *Efficient/ Effective*

27. Does your organisation have a clear mission statement, vision, and strategic and operational objectives?

	YES, but too many Strategies (approx. 15-20)		

28. Are these strategic and operational objectives specific, measurable, achievable, realistic and time bound? (SMART)

NO			

29. Has your organisation communicated its mission, strategic and operational objectives to all internal and external stakeholders?

		Strategic documents are distributed by e-mail to employees and posted on the official website (based on previous experience; of course, the new strategy is not yet available on the website until it is approved).	

Level 1: Informal *Ad-hoc/Chaotic*	Level 2: Defined *Standard/ Repeatable*	Level 3: Managed & Monitored *Predictable*	Level 4: Optimized *Efficient/ Effective*

30. Has your organisation assigned employee responsibilities to achieve the organisations strategic and operational objectives?

		Since the new strategy has not yet been approved, no implementation plan has been developed, and no responsible persons have been identified. At the same time, during the implementation of the previous strategy, a responsible structural unit of the Coordination Centre was assigned to each measure.	

Component 2

Performance & Risk Management

Planning, Monitoring & Reporting Objectives

31. Does your organisation have strategic and annual action plans and do these include clear objectives, key performance indicators (KPI), and the risks to achieving the objectives?

NO but under development.			

Level 1: Informal Ad-hoc/Chaotic	Level 2: Defined Standard/ Repeatable	Level 3: & Managed Monitored Predictable	Level 4: Optimized Efficient/ Effective

32. Does your organisation regularly update action plans?

NO			

33. Does your organisation monitor and report on progress in implementing action plans?

	Will start once operational plan is approved		

34. Does your organisation have written detailed procedures for development, execution, and reporting of the annual budget?

	Currently, the existing documents are outdated and need to be reviewed and updated, work on this is ongoing.		

35. How does your organisation evaluate, monitor, and revise financial performance (based on annual budget indicators)?

		During the budget year, the implementation of budget programmes is monitored. Based on the results of the year, reporting information is prepared: reports on the implementation of budget	

		programme passports, results of the budget programme effectiveness assessment.	

Component 2

Performance & Risk Management

Identification of Events that can Generate Risks & Opportunities

Level 1: Informal *Ad-hoc/Chaotic*	**Level 2: Defined** *Standard/ Repeatable*	**Level 3: Managed & Monitored** *Predictable*	**Level 4: Optimized** *Efficient/ Effective*

36. Does your organisation identify future events that can have a favourable or negative impact on achievement of strategic and operational objectives?

NO			

37. Does your organisation consider the external risk sources?

YES, but not recorded.			

38. Does your organisation consider internal risk sources?

YES, but not recorded.			

39. Does your organisation have a well-developed risk management arrangement?

NO			

Component 2

Performance & Risk Management

Risk Management

Level 1: Informal *Ad-hoc/Chaotic*	**Level 2: Defined** *Standard/ Repeatable*	**Level 3: Managed & Monitored** *Predictable*	**Level 4: Optimized** *Efficient/ Effective*

40. Does your organisation evaluate general exposure to risk?

NO			

41. How does your organisation determine the acceptable levels of residual risks?

NO			

Level 1: Informal *Ad-hoc/Chaotic*	**Level 2: Defined** *Standard/ Repeatable*	**Level 3: Managed & Monitored** *Predictable*	**Level 4: Optimized** *Efficient/ Effective*

42. How does your organisation determine the adequate levels of risk tolerance?

NO			

43. How does your organisation identify and evaluate the risk impact depending on the set objectives?

NO			

44. How does your organisation control the identified and evaluated risks?

NO			

45. How does your organisation monitor and report the functioning of the controls?

NO			

Level 1: Informal *Ad-hoc/Chaotic*	Level 2: Defined *Standard/ Repeatable*	Level 3: Managed & Monitored *Predictable*	Level 4: Optimized *Efficient/ Effective*

46. Has your organisation assigned an employee / working group responsible to identify, evaluate, register, monitor and report risks?

NO, a Working Group has been established to set-up internal control arrangements. However, this is different from dealing with risk.			

47. Has your organisation developed and maintained a register of risks?

NO			

48. Does your organisation have control procedures that allow for the reporting of exceptions/errors to managers?

NO			

49. Does your organisation have excessive controls that add little or no value in efficiently meeting organisational objectives and if so, these should be identified?

None Identified			

Component 3 Control Activities

Documentation of Operational Systems

Level 1: Informal *Ad-hoc/Chaotic*	**Level 2: Defined** *Standard/ Repeatable*	**Level 3: Managed & Monitored** *Predictable*	**Level 4: Optimized** *Efficient/ Effective*

50. Has your organisation identified and fully documented all key operational processes?

NO, not all processes are documented, e.g. the operational planning and budget planning processes need to be reviewed. Also, for example, a new procedure for verification of the acts of free legal aid provision submitted by lawyers is currently being developed.			

51. Does your organisation regularly revise its operational processes to achieve operational objectives efficiently and effectively?

	In fact, the work on reviewing the effectiveness of processes was one of the factors that prompted the optimisation of the organisational structure of the		

	FLA system in 2023-2024.		

52. Has your organisation developed a narrative / graphical description of each of the basic operational processes?

NO			

Component 3 Control Activities

Distribution of Obligations & Responsibilities

Level 1: Informal *Ad-hoc/Chaotic*	**Level 2: Defined** *Standard/ Repeatable*	**Level 3: Managed & Monitored** *Predictable*	**Level 4: Optimized** *Efficient/ Effective*

53. Does your organisation have a documented scheme of segregation of duties to control all key processes?

	Regulations on the structural units of the Coordination Centre for Legal Aid Provision, approved by the Order of the Coordination Centre for Legal Aid Provision No. 22 "On Approval of Regulations on Structural Units of the Coordination Centre for Legal Aid Provision" dated 06.05.2025		

54. Is there a written policy regarding the conflict of interests within the entity and, is this enforced?

This is reported as a YES but in fact the legal references all relate to anti-corruption measures.			

Component 3 Control Activities

Types of Control Activities

55. Does your organisation organise and carry out control activities at all levels of the organisation and in all the operational processes?

NO			

56. Within the established control activities, does the organisation analyse their cost against the risks involved?

NO			

Level 1: Informal *Ad-hoc/Chaotic*	**Level 2: Defined** *Standard/ Repeatable*	**Level 3: Managed & Monitored** *Predictable*	**Level 4: Optimized** *Efficient/ Effective*

57. Does your organisation have written policies and procedures for each operational process?

NO			

58. Does your organisation have procedures to authorise and approve actions or transactions?

		Users log in to the software using a personal password, in some cases with double authentication, and sign documents in the ASKOD software using a personal QES.	

59. Does your organisation have procedures to supervise the activity of subordinates?

	The response was YES based on “For example, https://time.legalaid.gov.ua/ is used to track the work performed by employees.” However, this is about supervision and not time management!		

60. Does your organisation have control procedures that provide for reporting the exceptions for their review by the respective managers?

NO			

61. Does your organisation have procedures for reconciliation of sets of data / transactions?

	There are no standardised procedures, but such reconciliations are performed on an ongoing basis (no report is complete without them), especially in management financial accounting and statistical reporting.		

Level 1: Informal *Ad-hoc/Chaotic*	**Level 2: Defined** *Standard/ Repeatable*	**Level 3: Managed & Monitored** *Predictable*	**Level 4: Optimized** *Efficient/ Effective*

62. Does your organisation have a documented system for the regular monitoring and reporting on the effectiveness of its financial management and control system?

NO			

Level 1: Informal *Ad-hoc/Chaotic*	Level 2: Defined *Standard/ Repeatable*	Level 3: Managed & Monitored *Predictable*	Level 4: Optimized *Efficient/ Effective*

Component 4 Information & Communication

Information

63. Do the information systems in your organisation facilitate or have a negative impact on the achievement of objectives?

Response is YES but this is a question that is misunderstood by the beneficiary.			

64. Does your organisation ensure that all employees are provided with the technical and other guidance required to fulfil their tasks efficiently and effectively?

	YES but no evidence.		

65. Does your organisation have documented rules for the frequency and destination of reports?

		There are separate approved procedures for conducting statistical observation and preparing reporting information.	

Level 1: Informal *Ad-hoc/Chaotic*	**Level 2: Defined** *Standard/ Repeatable*	**Level 3: Managed & Monitored** *Predictable*	**Level 4: Optimized** *Efficient/ Effective*

66. Has your organisation established sources and recipients of information?

		Sources and recipients are defined in separate procedures and instructions for preparing reports.	

67. Does your organisation produce, submit, and receive (internally and externally) correct, clear, useful, and complete information, required to achieve the objectives?

	Key performance indicators are displayed in the dashboard but not linked to objectives.		

68. How do the information systems within the organisation facilitate achievement of objectives?

	Dissemination of information about the activities of the organisation and its territorial branches on official information resources contributes to raising the level of legal education among the population		

Component 4 Information & Communication

Communication

Level 1: Informal *Ad-hoc/Chaotic*	**Level 2: Defined** *Standard/ Repeatable*	**Level 3: Managed & Monitored** *Predictable*	**Level 4: Optimized** *Efficient/ Effective*

69. Does your organisation have a comprehensive communications policy and strategy that covers all aspects of internal and external communications?

		The Procedure for carrying out legal awareness and communication activities in the free legal aid system, approved by the order of the Coordination Centre for Legal Aid Provision dated 28.03.2025 No. 14 "On approval of the Procedure for carrying out legal awareness and communication activities in the free legal aid system"	

70. Does your organisation have a documented set of procedures for reporting suspected irregularities, frauds, and corruption allegations?

		- The Procedure for organising the verification and consideration of reports of corruption and corruption-related offences and other violations of the Law of Ukraine "On	

		Prevention of Corruption" and work with whistleblowers in the Coordination Centre for Legal Aid Provision and its territorial offices, approved by the order of the Coordination Centre for Legal Aid Provision No. 32 dated 24.07.2025.	

Level 1: Informal *Ad-hoc/Chaotic*	**Level 2: Defined** *Standard/ Repeatable*	**Level 3: Managed & Monitored** *Predictable*	**Level 4: Optimized** *Efficient/ Effective*

71. Are there efficient and effective internal and external communication systems within the organisation?

		Various communication channels are used (office management system, e-mail, internal websites (knowledge base), chats in messengers, etc.	

72. Does the organisation prevent barriers for providing information to employees?

		Yes but no evidence.	

Level 1: Informal *Ad-hoc/Chaotic*	Level 2: Defined *Standard/ Repeatable*	Level 3: Managed & Monitored *Predictable*	Level 4: Optimized *Efficient/ Effective*

73. Does your organisation have communication means with the service beneficiaries?

	Instructions for processing appeals received on the client support platform, approved by the order of the Coordination Centre for Legal Aid Provision dated 27.09.2024 No. 100 "On Approval of the Instruction for Processing Applications Received on the Client Support Platform".		

74. Is your organisation monitoring flow of information received from other bodies / external parties?

		Monitoring is carried out using the electronic document management system.	

Component 5 Monitoring

Level 1: Informal *Ad-hoc/Chaotic*	**Level 2: Defined** *Standard/ Repeatable*	**Level 3: Managed & Monitored** *Predictable*	**Level 4: Optimized** *Efficient/ Effective*

75. Does your organisation have a documented system for the regular monitoring and reporting on the effectiveness of its financial management and control system?

NO			

76. Does your organisation implement the key recommendations contained in internal and external audit reports?

			Within a specified period of time, in accordance with the order approving the action plan for the implementation of the audit recommendations, the responsible structural units of the Coordination Centre for Legal Aid Provision prepare and submit information on the status of implementation of the recommendations made as a result of the

			audit. Such information contains documents confirming the implementation of a specific measure specified in the plan (in full or in part).

Level 1: Informal *Ad-hoc/Chaotic*	**Level 2: Defined** *Standard/ Repeatable*	**Level 3: Managed & Monitored** *Predictable*	**Level 4: Optimized** *Efficient/ Effective*

77. Has your organisation determined the information needed in order to be capable to evaluate the functionality financial management and control system?

NO			

78. Are complaints from the citizens used as a means to identify and correct control deficiencies?

	Based on the results of consideration of the citizens' appeal, the Coordination Centre for Legal Aid Provision may initiate an additional inspection to investigate the problematic issue set out in the appeal		