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# Summary Internal Audit Plan 2017/18

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Internal Audit

First Floor, Westfields

Cheshire East Council

Sandbach, CW11 1HZ

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## Cheshire East Council - Summary Internal Audit Plan 2017/18

### 1 Introduction

- 1.1 The development of the 2017/18 Internal Audit Plan has been undertaken against a backdrop of continuing strategic and operational change throughout Cheshire East Council.
- 1.2 This is reflected in the audit planning process, which has again been directed by the key issues and financial challenges currently facing the Council. This summary plan has been drawn up on the basis that the control environment and risk profile of the Council will inevitably continue to change over the next financial year.
- 1.3 This document sets out Cheshire East Council's Summary Internal Audit Plan for 2017/18 and includes how the service will be delivered and developed in accordance with the Internal Audit Charter and how the plan links to the Council's objectives and priorities.
- 1.4 The 2017/18 audit plan has inbuilt flexibility to respond to the changing demands for assurance work. This flexible approach will allow quicker targeting of resources to high risk areas as they arise throughout the year.
- 1.5 The Council is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal Audit plays a vital part in advising the Council that these arrangements are in place and operating properly.
- 1.6 The provision of assurance is, therefore, the primary role for Internal Audit. This role requires the Corporate Manager Governance and Audit, as the Chief Audit Executive, to provide an annual internal audit opinion based on an objective assessment of the framework of governance, risk management and control (i.e. the control environment).
- 1.7 An Internal Audit plan is produced each year to ensure that:
- the scale and breadth of activity is sufficient to allow the Corporate Manager Governance and Audit to provide an independent and objective opinion to the Council on the control environment
  - audit activity focuses on areas where assurance is most needed
- 1.8 The summary Internal Audit plan for 2017/18 is shown in Table 1 at the end of this document.

### 2 Responsibilities and Objectives of Internal Audit

- 2.1 Internal Audit is an independent, objective assurance and consulting service designed to add value and improve the Council's operations. It helps the Council

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accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

- 2.2 Internal Audit's primary function is the provision of assurance. This is delivered through the provision of the annual internal audit opinion, which informs the Annual Governance Statement and is based on an objective assessment of the framework of governance, risk management and control.
- 2.3 Subject to the availability of resources, and there being no impact on the core assurance work, non-assurance work, including fraud related and consultancy work may be undertaken at the request of the organisation.
- 2.4 The Council's response to internal audit activity should lead to the strengthening of the control environment and, therefore, contribute to the achievement of the Council's objectives.

### 3 Summary and Process

- 3.1 Our Internal Audit Charter conforms to the Public Sector Internal Audit Standards (PSIAS) which came into effect from 2013.

3.2 In accordance with the Charter, the annual internal audit plan for 2017/18 has been developed using a risk based methodology to prioritise the audit universe. The risk-based plan must take into account the requirement to produce an annual internal audit opinion and the assurance framework.

3.3 The starting point for preparing the Plan is to consider the adequacy and outcomes of the Authority's risk management, performance management and other assurance processes. As the Council has recognised its current level of risk maturity as between "risk aware and risk defined" and has established the target of becoming "risk managed"<sup>1</sup>, additional work has been undertaken by the Internal Audit team to inform and develop the Internal Audit plan. This includes;

- Internal Audit's own risk assessment, which considers issues at an organisation, regional and national level as well as the results of previous audit work

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<sup>1</sup>

<http://moderngov.cheshireeast.gov.uk/ecminutes/ieListDocuments.aspx?CIId=241&MIId=5685>

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- Consideration of Cheshire East Council's Corporate Plan, 2016-2020<sup>2</sup>.
- Consultation with key stakeholders, internal to CEC: Corporate Leadership Team, Senior Management including Strategic Risk Owners/Managers and Internal Audit staff.
- External key stakeholders: External Audit, Cheshire West and Chester Internal Audit, and the North West Chief Audit Executive Group.

3.4 Responsibility for the centralised risk management function, and the corporate business continuity function had previously been transferred to the Corporate Manager Governance and Audit, and was being delivered using internal audit resource. However, these functions are currently being delivered using resource from outside the Internal Audit team, and this is reflected in the plan by removing both the responsibility and associated resource from the calculations and summary plan.

3.5 The Plan will be further defined in the first quarter of 2017/18, through the following:

- Outcomes from the Strategic Risk Management Process.
- Outcomes from the business/commissioning planning process, including key organisational objectives and priorities and risks to achieving them.
- Outcomes from the Annual Governance Statement process.
- Continuing consultation with key stakeholders

3.6 In delivering the 2017/18 Plan, there will be a need to take account of the following:

- the impact on audit resources with regard to assurance engagements for functions over which the Corporate Manager Governance and Audit has responsibility
- the requirement to use specialists, e.g. IT or contract and procurement auditors
- outcomes from collaborative working including the development of the Quality Assurance and Improvement Programme (QAIP) and in particular the external assessment against the PSIAS (i.e. the Definition of Internal Auditing, the Code of Ethics and the Standards themselves) for compliance
- clarification on any requirements for internal audit support to the Council's Alternative Service Delivery

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<sup>2</sup>

<http://moderngov.cheshireeast.gov.uk/ecminutes/documents/s45752/Medium%20Term%20Financial%20Strategy%20-%20Appendix%20B.pdf>

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vehicles, and any other organisations where the Council acts as host or accountable body.

- Declarations of interest made by the Internal Audit team; these are considered to ensure there are no conflicts of interest.

3.7 The Internal Audit Plan needs to be flexible to be able to reflect the changing risks and priorities of the organisation. It is, therefore, presented at a summary level.

3.8 Minor changes to the plan will be discussed with the Director of Legal Services, and any significant matters impacting upon the completion of the plan or the ability to provide the annual opinion will be reported to the Corporate Leadership Team and the Audit and Governance Committee.

### 4 Key Themes and Outputs

4.1 There are a number of key themes emerging within the 2017/18 Internal Audit Plan, including:

- Reviewing key delivery areas associated with high financial values and high levels of customer interaction

- Providing assurance on the operation of controls intended to mitigate the risk of material misstatement in the accounts

4.2 The outputs from the plan fall into two main areas:

- **Assurance Audits** - On completion of an assurance audit an opinion report is issued to management on the risks and controls of the area under review. This builds up to the annual audit opinion on the control environment that is reported to the Audit and Governance Committee.
- **Consulting Services** - advisory in nature and generally performed at the specific request of the organisation. The nature and scope of the consulting engagement should aim to improve governance, risk management and control and should still contribute to the overall opinion.

4.3 The main areas of the plan that will deliver an opinion on the risks and controls of the area under review and will inform the Corporate Manager Governance and Audit's Annual Internal Audit Opinion include:

- Key Financial Systems
- Corporate Core and Cross Service Systems
- Service Specific Systems

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- Anti- Fraud and Corruption – Proactive reviews
- Project/contract audit
- ICT/Computer audit
- Investigations
- Continuous auditing/monitoring
- Probity/compliance audit
- External clients

4.4 The main areas of the plan that will not deliver an opinion report but will help inform the Annual Internal Audit Opinion include:

- **Corporate Governance and Risk**
  - Support and co-ordination for the production of the Annual Governance Statement (AGS)
  - Attendance at Corporate Assurance Group and other working groups; Information Governance Group etc.
- **Statutory Returns**
  - Internal Audit may be required, as a stipulation of funding or similar, to carry out an audit/give assurance on the programme/project or aspects, thereof, and report back to the statutory/funding body.

- **Anti Fraud & Corruption**
  - National Fraud Initiative – results are recorded on the Audit Commission secure website, update reports presented to the Corporate Assurance Group.
- **Follow Up**
  - Monitoring the effective implementation of agreed audit recommendations to provide assurance that improvements in the control environment are being realised.
- **Advice and Guidance**
  - The exact nature and scope of any internal audit work, is agreed in advance with the manager.

4.5 Other work that will not necessarily inform the annual opinion includes:

- **Corporate Work**
  - Supporting the Audit and Governance Committee including production of reports
  - External Audit liaison
  - Support and contribution to Corporate Working Groups
  - Regional Collaboration

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- **Anti Fraud and Corruption and Whistleblowing Reports**

- At the request of management, Internal Audit may assist with the investigation of suspected fraud and corruption/reports and referrals received under the Council's Whistleblowing Policy
- Awareness raising
- Supporting the production of Corporate Policies and Procedures

4.6 In accordance with CIPFA guidance<sup>3</sup> the Corporate Manager Governance and Audit should be made aware of major new systems and proposed initiatives to help ensure risks are properly identified and evaluated and appropriate controls built in. Some of the work described in 4.5 contributes to this awareness.

4.7 The assurance framework will continue to be reviewed and developed during 2017/18 to highlight existing sources of assurance provision, ensuring effective planning and efficient deployment of resources.

4.8 In addition time has been allocated in the plan for the service to be developed and improvements made.

<sup>3</sup> "The Role of the Head of Internal Audit in Public Sector Organisations", CIPFA, 2010

4.9 Internal Audit also provides services to PATROL<sup>4</sup>, as Cheshire East Council is the host Council.

### 5 Resource and Delivery

5.1 The resources currently available are outlined below:

Audit Year	2017/18	2016/17
<b>Maximum Days</b>	<b>2,101</b>	<b>2,244</b>
<b>Unavailable Working Days –</b> Annual Leave, Bank Holidays, Estimated Sick Leave, Estimated Special Leave	<b>372</b>	<b>389</b>
<b>Available Working Days</b>	<b>1,729</b>	<b>1,855</b>
<b>Non Chargeable Sub Total -</b> Training, Planning, Team Management & Housekeeping, Service Development	<b>322</b>	<b>397</b>
<b>Chargeable Days</b>	<b>1,407</b>	<b>1,458</b>

5.2 The overall decrease in chargeable days during 2017/18 reflects the removal of risk management resource from the plan. The plan has been calculated on the basis of the current Internal Audit team structure.

<sup>4</sup> The Joint Committee of England and Wales for the Civil Enforcement of Parking and Traffic Regulations outside London.

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- 5.3 The Summary Internal Audit Plan 2017/18 has been prepared, based on current resources, to cover the core areas of work required in order to deliver an annual audit opinion.
- 5.4 A contingency figure is normally included to recognise that the plan needs to be flexible to be able to reflect the changing risks and priorities of the Council. The plan does include a small amount of time for advice and guidance. It does not include an additional general contingency, although there is a specific contingency for reactive fraud investigation, which may be undertaken or supported by Internal Audit after appropriate risk assessment.
- 5.5 Where there is an imbalance between the work plan and the resources available, the Audit and Governance Committee will be informed of proposed solutions. Significant matters which jeopardise the delivery of the plan or require changes to the plan will be identified, addressed and brought to the attention of the Corporate Leadership Team and the Audit and Governance Committee.
- 5.6 In further defining the audit plan for delivery, areas of work may be highlighted which the Internal Audit function is not currently sufficiently staffed/skilled to provide assurance on, for example, specialist ICT audits.

In these cases, there will be a need to consider procuring external resource to provide the necessary assurance.

- 5.7 Internal Audit's key priority will always be to deliver the assurance programme of work in order to provide the Council with an informed annual audit opinion.

### 6 Progress Reporting

- 6.1 During the year, Internal Audit will produce interim progress reports for the Audit and Governance Committee, detailing key issues arising from audits and progress made against the Audit Plan. Any significant matters affecting the delivery of the plan or requiring changes to the plan will also be reported to the Committee.
- 6.2 At the end of the year, an Annual Report is presented to the Audit and Governance Committee to provide assurance or otherwise on the effectiveness of the internal control framework of the Council. This will be based on the findings of the work carried out during the year.

### 7 Quality Assurance and Improvement Programme

- 7.1 Internal Audit maintains a quality assurance and improvement programme that covers all aspects of its

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activity. The programme includes evaluation of Internal Audit's compliance with the PSIAS and an evaluation of whether internal auditors apply the Code of Ethics. The programme also assesses the efficiency and effectiveness of Internal Audit and identifies opportunities for improvement.

- 7.2 The Corporate Manager Governance and Audit/Principal Auditors will communicate to the Corporate Leadership Team and the Audit and Governance Committee on Internal Audit's quality assurance and improvement programme, including results of ongoing internal assessments and external assessments conducted at least every five years. The external assessment will take place during 2017/18 as the deadline is 31<sup>st</sup> March 2018.

### Performance Indicators

- 7.3 Internal Audit has a number of existing Performance Indicators that are reported to the Audit and Governance Committee through the year via interim reporting and the Annual Report. For 2017/18 these are:

Performance Indicator	Draft 2017/18 Target	2016/17 Target	2015/16 Target
Percentage of Audits completed to user's satisfaction	95%	92%	92%
Percentage of significant recommendations agreed	90%	90%	90%
Productive Time (Chargeable Days)	80%	80%	80%
Draft report produced promptly (per Client Satisfaction Form)	95%	95%	95%
Percentage of agreed audit recommendations implemented	90%	90%	90%
Percentage of agreed audit recommendations implemented within agreed timescale	75%	75%	75%

- 7.4 Targets for 2017/18 will be confirmed following assessment of actual performance in 2016/17.

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### **Benchmarking**

- 7.5 Benchmarking is a vital tool to help drive improvements and deliver value for money. Internal Audit participated in the 2015/16 CIPFA Benchmarking Club, and will continue to use the feedback from this exercise to inform and develop the Internal Audit function and the plan as necessary.
- 7.6 The Corporate Manager Governance and Audit is a member of the North West Chief Audit Executive group, which meets regularly and acts as a discussion group on various developments. The Principal Auditors have continued to participate in the Group during the absence of the Corporate Manager.
- 7.7 The group also has a number of sub groups, including School, Fraud and Contract Management which are attended by members of the Internal Audit team. These are extremely useful for sharing best practice, and learning from colleagues' experiences.

**Table 1: Summary Internal Audit Plan 2017/18**

Audit Theme/Area <i>Identified Key Areas</i>	Drivers <i>Corporate Risks and Corporate Outcomes</i>	Context	2017/18 Planned Audit Days	2017/18 Planned %
<b>Chargeable Days</b>			<b>1,407</b>	
<b>Less: Corporate Work</b>			<b>327</b>	
<i>Includes:</i> <ul style="list-style-type: none"> <li>• Corporate Requirements: Corporate Management, Performance Development Review Process</li> <li>• Corporate Groups and Assurance: Executive Monitoring Board, Corporate Assurance Group, Annual Governance Statement, Assurance Framework development</li> <li>• Audit and Governance Committee: Reports taken on behalf of other areas of the Council, Committee Administration, Work Plan Development, Member Liaison and Development. Member/Officer Sub Groups</li> </ul>	<ul style="list-style-type: none"> <li>• CR6: Countering Fraud and Corruption</li> <li>• CO6: A responsible effective and efficient organisation</li> </ul>	Activities which the Internal Audit function are required to participate in corporately, or have direct responsibility for providing.		
<b>Available Audit Days</b>			<b>1,080</b>	
<b>Corporate Governance and Risk</b>			<b>80</b>	<b>7</b>
<i>Includes:</i> <ul style="list-style-type: none"> <li>• Audit and Governance Committee: Internal Audit reports to Committee.</li> <li>• Corporate Groups – Corporate Assurance Group, Information Governance Group</li> <li>• Collaboration: External Audit - Grant Thornton Liaison</li> <li>• Regional Collaboration - Working with regional internal audit partners</li> </ul>	<ul style="list-style-type: none"> <li>• CR6: Countering Fraud and Corruption</li> <li>• CO6: A responsible effective and efficient organisation</li> </ul>	Statutory requirements Work supporting the overall provision of assurance and the annual internal audit opinion.		

<b>Audit Theme/Area</b> <i>Identified Key Areas</i>	<b>Drivers</b> <i>Corporate Risks and Corporate Outcomes</i>	<b>Context</b>	<b>2017/18 Planned Audit Days</b>	<b>2017/18 Planned %</b>
<ul style="list-style-type: none"> <li>Reviewing corporate and operational risk management arrangements</li> </ul>				
<b>Anti-Fraud and Corruption - Proactive Reviews</b>			<b>60</b>	<b>5</b>
<i>Includes:</i> National Fraud Initiative, Developing an anti-fraud culture, Review associated anti-fraud arrangements and policies	<ul style="list-style-type: none"> <li>CR6: Countering Fraud and Corruption</li> <li>CO6: A responsible effective and efficient organisation</li> </ul>	Statutory requirement – NFI/Responding to fraud trends/Awareness raising.		
<b>Anti-Fraud and Corruption - Reactive Investigations</b>			<b>30</b>	<b>3</b>
Specific contingency for reactive investigations in response to demand.	<ul style="list-style-type: none"> <li>CR6: Countering Fraud and Corruption</li> </ul>	Undertaken/supported as necessary after appropriate risk assessment.		
<b>Key Financial Systems</b>			<b>250</b>	<b>23</b>
<i>Includes:</i> Accounts Payable, Accounts Receivable, Payroll, Housing Benefits, General Ledger, Treasury Management, Business Rates, Council Tax, Revenue and Capital Budget Monitoring, Schools Financial Value Standard programme.	<ul style="list-style-type: none"> <li>CR3: Financial Resilience</li> <li>CO2: Cheshire East has a strong and resilient economy</li> <li>CO6: A responsible, effective and efficient organisation</li> </ul>	Provision of assurance to S151 Officer on identified high risk areas Review of new arrangements and follow up of previous recommendations Potential risk of mis-statement in the Authority's financial statements.		
<b>Corporate Core and Cross Service</b>			<b>120</b>	<b>11</b>
<i>Includes:</i> Cybersecurity Protection, Data Handling/Information Governance Appointments Process (Directors), Highways Asset Revaluation, Liquid Logic system review ERP replacement, Free School Meals Police and Crime Commissioner Panel – Grant Sign Off	<ul style="list-style-type: none"> <li>CR1: Increased Demand for People Services</li> <li>CR3: Financial Resilience</li> <li>CR5: Information Security and Cyber Threat</li> <li>CR9: Increased Major Incidents</li> <li>CR10: Business Continuity</li> </ul>	Key Corporate and Cross service risks Provision of assurance relating to specific service areas reporting to COO, including commissioning arrangements for key service delivery areas and assurance on management and delivery of key projects Grant certifications		

<b>Audit Theme/Area</b> <i>Identified Key Areas</i>	<b>Drivers</b> <i>Corporate Risks and Corporate Outcomes</i>	<b>Context</b>	<b>2017/18 Planned Audit Days</b>	<b>2017/18 Planned %</b>
	<ul style="list-style-type: none"> <li>• CR11: Employee Engagement and Retention</li> <li>• CO2: Cheshire East has a strong and resilient economy</li> <li>• CO5: People live well and for longer</li> <li>• CO6: A responsible, effective and efficient organisation</li> </ul>			
<b>Children and Families</b>			<b>90</b>	<b>8</b>
<i>Includes:</i> Transport Commissioning; SEN and Home to School Education Health and Care Needs Assessments Family Focus (Grant Certifications)	<ul style="list-style-type: none"> <li>• CR1: Increased Demand for People Services</li> <li>• CO3: People have the life skills and education they need in order to thrive</li> <li>• CO6: A responsible, effective and efficient organisation</li> </ul>	Key Corporate and Cross service risks Provision of assurance relating to specific service areas, including arrangements for key service delivery areas and assurance on management and delivery of key projects Grant certification		
<b>Adult Social Care</b>			<b>90</b>	<b>8</b>
<i>Includes:</i> Performance Management and Reporting Safeguarding Arrangements Deprivation of Liberty Safeguards Community Equipment Service	<ul style="list-style-type: none"> <li>• CR1: Increased Demand for People Services</li> <li>• CR2: NHS Funding and STP Impact</li> <li>• CO5: People live well and for longer</li> </ul>	Outcome from reviewing key departmental and service risk areas; arrangements for key service delivery areas, reviewing performance management and the achievement of outcomes		
<b>Public Health</b>			<b>10</b>	<b>1</b>
<i>Includes:</i> Reviews of commissioned services	<ul style="list-style-type: none"> <li>• CR4: Contract and Relationship Management</li> <li>• CO5: People live well and for</li> </ul>	Outcome from reviewing key departmental and service risk areas; arrangements for key service delivery areas, reviewing		

<b>Audit Theme/Area</b> <i>Identified Key Areas</i>	<b>Drivers</b> <i>Corporate Risks and Corporate Outcomes</i>	<b>Context</b>	<b>2017/18 Planned Audit Days</b>	<b>2017/18 Planned %</b>
	longer	performance management and the achievement of outcomes		
<b>Community and Partnerships</b>			<b>40</b>	<b>4</b>
<i>Includes:</i> Regulatory Services	<ul style="list-style-type: none"> <li>• CR8: Community Cohesion</li> <li>• CO1: Our local communities are strong and supportive</li> <li>• CO6: A responsible, effective and efficient organisation</li> </ul>	Outcome from reviewing key departmental and service risk areas; arrangements for key service delivery areas and reviewing performance management in front line service area.		
<b>Planning and Sustainable Development</b>			<b>30</b>	<b>3</b>
<i>Includes:</i> Planning Service, Section 106	<ul style="list-style-type: none"> <li>• CO2: Cheshire East has a strong and resilient economy</li> <li>• CO4: Cheshire East is a green and sustainable place</li> <li>• CO6: A responsible effective and efficient organisation</li> </ul>	Outcome from reviewing key departmental and service risk areas; review key delivery areas of high financial value and high levels of customer interaction.		
<b>Infrastructure and Highways</b>			<b>50</b>	<b>5</b>
<i>Includes:</i> Local Transport Capital Block funding, Local Growth Fund, LEP Assurance Framework Bus Subsidy Ring fenced Grant	<ul style="list-style-type: none"> <li>• CRO4: Regeneration Funding</li> <li>• CO1: Our local communities are strong and supportive</li> <li>• CO2: Cheshire East has a strong and resilient economy</li> <li>• CO6: A responsible effective and efficient organisation</li> </ul>	Outcome from reviewing key departmental and service risk areas; grant certifications, review of high profile partnership arrangements		
<b>Growth and Regeneration</b>			<b>40</b>	<b>4</b>
<i>Includes:</i> Acquisition of land	<ul style="list-style-type: none"> <li>• CRO4: Regeneration Funding</li> <li>• CO1: Our local communities</li> </ul>	Outcome from reviewing key departmental and service risk areas; review key delivery		

<b>Audit Theme/Area</b> <i>Identified Key Areas</i>	<b>Drivers</b> <i>Corporate Risks and Corporate Outcomes</i>	<b>Context</b>	<b>2017/18 Planned Audit Days</b>	<b>2017/18 Planned %</b>
Regeneration Projects Homelessness – Housing duty	<ul style="list-style-type: none"> <li>are strong and supportive</li> <li>• CO2: Cheshire East has a strong and resilient economy</li> <li>• CO6: A responsible effective and efficient organisation</li> </ul>	areas of high financial value and high levels of customer interaction.		
<b>Rural and Green Infrastructure</b>			<b>20</b>	<b>2</b>
<i>Includes:</i> Visitor Attraction - Establishment Audit	<ul style="list-style-type: none"> <li>• CO4: Cheshire East is a green and sustainable place</li> <li>• CO6: A responsible effective and efficient organisation</li> </ul>	Outcome from reviewing key departmental and service risk areas; review key delivery areas of high financial value and high levels of customer interaction.		
<b>Providing Assurance to External Organisations</b>			<b>40</b>	<b>4</b>
<i>Includes:</i> <i>PATROL, (Other organisations may request assistance in year, subject to available resource.)</i>	<ul style="list-style-type: none"> <li>• Host Authority arrangement</li> </ul>	Provide assurance in agreed format, similar to former Small Bodies Annual Return		
<b>Advice and Guidance</b>			<b>30</b>	<b>3</b>
<i>Includes:</i> Provision of ad-hoc advice and guidance to services as requested during 2017/18	<ul style="list-style-type: none"> <li>• CO6: A responsible effective and efficient organisation</li> </ul>	Add value and improve overall governance, risk management and control processes within the organisation.		
<b>Other Chargeable Work</b>			<b>100</b>	<b>9</b>
<i>Includes:</i> Certification of grants arising in year Follow up and additional reporting on the implementation of agreed audit actions <b>Note: Contingency is currently zero.</b>	<ul style="list-style-type: none"> <li>• CO6: A responsible effective and efficient organisation</li> </ul>	Specific requests from services Follow up implementation of recommendations, including further testing or additional work where necessary.		
<b>Total Audit Days</b>			<b>1,080</b>	