

<b>ISLE OF ANGLESEY COUNTY COUNCIL</b>	
<b>REPORT TO</b>	<b>AUDIT AND GOVERNANCE COMMITTEE</b>
<b>DATE</b>	<b>15 MARCH 2016</b>
<b>SUBJECT</b>	<b>STRATEGIC INTERNAL AUDIT PLAN 2016/17 - 2018/19 &amp; ANNUAL PLAN 2016/17</b>
<b>LEAD OFFICER</b>	<b>HEAD OF INTERNAL AUDIT – MIKE HALSTEAD</b>
<b>CONTACT OFFICER</b>	<b>AUDIT MANAGER - SIONED PARRY</b>
<p><b>Nature and reason for reporting</b> - The attached document sets out the Isle of Anglesey Council's (IoAC) Internal Audit Strategy and Annual Plan for the year 2016/17. The Strategy and Annual Plan are presented to the Audit and Governance Committee for consideration and approval in compliance with the Public Sector Internal Audit Standards produced by CIPFA and other standard setting bodies, which came into force on the 1/4/13.</p>	

## **1. BACKGROUND INFORMATION**

### **1.1 Internal Audit Strategy and Annual Plan 2016/17**

**1.1.1** The Head of Internal Audit is required to develop and maintain a strategy (**Appendix A**) for delivering the Internal Audit service in compliance with its Internal Audit Charter and Terms of Reference which were approved by the Audit and Governance Committee on the 27th April 2015 and 9 February 2015, respectively. The Internal Audit Strategy is a high level statement of how the Internal Audit service will be delivered and developed and is supported by a detailed Annual Plan at **Appendix B**.

**1.1.2** The purpose of the strategy is to put in place an approach that enables IoAC's Internal Audit service to be managed in a way that will facilitate:

- How the Service is delivered to provide ongoing assurance to management on the integrity, effectiveness and operation of IoAC's internal control system.
- Delivery of the Annual Plan.
- The provision of an annual opinion on the Council's risk management, control and governance to support the Annual Governance Statement for 2015/16.
- An annual self-assessment to evaluate compliance with the Public Sector Internal Audit Standards and the efficiency and

effectiveness of the Internal Audit Service and to identify opportunities for improvement.

- A process which ensures agreed management responses to audit recommendations are implemented.
- An adequate and effective system of internal audit of the accounting records and the systems of internal control in accordance with proper internal audit practises.
- The identification of audit resources required to deliver an audit service which meets required professional standards;
- The relative allocation of resources between assurance, fraud related and consultancy services provided by the service.

**1.1.4** The Internal Audit Strategy and Annual Plan **at Appendix A** is supported by Appendices B to E detailing the Annual Plan for 2016/17, a 3 year Strategic Plan for the period 2016 to 2019, an analysis of Internal Audit resources and the performance targets in respect of 2016/17.

## **1.2 Audit Needs Assessment Process**

**1.2.1** The Council adopted the Public Sector Internal Audit Standards in 2013 and the Standards are adhered to by the Internal Audit Service. Standard 2010 relates to audit planning and states that: *'the chief audit executive must establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation's goals.'*

**1.2.2** In order to identify the areas that require internal audit coverage, the risks facing the organisation need to be understood. An audit needs assessment for 2016/17 has been undertaken using the following processes:

- Confirming the core objectives of the organisation and the specific key risks associated with the achievement of those objectives through review of the Corporate Business Plan 2013/17 and through liaison with the management of the Council
- Cumulative knowledge of the Organisation from previous internal audit work to identify areas that would benefit from internal audit coverage. This included the opinion of the Council's governance, risk management and internal control arrangements to be included in the Chief Audit Executive's Annual Report 15/16
- The Audit Needs assessment also identified areas of coverage that do not appear as high priority risk but where internal audit coverage can provide a tangible input to assurance, for example:

- Requirements of the Public Sector Internal Audit Standards and the CIPFA Code of Practice for Internal Audit
- Work required in order for external audit to place reliance on Internal Audit work on core financial systems in accordance with the managed audit concept
- Areas of concern flagged by management or by the Audit and Governance Committee
- Emerging issues
- Need for ongoing assurance in relation to key aspects of risk management, governance and internal controls

**1.2.3** Other documents consulted in developing the plan included, but were not limited to: The Annual Governance Statement 2014/15; the PwC Audit of Accounting Statements; the Annual Delivery Document (Improvement Plan) 2015/16; and liaison with External Audit (PwC) and scrutiny of their work plans for 2016/17.

**1.2.4** Internal Audit's risk based approach is to use the Council's Corporate Risk Register to drive the Internal Audit Strategic and Operational Plans and to use our limited resources to provide assurance over the greatest risks to the Council where possible and where appropriate. Assurance would then be reported against risks familiar to the management and Members of the Council through their knowledge of corporate risk.

**1.2.5** Additional use was made of meetings with senior management and review of corporate documentation to assess the risk and audit needs. The analysis also included an element of cumulative audit knowledge and experience of the Council's operations, objectives and risks.

**1.2.6** A review of the Risk Management Framework and of the effectiveness of actions to mitigate the Council's highest risks has been included in the 2016/17 Internal Audit Annual Plan.

### **1.3 Annual Operational Internal Audit Plan**

**1.3.1** The Annual Operational Plan is produced to provide Internal Audit with its work programme for the year. The Audit needs assessment is reviewed and the input of Directors, Heads of Function and Heads of Service sought to identify any risks not currently covered. The revised audit needs assessment is used to direct Internal Audit resources to those aspects of the Organisation that are assessed as generating the greatest risk to the achievement of the objectives.

**1.3.2** As part of the process of developing the 2016/17 Operational Plan, the Audit Manager has consulted with the Assistant Chief Executives, the

Section 151 Officer and liaised with the Heads of Function and the Heads of Service to discuss their requirements. The External Auditor (PwC) has also been consulted on the proposed Operational Plan for 2016/17.

- 1.3.3** The proposed Internal Audit Operational Plan at **Appendix B** reflects the results of this year's review of the Audit Needs Assessment Analysis for 2016/17.

#### **1.4 Resources**

- 1.4.1** The provision of the Internal Audit will be delivered by an in-house team of 5 officers and a trainee accountant seconded for a period of 6 months as from January 2016. Management is currently outsourced from Conwy County Borough Council, and in total equates to 5.93 full time equivalents as identified in **Appendix D**.

- 1.4.2** There are sufficient skills and expertise within the service to provide most of the full range of audits contained in the Annual Plan, to manage the service efficiently and effectively and provide assurance to the Audit and Governance Committee on the adequacy of the internal control, risk management and corporate governance processes in place. Some expertise may need to be outsourced with regards to IT audits.

#### **1.5 Performance Management**

- 1.5.1** The service continues to focus on ways in which to maximise audit resources and improve performance, whilst maintaining a quality service and ensuring compliance with professional standards. This is achieved through robust quality assurance processes and the setting of objectives in the Annual Service Plan. Progress in achieving objectives is monitored through quarterly service performance reviews and the performance of the service is reported to the Audit and Governance Committee on a quarterly basis. Performance targets for 2016/17 are attached at **Appendix E** for consideration and approval. The indicator regarding the implementation of high and medium recommendations evidences outcomes and the degree of influence of the service in driving improvement and promoting risk management.

### **2. RECOMMENDATIONS**

- 2.1** Members consider and approve the Internal Audit Strategy and Annual Plan for 2016/17.
- 2.2** Members consider and approve the Internal Audit Service's performance targets for 2016/17.



**CYNGOR SIR  
YNYS MÔN  
ISLE OF ANGLESEY  
COUNTY COUNCIL**

**APPENDIX A**

# **Internal Audit Strategy and Annual Plan**

## **2016-17**

**Presented to:**

**SLT: 26<sup>th</sup> January 2016**

**Audit Committee: 15<sup>th</sup> March 2016**

**Mike Halstead**

**Head of Internal Audit**

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## **Appendices**

**Annual Internal Audit Plan 2016-17 Appendix B**

**Strategic Plan 2016-19 Appendix C**

**Internal Audit Resources Appendix D**

**Service Performance Targets 2016 -17 Appendix E**

## Introduction and Overview

### Strategy Statement

1. The overall strategy of Internal Audit is to deliver a risk based audit plan in a professional, independent manner and in compliance with the Public Sector Internal Audit Standards 2013, to provide the organisation with objective assurance and undertake consulting activities designed to add value and improve the Authority's operations. The Internal Audit Service will assist the Authority to accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

### Purpose of the Strategy and Annual Plan

2. The purpose of the Internal Audit Strategy and Plan is to:
  - Provide independent and objective overall assurance to Members and senior management on the effectiveness of Isle of Anglesey Council's (IoAC) control environment, including governance and risk management and make appropriate recommendations for improvement;
  - Identify the key risks facing IoAC to achieving its objectives and determine the corresponding level of audit resources;
  - Add value and support senior management in providing effective control and identifying opportunities for improving value for money;
  - Support the Section 151 Officer in fulfilling the statutory financial responsibilities;
  - Deliver an internal audit service that meets the requirements of the Accounts and Audit Regulations and is compliant with the Public Sector Internal Audit Standards 2013;
  - Optimise the use of audit resources available and provide an effective service.

### Providing Assurance

3. Under the terms of the Accounts and Audit Regulations, the Council is required annually to conduct a review of the effectiveness of its system of internal control. Internal Audit is an integral part of that system, and is a significant contributor to the preparation of the Annual Governance Statement (AGS). The Internal Audit Strategy and Plan (**Appendix B**) is primarily aimed at providing ongoing and annual assurance to IoAC of the effectiveness of the systems of internal control in operation, including risk management and governance and to provide confidence to its stakeholders. In order for Internal Audit to be able to provide the assurance required, corporate mechanisms by which the evidence is generated and collated have been developed and implemented with

the full support of the Chief Executive and Leader, supported by the Strategic Leadership Team, who are ultimately responsible for ensuring that the Annual Governance Statement is both accurate and verifiable.

## **Key Core Deliverables for 2016/17**

4. The following are considered to be our key deliverables:
  - To provide ongoing assurance to management on the integrity, effectiveness and operation of IoAC's internal control system.
  - Delivery of the Annual Audit Plan.
  - To produce a coordinated risk based approach to the audit of business/operational systems across the Authority.
  - To comply with the Public Sector Internal Audit Standards 2013.
  - To perform an annual self-assessment to evaluate compliance with the standards, to assess the efficiency and effectiveness of the internal audit activity and identify opportunities for improvement.
  - To ensure agreed management responses to audit recommendations are implemented.
  - To comply with statutory requirements to deliver an adequate and effective system of internal audit of the accounting records and the systems of internal control in accordance with proper internal audit practices.
  - To reflect the International Framework: Good Governance in the Public Sector which will feed into the Annual Governance Statement
  - To develop our role and work closely with the Audit and Governance Committee.

## **The Role and Purpose of the Internal Audit Service**

- 5 The statutory basis for the Internal Audit service is provided in the Accounts and Audit Regulations (Wales) 2005 (amended 2011) which states that *a local authority shall maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control in accordance with proper practice*. IoAC recognises this statutory requirement in its Financial Regulations.
- 6 In addition to the above, the Chief Finance Officer has a statutory duty under Section 151 of the Local Government Act 1972 to establish a clear framework for the proper administration of the authority's affairs. To perform that duty the Section 151 Officer relies on amongst other things, the work of Internal Audit in reviewing systems of internal control, financial management and other assurance processes.
7. The standards for "proper practice" in relation to internal audit are laid down in the Public Sector Internal Audit Standards 2013 produced by CIPFA and other standard setting bodies. The Internal audit service



ensures compliance with these standards which are reflected in our Internal Audit Charter and Terms of Reference.

8. The standard and quality of our service is principally scrutinised in five ways:
  - Scrutiny by the Audit and Governance Committee
  - Review by External Audit
  - Customer feedback and perceptions
  - Annual application of the CIPFA self-assessment toolkit.
  - Service Performance Reviews

## **Protocol for Audit Reviews**

- 9 A lead auditor is appointed for each audit review to assist in developing the scope of each audit and ensure there is appropriate focus on key perceived risks, providing assurance and maximising added value. Terms of reference are produced for each audit review and discussed with management to ensure that the scope, objectives and approach are understood and agreed.
10. Draft internal audit reports are issued for discussion with the appropriate levels of management.
11. Final internal audit reports are issued after the agreement of draft reports and contain completed management action plans that identify those responsible for implementation and timescales.
12. Agreed recommendations and related actions are followed-up within six months of the issue of the audit report or sooner if considered necessary, in discussion with senior management.

## **Priority Areas for 2016/17**

13. Having regard to the current risk profile of IoAC, the following areas have been identified as key issues and priority areas of our work for 2017/16:

### **Key Financial Systems**

14. The effectiveness of controls and management of risks in key financial systems remains a core part of our audit work. This work is important in providing annual assurance to IoAC and to support the work of the Authority's external auditors.

### **Corporate Governance Arrangements**

15. The Authority's corporate governance framework covers all aspects of its business, including risk management, internal control and ethical standards. We perform a key role in supporting and reviewing the framework and providing assurance that it operates effectively and in accordance with best practice through the performance of audit reviews.

### **Risk Management**

16. We have an important role to promote effective risk management across the Authority and to assess compliance with good risk management practices and the adequacy of controls put in place by management to mitigate risks in their service areas.

### **Grants**

17. We will undertake reviews of grants receivable and payable in areas where external audit assurance is not provided or where there are concerns regarding the operation of the internal control environment. We will provide assurance in respect of compliance with grant terms and conditions and in respect of the systems of control in operation.

### **Audit of Other Services and Systems**

18. We will review other services, systems and processes according to an assessment of risk and business need. This may include financial, administrative or operational systems.

### **Consultancy Services**

19. In addition to the assurance services agreed with and provided to assist management in meeting the objectives of the Authority, Internal Audit also provide a range of consultancy services which include:
  - Advice and guidance to management in respect of a range of issues, including system implementation, compliance with policies regulations and procedures and internal control requirements;
  - Training;
  - Referrals including fraud related work.
20. Internal Audit operates in a consultancy role in advising managers in relation to issues within its remit, such as the implementation of appropriate controls in terms of new projects, developments and systems. The exact allocation of resources in respect of consultancy work is determined in the audit plan. Separate time allocations are allowed for consultancy activities, fraud related work and follow up audits.

### **Counter Fraud Work**

21. We will review and seek to ensure the robustness of the Authority's arrangements and review the counter fraud framework and the identification of areas of fraud risk. We will continue to participate in the National Fraud Initiative. The Auditor General of the Wales Audit Office runs the National Fraud Initiative (NFI) on a biennial basis to support public bodies in their fight against fraud. The NFI matches data across organisations and systems to help public bodies identify potentially fraudulent or erroneous claims and transactions. The NFI has been a highly effective tool in detecting fraud and overpayments, and delivering savings to the public purse since its commencement in 1996.

### **Audit and Governance Committee Support**

22. We will work closely with Audit and Governance Committee Members in developing its role in relation to best practice and to contribute to effective corporate governance of the authority.

### **Performance Management of the Internal Audit Service**

23. To achieve planned coverage, deliver a high standard of customer service and demonstrate effectiveness of the service, we have established performance targets based on best professional practice and which are used for comparison on an all Wales basis. The performance indicators demonstrate the quality and effectiveness of the service's performance against set targets.
24. Performance indicators and targets are shown at **Appendix E** for six aspects of our service.
  - Cost and quality of input
  - Productivity and process efficiency
  - Quality of output
  - Compliance with professional standards
  - Outcomes and degree of influence
  - Staff

### **Provision of the Internal Audit Service for 2016/17**

25. The provision of Internal Audit will be delivered by an in-house team of 5 officers and management outsourced from Conwy County Borough Council, which in total equates to 5.68 full time equivalents. There are sufficient skills and expertise within the service to provide the full range of audits contained in the Annual Plan, to manage the service efficiently and effectively and provide assurance to Audit and Governance Committee on the adequacy of the internal control, risk management and corporate governance processes in place.

## Developing the Annual Internal Audit Plan

26. The methodology used for developing the Annual Internal Audit Plan focuses on the quantification of risks associated with IoAC's objectives in consultation with key officers.
27. A number of planned audits will be carried out every year, particularly those under the heading of Key Financial Systems, as part of Internal Audit's statutory requirements to provide assurance to the Section 151 Officer on the effectiveness of internal controls operating in the Authority.
28. The risk assessment process takes account of a range of strategic, corporate, service and operational risks, including those identified through the Risk Management process and by the external auditor and the views of senior management on these issues. Where resources available are not considered by the Head of Internal Audit to be adequate for such an opinion to be provided, this will be reported to the organisation through the Audit and Governance Committee.
29. Audit work will contribute towards our advice and assistance on the preparation of the Annual Governance Statement. Reliance will be placed on the work of external auditors where it is considered appropriate to do so.
30. The Plan balances the following requirements:
  - The need to ensure the Audit Plan is delivered to the target levels established by the section's performance indicators.
  - Ensuring that core financial systems are adequately reviewed to provide assurance that management has in place proper arrangements for financial control on which External Audit may place reliance.
  - Appropriately reviewing other strategic and operational arrangements.
  - Having uncommitted time available to deal with unplanned issues which may need to be reviewed or investigated.
  - The relative allocation of resources between assurance, fraud related and consultancy services provided by Internal Audit.
  - To enable positive, timely input to assist corporate and service developments.
31. The Annual Internal Audit Plan is indicative and it is possible that changes will be made during the year as the risk profile of IoAC changes or in response to management requests. This will be achieved by ongoing review and amendment, in consultation with relevant officers. The Audit and Governance Committee will be kept informed of

progress against the Annual Audit Plan and agree any significant changes during the year.

## Summary Internal Audit Plan 2016/17

32. The Annual Internal Audit Plan has been compiled on the basis of a risk assessment of each audit area. Recommendations are ranked as high, medium or low and determine the assurance rating allocated to each auditable area and the frequency of each audit.

**Table 1 – Summary of Internal Audit Annual Plan 2016/17**

Thematic Areas	Audit Days
Key Financial Systems	85
Corporate Governance	170
Other systems/functions	266
Special Investigations	150
Consultancy work including Audit Committee support	30
Grants	35
Computer Audit	40
Audit follow-up work	25
Non-Audit Duties	23
Overheads	598
Audit Contingency	120
<b>TOTAL</b>	<b>1,542</b>

33. The 3 year Strategic Plan (**Appendix C**) documents the audit needs of the Authority and details the assurance rating allocated to each auditable area where known. Assurances are categorised as Substantial, Reasonable, Limited and Minimal.
34. Progress against the annual Audit Plan will be kept under review by the Head of Internal Audit and through monitoring corporate and service developments. The Audit and Governance Committee will be advised of performance against the Annual Plan and on relevant indicators under the performance management framework.

## Reporting

35. The reporting approach for Internal Audit is set out in the approved Internal Audit Charter and Terms of Reference and Internal Audit will

comply with this approach as the most efficient method of delivering the outcomes of its work.

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## ISLE OF ANGLESEY COUNTY COUNCIL - APPENDIX B

## INTERNAL AUDIT OPERATIONAL PLAN - 2016-17

Ref	Service	Title	Source	Planned Auditor Days
				1542
<b>AUTHORITY WIDE REVIEWS (CORPORATE)</b>				
1	Corporate	Business Continuity	Corporate Risk YM10	10
2	Corporate	Contract Audit - Capital Expenditure	Cyclical IA	15
3	Corporate	Corporate Governance	IA Assessed Risk	15
4	Corporate	Corporate Procurement Framework	IA Assessed Risk	10
5	Corporate	Data Protection & Information Governance	Corporate Risk YM13 ICO Report	15
7	Corporate	ICT Disaster Recovery	Corporate Risk YM10	10
8	Corporate	Partnerships - Governance and Performance	Corporate Risk YM1	15
9	Corporate	Risk Management	Cyclical IA	10
10	Corporate	Safeguarding	Corporate Risk YM12	15
11	Corporate	Standby Arrangements	Value for Money Study	10
13	Corporate	Transformation Programme - Smarter Working	Sec 151 Officer Request	15
14	Corporate	Ethical Culture	PSIAS Requirement	15
15	Corporate	Single Status Implementation	Sec 151 Officer Request	15
	Corporate	Follow Up Provision		8
<b>HEAD OF FUNCTION - RESOURCES &amp; SECTION 151 OFFICER</b>				
16	Resources	Creditor Payments	Key Financial System	10
17	Resources	High Level Controls for Key Financial Systems	Key Financial System	10
18	Resources	Housing Benefit & Council Tax Reduction Scheme	Key Financial System	15
19	Resources	Insurance	IA Assessed Risk	8
20	Resources	Isle of Anglesey Charitable Trust	Cyclical IA	10
21	Resources	Main Accounting System	Key Financial System	10
22	Resources	Income - CHIP & PIN, Credit Card Payments	Key Financial System	10
23	Resources	Sundry Debtors	Key Financial System	10
	Resources	Follow Up Provision		5
<b>HEAD OF FUNCTION - COUNCIL BUSINESS &amp; MONITORING OFFICER</b>				
24	Business	Democratic & Member Services	Service not audited for significant time	8
	Business	Follow Up Provision		0
<b>HEAD OF FUNCTION - TRANSFORMATION</b>				
25	Transformation	Password Authentication - Policies & Control	Fundamental to Council's Operations	10
	Transformation	Resilience Critical Business Systems	Fundamental to Council's Operations	10
	Transformation	Producing Facility - Cheques	Fundamental to Council's Operations	10
	Transformation	Computer & Network Management	Fundamental to Council's Operations	10
26	Transformation	Follow Up Provision		2
<b>HEAD OF PLANNING &amp; PUBLIC PROTECTION</b>				

## INTERNAL AUDIT PLAN 2014-15

27	Planning	Building Control Services	Service not audited for significant time	10
28	Public Protection	Environmental Health Services	Service not audited for significant time	15
29	Planning	Planning Services	Service not audited for significant time	10
30	Trading Standards	Trading Standards Services	Service not audited for significant time	10
		Follow Up Provision		1

**HEAD OF ECONOMIC & COMMUNITY REGENERATION**

31	Economic	Energy Island	New Review	10
32	Leisure	Leisure Function & Performance - Review Leisure Change Programme - Commercial Capacity/capability to drive future change	Cyclical IA	10
33	Economic	Project Management Office	HofS Request	10
	Economic	Follow Up Provision		0

**HEAD OF HIGHWAYS, WASTE & PROPERTY SERVICES**

34	Property	Building Design & Maintenance Services	Service not audited for significant time	10
35	Highways	Engineering & Design Services	Service not audited for significant time	10
36	Highways	Flood Control	Service not audited for significant time	10
		Follow Up Provision		2

**HEAD OF HOUSING**

37	Housing	Business Unit & HRA Governance - Policies & Procedures for addressing area & Business Plan	New Initiative	10
38	Housing	Homelessness Prevention, Allocations, Housing Options & Accommodation Support	Annual Delivery Document 2015/16	10
40	Housing	Repairs & Maintenance	Service not audited for significant time	15
	Housing	Follow Up Provision		3

**HEAD OF ADULT SERVICES**

40	Adults	Extra Care Housing Scheme - Commissioning Procedures	HofS Request	15
41	Adults	Services for the Elderly - Review of Strategy	HofS Request	15
	Adults	Follow Up Provision		0

**HEAD OF CHILDREN'S SERVICES**

42	Children's	Corporate Parenting Strategy - Plant Mewn Gofal Invest to Save - Maethu	External Assurance	15
	Children's	Follow Up Provision		2

**HEAD OF LEARNING**

43	Lifelong	Primary Schools Budget >£1m 2 schools/annum - Llanfairpwll		5
	Lifelong	Primary Schools Budget >£1m 2 schools/annum - Y Graig		5
	Lifelong	Primary Schools Budget >£0.5m <£1.0m 4/5 schools per annum - Esceifiog		5
	Lifelong	Primary Schools Budget >£0.5m <£1.0m 4/5 schools per annum - Llanerchymedd		5
	Lifelong	Primary Schools Budget >£0.5m <£1.0m 4/5 schools per annum - Y Tywyn		5
	Lifelong	Primary Schools Budget >£0.5m <£1.0m 4/5 schools per annum - Llandegfan		5
	Lifelong	Secondary Schools & Special Schools 3 schools per annum - Syr Thomas Jones		10



## INTERNAL AUDIT PLAN 2014-15

	Lifelong	Secondary Schools & Special Schools 3 schools per annum - Uwchradd Bodedern	10
	Lifelong	Secondary Schools & Special Schools 3 schools per annum - Uwchradd Caergybi	10
	Lifelong	Remaining Primary Schools - Thematic Reviews	10
44	Lifelong	Follow Up Provision	2

**CHARGEABLE NON PROGRAMMED DAYS**

		Counter Fraud Work	150
		Closure of Previous Year's Work	20
		Grant Certification	35
		Liaison with SLT, Directors, Heads of Function, Heads of Service	15
		National Fraud Initiative	3
		Contingency	120

**NON CHARGEABLE DAYS**

		Annual Leave	180
		Audit & Governance Committee	15
		Audit Plan Preparation	20
		General Administration	45
		Personal Development & Review	8
		Liaison with External Audit	5
		Monitoring & Quality Control	40
		Sick Leave	45
		Special Leave	5
		Maternity Leave	195
		Statutory Leave	48
		Training for Staff	10
		Training for Members	2

**ISLE OF ANGLESEY COUNTY COUNCIL - STRATEGIC INTERNAL AUDIT PLAN 2016/17 - 2018/19 - APPENDIX C**

Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited		Programmed coverage		
				Date	Assurance Level	2016/17	2017/18	2018/19
<b>AUTHORITY WIDE REVIEWS (CORPORATE)</b>								
Business Continuity	Policies and practices for dealing with a major incident	Corporate risk (CR) YM10 "Key services can't be provided following a major event" Limited assurance as result of audit undertaken August 2015.	Every year	2015/16	Limited	10	10	10
Contract Audit - Capital Expenditure	Policies and practices for awarding and managing capital contracts - specific projects to be selected each year as appropriate	No recent audit coverage Significant expenditure	Every year	Not known	Not known	15	15	15
Corporate Governance	Policies and practices re: accountability and ownership of decisions	Issue of continuing audit concern reported to committee in Sept 2014 by DCEO	Every year	Prior to 2012/13	Not known	15	15	15
Corporate Procurement Framework	Policies and practices for procuring goods and services	Issue of continuing audit concern reported to committee in Sept 2014 by DCEO. A national Welsh Government fitness check undertaken by KPMG in 2014 highlighted some significant issues. YM22	Every year	2012/13	Not known	10	10	10

**ISLE OF ANGLESEY COUNTY COUNCIL - STRATEGIC INTERNAL AUDIT PLAN 2016/17 - 2018/19 - APPENDIX C**

Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited		Programmed coverage		
				Date	Assurance Level	2016/17	2017/18	2018/19
Data Protection & Information Governance	Policies and practices to ensure compliance with external regulation and legislation	Issue of continuing audit concern reported to committee in Sept 2014 by DCEO Head of Function request CR YM3 "Critical, confidential or personal information is lost or wrongly disclosed" Information Commissioner's report. Enforcement Notice received from ICO 1/10/15.	Every year	October 2015 - information governance only	Reasonable	15	15	15
ICT Disaster Recovery	Policies and practices for dealing with a major incident	CR YM10 "Key services can't be provided following a major event"	Every year	2015/16	Minimal	10	10	10
Partnerships	Governance and performance	Issue of continuing audit concern reported to committee in Sept 2014 by DCEO Audit Committee request CR YM1 "Accountability arrangements around the Council's collaborative working arrangements aren't clear or not followed"	Every year	2015/16	Limited	15	15	15

**ISLE OF ANGLESEY COUNTY COUNCIL - STRATEGIC INTERNAL AUDIT PLAN 2016/17 - 2018/19 - APPENDIX C**

Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited		Programmed coverage		
				Date	Assurance Level	2016/17	2017/18	2018/19
Risk Management Framework	Identification and management of significant risks at corporate and service level	Issue of continuing audit concern reported to committee in Sept 2014 by DCEO	Every year	2015/16	Reasonable	10	10	10
Safeguarding	Policies and practices for protecting children and vulnerable adults	SLT request CR YM12 "A serious safeguarding error results in, or contributes towards, serious harm"	Every year	Prior to 2012/13	Not known	15	15	15
Standby Arrangements	The cost effectiveness of the Council's arrangements & consistency of payments	Value for money study	One off review	New review	N/A	10		
Whistleblowing	Policies and procedures for staff and stakeholders to raise concerns	Monitoring Officer request	Every 2nd year	Prior to 2012/13	Not known		5	
Transformation Programme	Evaluation of the effectiveness of Smarter Working - Office Accommodation & Agile Working	Section 151 Officer request YM5 Risk the Council unable to deliver efficient & effective services. YM 7 ICT Provision	One off review	New review	Not known	15		

**ISLE OF ANGLESEY COUNTY COUNCIL - STRATEGIC INTERNAL AUDIT PLAN 2016/17 - 2018/19 - APPENDIX C**

Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited		Programmed coverage		
				Date	Assurance Level	2016/17	2017/18	2018/19
Ethical Culture	Evaluation of the design, implementation & effectiveness of ethics-related objectives, programmes & activities	Requirement of PSIAS 2110.A1	Every year	New review	Not known	15	15	15
Single Status Implementation	Review of current status and cost effectiveness of Council's arrangements	Section 151 Officer request YM8 JE negative impact on service provision	One off review	New review	Not known	15		
Follow Up Porvision						8	10	10
<b>TOTAL DAYS FOR AUTHORITY WIDE (CORPORATE) REVIEWS</b>						<b>178</b>	<b>145</b>	<b>140</b>

**ISLE OF ANGLESEY COUNTY COUNCIL - STRATEGIC INTERNAL AUDIT PLAN 2016/17 - 2018/19 - APPENDIX C**

Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited		Programmed coverage		
				Date	Assurance Level	2016/17	2017/18	2018/19

**HEAD OF FUNCTION - RESOURCES AND SECTION 151 OFFICER**

Council Tax & NNDR	Raising and recovery of charges, awarding of allowances and reliefs and appropriate reconciliations	Key financial systems External auditor assurance	Every 2nd year	2014/15	Reasonable		20	
Creditor Payments	Ordering and payment for goods and services and controls over standing data	Key financial system External auditor assurance	Every 2nd year	2014/15	Reasonable	10		10
Fixed Asset Register & Capital Accounting	Recording, acquisition and disposal of fixed assets and reconciliation with the accounting system	Key financial system External auditor assurance	Every 3rd year	2012/13 - verification work only	N/A		8	
High Level Controls for Key Financial Systems	High level controls for those systems not subject to full audit review during the year	Key financial systems External auditor assurance	Every year	2014/15	N/A	10	10	10
Housing Benefit & Council Tax Reduction Scheme	Assessment and payment of associated benefits/allowances and appropriate reconciliations	Key financial system External auditor assurance	Every year	2014/15	Reasonable	15	15	15
Insurance	Placing and adequacy of insurance cover and administration of claims	Service area has not been subjected to audit review for a significant time	Every 3rd year	Prior to 2012/13	Not known	8		

**ISLE OF ANGLESEY COUNTY COUNCIL - STRATEGIC INTERNAL AUDIT PLAN 2016/17 - 2018/19 - APPENDIX C**

Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited		Programmed coverage		
				Date	Assurance Level	2016/17	2017/18	2018/19
Isle of Anglesey Charitable Trust	Governance, accountability and internal control arrangements	Significant funds involved and Council's reputation at stake	Every 2nd year	2014/15	Advisory meaning no RAG awarded	10		10
Main Accounting System	Maintaining and controlling the main accounting system and appropriate reconciliations	Key financial system External auditor assurance	Every year	2014/15	Reasonable	10	10	10
Payroll	Management of starters, leavers, changes to pay rates, allowances and standing data and appropriate reconciliations	Key financial system External auditor assurance	Every 2nd year	2014/15	Reasonable		12	
Receipting & Banking of Income	Receipt of income, banking and appropriate reconciliations	Key financial system External auditor assurance	Every 2nd year	2014/15	Substantial	10		10
Sundry Debtors	Raising sundry debtor income, its recovery and appropriate reconciliations	Key financial system External auditor assurance	Every year	2014/15	Reasonable	10	10	10
Treasury Management	Management of borrowing and investments and appropriate reconciliations	Key financial system External auditor assurance	Every 4th year	2014/15	Substantial		5	
Follow Up Provision						5	5	5
<b>TOTAL DAYS FOR HEAD OF FUNCTION - RESOURCES AND SECTION 151 OFFICER</b>						<b>88</b>	<b>95</b>	<b>80</b>

**ISLE OF ANGLESEY COUNTY COUNCIL - STRATEGIC INTERNAL AUDIT PLAN 2016/17 - 2018/19 - APPENDIX C**

Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited		Programmed coverage		
				Date	Assurance Level	2016/17	2017/18	2018/19

**HEAD OF FUNCTION - COUNCIL BUSINESS AND MONITORING OFFICER**

Democratic and member services	Controls over member services, translation, electoral services & emergency planning	Service area has not been subjected to audit review for a significant time	Every 3rd year	2012/13 - members allowances follow up only	N/A	8		
Legal services	Controls over provision of the service	Service area has not been subjected to audit review for a significant time	Every 3rd year	Prior to 2012/13	Not known		6	
Follow Up Provision						0	2	2
<b>TOTAL DAYS FOR HEAD OF FUNCTION - COUNCIL BUSINESS AND MONITORING OFFICER</b>						<b>8</b>	<b>8</b>	<b>2</b>

**HEAD OF FUNCTION - TRANSFORMATION**

Human Resources	Policies and practices for managing the workforce	Of crucial importance to the successful operation of the Council	Every 2nd year	2015/16	Limited		20	
IT Audit	Needs assessment by an IT specialist required to determine priority areas for examination	Effective IT systems and control are fundamental to the Council's operations	Every year	2014/15	N/A	40	40	40
Follow Up Provision						2	2	2
<b>TOTAL DAYS FOR HEAD OF FUNCTION - TRANSFORMATION</b>						<b>42</b>	<b>62</b>	<b>42</b>

**HEAD OF PLANNING AND PUBLIC PROTECTION**



**ISLE OF ANGLESEY COUNTY COUNCIL - STRATEGIC INTERNAL AUDIT PLAN 2016/17 - 2018/19 - APPENDIX C**

Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited		Programmed coverage		
				Date	Assurance Level	2016/17	2017/18	2018/19
Building Control Services	Controls over fee income and inspection and enforcement regimes	Service area has not been subjected to audit review for a significant time	Every 2nd year	Prior to 2012/13	Not known	10		10
Civil Registration	Controls over fee income	Service area has not been subjected to audit review for a significant time	Every 3rd year	Prior to 2012/13	Not known		10	
Environmental Health Services	Controls over fee income and inspection and enforcement regimes	Service area has not been subjected to audit review for a significant time	Every 2nd year	Prior to 2012/13	Not known	15		15
Licensing Services	Controls over fee income and inspection and enforcement regimes.	Service area has not been subjected to audit review for a significant time	Every 2nd year	Prior to 2012/13	Not known		10	
Market Administration	Controls over fee income	Review frequency to be reassessed after Follow Up	Every 2nd year	2015/16	Reasonable		10	
Planning Services	Controls over fee income and inspection and enforcement regimes.	Service area has not been subjected to audit review for a significant time	Every 2nd year	Prior to 2012/13	Not known	10		10
Trading Standards Services	Controls over fee income and inspection and enforcement regimes.	Service area has not been subjected to audit review for a significant time	Every 2nd year	Prior to 2012/13	Not known	10		10
Follow Up Provision						1	5	5
<b>TOTAL DAYS FOR PLANNING AND PUBLIC PROTECTION</b>						<b>46</b>	<b>35</b>	<b>50</b>

**ISLE OF ANGLESEY COUNTY COUNCIL - STRATEGIC INTERNAL AUDIT PLAN 2016/17 - 2018/19 - APPENDIX C**

Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited		Programmed coverage		
				Date	Assurance Level	2016/17	2017/18	2018/19
<b>HEAD OF ECONOMIC AND COMMUNITY REGENERATION</b>								
Economic Development Function	Review current status and controls	Annual Delivery Document 2015/16	Every 2nd year	Prior to 2012/13	Not known		15	
Energy Island	Review current status and controls Governance arrangements	Annual Delivery Document 2015/16 YM15	Every 2nd year	New review	Not known	10		10
Leisure Function & Performance	Review current status and controls Transformation proposals Controls over income	Leisure Change Programme CR YM13 "Planned transformation of leisure services failing and results in a significant reduction in the availability and quality of leisure facilities" YM14	Every 2nd year	2014/15 - leisure centres only	Substantial	10		10
Maritime & Tourism Functions	Review current status and controls	Annual Delivery Document 2015/16	Every 2nd year	2014/15 maritime diesel only	Advisory meaning no RAG awarded		10	
Project Management Office	Review current status and controls	Head of Service request	Every 2nd year	New review	N/A	10		10
Strategy & Support Team	Review current status and controls	Head of Service request	Every 2nd year	New review	N/A		10	
Follow Up Provision						0	2	2
<b>TOTAL DAYS FOR ECONOMIC AND COMMUNITY REGENERATION</b>						<b>30</b>	<b>37</b>	<b>32</b>

**ISLE OF ANGLESEY COUNTY COUNCIL - STRATEGIC INTERNAL AUDIT PLAN 2016/17 - 2018/19 - APPENDIX C**

Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited		Programmed coverage		
				Date	Assurance Level	2016/17	2017/18	2018/19

**HEAD OF HIGHWAYS, WASTE & PROPERTY SERVICES**

Building Design & Maintenance Services	Review of controls	Service area has not been subjected to audit review for a significant time	Every 2nd year	Prior to 2012/13	Not known	10		10
Car Park Services	Review of controls	Needs review from time to time	Every 3rd year	2013/14	Substantial			10
Engineering & Design Services	Review of controls	Service area has not been subjected to audit review for a significant time	Every 3rd year	Prior to 2012/13	Not known	10		
Estate & Property Management	Review of controls	CR YM2 "Unable to achieve the expected value of surplus land and buildings to invest in capital programme" Service area has not been subjected to audit review for a significant time	Every 2nd year	Prior to 2012/13	Not known		15	
Fleet Management	Review of controls	Service area has not been subjected to audit review for a significant time	Every 2nd year	Prior to 2012/13	Reasonable		15	
Flood Control	Review of controls	Service area has not been subjected to audit review for a significant time	Every 3rd year	Prior to 2012/13	Not known	10		

**ISLE OF ANGLESEY COUNTY COUNCIL - STRATEGIC INTERNAL AUDIT PLAN 2016/17 - 2018/19 - APPENDIX C**

Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited		Programmed coverage		
				Date	Assurance Level	2016/17	2017/18	2018/19
Highways & Civil Engineering	Review of controls	Service area has not been subjected to audit review for a significant time	Every 2nd year	Prior to 2012/13	Not known		10	
Waste Management	Review of controls	Significant area of activity C Risk ET04a	Every 3rd year	2013/14	Substantial			15
Follow Up Provision						2	2	2
<b>TOTAL DAYS FOR ENVIRONMENT AND TECHNICAL SERVICES</b>						<b>32</b>	<b>42</b>	<b>37</b>

**HEAD OF HOUSING**

Business Unit & HRA Governance	Policies and procedures for addressing these areas	New initiative	Every 2nd year	New review	Not known	10		10
Homelessness Prevention, Allocations, Housing Options & Accommodation Support	Policies and procedures for addressing these areas	Annual delivery document 2015/16	Every 2nd year	2014/15 - homelessness only	Limited	10		10
Housing Rents & Associated Charges, High level controls Housing Rents - High Level Controls	Raising rents and charges, recovery thereof, managing voids and appropriate reconciliations	Key financial system External auditor assurance Rechargeable works - Head of Service request YM11 Implications of Welfare Reforms & Universal Credit	Every 2nd year	2014/15	Substantial		15	
Housing Strategy	Policies and procedures for addressing these areas	Corporate business plan Service area has not been subjected to audit review for a significant time	Every 2nd year	2015/16	WIP		10	

**ISLE OF ANGLESEY COUNTY COUNCIL - STRATEGIC INTERNAL AUDIT PLAN 2016/17 - 2018/19 - APPENDIX C**

Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited		Programmed coverage		
				Date	Assurance Level	2016/17	2017/18	2018/19
Affordable housing, Houses into Homes & Bridging Loan Scheme	Policies and procedures for addressing these areas	Corporate business plan Service area has not been subjected to audit review for a significant time	Every 2nd year	2015/16	Limited		15	
Repairs & Maintenance	Policies and procedures for addressing these areas	Service area has not been subjected to audit review for a significant time	Every 2nd year	Prior to 2012/13	Not known	15		15
Supporting People Programme	Policies and procedures for addressing these areas	Service area has not been subjected to audit review for a significant time	Every 3rd year	Prior to 2012/13	Not known		10	
Follow Up Provision						3	3	3
<b>TOTAL DAYS FOR HOUSING</b>						<b>38</b>	<b>53</b>	<b>38</b>

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Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited		Programmed coverage		
				Date	Assurance Level	2016/17	2017/18	2018/19
<b>HEAD OF ADULT SERVICES</b>								
Deprivation of Liberty	Safeguards and authorisation arrangements	Annual Director's Report 2013 - 15	Every 2nd year	New approach	N/A		10	
Extra Care Housing Schemes	Review current status and controls	Monitoring Officer request Annual Delivery Document 2015/16 YM17 Failure to deliver additional extra care	Every 2nd year	New approach	N/A	15		12
Joint Service Delivery & Management with the Health Board	Review current status and controls Governance and performance	Annual delivery document 2015/16	Every 2nd year	New approach	N/A		15	
Learning Disabilities	Review current status and controls	Annual delivery document 2015/16	Every 2nd year	New approach	N/A		15	
Mental Health Needs	Review current status and controls	Annual delivery document 2015/16	Every 2nd year	New approach	N/A		15	
Physical & Sensory Impairment	Review current status and controls	Annual Director's Report 2013 - 15	Every 2nd year	New approach	N/A		15	
Provider Unit	Review current status and controls	Annual delivery document 2014/15	Every 2nd year	New approach	N/A			15
Services for the Elderly	Review	Annual delivery document 2015/16	Every 2nd year	New approach	N/A	15		15
Follow Up Provision						0	5	5
<b>TOTAL DAYS FOR ADULT SERVICES</b>						<b>30</b>	<b>75</b>	<b>47</b>

**ISLE OF ANGLESEY COUNTY COUNCIL - STRATEGIC INTERNAL AUDIT PLAN 2016/17 - 2018/19 - APPENDIX C**

Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited		Programmed coverage		
				Date	Assurance Level	2016/17	2017/18	2018/19

**HEAD OF CHILDREN'S SERVICES**

Service Manager - Fieldwork	Specific areas for review to be identified at the time of scoping the work	Discussions with Head of Service	Every 2nd year	New approach	N/A		20	
Service Manager - Corporate Parenting & Partnerships	Corporate Parenting Strategy Plant Mewn Gofal Invest to Save - Maethu	Discussions with Head of Service	Every 2nd year	New approach	N/A	15		20
Service Manager - Integrated Services	Governance arrangements - Section 33 Agreement	Discussions with Head of Service	Every 2nd year	New approach	N/A		20	
Follow Up Provision						2	2	2
<b>TOTAL DAYS FOR CHILDREN'S SERVICES</b>						<b>17</b>	<b>42</b>	<b>22</b>

**HEAD OF LEARNING**

Library & Cultural Heritage Management	Review current status and controls	Annual delivery document 2015/16 CR YM14 "The Council does not successfully transform the culture and heritage provision"	Every 3rd year	Prior to 2012/13	Not known		10	
Primary Schools - Budget >£1m - 4 Schools	Establishment review	To establish whether internal controls are sufficient	2 yr cycle 2 schools per annum	N/A	Various	10	10	10
Primary Schools - Budget >£0.5m < £1m - 14 Schools	Establishment review	To establish whether internal controls are sufficient	3 yr cycle 4/5 schools per annum	N/A	Various	20	25	25

**ISLE OF ANGLESEY COUNTY COUNCIL - STRATEGIC INTERNAL AUDIT PLAN 2016/17 - 2018/19 - APPENDIX C**

Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited		Programmed coverage		
				Date	Assurance Level	2016/17	2017/18	2018/19
Secondary Schools & Special School - 6 Schools	Establishment review	To establish whether internal controls are sufficient	2 yr cycle 3 schools per annum	N/A	Various	30	30	30
Remaining Primary Schools - 39 Schools - Thematic Reviews	Selected theme for each year on a cyclical basis to be carried out at a sample of schools	To establish whether internal controls are sufficient for the theme reviewed and to disseminate results to all relevant schools	Every year	N/A	N/A	10	10	10
Follow Up Provision						2	5	5
<b>TOTAL DAYS FOR LEARNING</b>						<b>72</b>	<b>90</b>	<b>80</b>

**TOTAL CHARGEABLE PROGRAMMED DAYS**

<b>581</b>	<b>684</b>	<b>570</b>
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**CHARGEABLE NON PROGRAMMED DAYS**

Counter Fraud Work						150	150	150
Closure of Previous Year's Work	Slippage in delivery					20	20	20
Grant Certification	Review of grants receivable where external assurance is not provided or where concerns exist regarding the operation of internal controls					35	35	35
Liaison with SLT, Directors, Heads of Function & Heads of Service	Providing advice and support as appropriate					15	15	15



**ISLE OF ANGLESEY COUNTY COUNCIL - STRATEGIC INTERNAL AUDIT PLAN 2016/17 - 2018/19 - APPENDIX C**

Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited		Programmed coverage		
				Date	Assurance Level	2016/17	2017/18	2018/19
National Fraud Initiative	Preparation for and submission of data, etc.					3		3
Contingency - approx. 10% of available days	Provision for additional work not foreseen at the time of planning					120	120	120
<b>TOTAL CHARGEABLE NON PROGRAMMED DAYS</b>						<b>343</b>	<b>340</b>	<b>343</b>

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Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited		Programmed coverage		
				Date	Assurance Level	2016/17	2017/18	2018/19

**ASSESSMENT OF RESOURCES**

**TOTAL CHARGEABLE DAYS PER THE PLAN**

**924      1024      913**

**NON CHARGEABLE DAYS**

Annual leave						180	180	180
Audit and Governance Committee	Supporting the work of the Committee, preparing reports and attendance as appropriate					15	15	15
Audit Plan Preparation	Rolling forward the plan taking into account developments within the Council					20	20	20
General Administration						45	45	45
Personal Development & Review						8	8	8
Liaison with External Audit						5	5	5
Monitoring & Quality Control						40	40	40
Sick Leave						45	45	45
Special Leave						5	5	5
Maternity Leave						195	0	0
Statutory Leave						48	48	48
Training for Staff						10	10	10
Training for Members						2	2	2
<b>TOTAL NON CHARGEABLE DAYS</b>						<b>618</b>	<b>423</b>	<b>423</b>

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Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited		Programmed coverage		
				Date	Assurance Level	2016/17	2017/18	2018/19

<b>RESOURCES REQUIRED</b>
<b>RESOURCES AVAILABLE</b>
<b>SHORTFALL/AVAILABLE RESOURCES</b>

<b>1542</b>	<b>1447</b>	<b>1336</b>
<b>1542</b>	<b>1477</b>	<b>1477</b>
<b>0</b>	<b>30</b>	<b>141</b>



## INTERNAL AUDIT RESOURCE 2016 TO 2017

## APPENDIX D

STAFF	MAN DAYS	TOTAL
<b>Full Time Staff</b>		
E Williams, Principal Auditor	260	
E Parry, Senior Auditor	260	
E C Williams, Senior Auditor	260	
S Williams, Senior Auditor	260	
H. Ellis, Corporate Fraud Officer	260	
<b>Total Full Time Staff</b>		<b>1,477</b>
<b>Conwy SLA</b>		
M Halstead, Head of Audit & Procurement Services	21	<b>0.08 FTE</b>
S Parry, Audit Manager	156	<b>0.60 FTE</b>
<b>Total SLA Staff</b>		<b>177</b>
<b>Seconded Staff</b>		
N. Owen, Trainee Accountant (Secondment)	65	<b>0.25 FTE</b>
<b>Total Seconded Staff</b>		<b>65</b>
<b>TOTAL AVAILABLE AUDIT RESOURCE</b>		<b>1,542</b>

There are 5 posts in the Internal Audit Structure, which equate to 5 full time equivalent (FTE) staff in respect of 2016/17. This compares to the all Wales average staffing level of 8.2 for Internal Auditors during 2014/15.

**INTERNAL AUDIT PERFORMANCE TARGETS 2016-17**

**APPENDIX E**

<b>Description</b>	<b>IOAC Actual 2013/14</b>	<b>IOAC Actual at 31/3/15</b>	<b>IOAC 2016/17 Target</b>	<b>IOAC Actual at 31/12/15</b>	<b>Wales Average 2014/15</b>
<b>1. % Planned Audits Completed</b>	81%	92%	80%	38.71%	83%
<b>2. Number of Audits</b>	51	46	60	25	106
<b>3. % Clients responses 'Satisfied'</b>	100%	100%	100%	Nil Return	98%
<b>4. % Recommendations accepted</b>	100%	100%	100%	98%	99%
<b>5. % Implementation of High &amp; Medium Recommendations at Follow up audits</b>	46%	49%	85%	59%	N/A
<b>6. % Audits completed within planned time</b>	N/A	N/A	90%	79.17%	69%
<b>7. % Directly chargeable time against total available</b>	N/A	N/A	70%	73.30%	65%
<b>8. Average days from closing meeting to issue of draft report</b>	N/A	N/A	7 days	10.9 days	7.6 days
<b>9. Average days between response to draft and final report issue</b>	N/A	N/A	2 days	3.3 days	1.8 days
<b>10. Average actual cost per directly chargeable audit day</b>	£245	£238	£250	£250	£249
<b>11. No. Audit Staff</b>	5.5	5.6	5	5	8.2
<b>12. % staff leaving</b>	0	0	0	0	12%

JANUARY 2016