

ISLE OF ANGLESEY COUNTY COUNCIL	
REPORT TO	AUDIT AND GOVERNANCE COMMITTEE
DATE	28 MARCH 2017
SUBJECT	STRATEGIC INTERNAL AUDIT PLAN 2017/18 - 2019/20 & ANNUAL PLAN 2017/18
LEAD OFFICER	HEAD OF INTERNAL AUDIT – MIKE HALSTEAD
CONTACT OFFICER	AUDIT MANAGER - SIONED PARRY
<p>Nature and reason for reporting - The attached document sets out the Isle of Anglesey Council's (IoAC) Internal Audit Strategy and Annual Plan for the year 2017/18. 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 2017/18

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 2016/17.
- 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 2017/18, a 3 year Strategic Plan for the period 2017 to 2020, an analysis of Internal Audit resources and the performance targets in respect of 2017/18.

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 2017/18 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 16/17
- 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 2015/16; the Deloitte's Audit of Accounting Statements; the Annual Delivery Document (Improvement Plan) 2016/17; and liaison with External Audit (Deloitte) and scrutiny of their work plans for 2017/18.

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 2017/18 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 the Chief Executive, Assistant Chief Executives, 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 2017/18 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 (Deloitte) has also been consulted on the proposed Operational Plan for 2017/18.

- 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 2017/18.

1.4 Resources

- 1.4.1 The provision of the Internal Audit will be delivered by an in-house team of 6 officers 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 2017/18 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 2017/18.
- 2.2 Members consider and approve the Internal Audit Service's performance targets for 2017/18.



**CYNGOR SIR
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ISLE OF ANGLESEY
COUNTY COUNCIL**

APPENDIX A

Internal Audit Strategy and Annual Plan

2017-18

Presented to:

SLT: 27th March 2017

Audit and Governance Committee: 28th March 2016

Mike Halstead

Head of Internal Audit

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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 2017/18

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 (Wales) Regulations 2014 – Regulation 7 (1), which obliges the Council to 'maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control'.
- 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 **six** ways:
 - Scrutiny by the Audit and Governance Committee
 - Review by External Audit
 - Customer feedback and perceptions
 - Annual application of the CIPFA self-assessment toolkit
 - External Assessment of the PSIAS Self-Assessment Checklist
 - 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 2017/18

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 2017/18:

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.

Contracting and Procurement

17. The service will continue to focus on contracting and procurement to ensure compliance with legislation and the new Contract Procedure Rules, which were approved in September 2015, to provide assurance that processes and procedures are operating effectively and in accordance with best practice.

Grants

18. 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

19. 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

20. 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.

21. 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

22. 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

23. 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

24. 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.
25. 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 2017/18

26. The provision of Internal Audit will be delivered by an in-house team of 6 officers. The available audit resource stands at 1,560 days.
27. 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

28. 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. The Audit Manager met with the Chief Executive, the Deputy Chief Executives and all heads of service during the audit planning process to ensure that the plan is more inclusive, focused on the right areas and is flexible to meet the Authority's needs. The consultation process identified a number of areas of emerging risk and where new legislation, such as the Well Being of Future Generations Act 2015, will impact upon their services and the subsequent identification of priority areas for audit attention.
29. 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.
30. 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.
31. 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.
32. 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
33. 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 2017/18

34. The Annual Internal Audit Plan has been compiled on the basis of a risk assessment of each audit area. Risks are ranked in accordance with the risk matrix and determine the assurance rating allocated to each auditable area and the frequency of each audit.

Table 1 – Summary of Internal Audit Annual Plan 2017/18

Thematic Areas	Audit Days
Key Financial Systems	100
Corporate Governance	165
Other systems/functions	309
Special Investigations	155
Consultancy work including Audit Committee support	60
Grants	35
Computer Audit	40
Audit follow-up work	35
Non-Audit Duties	50
Audit Contingency	120
Overheads	491
TOTAL	1,560

35. 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.
36. 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

37. 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 - 2017-18

Ref	Service	Title	Source	Planned Auditor Days
				1560
AUTHORITY WIDE REVIEWS (CORPORATE)				
1	Corporate	Contract Audit - Capital Expenditure	Cyclical IA	15
2	Corporate	Corporate Procurement Framework	IA Assessed Risk	10
3	Corporate	Data Protection & Information Governance	Corporate Risk YM13 ICO Report	15
4	Corporate	ICT Disaster Recovery	Corporate Risk YM10	10
5	Corporate	Risk Management	Cyclical IA	10
6	Corporate	Safeguarding	Corporate Risk YM12	20
7	Corporate	Transformation Programme - Smarter Working	Sec 151 Officer Request	15
8	Corporate	Ethical Culture	PSIAS Requirement	20
9	Corporate	Wellbeing of Future Generations Act	New legislation	20
10	Corporate	Programme/Project Management	CEO Request - SMT Objective	15
11	Corporate	Corporate Health & Safety	Audit Concern	15
	Corporate	Follow Up Provision		10
HEAD OF FUNCTION - RESOURCES & SECTION 151 OFFICER				
12	Resources	Council Tax & NNDR	Key Financial System	20
13	Resources	Fixed Asset Register & Capital Accounting	Key Financial System	10
14	Resources	High Level Controls for Key Financial Systems	Key Financial System	10
15	Resources	Housing Benefit & Council Tax Reduction Scheme	Key Financial System	15
16	Resources	Main Accounting System	Key Financial System	10
17	Resources	Income - CHIP & PIN, Credit Card Payments	Key Financial System	15
18	Resources	Petty Cash/Imprest Accounts	Key Financial System	10
19	Resources	Sundry Debtors	Key Financial System	10
	Resources	Follow Up Provision		5
HEAD OF FUNCTION - COUNCIL BUSINESS & MONITORING OFFICER				
20	Business	Democratic & Member Services - Members' Allowances	Service not audited for significant time	8
21	Business	Legal Services	Service not audited for significant time	6
	Business	Follow Up Provision		0
HEAD OF FUNCTION - TRANSFORMATION				
22	Transformation	Data Centres	Fundamental to Council's Operations	10
23	Transformation	Active Directory	Fundamental to Council's Operations	15
24	Transformation	Network Security Audit	Fundamental to Council's Operations	15
	Transformation	Follow Up Provision		2
HEAD OF REGULATION & ECONOMIC DEVELOPMENT				
25	Economic Development	Economic Development Function	Annual Delivery Document 2016/17	15

INTERNAL AUDIT PLAN 2017-18

26	Leisure	Leisure Function & Performance	Annual Delivery Document 2016/17	15
27	Planning	Strategy & Support Team	Head of Service request	10
28	Trading Standards	Civil Registration	Service not audited for significant time	10
29	Regulation	Licensing Services	Service not audited for significant time	10
		Follow Up Provision		5
HEAD OF HIGHWAYS, WASTE & PROPERTY SERVICES				
30	Highways	Car Park Services & Enforcement	Service not audited for significant time	15
31	Highways	Engineering & Design Services	Service not audited for significant time	15
32	Property	Estate & Property Management	Service not audited for significant time	15
33	Highways	Highways & Civil Engineering	Service not audited for significant time	15
		Follow Up Provision		2
HEAD OF HOUSING				
34	Housing	Housing Rents & Associated Charges, High Level Controls	Key Financial System	15
35	Housing	Affordable Housing, Housing into Homes & Bridging Loan Scheme	Corporate Business Plan	15
36	Housing	Supporting People Programme	Service not audited for significant time	15
	Housing	Follow Up Provision		5
HEAD OF ADULT SERVICES				
37	Adults	Deprivation of Liberty (DOLs)	Risk of Litigation in relation to Outstanding DOLs Assessments	15
38	Adults	Joint Service Delivery & Management in relation to older people services with Health Board	Annual Delivery Document 2016/17	15
39	Adults	Services for the Elderly - Home Care Contracts	Annual Delivery Document 2016/17	15
	Adults	Follow Up Provision		2
HEAD OF CHILDREN'S SERVICES				
40	Children's	Corporate Parenting Strategy - Plant Mewn Gofal Invest to Save - Maethu	External Assurance	15
	Children's	Follow Up Provision		2
HEAD OF LEARNING				
41	Lifelong	Secondary Schools - 6th Form Funding - Ysgol Syr Thomas Jones	Cyclical Review	10
42	Lifelong	Remaining Primary Schools - Thematic Reviews - Schools Income Collection	Head of Service request	20
43	Lifelong	School Sickness Absence	Head of Service request	20
44	Lifelong	School Transport	Head of Service request	20
	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		5

INTERNAL AUDIT PLAN 2017-18

	Consultancy - HR & Payroll, Highways Assets, PCI DSS		40
	Contingency		120

NON CHARGEABLE DAYS			
	Risk & Insurance		50
	Annual Leave		192
	Audit & Governance Committee		20
	Audit Plan Preparation		30
	General Administration		70
	Personal Development & Review		8
	Liaison with External Audit		5
	Monitoring & Quality Control		40
	Sick Leave		45
	Special Leave		5
	Statutory Leave		48
	Training for Staff		10
	Training for Members		3

ISLE OF ANGLESEY COUNTY COUNCIL - STRATEGIC INTERNAL AUDIT PLAN 2017/18 - 2019/20 - APPENDIX C

Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited		2017/18	2018/19	2019/20
				Date	Assurance Level			

AUTHORITY WIDE REVIEWS (CORPORATE GOVERNANCE/PERFORMANCE MANAGEMENT)

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.	Frequency reassessed to every 2nd year following Follow Up audit.	Second Follow Up December 2016.	Substantial		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 Procurement Framework	Policies and practices for procuring goods and services.	Issue of continuing audit concern. A national Welsh Government fitness check undertaken by KPMG in 2014 highlighted some significant issues. YM22	Every year	Mar-17	Limited	10	10	10

ISLE OF ANGLESEY COUNTY COUNCIL - STRATEGIC INTERNAL AUDIT PLAN 2017/18 - 2019/20 - APPENDIX C

Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited		2017/18	2018/19	2019/20
				Date	Assurance Level			
Data Protection & Information Governance	Policies and practices to ensure compliance with external regulation and legislation.	Issue of continuing audit concern. 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" Audit & Governance Committee request.	Every year	Dec-16	Reasonable	10	10	10
Partnerships	Governance and performance	Audit & Governance Committee request. CR YM1 "Accountability arrangements around the Council's collaborative working arrangements aren't clear or not followed".	Frequency reassessed to every 2nd year following 2016/17 Follow Up.	2016/17 Follow Up	Substantial		15	

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Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited		2017/18	2018/19	2019/20
				Date	Assurance Level			
Risk Management Framework	Identification and management of significant risks at corporate and service level.	Issue of continuing audit concern. Services failing to integrate risk management in to service delivery plans.	Every year	2016/17 Follow Up	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	2016/17	Limited	20	20	20
Transformation Programme	Evaluation of the effectiveness of Smarter Working - Office Accomodation & Agile Working Digital Transformation Strategy.	Section 151 Officer request. YM5 Risk the Council unable to deliver efficient & effective services. YM 7 ICT Provision.	One off review over 2 year period	New review	Not known	15	15	
Ethical Culture	Evaluation of the design, implementation & effectiveness of ethics-related objectives, programmes & activities.	Requirement of PSIAS 2110.A1.	Every year	New review 2016/17	Reasonable	20	20	20
Wellbeing of Future Generations Act	Review corporate compliance with requirements of the Wellbeing of Future Generations Act.	WBFG Act came into force 1/4/16. All public bodies must comply with the Act. WAO tasked with auditing all public bodes in order to report to WG by March 2020.	One off review	New review	Not known	20		

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Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited		2017/18	2018/19	2019/20
				Date	Assurance Level			
Programme/Project Management	Evaluation of compliance to ensure the efficient and effective delivery of the Authority's objectives.	Request CEO - SMT Objective.	One off review	N/A	Not known	15		
Corporate Health & Safety	Policies & practices for Health & Safety	Audit Concern	One off review	N/A	Not known	15		
Follow Up Provision						10	10	10
TOTAL DAYS FOR AUTHORITY WIDE (CORPORATE) REVIEWS						175	150	110

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Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited			2017/18	2018/19	2019/20
				Date	Assurance Level				
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		20	
Creditor Payments	Ordering and payment for goods and services and controls over standing data.	Key financial system External auditor assurance	Every 2nd year	2016/17	Reasonable		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	Not known	10			
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	2016/17	Not known	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	2016/17	Reasonable	15	15	15	
Insurance	Placing and adequacy of insurance cover and administration of claims.	To establish whether internal controls are sufficient.	Every 3rd year	2016/17	Substantial			8	

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Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited			2017/18	2018/19	2019/20
				Date	Assurance Level				
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	
Income, CHIP & PIN, Credit Card Payments	Compliance with PCI DSS	To determine whether the Authority is compliant	Every year	2016/17	Limited	15	15	15	
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		
Petty Cash Imprest Accounts	Evaluation of compliance with Financial Regulations and procedures.	Section 151 Officer request	One off review	New review	Unknown	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	
TOTAL DAYS FOR HEAD OF FUNCTION - RESOURCES AND SECTION 151 OFFICER						105	102	93	

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Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited		2017/18	2018/19	2019/20
				Date	Assurance Level			

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	0
TOTAL DAYS FOR HEAD OF FUNCTION - COUNCIL BUSINESS AND MONITORING OFFICER						14	2	0

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	2016/17 Follow Up	Reasonable		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
TOTAL DAYS FOR HEAD OF FUNCTION - TRANSFORMATION						42	62	42

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Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited				
				Date	Assurance Level	2017/18	2018/19	2019/20
HEAD OF REGULATION AND ECONOMIC DEVELOPMENT								
Economic Development Function	Review current status and controls.	Annual Delivery Document 2016/17	Every 2nd year	Prior to 2012/13	Not known	15		15
Energy Island	Review current status and controls. Governance arrangements.	Annual Delivery Document 2016/17. YM15	Every 2nd year	2016/17	Substantial		10	
Leisure Function & Performance	Review current status and controls following transformation. 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	15		10
Maritime & Tourism Functions	Review current status and controls.	Annual Delivery Document 2016/17.	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	
Strategy & Support Team	Review current status and controls.	Head of Service request.	Every 2nd year	New review	N/A	10		10
Building Control Services	Controls over fee income and inspection and enforcement regimes.	Limited assurance level 2016/17.	Every 2nd year	2016/17	Limited		10	

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Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited		2017/18	2018/19	2019/20
				Date	Assurance Level			
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	
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		10
Market Administration	Controls over fee income.	Frequency reassessed to every 3rd year as number of markets outsourced.	Every 3rd year	2015/16	Reasonable		10	
Planning Services	Controls over fee income and inspection and enforcement regimes.	Frequency reassessed to every 3rd year following 2016/17 audit.	Every 3rd year	2016/17	Substantial			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	
Follow Up Provision						5	7	7
TOTAL DAYS FOR REGULATION & ECONOMIC DEVELOPMENT						65	82	62

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Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited				
				Date	Assurance Level	2017/18	2018/19	2019/20
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	
Car Park Services	Review of controls.	Needs review from time to time.	Every 3rd year	2013/14	Substantial	15		
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	15		
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		15
Fleet Management	Review of controls.	Frequency reassessed to every 3rd year following 2015/16 audit.	Every 3rd year	2015/16	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
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	15		

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Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited				
				Date	Assurance Level	2017/18	2018/19	2019/20
Waste Management	Review of controls.	Significant area of activity Substantial fines if targets are not met.	Every 3rd year	2013/14	Substantial		15	
Follow Up Provision						2	2	2
TOTAL DAYS FOR ENVIRONMENT AND TECHNICAL SERVICES						62	42	27

HEAD OF HOUSING

Business Unit & HRA Governance	Policies and procedures for addressing these areas.	New initiative.	Every 2nd year	New review	Not known		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	
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		15
Housing Strategy	Policies and procedures for addressing these areas.	Corporate Business Plan & YM 18 risk that HRSA programme is not managed effectively.	Every 2nd year	2016/17	Reasonable		10	
Affordable Housing, Houses into Homes & Bridging Loan Scheme	Policies and procedures for addressing these areas.	Corporate Business Plan.	Every 2nd year	Follow Up 2016/17	Reasonable	15		15

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Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited		2017/18	2018/19	2019/20
				Date	Assurance Level			
Repairs & Maintenance	Policies and procedures for addressing these areas.	Head of Service request	Every 2nd year	2016/17	Limited		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	15		
Follow Up Provision						5	3	3
TOTAL DAYS FOR HOUSING						50	48	33

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Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited		2017/18	2018/19	2019/20
				Date	Assurance Level			
HEAD OF ADULT SERVICES								
Deprivation of Liberty (DOLS)	Safeguards and authorisation arrangements.	YM32 risk of litigation in relation to outstanding DOLs assessments. Annual Director's Report 2013 - 15.	Every 2nd year	New approach	N/A	15		10
Extra Care Housing Schemes	Review current status and controls.	Annual Delivery Document 2015/16	Every 2nd year	2016/17	Limited		15	
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		15
Services for the Elderly	Review home care provision contracts	Annual delivery document 2015/16	Every 2nd year	New approach	N/A	15		
Preventative Services Supporting the Independence of Older People	Review current status and controls. Governance and performance.	Head of Service Request	Every 2nd year	New approach	N/A		15	
Follow Up Provision						2	5	5
TOTAL DAYS FOR ADULT SERVICES						47	35	30

ISLE OF ANGLESEY COUNTY COUNCIL - STRATEGIC INTERNAL AUDIT PLAN 2017/18 - 2019/20 - APPENDIX C

Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited				
				Date	Assurance Level	2017/18	2018/19	2019/20
HEAD OF CHILDREN'S SERVICES								
Service Manager - Fieldwork	Review of Quality of Assessments Improvement Programme.	Discussions with Head of Service CSSIW Report.	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		15
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
TOTAL DAYS FOR CHILDREN'S SERVICES						17	22	37

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".	Frequency reassessed as currently undergoing transformation.	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
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		15	15

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Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited			2017/18	2018/19	2019/20
				Date	Assurance Level				
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	10	30	30	
School Transport	Review current status and controls Governance and performance	Section 151 Officer and Head of Learning request	New review	N/A	N/A	20			
School Sickness Absence	Review current status and controls Governance and performance	Request Head of Service	New review	N/A	N/A	20			
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	20	10	10	
Follow Up Provision						2	5	5	
TOTAL DAYS FOR LEARNING						72	80	70	
TOTAL CHARGEABLE PROGRAMMED DAYS						649	625	504	
CHARGEABLE NON PROGRAMMED DAYS									
Counter Fraud Work						150	150	150	
Closure of Previous Year's Work	Slippage in delivery					20	20	20	

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Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited		2017/18	2018/19	2019/20
				Date	Assurance Level			
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
National Fraud Initiative	Preparation for and submission of data, etc.					5	5	5
Consultancy	HR, Payroll, PCI DSS					40	40	40
Contingency - approx. 10% of available days	Provision for additional work not foreseen at the time of planning					120	120	120
TOTAL CHARGEABLE NON PROGRAMMED DAYS						385	385	385

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Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited		
				Date	Assurance Level	2017/18

ASSESSMENT OF RESOURCES

TOTAL CHARGEABLE DAYS PER THE PLAN

1034 1010 889

NON CHARGEABLE DAYS

Risk & Insurance	Management of risk & insurance function.					50	50	50
Audit and Governance Committee	Supporting the work of the Committee, preparing reports and attendance as appropriate					20	20	20
Audit Plan Preparation	Rolling forward the plan taking into account developments within the Council					30	30	30
General Administration						70	70	70
Personal Development & Review						8	8	8
Liaison with External Audit						5	5	5
Monitoring & Quality Control						40	40	40
Annual leave						192	192	192
Sick Leave						45	45	45
Special Leave						6	6	6
Maternity Leave						0	0	0
Statutory Leave						48	48	48
Training for Staff						10	10	10

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Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited			2017/18	2018/19	2019/20
				Date	Assurance Level				
Training for Members							2	2	2
TOTAL NON CHARGEABLE DAYS							526	526	526
RESOURCES REQUIRED							1560	1536	1415
RESOURCES AVAILABLE							1560	1560	1560
SHORTFALL/AVAILABLE RESOURCES							0	24	145

INTERNAL AUDIT RESOURCE 2017 TO 2018

APPENDIX D

STAFF	MAN DAYS	TOTAL
Full Time Staff		
M. Pryor, Head of Audit & Risk	260	
E. Williams, Principal Auditor	260	
S.A. Jones, Senior Auditor	260	
E. Parry, Senior Auditor	260	
E. C. Williams, Senior Auditor	260	
H. Ellis, Corporate Fraud Officer	260	
TOTAL AVAILABLE AUDIT RESOURCE		1,560

There are 6 posts in the Internal Audit Structure, which equate to 6 full time equivalent (FTE) staff in respect of 2017/18. This compares to the all Wales average staffing level of 8.1 for Internal Auditors during 2015/16.

INTERNAL AUDIT PERFORMANCE TARGETS 2017-18

APPENDIX E

Description	IOAC Actual 2013/14	IOAC Actual at 31/3/15	IOAC Actual at 31/3/16	IOAC 2017/18 Target	Wales Average 2015/16
1. % Planned Audits Completed	81%	92%	60.32%	80%	85%
2. Number of Audits	51	46	38	44	97
3. % Clients responses 'Satisfied'	100%	100%	100%	100%	99%
4. % Recommendations accepted	100%	100%	98%	100%	99%
5. % Implementation of High & Medium Recommendations at Follow up audits	46%	49%	74%	85%	N/A
6. % Audits completed within planned time	N/A	N/A	78.95%	80%	68%
7. % Directly chargeable time against total available	N/A	N/A	59.74%	65%	67%
8. Average days from closing meeting to issue of draft report	N/A	N/A	6.61 days	6.5 days	7.2 days
9. Average days between response to draft and final report issue	N/A	N/A	2.41 days	2 days	3.4 days
10. Average actual cost per directly chargeable audit day	£245	£238	£318	£300	£227
11. No. Audit Staff	5.5	5.6	5.68	6	8.1
12. % staff leaving	0	0	0	0	10%

MARCH 2017