

<b>ISLE OF ANGLESEY COUNTY COUNCIL</b>	
<b>COMMITTEE:</b>	<b>AUDIT AND GOVERNANCE COMMITTEE</b>
<b>DATE:</b>	<b>27 JULY 2015</b>
<b>TITLE OF REPORT:</b>	<b>STRATEGIC INTERNAL AUDIT PLAN 2015/16 TO 2017/18</b>
<b>PURPOSE OF REPORT:</b>	<b>FOR CONSIDERATION AND APPROVAL</b>
<b>REPORT BY:</b>	<b>INTERIM AUDIT MANAGER</b>
<b>ACTION:</b>	<b>COMMITTEE APPROVAL REQUIRED</b>

## **1. INTRODUCTION**

- 1.1. The existing Operational Audit Plan for 2015-16 was presented to and accepted by the Audit Committee at its meeting on 23 February 2015.
- 1.2. Enquiries since then have identified the need to re-examine the planned internal audit coverage, resulting in a strategic audit plan being presented to this committee for consideration and approval (see Appendix A attached).
- 1.3. In compiling this plan, Heads of Service have been consulted and various sources of information such as risk registers, service development plans and corporate action plans have been considered.
- 1.4. The plan has been agreed by SLT and the external auditors have raised no concerns.
- 1.5. The current year (2015/16) is the one that should command your attention, as both 2016/17 & 2017/18 are subject to review when the plan is rolled forward year on year.

## **2. REASONS FOR CHANGE**

- 2.1. Compared with the existing plan, this plan is more balanced, spreads audit coverage more widely and covers a period of three years rather than one. It demonstrates that all areas considered relevant for review by internal audit can be covered within that time span, subject to addressing the resources issue (paragraph 3.3 below).
- 2.2. The emphasis given to key financial systems in the past has been to the detriment of other significant areas of activity. This plan seeks to re-balance the audit resource to enable the examination of a number of areas which have not been subject to audit review in recent years.
- 2.3. Due to the need to build in the potential for flexibility, the plan provides a contingency item of approx. 10% of resource.
- 2.4. Auditing of schools is now targeted at the larger schools, rather than sticking to a routine cycle which has been past practice. It also provides for thematic reviews.

2.5. In totality this plan should enable the Audit Manager to be better placed to give an annual opinion on the framework of governance, risk management and control across the Council, which is a requirement of the Public Sector Internal Audit Standards which this Council has adopted.

### **3. RESOURCES REQUIRED TO DELIVER THE PLAN**

3.1. The preparation of a three year plan helps to identify the ongoing level of internal audit resources required to provide effective audit coverage of the Council's activities

3.2. Days allocated as programmed coverage, other than financial systems, are tentative and will need to be "firmed up" when the precise scope of the work is determined in consultation with the relevant officers. It is not thought, however, that this process will significantly influence the overall resource requirement.

3.3. The plan indicates that the audit service is in need of one more full time person to deliver the planned work. I and the section 151 officer, in consultation with Human Resources, are discussing how that shortfall can be best addressed.

### **4. DECISION REQUIRED**

4.1. The Committee is invited to approve the strategic audit plan attached at Appendix A.

**RICHARD SADLER**  
**INTERIM AUDIT MANAGER**  
**14 JULY 2015**

Attachments

Appendix A – Strategic Internal Audit Plan 2015/16 – 2017/18

## ISLE OF ANGLESEY COUNTY COUNCIL - STRATEGIC INTERNAL AUDIT PLAN 2015/16 - 2017/18

Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited		Programmed coverage		
				Date	RAG	2015/16	2016/17	2017/18
<b>AUTHORITY WIDE REVIEWS (CORPORATE)</b>								
Business continuity	Policies and practices for dealing with a major incident	Issue of continuing audit concern reported to committee in Sept 2014 by Deputy Chief Executive (DCEO) Corporate risk (CR) YM10 "Key services can't be provided following a major event"	Every year	2012/13	Red	15	15	15
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	N/A	20	20	20
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	8	8	8
Corporate procurement framework	Policies and practices for procuring goods and services	Issue of continuing audit concern reported to committee in Sept 2014 by DCEO	Every year	2012/13	Advisory meaning no RAG awarded	10	10	10

## ISLE OF ANGLESEY COUNTY COUNCIL - STRATEGIC INTERNAL AUDIT PLAN 2015/16 - 2017/18

Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited		Programmed coverage		
				Date	RAG	2015/16	2016/17	2017/18
Data protection and 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	Every year	2014/15 - information governance only	Green	10	10	10
Holyhead vibrant and viable places programme	Governance and grants to third parties	Annual delivery document 2014/15	One off review	New review	N/A	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	Prior to 2012/13	Not known	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	2013/14 (in part)	Advisory meaning no RAG awarded	15	15	15
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	Prior to 2012/13	Not known	10	10	10

**ISLE OF ANGLESEY COUNTY COUNCIL - STRATEGIC INTERNAL AUDIT PLAN 2015/16 - 2017/18**

Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited		Programmed coverage		
				Date	RAG	2015/16	2016/17	2017/18
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	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	8		8
<b>TOTAL DAYS FOR AUTHORITY WIDE (CORPORATE) REVIEWS</b>						<b>146</b>	<b>113</b>	<b>121</b>

## ISLE OF ANGLESEY COUNTY COUNCIL - STRATEGIC INTERNAL AUDIT PLAN 2015/16 - 2017/18

Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited		Programmed coverage		
				Date	RAG	2015/16	2016/17	2017/18
<b>HEAD OF FUNCTION - RESOURCES AND SECTION 151 OFFICER</b>								
Council Tax and 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	Green/ Amber	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	2014/15	Green/ Amber		10	
Fixed asset register and 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 and Council Tax Reduction Scheme	Assessment and payment of associated benefits/allowances and appropriate reconciliations	Key financial system External auditor assurance	Every year	2014/15	Green/ Amber	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 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	

**ISLE OF ANGLESEY COUNTY COUNCIL - STRATEGIC INTERNAL AUDIT PLAN 2015/16 - 2017/18**

Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited		Programmed coverage		
				Date	RAG	2015/16	2016/17	2017/18
Main accounting system	Maintaining and controlling the main accounting system and appropriate reconciliations	Key financial system External auditor assurance	Every year	2014/15	Green/ Amber	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	Green/ Amber		12	
Receipting and banking of income	Receipt of income, banking and appropriate reconciliations	Key financial system External auditor assurance	Every 2nd year	2014/15	Green		10	
Sundry debtors	Raising sundry debtor income, its recovery and appropriate reconciliations	Key financial system External auditor assurance	Every year	2014/15	Red/ Amber	10	10	10
Treasury management	Management of borrowing and investments and appropriate reconciliations	Key financial system External auditor assurance	Every 3rd year	2014/15	Green		5	
<b>TOTAL DAYS FOR HEAD OF FUNCTION - RESOURCES AND SECTION 151 OFFICER</b>						<b>65</b>	<b>108</b>	<b>65</b>

**ISLE OF ANGLESEY COUNTY COUNCIL - STRATEGIC INTERNAL AUDIT PLAN 2015/16 - 2017/18**

Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited		Programmed coverage		
				Date	RAG	2015/16	2016/17	2017/18

**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
<b>TOTAL DAYS FOR HEAD OF FUNCTION - COUNCIL BUSINESS AND MONITORING OFFICER</b>							<b>8</b>	<b>6</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	2013/14 (in part)	Green/Amber	20		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
<b>TOTAL DAYS FOR HEAD OF FUNCTION - TRANSFORMATION</b>							<b>40</b>	<b>60</b>



**ISLE OF ANGLESEY COUNTY COUNCIL - STRATEGIC INTERNAL AUDIT PLAN 2015/16 - 2017/18**

Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited		Programmed coverage		
				Date	RAG	2015/16	2016/17	2017/18

**CORPORATE DIRECTOR - SUSTAINABLE DEVELOPMENT**

**HEAD OF PLANNING AND PUBLIC PROTECTION**

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	Service area has not been subjected to audit review for a significant time	Every 2nd year	Prior to 2012/13	Not known	10		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	
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
<b>TOTAL DAYS FOR PLANNING AND PUBLIC PROTECTION</b>						<b>45</b>	<b>30</b>	<b>45</b>

**ISLE OF ANGLESEY COUNTY COUNCIL - STRATEGIC INTERNAL AUDIT PLAN 2015/16 - 2017/18**

Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited		Programmed coverage		
				Date	RAG	2015/16	2016/17	2017/18
<b>HEAD OF ECONOMIC AND COMMUNITY REGENERATION</b>								
Economic development function	Review current status and controls	Annual delivery document 2014/15	Every 2nd year	Prior to 2012/13	Not known	15		15
Energy Island	Review current status and controls Governance arrangements	Annual delivery document 2014/15	Every 2nd year	New review	N/A		10	
Framework agreements	Review current status and controls	Head of Service request	One off review	New review	N/A	10		
Leisure function and performance	Review current status and controls Transformation proposals Controls over income	Annual delivery document 2014/15 CR YM13 "Planned transformation of leisure services failing and results in a significant reduction in the availability and quality of leisure facilities"	Every 2nd year	2014/15 - leisure centres only	Green		10	
Maritime and tourism functions	Review current status and controls	Annual delivery document 2014/15	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 and support team	Review current status and controls	Head of Service request	Every 2nd year	New review	N/A	10		10
<b>TOTAL DAYS FOR ECONOMIC AND COMMUNITY REGENERATION</b>						<b>45</b>	<b>30</b>	<b>35</b>

## ISLE OF ANGLESEY COUNTY COUNCIL - STRATEGIC INTERNAL AUDIT PLAN 2015/16 - 2017/18

Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited		Programmed coverage		
				Date	RAG	2015/16	2016/17	2017/18
<b>HEAD OF ENVIRONMENT AND TECHNICAL SERVICES</b>								
Building design and 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	Green		10	
Engineering and 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 and 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	Service area has not been subjected to audit review for a significant time	Every 2nd year	Prior to 2012/13	Not known	10		10
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 and 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	
Right to buy	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 2015/16 - 2017/18**

Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited		Programmed coverage		
				Date	RAG	2015/16	2016/17	2017/18
Waste management	Review of controls	Significant area of activity	Every 3rd year	2013/14	Green		15	
<b>TOTAL DAYS FOR ENVIRONMENT AND TECHNICAL SERVICES</b>						<b>35</b>	<b>55</b>	<b>45</b>

**CORPORATE DIRECTOR - COMMUNITY**

<b>HEAD OF HOUSING</b>								
BMU stock check	Sample check of stock checking	Work already completed	Not required in future	2014/15	N/A	6		
Business unit and HRA governance	Policies and procedures for addressing these areas	New initiative	Every 2nd year	New review	N/A	10		10
Homelessness prevention, allocations, housing options and accommodation support	Policies and procedures for addressing these areas	Annual delivery document 2014/15	Every 2nd year	2014/15 - homelessness only	Red/ Amber	10		10
Housing rents - high level controls	High level controls when full audit not conducted during the year	External auditor assurance	Every 2nd year	2014/15	N/A	5		5
Housing rents and associated charges	Raising rents and charges, recovery thereof, managing voids and appropriate reconciliations	Key financial system External auditor assurance Rechargeable works - Head of Service request	Every 2nd year	2014/15	Green		20	
Housing strategy, affordable housing and empty homes	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	Prior to 2012/13	Not known	10		10

**ISLE OF ANGLESEY COUNTY COUNCIL - STRATEGIC INTERNAL AUDIT PLAN 2015/16 - 2017/18**

Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited		Programmed coverage			
				Date	RAG	2015/16	2016/17	2017/18	
Repairs and 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		
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		
<b>TOTAL DAYS FOR HOUSING</b>							<b>41</b>	<b>45</b>	<b>35</b>

**ISLE OF ANGLESEY COUNTY COUNCIL - STRATEGIC INTERNAL AUDIT PLAN 2015/16 - 2017/18**

Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited		Programmed coverage		
				Date	RAG	2015/16	2016/17	2017/18
<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 2014/15	Every 2nd year	New approach	N/A	15		12
Joint service delivery and management with the Health Board	Review current status and controls Governance and performance	Annual delivery document 2014/15	Every 2nd year	New approach	N/A		15	
Learning disabilities	Review current status and controls	Annual delivery document 2014/15	Every 2nd year	New approach	N/A		15	
Mental health needs	Review current status and controls	Annual delivery document 2014/15	Every 2nd year	New approach	N/A		15	
Physical and 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	20		17
Services for the elderly	Review current status and controls	Annual delivery document 2014/15	Every 2nd year	New approach	N/A	20		17
<b>TOTAL DAYS FOR ADULT SERVICES</b>						<b>55</b>	<b>70</b>	<b>46</b>

**ISLE OF ANGLESEY COUNTY COUNCIL - STRATEGIC INTERNAL AUDIT PLAN 2015/16 - 2017/18**

Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited		Programmed coverage		
				Date	RAG	2015/16	2016/17	2017/18
<b>HEAD OF CHILDREN'S SERVICES</b>								
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		20
Service manager - corporate parenting and partnerships	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 - integrated services	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	
<b>TOTAL DAYS FOR CHILDREN'S SERVICES</b>						<b>20</b>	<b>40</b>	<b>20</b>

**ISLE OF ANGLESEY COUNTY COUNCIL - STRATEGIC INTERNAL AUDIT PLAN 2015/16 - 2017/18**

Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited		Programmed coverage		
				Date	RAG	2015/16	2016/17	2017/18

**CORPORATE DIRECTOR - LIFELONG LEARNING**

**HEAD OF LEARNING**

Administration of family grant and flying start	Review current status and controls	Head of Service request	Every 2nd year	New review	N/A	10		10
Library and cultural heritage management	Review current status and controls	Annual delivery document 2014/15 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	20	20	20
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	40	50	50
Secondary schools and 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
<b>TOTAL DAYS FOR LEARNING</b>						<b>110</b>	<b>120</b>	<b>120</b>

**TOTAL CHARGEABLE PROGRAMMED DAYS**

**622      659      598**



**ISLE OF ANGLESEY COUNTY COUNCIL - STRATEGIC INTERNAL AUDIT PLAN 2015/16 - 2017/18**

Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited		Programmed coverage		
				Date	RAG	2015/16	2016/17	2017/18
<b>CHARGEABLE NON PROGRAMMED DAYS</b>								
Counter fraud work						205	205	205
Closure of previous year's work	Slippage in delivery					15	20	20
Grant certification	Review of grants receivable where external assurance is not provided or where concerns exist regarding the operation of internal controls					7	7	7
Implementation of agreed recommendations	Monitoring progress of implementation and reporting to Audit and Governance Committee					8	10	10
Liaison with SLT, Directors, Heads of Function and Heads of Service	Providing advice and support as appropriate					17	19	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					85	85	85
<b>TOTAL CHARGEABLE NON PROGRAMMED DAYS</b>						<b>340</b>	<b>346</b>	<b>349</b>

**ISLE OF ANGLESEY COUNTY COUNCIL - STRATEGIC INTERNAL AUDIT PLAN 2015/16 - 2017/18**

Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited		Programmed coverage		
				Date	RAG	2015/16	2016/17	2017/18

**ASSESSMENT OF RESOURCES**

**TOTAL CHARGEABLE DAYS PER THE PLAN**

**962      1005      947**

**NON CHARGEABLE DAYS**

Annual leave						106	106	106
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					9	9	9
General administration						45	45	45
Liaison with external audit						6	6	6
Monitoring and quality control						40	40	40
Sick leave						45	25	25
Special leave						4	4	4
Statutory leave						48	48	48
Training for staff						8	8	8
Training for members						2	2	2
<b>TOTAL NON CHARGEABLE DAYS</b>						<b>328</b>	<b>308</b>	<b>308</b>

**RESOURCES REQUIRED**

**1290      1313      1255**

**RESOURCES AVAILABLE**

**1150      1150      1150**

**ISLE OF ANGLESEY COUNTY COUNCIL - STRATEGIC INTERNAL AUDIT PLAN 2015/16 - 2017/18**

Area for review	Nature of the work	Reason for inclusion	Frequency of audit	Last audited		Programmed coverage		
				Date	RAG	2015/16	2016/17	2017/18
<b>SHORTFALL</b>						<b>-140</b>	<b>-163</b>	<b>-105</b>