
West Northamptonshire Council Audit Plan

2021-22



Audit and Risk Management
June 2021

1. BACKGROUND

- 1.1. The Public Sector Internal Audit Standards (PSIAS) issued in April 2017 defines the service and professional standards for public sector internal audit services.

PSIAS: 2010 - *“The Chief Audit Executive must establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation’s goals.”*

PSIAS: 2450 – *“The Chief Audit Executive must deliver an annual internal audit opinion and report that can be used by the organisation to inform its governance statement. The annual internal audit opinion must conclude on the overall adequacy and effectiveness of the organisation’s framework of governance, risk management and control.”*

- 1.2. The shared service Chief Internal Auditor performs the role of Chief Audit Executive for West Northamptonshire Council (WNC).
- 1.3. The Annual Audit plan provides the mechanism through which the Chief Audit Executive can ensure the most appropriate use of audit resources to provide a clear statement on risk management, internal control and governance arrangements.
- 1.4. The Accounts and Audit Regulations (2015) sets out that:
A relevant authority must ensure that it has a sound system of internal control which—
(a) facilitates the effective exercise of its functions and the achievement of its aims and objectives;
(b) ensures that the financial and operational management of the authority is effective;
and
(c) includes effective arrangements for the management of risk.

And that:

A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.

A relevant authority must, each financial year—

- (a) conduct a review of the effectiveness of the system of internal control required by regulation 3; and*
(b) prepare an annual governance statement

- 1.5. For WNC, Internal Audit Services is provided by, a Shared Service arrangement with Milton Keynes Council, Cambridgeshire County Council and North Northamptonshire Council, under a Lead Authority Model, led by Milton Keynes Council, with services managed via delegated budgets. Delegated budgets remain subject to the provisions applicable to all its sovereign / owning Councils i.e. subject to the Accounts and Audit Regulations.

2. Internal Audit Resource

- 2.1. To enable the Chief Internal Auditor to present an annual opinion on the Council's control environment, in normal circumstances adequate resources have to be directed to completing the agreed Plan in line with a target of 95% of that plan.
- 2.2. The level of audit resource available is likely to be a mix of establishment posts and alternative provision. As at May 2021, an interim arrangement was put in place, whilst formal consultation on shared service provision is undertaken in accordance with the Future Northants Blueprint. This has meant that available Internal Audit Resource is limited to the existing staff transferred from the Sovereign Councils and contracts for the West Northants boundary.
- 2.3. The approved blueprint was that WNC would 'host' provision of Internal Audit for North Northamptonshire Council (NNC), within the existing shared service model provided with Milton Keynes Council and Cambridgeshire County Council.
- 2.4. The proposed 21-22 Audit Plan (as set out in detail at Annex A) totals 1,660 days.
- 2.5. Interim arrangements have been applied whilst consultation is pending to:
 - 2.5.1. Apply resources previously within WNC to the WNC plan, whilst
 - 2.5.2. Completing audits on systems applicable to both Councils (West Northants and North Northants) as a single audit providing assurance to both Councils, and
 - 2.5.3. Ensuring that resources do not cross-subsidise either Council.
- 2.6. The 21-22 Annual Plan, consistent with best practice, can be varied to reflect changing risks and pressures. The plan has been drafted considering, in particular, the continuing Covid19 pressures and the Unitary agenda. The estimate of 1,660 days is therefore considered to be a conservative estimate of the days that will be needed.
- 2.7. The plan however, provides the change control mechanism to:
 - 2.7.1. Allow focus to be reprioritised in a controlled way , or
 - 2.7.2. Agree alternative and/or additional funding to resource additional work where planned work cannot be 'sacrificed'.
- 2.8. Given the complexity of unifying multiple Councils into a single Unitary Council the risk assessment to draft the 21-22 plan proposed in this report has sought to consider the:
 - 2.8.1. Known Knowns – E.g. Complexity in administering large key financial systems across individual Councils – Council Tax, Benefits etc; and

- 2.8.2. Known Unknowns – E.g. Implementing robust, consistent controls from the collation and understanding of varying adequacy of governance from across the predecessor Councils.
- 2.9. What cannot be predicted is the Unknown Unknowns. For a stable, single Council those would be reasonably assessed as minimal risk that might be a once in decades issues eg Pandemic. For West Northamptonshire the consolidation of individual services into a single, aligned Unitary Council is considered likely to produce additional unplanned work throughout the first three years, at least.
- 2.10. Those issues have been considered when drafting the 21-22 Audit Plan and the PSIAS requirement that the Chief Internal Auditor gives specific assurance whether there is inappropriate scope or resource limitations evident that prevents the service delivering its professional requirements (PSIAS 1110).
- 2.11. PSIAS 2030 requires the Chief Internal Auditor to ensure that internal audit resources are appropriate, sufficient and effectively deployed to achieve the approved plan. PSIAS 2030 also requires that *'Where the chief audit executive believes that the level of agreed resources will impact adversely on the provision of the annual internal audit opinion, the consequences must be brought to the attention of the board'*
- 2.12. This requires:
- 2.12.1. The mix of knowledge, skills and other competencies needed to perform the plan.
The CIA has concluded that this requirement is met by those existing resources and the recruitment to the proposed structure consistent with the Future Northants Blueprint.
- 2.12.2. The quantity of resources needed to accomplish the plan.
The CIA has concluded that this requirement is met for quarter 1, and with the approval of the 21-22 plan will be under appropriate regular review.
- 2.12.3. Resources are effectively deployed when they are used in a way that optimises the achievement of the approved plan.
The CIA has concluded that this requirement is met within the limitation set out in 2.11.2 above. Available resources are prioritised to high risk issues.
- 2.12.4. The risk-based plan must explain how internal audit's resource requirements have been assessed.
This report sets out the scope of 21-22 planned audit work and has been developed with key stakeholders including the 151 officer. In the CIA's opinion the full year plan sets out a reasonable scope to meet PSIAS requirements.
- 2.13. It is highlighted that the current interim arrangements and the uncertainties of the first year's operations within a single, new Unitary Council, provide a basis that the adequacy of Internal Audit resources will need to be kept under regular review.

3. Developing the Audit Plan

- 3.1. The PSIAS issued in April 2017 requires a risk-based audit plan to be developed and to receive input from management and the 'Board' (usually discharged by a Council's Audit Committee) on those plans. For the Shared Service, the Board functions would be discharged through both the Management Team and the individual Council's Audit Committees.
- 3.2. The Audit Plan must also consider the relevant Risk Register information and review various sources of information and discuss priorities with senior managers. Based on these conversations, and review of corporate documents and risk registers and an understanding of the organisation, the annual plan is developed.
- 3.3. The professional requirements placed on Internal Audit do not change due to the current covid 19 pressures. These are reflected through the Council's risk environment to inform the work of IA during 2021/22.
- 3.4. The Chief Internal Auditor's overall annual opinion on the control environment will be based on the Control Assessment methodology used to form the required Audit Opinion for each audit assignment included in the plan, as set out in full at Section 4 below. In summary it has three key elements:
 - Assess and test the CONTROL ENVIRONMENT,
 - Test COMPLIANCE with those control systems, and
 - Assess the ORGANISATIONAL IMPACT of the area being audited.
- 3.5. In simple terms, to achieve the above, every audit:
 - Identifies/documents the agreed objectives of the audited system/ service purpose
 - Evaluates the control systems / governance arrangements to ensure they:
 - a. align to the delivery of the service purpose
 - b. measure performance effectively
 - c. mitigate the threats to achieving the service purpose
 - Tests the adequacy of operation of controls to achieve the agreed objectives / service purpose.
 - Agrees findings and recommendations for improvements with Management.
- 3.6. An Annual Audit Opinion is then constructed based upon the year's plan work and formally reported as appropriate.

4. THE 2021-22 ANNUAL PLAN

- 4.1. The formation of the unitary Councils with new systems as well as continued operation of some District and Borough Council functions during the first year means the 2021/22 Audit Plan is very different in comparison to previous years audit plans. It was always likely to be different, with additional audit requirement to verify adequacy of processes as a new organisation, and to take proper account of assurances needed, given the ongoing

challenges created by Covid19. Creation of the Children’s Trust as a separate entity, to provide services under a supplier/customer Service Delivery contract adds to the complexity of the plan environment.

- 4.2. During quarter one of the year, it is acknowledged that the delivery of ‘safe and legal’ for the Council will result in a necessary organisational focus of simply operating as a new Council. The ability for audits to be completed in Q1 will be limited as staff / services will probably not be able to accommodate that and/or systems will not be embedded sufficiently to test.
- 4.3. In light of this, it has been agreed with the S151 Officer that audit work for Q1 will therefore need to focus on probative assurance of initial key controls. This work will then evolve into plan work, during quarter two. The proposed annual plan of audit days is detailed in Annex A and it is to be noted that delivery of the full plan will be dependent on there being sufficient audit resource.

	Audit Days	Audit Quarter/Activity
	265	Quarter 1
	300	Quarter 2
	615	Quarters 3/4
	75	Grant Certification
	190	Anti -Fraud & corruption
	125	Advice, Guidance, Committees, AGS
	100	Contingency
TOTAL	1660	

- 4.4. Annex A includes columns to enable indicative timings and links to the Strategic Risks to be inserted. These will be inserted when quarter one work is largely complete and risk information approved by the Executive Leadership Team (ELT).

Returning to an approved 2021-22 Audit Plan

- 4.5. Usually the plan is underpinned by a consultation exercise, review of the risk registers and is submitted to the Audit Committee for consideration. Any plan must be sufficiently flexible to enable assurance over current risk areas, as well as emerging risks, and those risks which are yet to be identified.
- 4.6. It has not been possible to complete a consultation exercise in creating this plan except with the Finance Director and given the level of changes with any new organisation, it is already evident that the risks applicable throughout 2021/22 will continue to emerge. Any plan formalised in detail before Sept would be subject to significant change.
- 4.7. This is particularly relevant in year one of the new organisation. The plan set out below is therefore only indicative as it:
- Identifies the known knowns to be audited, e.g. governance and financial systems. *(20-30% of expected work, mostly key financials)*
 - Takes account of the known unknowns i.e. those new or emerging issues within an organisation. *(10-20% reflecting move to Unitary)*
 - Can be flexible for the unknown unknowns that may arise during the year. *(expected to present variable challenges consuming the majority of Audit resource to 31/3/22)*
- 4.8. Inevitably, the potential for risks and unknowns is increased during initial periods of change. The combination of four councils into one creates a material challenge to the audit regime. When combined with Covid19 pressures the audit challenges are unique, unprecedented and extremely difficult to predict / plan.
- 4.9. The planned audit coverage is intended to ensure stakeholders receive a valuable assurance and that the audit service tangibly adds value to the organisation during the period of change to new Unitary and as services recover from and/or continue to address Covid19 pressures.
- 4.10. The Audit Plan is dynamic and designed to be flexible if new risks emerge. This will be tested in 2021/22. Audit service delivery will be monitored throughout the year and key issues will be reported to the Leadership Team and the Audit Committee each quarter. It is anticipated that the plan will be changed to reflect emerging risks and the scope of individual assignments reduced or the audit removed from the plan in areas where it is felt the risk impact has abated, or to reduce disruption to delivery of critical services. All proposed changes to the plan will be reported to the Audit Committee.
- 4.11. Changes to the Plan will be proposed following dialogue with the Executive Leadership Team, while ensuring Internal Audit is still able to discharge its professional duties in relation to its ability to provide an assurance opinion on the Council's control environment.

- 4.12. The quarter one schedule of work for WNC will be delivered from a combination of the Audit Team resource, resources from Shared Service and resource from the Existing Audit contract.

Emerging Plan Pressures

4.13. **Childrens Trust (formed 01/11/20)**

The Shared Audit Service will provide services to the Trust from 1st April 2021. The scope of work required has been agreed and this does create a potential pressure given the limitations and other pressures on IA resources currently. This should not create any conflict of interest. Information confidentiality arrangements will be in place that provide an ability for the Councils to receive assurances from Internal Audit (IA) without needing to share the data. It is possible specific issues may create a conflict of interest for IA and that situation will be constantly reviewed and formally considered annually.

4.14. **Interim Arrangements**

The blueprints and agreed plans identify that the shared Internal Audit service will provide Audit, Risk and Counter Fraud services to both of the new Councils, hosted by the West Northamptonshire Council.

The agreed plans have been put on hold while discussions are ongoing to determine a way forward. The shared service Chief Internal Auditor (CIA) has been involved in detailed dialogue with the Finance Directors on how best to deliver the Service under the interim arrangements.

This is a substantial piece of work and the CIA is attending monthly meetings with the new Council s151 Officers to progress these issues so that they can be submitted into the relevant decision- making bodies.

4.15. **Provision of Internal Audit Services under the Lead Authority Model**

As at 1st Dec the LGSS model closed. Some services were repatriated into their host Councils (i.e. disaggregated). Other services were agreed within the Future Northants Blueprint that would continue delivery to both WNC and NNC as shared services under a lead authority model (ie some services managed and led by WNC, some by Milton Keynes Council and others by Cambridgeshire County Council).

Internal Audit remains a shared service of all 3(4) Councils. It will provide Internal Audit, Risk and Counter Fraud services to both the West and North Northamptonshire Councils with staff employed by West Northamptonshire.

Fraud Referrals and Outcomes

- 4.16. **Fraud referrals:** Due to the volume of referrals and the wide range of issues raised, risk assessments are conducted in order to prioritise resource or transfer these to other

appropriate bodies such as the Department for Work and Pensions (DWP). Some referrals are rejected if there is insufficient basis or evidence held to enable further action but are recorded on the Internal Audit case management system. As such, should further information subsequently be received from another source, for example, this intelligence will be available. When a referral is received and assessed as requiring investigation, actions will be undertaken to establish any error or fraud including establishment of the facts and the evidence available and seeking a suitable resolution.

4.17. Number of cases referred, number of cases closed and the outcome of investigations undertaken by the Fraud team brief details of ongoing investigations are reported on to Audit Committee on a quarterly basis as part of the Internal Audit progress Update

4.26 **National Fraud Initiative 2020/21:** Internal Audit and the Counter Fraud team also support the Council in assisting with the work on the National Fraud Initiative (NFI), highlighting the increased exposure to fraud associated with the C19 situation which has been actively targeting councils grant application schemes and other cyber fraud.

5 AUDIT METHODOLOGY

5.1 As set out above the Control Assessment methodology used to form the required Audit Opinion has three key elements:

- Assess and test the CONTROL ENVIRONMENT,
- Test COMPLIANCE with those control systems, and
- Assess the ORGANISATIONAL IMPACT of the area being audited.

5.2 The Audit Opinions are considered against the detailed criteria set out below.

Control Environment Assurance	
Level	Definitions
Substantial	Substantial governance measures are in place that give confidence the control environment operates effectively.
Good	Governance measures are in place with only minor control weaknesses that present low risk to the control environment.
Satisfactory	Systems operate to a moderate level with some control weaknesses that present a medium risk to the control environment.
Limited	There are significant control weaknesses that present a high risk to the control environment.
No Assurance	There are fundamental control weaknesses that present an unacceptable level of risk to the control environment.

Compliance Assurance	
Level	Definitions
Substantial	The control environment has substantially operated as intended although some minor errors have been detected.
Good	The control environment has largely operated as intended although errors have been detected
Satisfactory	The control environment has mainly operated as intended although errors have been detected.
Limited	The control environment has not operated as intended and significant errors have been detected.
No Assurance	The control environment has fundamentally broken down and is open to significant error or abuse.

NB in response to requests from multiple clients, the criteria above for the audit opinions are being reviewed, to provide a greater level of granularity. Revised opinion criteria will be reported to Committee in due course.

Organisational Impact	
Level	Definitions
Major	The weaknesses identified during the review have left the Council open to significant risk. If the risk materialises it would have a major impact upon the organisation as a whole
Moderate	The weaknesses identified during the review have left the Council open to medium risk. If the risk materialises it would have a moderate impact upon the organisation as a whole
Minor	The weaknesses identified during the review have left the Council open to low risk. This could have a minor impact on the organisation as a whole.

5.3 The Internal Audit Service also operates within an approved Audit Charter (as required by PSIAS) and maintains a process Audit Manual to provide a Quality Assurance process. Both the Charter and Manual are available by request to dawn.patton@milton-keynes.gov.uk

6 RISK REGISTER

- 6.1 The WNC corporate risk register will be examined as a key source of intelligence to inform the Audit Plan going forward (consistent with PSIAS requirements). The Organisation's Strategic risks are currently being reviewed.

2021-22 Draft Audit Plan

Audit	Audit Days	Indicative Timing/status	Corp Risk link	Scope / Coverage
Quarter 1 Work:				
Providing assurance that the Council has made arrangements for the proper administration of its financial affairs, these system audits focus on the systems with the highest financial risk. These reviews give an indicative opinion as to the effectiveness of financial management procedures and arrangements to ensure the integrity of the accounts.				
General ledger/Main Accounting	30			To provide assurance that the controls in place over activity through the general ledger are adequate in design and function appropriately in practice
Accounts Payable	20			To provide assurance on adequacy of controls over supplier data management and payments
Local payment systems review including GPC	50			To provide assurance that effective controls are in place for spend incurred through GPC and no ERP expenditure
Accounts Receivable – debt recovery	20			To provide assurance on the effectiveness of controls over debt collection
Bank Reconciliations	10			To provide assurance on the adequacy of robustness of arrangements for ensuring timely and appropriate reconciliations
Treasury Management	15			Review of effectiveness of controls over treasury management activities.to be revisited later in year.
Sundry Income/Cashflow	10			Review of controls over tracking income flow from source to ERP – leisure; cementry; etc
Payroll	25			To evaluate the effectiveness of the key controls for the payroll system and provide some assurance (given the limited period in operation) of the processing of payroll transactions. Transactions to be also checked later in the year.
Employee Checks/records	10			Adequacy of system for ensuring appropriate recruitment checks are undertaken and properly documented – DBS/right to

				work/qualifications etc. for staff transferring to new Council.
IT Financial Controls – ERP user	10			Checks on effectiveness of system controls over data integrity-completeness, accuracy.
Records Consolidation	10			Review of adequacy of the procedures adopted by West Northamptonshire Council for consolidating important underlying records of the legacy Councils from which it has been formed.- Various records
Legacy Bank Accounts	10			a review of the procedures adopted by West Northamptonshire Council for consolidating the bank accounts of the legacy Councils from which it has been formed
Establishment controls	10			Assurance over arrangements for ensuring posts/grades/pay rates are in line with agreed guidance.
Policies and Governance and Procedures	5			review to ensure that policies and documents have been prepared and approved by West Northamptonshire Council to ensure legal and other regulatory compliance
Covid 19 Grants verification/certification	25			
Closure of Sovereign Accounts-year end reports	25			Production of AR/AGS 2020/21 for Sovereign Councils
Total Audits days	265			
Proposed Quarter 2 work				
Financial Management	15			Review of effectiveness of arrangements over budget monitoring.
Quarterly Risk Register review and testing	20			To provide assurance over the arrangements for complete and accurate transfer of key balances to new authorities.
General Ledger transactions testing	20			Review of Financial transactions to include · Suspense accounts – confirm cleared by relevant officers on a timely basis · Journals – check for supporting documents and that they are

				properly approved · Key control accounts recs
Children's Trust Service Delivery Contract Monitoring	20			Review of adequacy of clientside monitoring of the contract with the Trust review as part of close down contracts arrangements
Supporting Families - Assistance	10			Assistance by West Staff to SF project
Safeguarding Vulnerable Adults	15			Provide assurance on adequacy of arrangements for responding to safeguarding concerns and for managing and tracking safeguarding of vulnerable adults.
NPH – Client monitoring	20			Review of arrangements for monitoring performance of NPH – housing ALMO.
Procurement contract management	20			A review of the Council Procurement Rules and assessing compliance with this across the Council-tendering process, waivers; etc
Planning Applications x3	30			To provide assurance on controls over planning application processing.
IT Systems security – access rights and password configuration management	15			Review to verify validity of access rights allocated across corporate network and key systems – review of sample of access control lists.
Leisure Services Establishment management	15			Review of contract monitoring of service delivery
Housing Allocations	25			To provide assurance on adequacy of Home Choice applications / allocations systems
Licensing – Taxis and others	20			Review of adequacy of controls over issuing, renewals and income collection
H&S risk assessments	20			Review of arrangements for risk assessing H&S within premises; personal safety; tendering processes.
Cybersecurity Essentials (Ten steps - 5&6&7)	20			Review of IT security controls over: Network perimeter security; Malware prevention; mobile working arrangements
Information Governance	15			Review of controls over governance arrangements for Data management.

Total Audit Days	300			
Proposed Audit Work for remaining 6 months of the year				
From Safe and Legal to BAU	30			Review of adequacy of arrangements for moving from safe and legal to BAU
Quarterly Risk Register review and testing	20			Quarterly review of risk register and testing adequacy of controls
Financial Management – MTFP	20			Mid term planning and resilience
General ledger Transactions testing	20			Review of Financial transactions to include · Suspense accounts – confirm cleared by relevant officers on a timely basis · Journals – check for supporting documents and that they are properly approved · Key control accounts recs
Children’s Trust Service Delivery Contract Monitoring	10			Review of adequacy of client side monitoring of the contract with the Trust review as part of close down contracts arrangements
Council Tax – Districts & Boroughs	35			
NDR -Districts & Borough	35			
Housing & Ctax Benefit D&B	65			
Customer Services/complaints monitoring	15			To review robustness of the process for oversight and monitoring of progress and outcomes of complaints made.
Schools Financial Value Standards	30			
Adult Social Care – assessment of care needs and financial plans	25			Adequacy of process managing Referrals, assessments and determining financial plans - allocations
Contract management – Residential Placements	20			Review to provide assurance on adequacy of arrangements for managing contract to ensure appropriate service delivery.
Planning Applications -S106 income	20			
Contract Management – Parking	20			Review of monitoring of contract for management of parking – as

				appropriate, impact of C19 on contractor etc.
Capital Projects	20			Capital Project approval process and effectiveness of project management process – Review of key capital project.
Contract Management - Highways	20			Review of adequacy of contract management and performance monitoring.
Pensions	15			Review of adequacy of pension administration and monitoring arrangements
North/West Partnership Liaising	25			Review effectiveness of arrangements for ensuring smooth working of the Unitary partnership – protocols; delivery framework, SORPS.
IT Disaster Recovery	20			Review of adequacy of disaster recovery arrangements.
IT applications Security – Adult Social care database	20			Review of security configuration for new Adult Social Services system
People Services - Home Improvement Grants	20			A review of the grant application process and facilitation of grant works (DDC had Care & Repair Service)
Performance management framework	20			Review of adequacy of systems for producing and reporting on KPIs across the Council.
GDPR – Record Retention Policy	20			Provide assurance on process for ensuring corporate wide compliance with Policy
Emergency Planning	20			Review of arrangements in place to ensure EP will be effective and adequate - lessons learnt from pandemic.
Asset/Property Management (incl inventories)	15			Assurance that process for ensuring key property assets are identified, documented, and secured.
Land & Property Sales & Acquisitions	20			
Sundry Income Cashflow	15			Review of controls over collection of commercial rents; building control fees and other sundry income
Total Audit Days	615			

Grant Certification:				
Internal Audit is asked to certify a range of grants over the year, the most significant of these relates to Troubled Families.				
Various Legacy grants (excluding C19 Business grants)	30	Q2-Q4		Identified grants paid to NCC to be certified and returns submitted after 1/4/21. Need to identify these
Various Grant certification	45	Q2-Q4		Certification of grants paid to WNC
Total Grants	75			
Anti-Fraud and Corruption:				
Allocation of time for the risk assessment and investigation of fraud referrals. If significant fraud is identified in year NLT will be consulted as to the best way to investigate as well as, where appropriate, how to improve the control environment to reduce the risk of re-occurrence				
National Fraud Initiative	35	In progress		It is understood that during the year a new data matching release will be made and we will undertake data matching to identify any potential investigations.
Proactive Fraud Reviews	40	On going		Allocation of time to assess alleged fraud and complete any investigation that has not been referred to local management.
Reactive Fraud Investigations	75			
Input to No recourse to Public Funds/Trouble Families	25			
Fraud Risk Assessments and policy and procedure review	15			Annual review of key fraud related policy and procedure at NCC for referral to the Audit Committee
Total Anti-Fraud and Corruption	190			
Governance, Advice and Reporting:				
To effectively manage the service time needs to be allocated to ensure that management activity can be completed.				
Follow-Up of Agreed Actions	20	On going		A key aspect of effective audit is ensuring that the actions that have been agreed are followed up to ensure that they have been

				implemented to reduce key organisational risks.
Ad Hoc Requests for Advice and Guidance	45			Providing support and guidance to staff and management on internal control and audit matters, potentially including attendance at key meetings relating to control and assurance. Assisting with AGS
Audit Committee Reporting	20			Production and presenting Audit reports at Committee Meetings.
Audit Committee Support	20			Committee planning and member training
Management Reporting	25			Reporting on Audit, Risk and Fraud matters to NLT, including attendance at NLT and the DMT's to present progress and to maintain an effective understanding of local pressures that may affect the Audit Plan. This includes an allowance for the Internal Audit Annual Opinion.
Audit Plan	25			In-year audit plan amendments and adjustments to the plan to reflect new unitary arrangements.
Total Governance, Advice and Reporting:	125			
Contingency	90			
Spreadsheet Import Payments Project -15days				
TOTAL AUDIT PLAN	1660			