

INTERNAL AUDIT PLAN 2016/2017



Gloucester
City Council
Transforming Your City

ARA
Audit Risk Assurance

Gloucester City Council  STROUD DISTRICT COUNCIL  Gloucestershire COUNTY COUNCIL 

www.stroud.gov.uk

Background

All local authorities must make proper provision for internal audit in line with the 1972 Local Government Act (S151) and the Accounts and Audit Regulations 2015. The latter states that authorities 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”.

The guidance accompanying the Regulations recognises both the Public Sector Internal Audit Standards (PSIAS) 2013 and the CIPFA Local Government Application Note for the UK PSIAS as representing “public sector internal audit standards”. The standards define the way in which the Internal Audit Service should be established and undertakes its functions.

The standards also requires that an opinion is given on the overall adequacy and effectiveness of the Council's control environment comprising risk management, control and governance, which is informed by the work undertaken by the Service.

What is Internal Auditing?

The role of the internal auditor is to provide *independent, objective assurance* to management that key risks are being managed effectively. To do this, the internal auditor will evaluate the quality of risk management processes, systems of internal control and corporate governance frameworks, across all parts of an organisation, and to provide an opinion on the effectiveness of these arrangements. As well as providing assurance, an internal auditor's knowledge of the management of risk enables them to act as a consultant and provide support for improvement in an organisation's procedures. For example, at the development stage of a major new system where the internal auditor can help management to ensure that risks are clearly identified and appropriate controls put in place to manage them.

Why is assurance important?

By reporting to senior management that important risks have been evaluated, and highlighting where improvements are necessary, the internal auditor helps senior management to demonstrate that they are managing the organisation effectively on behalf of their stakeholders. Hence, internal auditors, along with senior management and the external auditors are a critical part of the governance arrangements of our organisation, our work significantly contributing to the statutory Annual Governance Statement (AGS).

Development of the 2016/2017 Internal Audit Plan

To enable the above, the Chief Internal Auditor is required to produce an Annual Risk Based Internal Audit Plan to determine the priorities of the internal audit activity. The proposed activity should be consistent with the organisation's priorities and objectives and taking into account the organisation's risk management framework, including risk appetite levels set by management and internal audit's own judgement of risks.

How did we develop the plan - Risk Based Internal Audit Planning (RBIAP)

To ensure our internal audit resources continue to be focussed accordingly, particularly during periods of radical change, it is essential that we understand our clients' needs, which means building relationships with our key stakeholders, including other assurance/challenge providers, in order to gain crucial insight and ongoing 'intelligence' into the strategic and operational change agendas within our organisation.

This insight is not only identified at the initial development stages of the plan but dialogue continues throughout the financial year(s) which increases the ability for the internal audit service to adapt more closely to meet the assurance needs of the Council, particularly during periods of significant change. Our plan therefore needs to be dynamic and should be flexible to meet these needs.

How did we achieve the above?

To ensure that an effective plan is developed, a consultation process took place with the Senior Management Team to establish priorities. The proposed activity from all sources was collated and matched against the internal audit resources available and prioritised accordingly.

A flexible audit plan - (Risk and Control Assurance Programme)

The audit plan is stated in terms of estimated days input to the Council of **550** audit days, this compares to **515** days in 2015/2016. By continuing to apply risk based internal audit planning principles; this level of input, with the ability to commission internal audit resources from current audit framework agreements as required, is considered acceptable to provide the assurance the Council needs. We will however, continue to reassess our resources required against the Council's priorities and risks and will amend the plan throughout the year as required, reporting any key changes to the Audit and Governance Committee.

Please note that a detailed terms of reference is agreed with each client prior to the commencement of every audit to ensure audit activity is continually focused on the key risks and is undertaken within agreed time periods, to ensure our service adds value to the Council.

Authority Wide/Work in support of the AGS

Audit	Reason for Audit	Outline Scope	Priority
Shared Services	Identified as part of Risk Based Internal Audit Planning (RBIAP)	<p>The Council has a number of shared service arrangements in place, particularly with Glos County Council. These arrangements with the County Council are covered under a Memorandum of Understanding.</p> <p>The 2016/17 gross budgeted expenditure for shared services is approx. £1.1m.</p> <p>It is important to ensure that these shared service arrangements are managed effectively to ensure that quality, service and cost outcomes are met or exceeded.</p> <p>This audit will seek to determine the effectiveness and consistency of the management arrangements to ensure agreed outcomes are delivered.</p>	Priority 1
Partnership governance arrangements	Identified as part of Risk Based Internal Audit Planning (RBIAP)	<p>The Council has a number of partnership arrangements in place, particularly in the delivery of front-line services e.g. Streetcare contract £5.5m per annum; Revenues & Benefits contract £1.7m per annum; IT contract £600k per annum.</p> <p>It is important to ensure that these partnership arrangements are managed effectively to ensure that quality, service and cost outcomes are met or exceeded.</p> <p>This audit will seek to determine the effectiveness and consistency of contract management arrangements to ensure agreed outcomes are delivered.</p>	Priority 1

Internal Audit Plan 2016/17

Audit	Reason for Audit	Outline Scope	Priority									
Delivery of Savings Targets	Identified as part of Risk Based Internal Audit Planning (RBIAP)	<p>The Draft Money Plan forecasts indicate the need for a continued delivery of savings in each year of the Plan.</p> <p>The Local Government Finance Settlement 2016/17 has highlighted that the Council will be required to make significant additional savings, particularly in the years 2017/18 and 2018/19.</p> <table><tr><td></td><td><u>2016/17</u></td><td><u>2017/18</u></td><td><u>2018/19</u></td></tr><tr><td>Savings required in year</td><td>£547K</td><td>£1095K</td><td>£692K</td></tr></table> <p>This audit will review the level of achievement of savings and the arrangements in place to achieve the required savings for 2017/18.</p>		<u>2016/17</u>	<u>2017/18</u>	<u>2018/19</u>	Savings required in year	£547K	£1095K	£692K	Priority 1	
	<u>2016/17</u>	<u>2017/18</u>	<u>2018/19</u>									
Savings required in year	£547K	£1095K	£692K									
Grant Income	Identified as part of Risk Based Internal Audit Planning (RBIAP)	<p>The Council's Forecast Capital Programme and Financing 2016-2021 identified the following grant sources:-</p> <table><tr><td></td><td><u>2016/17</u></td><td><u>2017/18</u></td></tr><tr><td>Lottery Grants</td><td>£240K</td><td>£240K</td></tr><tr><td>External Grants (Other)</td><td>£7676K</td><td>£1579K</td></tr></table> <p>This audit will review the management arrangements in place to ensure expected grant income is received and that all grant conditions are complied with.</p>		<u>2016/17</u>	<u>2017/18</u>	Lottery Grants	£240K	£240K	External Grants (Other)	£7676K	£1579K	Priority 1
	<u>2016/17</u>	<u>2017/18</u>										
Lottery Grants	£240K	£240K										
External Grants (Other)	£7676K	£1579K										
Employee Code of Conduct	Identified as part of Risk Based Internal Audit Planning (RBIAP)	<p>The purpose of this Code is to give all employees guidance on how the City Council and the public in general expect them to behave. If the Code is followed then staff should not find themselves in a situation where their conduct could create an impression of conflict of interest or corruption in the minds of the public. Compliance with the Code is essential particularly during periods of significant change.</p> <p>This audit will review the adequacy of the guidance and frameworks in place, related methodologies to manage and monitor ethical performance and review the effectiveness of compliance.</p>	Priority 1									

Internal Audit Plan 2016/17

Audit	Reason for Audit	Outline Scope	Priority
Staff Appraisal System	Identified as part of Risk Based Internal Audit Planning (RBIAP)	<p>Performance management systems are employed "to manage and align" all of an organisation's resources in order to achieve highest possible performance. A performance appraisal is a systematic and periodic process that assesses an individual employee's job performance and productivity in relation to certain pre-established criteria and organisational objectives.</p> <p>This audit will review the adequacy of the guidance and frameworks in place, related methodologies to manage and monitor appraisals and review the effectiveness of compliance.</p>	Priority 1
Procurement (Consultancy)	Identified as part of Risk Based Internal Audit Planning (RBIAP)	This allocation is to enable the internal audit service to support management and provide advice, as requested by appropriate managers, in relation to significant procurement projects.	Priority 1
Consultancy Support	Identified as part of Risk Based Internal Audit Planning (RBIAP)	<p>Due to Internal Audit's knowledge of the Council's systems and processes, Internal Audit is well placed to provide risk and control advice and support to managers on potential implications of transformational change programmes/projects, changes to policy, processes and/or systems. The provision of such advice does not prejudice Internal Audit's right to evaluate the established systems and controls at a later date.</p> <p>This allocation is to enable the internal audit service to support management and provide advice, as requested by SMT, which is designed to improve the effectiveness of risk management, control and governance processes.</p>	Priority 1
Fraud Investigation / Detection	To support the AGS	To continue to develop and implement the Council's Anti-Fraud and Corruption arrangements based on latest best practice. This also includes an allocation for increasing the profile and awareness of anti-fraud, conducting pro-active anti-fraud reviews and undertaking investigations.	Priority 1
Fraud Risk Management	To support the AGS	The National Fraud Authority (NFA) has issued guidance on actions to be taken to 'Manage the Risk of Fraud' within an organisation. This allocation is to continue to self-assess against the criteria set out in the guidance in order to direct/prioritise our counter fraud audit resources/activity accordingly.	Priority 1

Internal Audit Plan 2016/17

Audit	Reason for Audit	Outline Scope	Priority
National Fraud Initiative (NFI)	To support the AGS	To continue to co-ordinate activity as part of the NFI (a national data matching exercise that compares data/records (i.e. benefits, payroll, pensions, insurance, creditors etc for a wide range of public services), including ensuring that matches are investigated promptly and thoroughly, and reporting of results.	Priority 1

Internal Audit Plan 2016/17

Key Financial Systems

Audit	Reason for Audit	Outline Scope	Priority
New Financial Management system	Identified as part of Risk Based Internal Audit Planning (RBIAP)	<p>The City Council have approved to a change of the Council's financial system from Advanced Business Solutions (ABS) Financials to Civica Financials. This will be through the implementation of CIVICA financials in a shared working arrangement with Malvern Hills District Council (MHDC). The Finance team are implementing this new Financial Management System during 2016/17.</p> <p>Internal Audit will review the effectiveness of the new systems and processes put in place e.g. system set up and access controls; data transfer onto the new system; set up of system interfaces.</p>	Priority 1
Procurement Cards	Identified as part of Risk Based Internal Audit Planning (RBIAP)	<p>There are a number of procurement cards in use by City Council staff as an alternative method for paying for low value goods and services. The total average monthly spend on these cards for the past 12 months is just under £7,000 a month, giving an annual spend of just under £84,000.</p> <p>The card issuer automatically each month debits the Council's bank account with the balance on each cardholder's account. These transactions are posted by Finance to the Procurement Cards general ledger control account. The cardholder's are each month required to verify the transactions on the card statement, and send supporting receipts to Finance to code the expenditure to the appropriate financial code.</p> <p>The audit will include a review of the Procurement Card control general ledger account to ensure it is regularly reconciled and subject to management review and approval.</p>	Priority 1

Internal Audit Plan 2016/17

Audit	Reason for Audit	Outline Scope	Priority
Payroll – Starters & Leavers	Identified as part of Risk Based Internal Audit Planning (RBIAP)	<p>The key objective of any payroll system is to pay employees correctly, on time and to account for personal data and payments completely and accurately. It is management's role to ensure that there are adequate controls within the system to ensure that this happens.</p> <p>The audit will include a review of systems and controls to be undertaken that include a check on the following:</p> <ul style="list-style-type: none">• That a documented procedure is in place for processing starters, leavers and changes;• That the standing payroll data on the payroll system is correct (tax rates, NI, Superannuation, pay scales); and• That budget holders are checking the payroll costs that are charged to their cost centres.	Priority 1

Internal Audit Plan 2016/17

Audit	Reason for Audit	Outline Scope	Priority
KPMG Joint Working	Identified as part of Risk Based Internal Audit Planning (RBIAP)	<p>The Internal audit team have a Joint Working Protocol with the Council's External Auditor KPMG.</p> <p>As part of the delivery of a managed audit, KPMG seek to place reliance on the work of Internal Audit where this is relevant to their work, particularly when appraising the controls operated by management over financial systems.</p> <p>KPMG has a number of in-scope processes which are set out below. These processes are:</p> <ul style="list-style-type: none"> ■ Property, Plant and Equipment ■ Cash ■ Payroll ■ General non-pay Expenditure ■ Housing benefits expenditure ■ Business rates income ■ Council tax income <p>The audit will test the key controls relating to reconciliations; exception reporting; and, access controls for the above systems.</p>	Priority 1

Internal Audit Plan 2016/17

Audit	Reason for Audit	Outline Scope	Priority
Payroll – Zero Hours contracts	Identified as part of Risk Based Internal Audit Planning (RBIAP)	<p>Zero hours contracts can be used to provide a flexible workforce to meet a temporary or changeable need for staff. It is important for employers to actively monitor their need for zero hours contracts as it may turn out that the need is permanent and therefore a permanent member of staff can be recruited.</p> <p>This audit will seek to:</p> <ul style="list-style-type: none"> • Establish how many zero hour contracts are in place to ensure accurate information is provided to inform future decision making; • Confirm whether employees with a zero hours contract who have not been paid for over one year are removed from the payroll system; • Ensure that recruitment to the bank of 'zero hours' staff has followed the proper recruitment processes; and • Review the staffing print to compare the annual salary that a 'zero hours' member of staff would be paid if they were working full-time on a particular grade, to the actual salary that they were paid to 31/03/16. 	Priority 1
ICT	Identified as part of Risk Based Internal Audit Planning (RBIAP)	The ICT audits will be identified following the ICT audit needs assessment which will be undertaken by the Council's external ICT auditors.	Priority 1

Internal Audit Plan 2016/17

Audit	Reason for Audit	Outline Scope	Priority
Benefits	Identified as part of Risk Based Internal Audit Planning (RBIAP)	<p>GCC expenditure on Housing Benefits and Council Tax Support is in excess of £46m per annum. The rules surrounding entitlement to Housing Benefit & Council Tax support are quite complex and has the potential to lead to a number of under/overpayments.</p> <p>The service is outsourced to Civica Ltd. The audit, over a 3 year cycle, will review the controls in place in relation to Assessment; Payments; Overpayments; Fraud Prevention & Detection.</p> <p>The specific areas for audit review in 2016/17 will be agreed with the Client and the Revenues & Benefits Manager based on in year risk.</p>	Priority 1
Council Tax	Identified as part of Risk Based Internal Audit Planning (RBIAP)	<p>GCC collects Council Tax on behalf of local authorities that issue a precept e.g. Gloucestershire County Council and Gloucestershire Police and Crime Commissioner. The total value of Council tax collected is £52.6m (2014/15), with GCC's share being £6.45m (2014/15).</p> <p>The service is outsourced to Civica Ltd. The audit, over a 3 year cycle, will review the controls in place in relation to Valuation; Liability; Billing; Collection & Refunds; Recovery & Enforcement.</p> <p>The specific areas for audit review in 2016/17 will be agreed with the Client and the Revenues & Benefits Manager based on in year risk.</p>	Priority 1
Non Domestic Rates	Identified as part of Risk Based Internal Audit Planning (RBIAP)	<p>The total amount of Non-Domestic rating income from the rates retention scheme for 2014/15 was £51.6m, of which GCC's share was £20.7m</p> <p>The service is outsourced to Civica Ltd. The audit, over a 3 year cycle, will review the controls in place in relation to Valuation; Liability; Billing; Collection & Refunds; Recovery & Enforcement.</p> <p>The specific areas for audit review in 2016/17 will be agreed with the Client and the Revenues & Benefits Manager based on in year risk.</p>	Priority 1

Internal Audit Plan 2016/17

Service Based

Audit	Reason for Audit	Outline Scope	Priority
Markets & Street Trading	Identified as part of Risk Based Internal Audit Planning (RBIAP)	<p>The City Council has a number of markets which are either managed in-house or operated via an external operator i.e. Hempsted Market & Car Boot, Farmers Market, Cherry & White Market, and the Eastgate Market.</p> <p>The City Council is also responsible for issuing licences in respect of Street Trading.</p> <p>The 2016/17 budgeted income from Markets and Street Trading is approximately £522k.</p> <p>This audit will review the controls in place to ensure that all income due is properly accounted for and banked promptly, and review the management arrangements in place to ensure Street Trading licence conditions are being complied with.</p>	Priority 1
Townscape Heritage Initiative	Identified as part of Risk Based Internal Audit Planning (RBIAP)	<p>The Townscape Heritage Initiative is a £1.2 million project to improve the Southgate Street area of the City. 75% of the funding comes from the Heritage Lottery Fund and 25% from the City Council.</p> <p>The 'Forecast Capital Programme and Financing 2016-2021' includes an amount of £300k in 2016/17 for grant funded improvements to Southgate Street</p> <p>This review will review the systems in operation for processing applications and monitoring grant expenditure and select a sample of grants to review the application process, to ensure compliance with the guidance, and to establish the level of monitoring undertaken once the grant has been awarded.</p>	Priority 1

Internal Audit Plan 2016/17

Audit	Reason for Audit	Outline Scope	Priority
Homelessness	Identified as part of Risk Based Internal Audit Planning (RBIAP)	<p>The homelessness legislation places a general duty on housing authorities to ensure that advice and information about homelessness, and preventing homelessness, is available to everyone in their district free of charge. The legislation also requires authorities to assist individuals and families who are homeless or threatened with homelessness.</p> <p>This review will review the effectiveness of the systems in operation for processing applications and monitoring homelessness cases and select a sample of cases to review the application process, to ensure compliance with the guidance, and to establish the level of monitoring undertaken once the decision to accept a homeless case has been made.</p>	Priority 1
New Box Office system	Identified as part of Risk Based Internal Audit Planning (RBIAP)	<p>A replacement Box Office Ticketing system and Electronic Point Of Sales (EPOS) shop and Café-Bar system is being implemented at the Guildhall, Tourist Information Centre (TIC) Museums, and the Crematorium Arbor with effect from 1/4/16.</p> <p>The 2016/17 budgeted income for the Guildhall, TIC, and Museums is £1.04m, with the budgeted income for the Arbor being £136k.</p> <p>Internal Audit will review the effectiveness of the new systems and processes put in place.</p>	Priority 1

Internal Audit Plan 2016/17

Audit	Reason for Audit	Outline Scope	Priority
Section 106 Agreements	Identified as part of Risk Based Internal Audit Planning (RBIAP)	<p>Section 106 (S106) of the Town and Country Planning Act 1990 allows a local planning authority to enter into a legally-binding agreement or planning obligation with a landowner in association with the granting of planning permission. The obligation is termed a Section 106 Agreement. These agreements are a way of delivering or addressing matters that are necessary to make a development acceptable in planning terms.</p> <p>The legally binding contracts specify the obligations to be delivered, which may be affordable housing, public open spaces, traffic calming measures or other site facilities. Financial contributions can also be a part of the Section 106 Agreement, whereby the Council must spend the monies paid within a specific timeframe on specific facilities. Clarity and transparency is required through the recording of income and expenditure in relation to Section 106 Agreements. If GCC cannot effectively illustrate how the income received has been utilised on the contracted projects, there is the possible risk of forfeiture and loss of reputation.</p> <p>The 'Forecast Capital Programme and Financing 2016-2021' includes an amount of £945k in 2016/17 for a number of S106 Agreement schemes.</p> <p>The audit will review the systems in operation for the agreement and monitoring of S106 Agreements and select a sample of Agreements to review the agreement process, to ensure compliance with the guidance, and to establish the level of monitoring undertaken once the Agreement has been made.</p>	Priority 1

Internal Audit Plan 2016/17

Audit	Reason for Audit	Outline Scope	Priority
Gloucester Supports Business Grants	Identified as part of Risk Based Internal Audit Planning (RBIAP)	<p>The City Council has a number of business grant schemes under the banner of "Gloucester Supports Business.</p> <p>These are:- Business Rates Grants Scheme, Business Rent Grant Scheme, and Business Information & Support Grants.</p> <p>This audit will review the systems in operation for processing applications and monitoring grant expenditure and select a sample of grants to review the application process, to ensure compliance with the guidance, and to establish the level of monitoring undertaken once the grant has been awarded.</p>	Priority 1
Community Support Grants	Identified as part of Risk Based Internal Audit Planning (RBIAP)	<p>The 2016/17 budget for Voluntary Sector Grants is £315,700.</p> <p>An internal audit review of voluntary Sector Grants during 2015/16 resulted in a Limited level of assurance on the adequacy and operating effectiveness of controls in place for the assessment and award process for these grants.</p> <p>The audit will test the implementation of the agreed audit recommendations made as a result of the 2015/16 audit.</p>	Priority 1
GCH Leaseholder Charges (External Fee Income)	Request from GCH	<p>Gloucester City Homes (GCH) is an independent social landlord providing housing management services to over 5,200 tenants. They own and manage around 4500 rented homes, 501 sheltered housing properties and 270 leasehold properties.</p> <p>Owners of leasehold properties have a responsibility to pay their share of the costs of maintaining and managing the building e.g. communal heating, lighting and cleaning; repairs to stairway lighting.</p> <p>This audit will Test that the Leaseholder recharges requested by GCH have been accurately calculated from the charges incurred.</p>	Priority 1

Internal Audit Plan 2016/17

Audit	Reason for Audit	Outline Scope	Priority
Off-street Car Parks	Identified as part of Risk Based Internal Audit Planning (RBIAP)	<p>GCC provides a number of off-street car parks for public use throughout the City. The budgeted total income for 2016/17 from car parks is £2.25m</p> <p>The income from these car parks is via Pay & Display Machines and Pay on Exit Machines. The income from these machines is collected by an external contractor.</p> <p>The audit will review the effectiveness of the controls in place to ensure that all income due is collected and banked.</p>	Priority 1
Electoral Service	Identified as part of Risk Based Internal Audit Planning (RBIAP)	<p>The Electoral Service organises and administers all District, County Council, Parliamentary and European elections and Referenda.</p> <p>A new system for the way people register to vote (IER) was introduced during 2015 whereby people applying to register will be asked to provide their national insurance number and their date of birth. This will be 'matched' against information held on the Department of Works and Pension database before they are then added to the register.</p> <p>The audit will review the effectiveness of the information security arrangements relating to the data obtained for the new registration process.</p>	Priority 1
Building Control Shared Service	Identified as part of Risk Based Internal Audit Planning (RBIAP)	<p>The Council agreed to enter into a new shared service arrangement for the Building Control function with Stroud District Council in January 2015. A Section 101 agreement sets out the duties and functions to be delegated from one authority to another. It also incorporates the mechanism for day-to-day management, financial arrangements and dispute resolution</p> <p>The audit will review the effectiveness of the governance arrangements in place.</p>	Priority 1

Management Activity to Support the Audit Opinion

Activity	Reason for Activity	Outline Scope	Priority
Annual Governance Statement	Statutory Requirement	This allocation is to produce the 2015/16 Annual Governance Statement to support the Annual Statement of Accounts.	Priority 1
Audit and Governance Committee / Member and CFO Reporting	Management activity to support the audit opinion	This allocation covers Member reporting procedures, mainly to the Audit and Governance Committee, plan formulation and monitoring, and regular reporting to and meeting with the Chair & Vice Chair of Audit & Governance Committee and the Head of Finance.	Priority 1
Provision of Internal Control / General Advice	To support an effective control environment	This allocation allows auditors to facilitate the provision of risk and control advice which is regularly requested by officers within the authority, including maintained school based staff.	Priority 1
Quality Assurance and Improvement Programme (QAIP) Includes the annual review of the effectiveness of Internal Audit and the external assessment	Statutory Requirement To support the AGS	The Accounts and Audit Regulations 2015 states that Internal Audit should conform to 'proper practices' and it is advised that proper practice for internal audit is currently set out in the Public Sector Internal Audit Standards (PSIAS) 2013. This allocation is to undertake an annual self - assessment and commission and deliver an external quality assessment, against the new standards.	Priority 1
External Working Groups	Activity to support the audit opinion	Attendance / work in relation to the Counties Chief Auditor Network (National Group), Midland Counties/Districts Chief Internal Auditors Group, and the Midland Contract Auditing / Fraud and ICT Groups to enable benchmarking and the sharing of best practice.	Priority 1

Internal Audit Plan 2016/17

Activity	Reason for Activity	Outline Scope	Priority
External Audit Liaison	Management activity to support the audit opinion	The External Auditor and the Chief Internal Auditor regularly meet to discuss plans and audit findings, to ensure that a “managed audit” approach is followed in relation to the provision of internal and external audit services.	Priority 1
Carry Forwards	Audit Activity outstanding	This allocation provides for the completion of various 2015/2016 audits which require finalising.	Priority 1
Internal Working Groups	Activity to support the audit opinion	Internal Audit is frequently asked to nominate representatives for working groups to advise on risk and control.	Priority 1
Recommendation Monitoring	Activity to support the audit opinion	Whilst it is management’s responsibility to manage the risks associated with their outcomes/objectives, this allocation enables Internal Audit to monitor management’s progress with the implementation of high priority recommendations.	Priority 1