

Four Year Strategic Audit Plan and Audit Programme for 2013/14

Cabinet Member Councillor Neal Davey
Responsible Officer Audit Team Leader

Reason for Report: To present the four-year strategic audit plan for 2013/14 to 2016/17 and the Audit Work programme for the 2013/14 financial year.

RECOMMENDATION: The Committee approves the adoption of the four-year strategic audit plan (Appendix A) and the audit work programme for the 2013/14 financial year (Appendix B), and notes the contents of the risk assessment (Appendix C) and the risk criteria (Appendix D).

Relationship to Corporate Plan: Effective Internal Audit is a fundamental element of being an economic, efficient and effective council and can assist with reducing costs and doing things differently and better.

Financial Implications: Inadequate Internal Audit provision would lead to a greater level of work being done by the external auditor, therefore increasing their audit fee

Legal Implications: Failure to produce a strategic audit plan would cause the Council to be in breach of the Code of Practice for Internal Audit in Local Government 2006

Risk Assessment: Without a strategic audit plan to adhere to, the Council is at risk of providing inadequate audit coverage on high-risk areas and no assurance on the control environment.

1.0 Introduction

- 1.1 The Code of Practice for Internal Audit in Local Government in the United Kingdom 2006 (the CIPFA Code) requires that the Audit Team Leader prepare a risk based strategic audit plan, which should take account of the adequacy and outcomes of the organisation's risk management, performance management and other assurance processes. The Code further states that *"the plan needs to be flexible to be able to reflect the changing risks and priorities of the organisation"*.
- 1.2 The purpose of this report is to present the proposed Strategic Audit Plan for the period of 2013/14 to 2016/17 and the audit work programme for the 2013/14 financial year.
- 1.3 The available audit days are worked out as the first step to take account of any holiday, bank holidays, sickness, training and any non-productive audit time such as administration. The Plan shows Internal Audit as operating with 2.8 FTE members of staff (Audit Team Leader and two Auditors) giving 517 Audit days and the plan for 2013/14 to 2016/17 reflects this level of resource.

2.0 Risk Assessment Process

- 2.1 As in previous years the number of available audit days has been allocated using a system of risk analysis. The plan has also been updated to reflect changing priorities and emerging risks with new areas for review being identified in the plan, as a result of discussion with relevant Heads of Service and Service Managers.
- 2.2 As part of the process for embedding risk management within the Council the Corporate risk register was reviewed and updated, where appropriate, during the financial year. The knowledge gained from this has filtered into the strategic audit plan and means that areas that are of higher risk have been given a greater priority than those classed as lower risk.
- 2.3 The risk assessment is included at Appendix C for your information and as requested at the November Committee meeting.

3.0 Overview of the Strategic Audit Plan

- 3.1 The following provides a summary assessment as to the key elements of the audit plan presented within this report.

3.2 Core Audits

- 3.2.1 40% of the Plan is allocated to “Core” audits. “Core” audits are classed as the Council’s key financial systems and these audits are required to be carried out on an annual basis as part of the managed audit process with the Council’s external auditor, the Audit Commission. The external auditor places reliance on the work of Internal Audit when expressing an opinion on the Statement of Accounts.
- 3.2.2 The “Core” audits are the Main Accounting System, Payroll, Creditors, Income and Cash Collection, Housing Rents, Housing Benefits, Council Tax and NNDR, ICT Key controls, Car Park Income, Recovery and Treasury and Cash-flow Management. (See Appendix A)

3.3 Systems Audits

- 3.3.1 40% of the plan relates to systems audits, such as repairs and maintenance, recruitment and selection, refuse and recycling, housing homeless people, business continuity planning, etc, which are normally completed on a cyclical basis of once every four years rather than annually.
- 3.3.2 The systems audits have been risk assessed and as a result some audits have been planned to be carried out every two years such as procurement and VAT. A few are annual such as Gifts and Hospitality. (See Appendix A)
- 3.3.3 All the system audits carried over from the 2012/13 financial year have been incorporated into the plan for the 2013/14 financial year. See Appendix B)

3.4 Assurance Work

- 3.4.1 9% of the Plan relates to assurance work and includes the management of the Council's performance reporting system - SPAR and the Data Quality assurance checks completed on Committee reports.
- 3.4.2 New this year is "Devon Audit Group peer review". As a part of implementing the new Public Sector Internal Audit Standards (PSIAs) which come into effect from 1 April 2013 I have agreed with the other members of the Devon Audit Group that we will review each other's self-assessments in order to satisfy the external assessment requirements (and save money!), I have allowed a week for this work. Further information about the PSIAs will be found in the Internal audit Charter.

3.5 Other Work

- 3.5.1 11% of the Plan is left unallocated to defined service areas and provides contingency relating to unanticipated work forming consultancy, provision of advice and guidance, new systems implementation and fraud and irregularity work.

4.0 Conclusion

- 4.1 This report outlines the proposed audit coverage for the four year period of 2013/14 to 2016/17. The Plan has been reviewed as required by the CIPFA Code to take account of changing needs and emerging risks. The Plan also contains an element of flexibility, containing a contingency element to accommodate assignments which could not have been reasonably foreseen at the start of the financial year. There are some changes to the weightings given to the various elements due to the reduced staff resource available.
- 4.2 The four year Plan for 2013/14 to 2016/17 (attached as Appendix A) and the Audit work programme for the 2013/14 financial year (attached as Appendix B) are presented here for approval by the Committee. The Audit Team Leader will report any amendments to the Audit Plan to the Committee as and when they arise, as well as giving regular progress reports.

Contact for more Information: Catherine Yandle, Audit Team Leader

Circulation of the Report: Cllr Neal Davey and Management Team

4 Year Strategic Audit Plan for 2011/12 to 2014/15

Appendix A

Audit Code	Audit Area	Year Last Audited	Days 2013/14	Days 2014/15	Days 2015/16	Days 2016/17	TOTAL
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CORE FINANCIAL AUDITS (Statutory Requirement -Annual)

CORE 1	Council Tax and NNDR	2012/13	25	25	25	25	100
CORE 2	Income and Cash Collection	2012/13	25	25	25	25	100
CORE 3	Main Accounting System (including Deeds Testing)	2012/13	25	25	25	25	100
CORE 4	Housing Benefits	2012/13	25	25	25	25	100
CORE 5	Creditors	2012/13	20	20	20	20	80
CORE 6	Housing Rents (including rent arrears)	2012/13	25	25	25	25	100
CORE 7	Treasury and Cashflow Management	2012/13	5	5	5	5	20
CORE 8	Payroll	2012/13	20	15	15	15	65
CORE 9	Recovery	2012/13	15	15	15	15	60
CORE 10	Car Parking Income	2012/13	15	15	15	15	60
CORE 11	ICT Core Audit	2012/13	5	5	5	5	20
TOTAL CORE FINANCIAL AUDITS			205	200	200	200	785

SYSTEMS AUDITS (Risk Based- mainly 4-yearly)

Human Resources (Jill Stimpson)

HUR1	Time Recording System	2008/09	10			10	20
HUR2	Sickness and Other Time Off	2012/13				10	10
HUR3	Recruitment and Selection	2009/10		5			5
HUR4	Appraisals and Training			10			10
HUR5	Travel and Subsistence (incl Pool cars)	2010/11	10				10
HUR6	Standby	2012/13				5	5
Human Resources Total			20	15	0	25	60

Financial Services & Procurement (Andrew Jarrett)

FIN1	VAT(2-yearly)	2010/11	10		10		20
FIN2	Insurances			10			10
FIN3	Capital and Asset Management (incl land sales)		10				10
FIN4	Bank Reconciliation & e-payments (Bank rec tested as part of Main Accounting each year)	2010/11		10			10
FIN5	Leasing (Vehicles/Equipment/IT)		10				10
FIN6	Procurement (2-yearly)	2009/10	20		20		40
FIN7	Contract Register & Contracts (2-yearly)	2012/13		20		20	40
Financial Services & Procurement Total			50	40	30	20	140

ICT (Christina Cross)

ICT1	Telephones - Fixed and Mobile	2007/08	5			5	10
ICT2	Computer Network	2011/12			10		10
ICT3	Computer Email/Internet	2009/10		10			10
ICT4	Computer Inventory - hardware and software	2012/13				10	10
ICT5	Data Protection(2-yearly)	2010/11		10		10	20
ICT6	Freedom of Information	2008/09	10				10
ICT7	Gazateer Management - Street Naming & Numbering		5				5
ICT Total			20	20	10	25	75

Planning (Jonathan Guscott)

PLA1	Building Control (incl income and all other areas)	2012/13				10	10
PLA2	Development Control including enforcement	2009/10	10				10
PLA3	Listed Buildings and Conservation Areas				10		10
PLA4	Forward Planning		10				10
PLA5	Local Land Charges	2010/11		5			5
Planning Total			20	5	10	10	45

Environmental Health Services (Paul Williams)

EHS1	Environmental Health Commercial	2008/09			15		15
EHS2	Environmental Health Environmental	2008/09		15			15
EHS3	Corporate Health & Safety incl Homeworking/Loneworking+B86	2009/10	10		10		20
EHS4	Emergency Planning (also Business Continuity Planning)	2009/10		10		10	20
EHS5	Vehicles & Fuel (including inventory & maintenance)	2007/08	10				10
EHS6	Cemeteries & Bereavement Services		5				5
EHS7	District Officers	2011/12			10		10
EHS8	Grounds Maintenance (Parks & Open Spaces)	2012/13				10	10
EHS9	Private Sector Renewal Grants	2012/13				10	10
Environmental Health Services Total			25	25	35	30	115

4 Year Strategic Audit Plan for 2011/12 to 2014/15

Appendix A

Audit Code	Audit Area	Year Last Audited	Days 2013/14	Days 2014/15	Days 2015/16	Days 2016/17	TOTAL
Licensing (Marjory Parish)							
LIC1	Licensing Services	2012/13				10	10
Licensing Total			0	0	0	10	10
Leisure (Sam Bennion)							
LEI1	Exe Valley Leisure Centre (incl income and all other areas)	2012/13				15	15
LEI2	Culm Valley Sports Centre (incl income and all other areas)	2012/13			15		15
LEI3	Lords Meadow Leisure Centre (incl income and all other areas)	2012/13		15			15
Leisure Total			0	15	15	15	45
Legal & Democratic Services (Jackie Stoneman/Simon Johnson/Simon Coombs)							
L&D1	Electoral Registration & Elections	2012/13				10	10
L&D2	Members Allowances	2011/12			10		10
L&D3	Civic Expenses	2005/06	5			5	10
L&D4	Gifts & Hospitality/Register of Interests (annual)	2012/13	5	5	5	5	20
Legal & Democratic Total			10	5	15	20	50
Waste Management (Paul Williams)							
WAM1	Refuse & Recycling	2011/12			20		20
WAM2	Trade Waste (incl income and all other areas)	2009/10	10				10
WAM3	Street Cleansing & Public Cleaning			10			10
Waste Management Total			10	10	20	0	40
Customer Services (Liz Reeves)							
CSE1	Customer Care/Complaints	2012/13				10	10
CSE2	Customer First Project		10				10
Customer Services Total			10	0	0	10	20
Housing & Property Services (Nick Sanderson)							
HPS1	Care Services (Wardens)	2010/11		10			10
HPS2	Repairs and Maintenance	2009/10	15				15
HPS3	Stores	2010/11			10		10
HPS4	Health & Safety Management Arrangements incl Estate Inspections (2-yearly)	2009/10	10		10		20
HPS5	Voids Management Arrangements	2009/10		10			10
HPS6	Lettings	2011/12			10		10
HPS8	Housing Homeless Persons	2006/07	10			10	20
HPS9	Asset & Property Management (including building maintenance & Sale of Council Houses)			10			10
Housing & Property Services Total			35	30	30	10	105
Economic & Community Development (Amy Tregellas)							
CDE1	Grants, subscriptions & donations			10			10
CDE2	Community Engagement & Consultation				10	10	20
CDE3	Economic Regeneration & Industrial Rents		10				10
CDE4	Markets	2009/10		10			10
Economic & Community Development Total			10	20	10	10	50
SYSTEMS AUDITS TOTAL			210	185	175	185	755
ASSURANCE WORK							
	Data Quality Assurance Checks		20	20	20	20	80
	DAP peer review		5	5	5	5	20
	Spar/risk		20	30	30	30	110
Assurance Work Total			45	55	55	55	210
OTHER WORK							
	Fraud/Irregularity/Consultancy/Contingency		57	76	89	87	309
Other Work Total			57	76	89	87	309

SUMMARY						
Available Audit Days	517.00	516.00	519.00	527.00	1552	100%
Core Systems	205	200	200	200	605	39%
Systems Audits	210	185	175	185	570	37%
Assurance Work	45	55	55	55	155	10%
Other Work	57	76	89	87	222	14%
TOTAL	517	516	519	527	1552	100%

INTERNAL AUDIT WORK PLAN FOR 2013/14 FINANCIAL YEAR

Appendix B

Audit/Task	Number of Days	Quarter 1 Apr to Jun	Quarter 2 Jul to Sept	Quarter 3 Oct to Dec	Quarter 4 Jan to Mar
Core Audits	205				
Council Tax/NNDR	25		X	X	
Income and Cash Collection	25		X	X	
Main Accounting System incl deeds testing	25		X	X	
Housing Benefits	25		X	X	
Creditors	20		X	X	
Housing Rents	25		X	X	
Treasury & Cashflow Management	5		X	X	
Payroll	20		X	X	
Recovery	15		X	X	
Car Parking Income	15		X	X	
ICT Core	5		X	X	
Systems Audits	210				
Time Recording System	10				X
Travel & Subsistence (incl Pool cars)	10	X			
VAT(2-yearly)	10				X
Capital and Asset Management (incl land sales)	10				X
Leasing (Vehicles/Equipment/IT)	10	X			
Procurement (2-yearly)	20	X			
Telephones - Fixed and Mobile	5	X			
Freedom of Information	10				X
Gazateer Management - Street Naming & Numbering	5	X			
Development Control including enforcement	10	X			
Forward Planning	10				X
Corporate Health & Safety incl Homeworking/Loneworking	10	X			
Vehicles & Fuel (including inventory & maintenance)	10				X
Cemeteries & Bereavement Services	5				X
Civic Expenses	5				X
Gifts & Hospitality/Register of Interests (annual)	5				X
Trade Waste (incl income and all other areas)	10				X
Customer First Project	10	X			
Repairs and Maintenance	15	X			
H & S Management Arrangements incl Estate Inspections	10	X			
Housing Homeless Persons	10				X
Economic Regeneration & Industrial Rents	10				X
Corporate Work	45				
Spar	20	X	X	X	X
DAG peer review	5		X		
Data Quality Assurance Checks	20	X	X	X	X
Other Work	57				
Fraud/Irregularity/Consultancy/Contingency		X	X	X	X

Risk Assessment Calculations 2004/05 to 2006/07

Weighting 1.0 0.40 0.30 0.20 0.10

Code	Description	TransValue	Income or Expenditure	Risk Factor (Monetary Value)	Inherent Risk	System Strength & Control	Stability & Complexity	Sensitivity	TOTAL SCORE	Calculated Days	Budget Days
CORE 1	Council Tax and NNDR	£23,000,000	INCOME	10	2.00	0.90	0.20	0.50	13.80	54.42	55
CORE 2	Income and Cash Collection	£9,000,000	INCOME	10	2.00	0.90	0.20	0.30	13.40	53.62	55
CORE 3	Main Accounting System (including Deeds Testing)	£35,000,000	EXPENDITURE	10	2.00	0.90	0.60	0.50	14.00	56.02	75
CORE 4	Housing Benefits	£26,096,370	EXPENDITURE	10	2.00	0.90	1.00	0.50	14.40	57.62	75
CORE 5	Creditors	£5,000,000	EXPENDITURE	6	2.00	1.50	1.00	0.30	10.80	43.22	45
CORE 6	Housing Rents (including rent arrears)	£12,227,050	INCOME	10	1.20	0.90	0.60	0.50	13.20	52.82	55
CORE 7	Treasury and Cashflow Management	£41,000,000	EXPENDITURE	10	1.20	0.90	0.60	0.30	13.00	13.01	15
CORE 8	Payroll	£13,401,380	EXPENDITURE	10	2.00	1.50	1.00	0.50	15.00	60.02	75
CORE 9	Recovery	£2,300,000	INCOME	6	2.00	0.90	1.00	0.30	10.20	40.82	45
CORE 10	Car Parking Income	£791,130	INCOME	4	2.00	0.90	0.60	0.50	8.00	32.01	35
CORE 11	ICT Core Audit	£479,590	EXPENDITURE	2	2.00	0.30	0.60	0.30	5.20	20.81	20
NON-CORE AUDITS											
HUR1	Time Recording System	£221,670	EXPENDITURE	2	2.00	1.50	0.60	0.30	6.40	6.40	10
HUR2	Sickness and Other Time Off	£363,279	EXPENDITURE	2	1.20	1.50	0.60	0.10	5.40	5.40	10
HUR3	Recruitment and Selection	£2,250	EXPENDITURE	1	1.20	1.50	0.20	0.10	4.00	4.00	5
HUR4	Appraisals and Training	£171,030	EXPENDITURE	2	1.20	1.50	0.20	0.10	5.00	5.00	10
HUR5	Travel and Subsistence (incl Pool cars)	£255,610	EXPENDITURE	2	2.00	1.50	0.60	0.30	6.40	6.40	10
HUR6	Standby	£94,110	EXPENDITURE	1	1.20	1.50	0.60	0.30	4.60	4.60	5
FIN1	VAT(2-yearly)	£4,000,000	INCOME	6	2.00	0.90	1.00	0.10	10.00	20.01	20
FIN2	Insurances	£90,450	EXPENDITURE	1	1.20	0.90	1.00	0.10	4.20	8.40	10
FIN3	Capital and Asset Management (incl land sales)	£4,762,000	EXPENDITURE	6	2.00	0.90	0.20	0.10	9.20	9.20	10
FIN4	Bank Reconciliation & e-payments (Bank rec tested as part of Main Accounting each year)	£35,000,000	EXPENDITURE	10	2.00	0.30	0.60	0.30	13.20	13.21	15
FIN5	Leasing (Vehicles/Equipment/IT)	£450,000	EXPENDITURE	2	2.00	0.90	0.20	0.10	5.20	5.20	10
FIN6	Procurement (2-yearly)	£13,000,000	EXPENDITURE	10	2.00	1.50	1.00	0.50	15.00	30.01	35
FIN7	Contract Register & Contracts (2-yearly)	£13,000,000	EXPENDITURE	10	2.00	1.50	1.00	0.50	15.00	30.01	35
ICT1	Telephones - Fixed and Mobile	£118,920	EXPENDITURE	2	1.20	0.90	0.20	0.10	4.40	4.40	5
ICT2	Computer Network	£147,150	EXPENDITURE	2	2.00	0.30	1.00	0.30	5.60	5.60	10
ICT3	Computer Email/Internet	£190,000	EXPENDITURE	2	2.00	0.30	1.00	0.30	5.60	5.60	10
ICT4	Computer Inventory - hardware and software	£1,000,000	EXPENDITURE	4	1.20	0.30	1.00	0.10	6.60	6.60	10
ICT5	Data Protection (2-yearly)	£560,000	EXPENDITURE	4	2.00	1.50	0.60	0.50	8.60	17.21	20
ICT6	Freedom of Information	£25,000	EXPENDITURE	1	2.00	1.50	0.60	0.30	5.40	5.40	10
ICT7	Gazetee Management - Street Naming & Numbering	£65,630	EXPENDITURE	1	1.20	0.30	0.20	0.10	2.80	2.80	5
PLA1	Building Control (incl income and all other areas)	£289,030	INCOME	2	1.20	0.90	0.60	0.50	5.20	5.20	10
PLA2	Development Control including enforcement	£532,640	INCOME	4	1.20	0.90	0.60	0.50	7.20	7.20	10
PLA3	Listed Buildings and Conservation Areas	£50,000	EXPENDITURE	1	1.20	1.50	1.00	0.30	5.00	5.00	10
PLA4	Forward Planning	£282,710	EXPENDITURE	2	1.20	0.90	0.60	0.30	5.00	5.00	10
PLA5	Local Land Charges	£105,210	INCOME	2	1.20	0.90	0.20	0.10	4.40	4.40	5
EHS1	Environmental Health Commercial	£473,635	EXPENDITURE	2	2.00	0.90	1.00	0.50	6.40	12.80	15
EHS2	Environmental Health Environmental	£491,055	EXPENDITURE	2	2.00	0.90	1.00	0.50	6.40	12.80	15
EHS3	Corporate Health & Safety (incl Homeworking/Loneworking(2 yearly)	£525,000	EXPENDITURE	4	2.00	1.50	1.00	0.50	9.00	18.01	20
EHS4	Emergency Planning (also Business Continuity Planning)(2 yearly)	£525,000	EXPENDITURE	4	2.00	1.50	1.00	0.50	9.00	18.01	20
EHS5	Vehicles & Fuel (including inventory & maintenance)	£4,000,000	EXPENDITURE	6	1.20	0.90	0.20	0.10	8.40	8.40	10
EHS6	Cemeteries & Bereavement Services	£107,220	EXPENDITURE	2	1.20	0.90	0.20	0.30	4.60	4.60	5
EHS7	District Officers	£130,180	EXPENDITURE	2	1.20	0.90	0.60	0.30	5.00	5.00	10
EHS8	Grounds Maintenance (Parks & Open Spaces)	£816,590	EXPENDITURE	4	1.20	0.90	0.20	0.30	6.60	6.60	10
EHS9	Private Sector Renewal Grants	£154,810	EXPENDITURE	2	1.20	0.90	1.00	0.50	5.60	5.60	10
LIC1	Licensing Services	£140,490	EXPENDITURE	2	2.00	0.90	0.20	0.30	5.40	5.40	10
LEI1	Exe Valley Leisure Centre (incl income and all other areas)	£950,050	INCOME	4	2.00	1.50	1.00	0.50	9.00	9.00	10
LEI2	Cuin Valley Sports Centre (incl income and all other areas)	£340,320	INCOME	2	2.00	1.50	1.00	0.50	7.00	7.00	10
LEI3	Lords Meadow Leisure Centre (incl income and all other areas)	£746,370	INCOME	4	2.00	1.50	1.00	0.50	9.00	9.00	10
L&D1	Electoral Registration & Elections	£127,030	EXPENDITURE	2	1.20	0.90	0.60	0.50	5.20	5.20	10
L&D2	Members Allowances	£288,050	EXPENDITURE	2	2.00	0.90	0.20	0.50	5.60	5.60	10
L&D3	Civic Expenses	£10,000	EXPENDITURE	1	1.20	0.90	0.20	0.10	3.40	3.40	5
L&D4	Gifts & Hospitality/Register of interests (annual)	£10,000	EXPENDITURE	1	1.20	0.90	0.20	0.50	3.80	15.21	20
WAM1	Refuse & Recycling	£1,493,340	EXPENDITURE	6	2.00	0.90	1.00	0.50	10.40	10.40	15

Risk Assessment Calculations 2004/05 to 2006/07

Code	Description	Weighting					Risk Factor (Monetary Value)	Inherent Risk	System Strength & Control	Stability & Complexity	Sensitivity	TOTAL SCORE	Calculated Days	Budget Days
		1.0	0.40	0.30	0.20	0.10								
WAM2	Trade Waste (incl income and all other areas)						4	2.00	1.00	0.90	1.00	0.50	8.40	10
WAM3	Street Cleansing & Public Cleaning						2	1.20	1.00	0.90	1.00	0.50	5.60	10
CSE1	Customer Care/Complaints						2	1.20	1.00	0.90	1.00	0.50	5.60	10
CSE2	Customer First Project						4	1.20	0.90	0.90	0.60	0.10	6.80	10
HPS1	Care Services (Wardens)						2	1.20	1.00	0.90	1.00	0.30	5.40	10
HPS2	Repairs and Maintenance						6	2.00	1.00	0.90	1.00	0.30	10.20	15
HPS3	Stores						1	2.00	1.50	1.50	1.00	0.10	5.60	10
HPS4	Health & Safety Management Arrangements incl Estate Inspections (2-yearly)						4	2.00	0.90	0.90	0.60	0.50	8.00	20
HPS5	Void Management Arrangements						2	1.20	0.90	0.90	0.60	0.50	5.20	10
HPS6	Lettings						2	1.20	0.90	0.90	0.60	0.30	5.00	10
HPS8	Housing Homeless Persons						2	1.20	0.90	0.90	1.00	0.30	5.40	10
HPS9	Asset & Property Management (including building maintenance & Sale of Council Houses)						2	2.00	0.90	0.90	0.20	0.10	5.20	10
CDE1	Grants, subscriptions & donations						2	1.20	0.90	0.90	1.00	0.50	5.60	10
CDE2	Community Engagement & Consultation						2	1.20	0.90	0.90	1.00	0.30	5.40	10
CDE3	Economic Regeneration & Industrial Rents						2	1.20	0.90	0.90	1.00	0.30	5.40	10
CDE4	Markets						1	1.20	0.90	0.90	0.20	0.30	5.00	10
TOTAL											517.80		1240	

AVERAGE 7.40

Audit Resources Required

1240