

STRATEGIC AUDIT PLAN 1ST APRIL 2016 TO 31ST MARCH 2019

RISK-BASED COVERAGE

This section comprises the auditable areas mapped to the Council's key risks as represented in the Significant Business Risk Register

Assignment Name	Risk Description	Assignment Objective	Year Last Audited	2016-17 (Days)	2017-18	2018-19
Corporate Governance	Risk of corporate governance arrangements not maintained effectively. Risk of not complying with key legislation or legal requirements, including failure to protect data.	Evaluate and report on effectiveness of overarching structures, procedures and monitoring arrangements with reference to relevant standards.	2014-15	5	✓	✓
Performance Management	Fit for the Future Change Programme not managed appropriately/effectively Risk of sustained service quality reduction.	Evaluate the effectiveness of corporate framework for managing performance in relation to the Council's priority objectives.	2015-16			✓
Emergency Planning & Business Continuity Management	Risk of a major incident not responded to effectively.	Evaluate the adequacy of arrangements in place to secure effective Council response to civil emergency and major service disruption incidents in accordance with its statutory duties.	2014-15		✓	
Partnership Working	Risk of partnerships not delivering stated objectives.	To evaluate the Council's framework for managing its partnerships to ensure effective governance aligned to the Council's legitimate interests, objectives and priorities.	2014-15		✓	
Human Resources Management	Risk of staff not developed effectively.	Report a level of assurance on the adequacy of high-level structures and processes in place to maintain and develop the Council's workforce.	2012-13	10		
ICT Strategies and Policies	Risk of ineffective utilisation of information and communications technology.	To consider the appropriateness of the revised documents and whether they are fit for purpose.	2015-16		To be advised based on future IS/IT audit needs assessment	
Housing Investment/Maintenance Programmes	Risk of failing to provide, protect and maintain Council-owned property.	To ensure that capital monies available for Housing Improvement are appropriately allocated and that programmed maintenance works are sufficient to ensure that Council dwellings are kept in a good state of repair.	2015-16			✓
Housing Stock Asset Management	Risk of failing to provide, protect and maintain Council-owned property.	Appraisal of systems for effective management of the portfolio including maintenance of proper records, asset utilisation, and progressing relevant provisions of Asset Management Plan (excludes rent accounting - covered as separate assignment).	2015-16			✓

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Assignment Name	Risk Description	Assignment Objective	Year Last Audited	2016-17 (Days)	2017-18	2018-19
Corporate Property and Portfolio Management	Risk of failing to provide, protect and maintain Council-owned property.	Appraisal of systems for effective management of the portfolio including maintenance of proper records, asset utilisation, income collection and progressing relevant provisions of Asset Management Plan.	2012-13	12		
Planning Policy	Local Plan is found unsound.	Report a level of assurance on the adequacy of structures and processes for developing and implementing the Local Plan and other plans and policies for managing development in line with the Council's high level strategies and national policies.	2013-14		✓	
Corporate Procurement	Risk of improper procurement practices and legislative requirements not being complied with. Risk of major contractor going into administration.	Report a level of assurance on the adequacy of controls in place to ensure that the Council's procurement activity accords with best practice and complies with legislation.	2014-15	12		
Information Governance	Risk of not complying with key legislation or legal requirements, including failure to protect data.	Review of IT and Information governance arrangements in place to ensure ongoing compliance with legislation and regulations covering the storage and processing of data/information (including PSN, FoI and DPA).	2015-16		To be advised based on future IS/IT audit needs assessment	
Climate Change	Risk of climate change challenges not responded to effectively.	Report a level of assurance on the adequacy of systems in place to manage the risks emanating from climate change and deal with impacts with minimum possible disruption to services.	2013-14	8		
Medium Term Financial Strategy	Risk of not investigating potential income sources. Risk of insufficient finance to enable the council to meet its objectives (including insufficient reduction in operational costs). Risk of additional financial liabilities.	Report a level of assurance on the adequacy of control over preparation and maintenance of the Medium Term Financial Strategy to secure sufficient financial resource to meet the Council's priority objectives.	2013-14	7		
Financial Planning and Budgetary Control	Risk of not investigating potential income sources. Risk of insufficient finance to enable the council to meet its objectives (including insufficient reduction in operational costs). Risk of additional financial liabilities.	Report a level of assurance on the adequacy of controls in place for financial planning and budgetary control to ensure that the Council's operations and key objectives continue to be sufficiently resourced.	2013-14	8		
TOTAL DAYS				62		

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COVERAGE FOR EXTERNAL AUDIT RELIANCE OR TO MEET REGULATORY REQUIREMENTS

This section comprises areas that traditionally required Internal Audit input to satisfy the provisions of the joint working protocols with the external auditors and any other regulatory provisions.

Assignment Name	Assignment Objective	Year Last Audited	2016-17 (Days)	2017-18	2018-19
Administration of Housing Benefit & Council Tax Reduction	Appraise adequacy of systems for determination of entitlement to HB & CTR, award, payment, accounting and processing of statutory returns.	2015-16	10	To be advised in light of developments under Welfare Reform Act	
Collection of Council Tax	Appraise adequacy of systems for compiling and maintaining local valuation list, assessing liability, billing, collection, enforcement and granting of reliefs.	2015-16	10	✓	✓
Collection of National Non-Domestic Rates	Appraise adequacy of systems for compiling and maintaining local valuation list, assessing liability, billing, collection, enforcement and granting of reliefs.	2014-15	10	✓	✓
Housing Rent Collection	Appraise adequacy of systems for rent setting, collection and accounting of rents due, and control of arrears.	2013-14		✓	
Housing Repairs and Maintenance	Appraise adequacy of systems for commissioning and paying for responsive repair work to domestic HRA properties.	2013-14	12		
Main Accounting System	Appraise adequacy of systems for ensuring complete and accurate accounting of all financial transactions and timely production of final accounts.	2013-14	10		
Payment of Creditors	Appraise adequacy of systems for ensuring only bona fide creditors and transactions properly accounted for (includes control of cheques used to pay creditors and rent allowances).	2015-16			✓
Payroll and Staff Expenses	Appraise adequacy of systems for ensuring that only bona fide employees and Members are paid according to entitlement, and that all payments, deductions, etc. are properly discharged and accounted for.	2015-16		To be advised in light of 2015-16 findings (payroll now outsourced).	
Sundry Debtors	Appraise adequacy of systems for ensuring correct raising of invoices, proper accounting for invoices and cash received in payment thereof and effective recovery of arrears.	2015-16			✓
Treasury Management	Appraise and report on the adequacy of controls in place to address the key risks in carrying out treasury management activities.	2014-15		✓	
TOTAL DAYS			52		

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OTHER INTERNAL AUDIT COVERAGE

This section covers the auditable areas not directly linked with the Significant Business Risk Register or subject to external requirements to audit. The decision to audit these areas is primarily influenced by the Service Risk Registers, but further areas are identified through an internal audit needs assessments process and an IS/IT audit needs assessment commissioned from approved external contractors.

Client Service	Assignment Name	Assignment Objective	Risk Source	Year Last Audited	2016-17 (Days)	2017-18	2018-19
ICT Services	ICT Business Continuity / Disaster Recovery	The review will consider the Council's business continuity plans in place and the supporting ITDR arrangements to ensure they are properly co-ordinated and fit for purpose. The review will include the arrangement with the business continuity provider.	IT Audit Needs Assessment	2011-12	10	To be advised based on future IS/IT audit needs assessment	
ICT Services	Infrastructure Security and Resilience	To report a level of assurance on the robustness of network infrastructure controls in place to ensure that systems and data are adequately protected and retrievable.	IT Audit Needs Assessment	2014-15			
ICT Services	Software Licensing	Report a level of assurance on the effectiveness of processes to ensure compliance with licensing conditions for software installed on all Council devices in a manner that delivers value for money.	IT Audit Needs Assessment	2014-15			
ICT Services	ICT Backup Strategy, Processes and Procedures	To report a level of assurance on the controls in place to ensure that Council owned computer data is backed up and can be recovered in a secure and timely manner.	IT Audit Needs Assessment	2012-13			
ICT Services	ICT Change Management and Testing	To report a level of assurance on the key controls in place for managing changes to ICT systems owned by the Council.	IT Audit Needs Assessment	2010-11	5		
ICT Services	Data Security	Assess processes and procedures for securing data, considering in particular management of data protection risks from loss/theft of equipment.	IT Audit Needs Assessment	None			
ICT Services	Patching and Firmware Updates	Assess whether an adequate patch management policy is in place and is applied consistently.	IT Audit Needs Assessment	None	5		
ICT Services	Public Services Network	Review to monitor progress and identify risks to achievement of target compliance date.	IT Audit Needs Assessment	2015-16			
Chief Executive	Recruitment and Selection, Terms and Conditions	Appraisal of systems to ensure compliance with statutory requirements and performance issues in setting/reviewing conditions of service, effective recruitment processes operated and appropriate action on termination of service.	Service Risk Register	2013-14	8		
Chief Executive	Corporate Training	Appraisal of Council-wide processes for assessing and funding training needs and measuring the effectiveness of training to meet performance objectives and IIP requirements.	Service Risk Register	2014-15		✓	
Chief Executive	Employee Absence Management	Report a level of assurance on the adequacy of structures and processes to support effective absence management across the Council.	Service Risk Register	2015-16		✓	
Chief Executive	Communications	To report a level of assurance on the adequacy of the corporate framework for managing internal and external communications to ensure conformity with relevant standards and effectiveness in support of the Council's priority objectives.	Service Risk Register	2014-15		✓	

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Client Service	Assignment Name	Assignment Objective	Risk Source	Year Last Audited	2016-17 (Days)	2017-18	2018-19
Chief Executive	Media Services	Review of Media Services business processes (planning, resourcing, operation, performance/financial monitoring and recharging).	Service Risk Register	2013-14		✓	
Chief Executive	HR and Payroll - IT Application	To report a level of assurance on the controls in place to secure confidentiality, integrity and availability of employee payroll data processed under outsourced arrangement.	IT Audit Needs Assessment	2011-12		To be advised based on future IS/IT audit needs assessment	
Democratic Services	Document Management Centre	Evaluate adequacy of arrangements to secure economic, efficient and effective delivery of Document Management Centre functions, including proper adherence to core financial controls and safeguarding of information processed.	Service Risk Register	2013-14		✓	
Democratic Services	Committee Services	Report a level of assurance on the adequacy of systems of control operating to support the Council's democratic processes economically, efficiently and effectively.	Service Risk Register	2014-15		✓	
Democratic Services	Electoral Registration	Assess adequacy of controls to ensure the accuracy and completeness of the Electoral Register and supporting data, that the canvassing processes incorporate appropriate risk management and insurance provisions and canvassers are correctly paid.	Service Risk Register	2015-16			✓
Democratic Services	Local Elections	Appraise controls in place to ensure that election fees are correctly calculated and paid, other bodies correctly recharged, and procurement practices, training provision, risk management and insurance arrangements are appropriate.	Service Risk Register	2015-16		Next audit timed for year of next WDC election.	
Deputy Chief Executive (AJ)	Shared Legal Services	Report a level of assurance on the adequacy of controls to secure economic, efficient and effective delivery of legal services under the shared agreement with Warwickshire County Council.	Service Risk Register	2014-15		✓	
Finance	Business Applications - TOTAL Financial Management	Assess the adequacy of key IT controls in place for the TOTAL Financials application to maintain the confidentiality, integrity and availability of data stored and processed within the system.	IT Audit Needs Assessment	2011-12	10		
Finance	Business Applications - PARIS Income Management	Provide a level of assurance over the key IT controls in place for the PARIS Income Management IT application to maintain the confidentiality, integrity and availability of data stored and processed within the system.	IT Audit Needs Assessment	2012-13		✓	
Finance	Business Applications - Civica OPENRevenues	Assess the adequacy of key IT controls in place for the Civica OPENRevenues applications to maintain the confidentiality, integrity and availability of data stored and processed within the system.	IT Audit Needs Assessment	2015-16			✓
Finance	Banking Arrangements	Assess arrangements to secure economy, efficiency and effectiveness of the banking services to the Council, prompt and correct posting of transactions and secure and reliable on-line transacting.	Internal Audit Needs Assessment	2014-15		✓	

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Client Service	Assignment Name	Assignment Objective	Risk Source	Year Last Audited	2016-17 (Days)	2017-18	2018-19
Finance	Insurances	To review the purchase of Council's insurance cover to ensure that it is appropriate, compliant with legislation and competitive. To examine the basis for the allocation of costs and the contingency arrangements in place.	Service Risk Register	2015-16			✓
Finance	VAT Accounting	Report a level of assurance on the adequacy of controls in place to ensure that VAT is accounted for completely and correctly and that claims arising are processed promptly.	Service Risk Register	2013-14	10		
Housing and Property Services	Business Applications - MIS Housing and Corporate Property	Assess the adequacy of key IT controls in place for the MIS ActiveH housing management application to maintain the confidentiality, integrity and availability of data stored and processed within the system.	IT Audit Needs Assessment	2012-13	10		
Housing and Property Services	Homelessness and Housing Advice	Appraisal of systems to ensure compliance with statutory/regulatory/policy requirements, achievement of relevant performance objectives and integrity of financial transactions.	Service Risk Register	2014-15		✓	
Housing and Property Services	Affordable Housing Development Programme	Appraisal of systems in place for implementation of Programme, monitoring adherence to relevant policies, management of funding, partnership working and performance review/reporting.	Service Risk Register	2012-13	10		
Housing and Property Services	Private Sector Housing Regulation	Report a level of assurance on the adequacy of systems in place to deliver private sector housing regulatory services economically, efficiently and effectively.	Service Risk Register	2013-14		✓	
Housing and Property Services	Private Sector Housing Grants	Review of systems to ensure that all awards of grant are bona fide and within available budget, and that the conditions of award are met.	Service Risk Register	2015-16			✓
Housing and Property Services	Lettings and Void Control	Appraisal of systems to ensure statutory compliance, adherence to the approved allocation scheme and effective HRA stock turnaround.	Service Risk Register	2014-15		✓	
Housing and Property Services	Estate Management	Review of the management of the function and an assessment of the efficiency and effectiveness of the service.	Service Risk Register	2015-16			✓
Housing and Property Services	Council House Sales	Appraisal of arrangements to ensure compliance with legislation, efficient and effective processing of applications and adherence to conditions.	Internal Audit Needs Assessment	2006-07	8		
Housing and Property Services	Leaseholder Service Charges	Verify that arrangements for setting, levying and collection of leaseholder service charges are adequate to ensure compliance with legislation, inclusion of all chargeable persons and effective recovery of applicable service and management costs.	Service Risk Register	2015-16			✓

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Client Service	Assignment Name	Assignment Objective	Risk Source	Year Last Audited	2016-17 (Days)	2017-18	2018-19
Housing and Property Services	Housing Related Support Services	Appraisal of management systems for operating support services including sheltered/very sheltered schemes, Warwick Response and floating support services.	Service Risk Register	2012-13		✓	
Housing and Property Services	Corporate Properties Repair and Maintenance	Assess the adequacy of controls to maintain the Council's non-housing property assets in proper state of repair, including planning, procurement and work management processes.	Service Risk Register	2014-15		✓	
Housing and Property Services	Energy Management	Report a level of assurance on the structures and processes in place to ensure economic, efficient and effective procurement and consumption of all forms of energy resources and compliance with relevant legislation.	Service Risk Register	2012-13	10		
Housing and Property Services	Plant Maintenance	Assess management systems to ensure proper, cost-effective repair and maintenance of major heating and ventilation plant.	Service Risk Register	2011-12	8		
Housing and Property Services	Highways Functions	Assess adequacy of systems to ensure compliance with statutory requirements, economic/efficient/ effective deployment of resources and achieving performance objectives.	Service Risk Register	2015-16			✓
Housing and Property Services	Building Cleaning Services	Report a level of assurance on the adequacy of structures and processes for sourcing cleaning services the Council's buildings to secure economic, efficient and effective delivery.	Internal Audit Needs Assessment	2015-16		✓	
Housing and Property Services	Asbestos Management	Report a level of assurance on the adequacy of structures and processes in place manage asbestos in accordance with the Council's statutory duties.	Outcome of Special Investigation	None	8		
Cultural Services	Royal Spa Centre	Assess adequacy of control over on-site operational and financial activities.	Service Risk Register	2014-15		✓	
Cultural Services	Royal Pump Rooms (including Art Gallery)	Assess adequacy of control over on-site operational and financial activities.	Service Risk Register	2015-16			✓
Cultural Services	Town Hall Lettings	Review of systems to ensure statutory and approved policy compliance, prompt collection and proper accounting of income due and safeguarding of facilities against loss/damage.	Internal Audit Needs Assessment	2013-14		✓	
Cultural Services	Outdoor Recreation Facilities	To ensure that effective control is exercised over the charging and collection of fees various facilities offered, ensuring that the facilities remain adequately equipped and wellbeing of users and staff is safeguarded.	Service Risk Register	2015-16			✓
Cultural Services	Golf Course	Assess the adequacy of contract administration to ensure that the Golf Course is being operated in accordance with the prescribed policies, terms and conditions as applicable.	Service Risk Register	2011-12	10		
Cultural Services	Community Leisure Facilities	Assess adequacy of control over on-site operational and financial activities	Service Risk Register	2014-15		✓	

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Client Service	Assignment Name	Assignment Objective	Risk Source	Year Last Audited	2016-17 (Days)	2017-18	2018-19
Cultural Services	Sports Development	Assess effectiveness of deployment and management of resources in developing sporting activity including the Youth Sports Development service and contribution from the Sports Council.	Internal Audit Needs Assessment	2015-16			✓
Cultural Services	Catering Concessions	Evaluate arrangements for managing catering concessions on Council Premises to ensure adherence to agreed conditions, proper collection and accounting for income due and approved terms of operation favourable to the Council subject to market constraints.	Service Risk Register	2013-14	7		
Cultural Services	Newbold Comyn Leisure Centre	Assess adequacy of control over on-site operational and financial activities.	Service Risk Register	2014-15		✓	
Cultural Services	St Nicholas Park Leisure Centre	Assess adequacy of control over on-site operational and financial activities	Service Risk Register	2015-16			✓
Cultural Services	Castle Farm Recr. Centre & Abbey Flds. Swim. Pool	Assess adequacy of control over on-site operational and financial activities	Service Risk Register	2015-16			✓
Development Services	Economic Development	Appraise systems in place for managing economic development activity to ensure that resources are deployed economically, efficiently and effectively to achieve priority objectives and targets.	Service Risk Register	2014-15		✓	
Development Services	Events Management	Report a level of assurance on the adequacy of arrangements to regulate approved markets and deliver events (including the Warwick MOP) economically, efficiently and effectively.	Internal Audit Needs Assessment	2013-14		✓	
Development Services	Development Management	Appraise adequacy of controls to ensure that the Development Management functions comply with governing legislation, policies, standards, etc. and are delivered economically, efficiently and effectively to meet relevant priority objectives.	Service Risk Register	2014-15		✓	
Development Services	Building Control	Report a level of assurance on the adequacy of systems in place to deliver building control services economically, efficiently and effective in accordance with statutory requirements and applicable standards.	Service Risk Register	2015-16	14		
Development Services	Local Land Charges	Report a level of assurance on the adequacy of systems in place to ensure compliance with statutory requirements, completeness and accuracy of records and economic/efficient/effective service delivery.	Service Risk Register	2015-16		✓	

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Development Services	Conservation and Design	Report a level of assurance on the adequacy of controls in place to ensure that grants schemes are properly administered within approved funding levels and that consultative and promotional functions are delivered economically, efficiently and effectively	Service Risk Register	2013-14	7		
Development Services	Section 106 Agreements	Ensure that s106 agreements are being appropriately entered into; that other relevant sections are being consulted to ensure that their issues are being considered; and contributions are being received and are used in accordance with the agreement.	Service Risk Register	2015-16			✓
Development Services	Business Applications - IDOX Planning, Bldg. Control & Land Charges	Assess the adequacy of key IT controls in place for the Plantech Acolaid application to maintain the confidentiality, integrity and availability of data stored and processed within the system.	Internal Audit Needs Assessment	2011-12	8		✓
Health & Community Protection	Licensing Services	Evaluate management systems to ensure that the Council's licensing operations comply with statutory and regulatory requirements and that resources are deployed economically, efficiently and effectively to achieve relevant corporate objectives and targets.	Service Risk Register	2014-15		✓	
Health & Community Protection	Business Applications - APP Civica	Assess the adequacy of key IT controls in place for the APP Civica application to maintain the confidentiality, integrity and availability of data stored and processed within the system.	IT Audit Needs Assessment	2015-16			✓
Health & Community Protection	Funding of Voluntary Organisations	To ensure that grants to voluntary organisations are awarded in line with agreed policies.	Internal Audit Needs Assessment	2015-16			✓
Health & Community Protection	Flood Risk Management	Assess adequacy of systems to ensure compliance with statutory requirements, economic/efficient/ effective deployment of resources and achieving performance objectives.	Service Risk Register	2014-15		✓	
Health & Community Protection	Food Safety	Appraisal of systems to ensure effective identification/inspection of applicable premises and response to incidents, economic/efficient/effective deployment of resources and achievement of performance objectives	Service Risk Register	2012-13	10		
Health & Community Protection	Health and Safety Enforcement in the District	Appraisal of systems to ensure effective management of relevant policies, identification/ inspection of applicable premises, response to incidents, economic/efficient/effective deployment of resources and achievement of performance objectives.	Service Risk Register	2015-16			✓
Health & Community Protection	Environmental Protection Functions	Report a level of assurance on the adequacy of systems in place to secure economic, efficient and effective discharge of the relevant functions in accordance with statutory requirements, national standards and corporate objectives.	Service Risk Register	2014-15		✓	
Health & Community Protection	Places and Projects	Report a level of assurance on the adequacy of systems in place to secure economic, efficient and effective discharge of the relevant functions in accordance with statutory requirements, national standards and corporate objectives.	Service Risk Register	2014-15		✓	

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Health & Community Protection	Crime and Disorder	Ensure compliance with legislation and that Crime and Disorder activity is properly managed i.e. there is a management structure in place, terms of reference, objectives and measuring and reporting of progress and performance.	Service Risk Register	2013-14	10		
Health & Community Protection	CCTV Services	Evaluation of operational controls within the CCTV service to ensure effective continual serviceability and contribution to street scene objectives.	Service Risk Register	2012-13	10		
Neighbourhood Services	Customer Access Facilities	Evaluate management systems for operating and developing facilities for customer interaction with the Council to meet relevant availability, accessibility and take-up objectives.	Service Risk Register	2015-16		✓	
Neighbourhood Services	Open Spaces	Assess effectiveness of management processes in delivering relevant community, strategic and operational objectives in respect of open spaces.	Service Risk Register	2012-13	10		
Neighbourhood Services	Refuse Collection and Recycling	Appraisal of management systems to ensure compliance with statutory and regulatory requirements and economic/efficient/effective deployment of resources to achieve priority objectives, national targets, etc.	Service Risk Register	2014-15		✓	
Neighbourhood Services	Street Cleansing	Appraisal of planning and contract administration to ensure that street cleansing services are delivered to the requisite standards in an economic, efficient and effective manner.	Service Risk Register	2013-14		✓	
Neighbourhood Services	Car Parking	Appraisal of management systems for developing and operating car parking facilities to ensure economic, efficient and effective deployment of resources to achieve the Council's priority objectives.	Service Risk Register	2015-16			✓
Neighbourhood Services	Bereavement Services	Assess adequacy of controls in place to ensure economic, efficient and effective management of burial and cremation services and integrity of operational systems and statutory records.	Service Risk Register	2013-14	13		
Neighbourhood Services	Grounds Maintenance	Appraisal of processes for determining grounds maintenance requirements, scheduling, setting standards and contract management.	Service Risk Register	2013-14	10		
Corporate Functions	Equality and Diversity	Evaluate and report on the adequacy of systems for ensuring statutory compliance, adherence to policies and achieving key performance objectives.	Service Risk Register	2009-10	9		
Corporate Functions	Corporate Health and Safety	Report a level of assurance on the adequacy of corporate systems in place to meet the Council's statutory obligations on health and safety as employer and provider of services and facilities to customers and the public.	Service Risk Register	2013-14	8		
Corporate Functions	Safeguarding Children and Vulnerable Adults	Report a level of assurance on the adequacy of corporate systems in place to meet the Council's statutory obligations on safeguarding children and vulnerable adults.	Internal Audit Needs Assessment	None	10		

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OTHER FUNCTIONS AND RESOURCE BALANCING

Category	Function	Days (2016-17)
Ongoing Advisory Input and Non-Audit Duties	Anti-Fraud and Corruption Framework	10
	National Fraud Initiative	15
	Sundry Advice & Consultancy	25
Contingency Audit Work	(Miscellaneous assignments)	20
Contingency Non-Audit Work	(Miscellaneous assignments)	20
TOTAL OTHER FUNCTIONS		90
TOTAL RISK BASED COVERAGE		62
TOTAL COVERAGE FOR EXTERNAL REQUIREMENTS		52
TOTAL OTHER AUDIT COVERAGE		238
TOTAL AUDIT DAYS REQUIRED		442
TOTAL INTERNAL AUDIT DAYS AVAILABLE *		364
ESTIMATED DAYS CONTRACTED OUT (IT AUDIT)		78
Total Estimated Resources Available		442
SURPLUS / SHORTFALL (-)		0

*** Total Internal Audit Days Available**

Total Days for 2.2 FTE 578

Less:

Absence (Annual Leave, Statutory Holidays, Sickness, etc) 102

Management, Administration & Training 112

Target productive time (days) 364

Target productive time as % of available time 74%