

AUDIT COMMITTEE – 6th DECEMBER 2017

**INTERNAL AUDIT QUARTERLY REPORT 2017/18
QUARTER ENDED 30th SEPTEMBER 2017**

Executive Summary

1. Internal Audit work undertaken during the period did not identify any fundamental recommendations. However, Internal Audit has given a notional 'no assurance opinion' during this period arising from the review into the Highways Design and Construction Service which was reported to Senior Management Team dated 26th September 2017 (Para. 4.1).
2. The internal control assurance opinion overall is considered to be adequate, based upon the results of the work undertaken during the quarter (Para. 6.1 / Appendix 1).
3. Of the 39 recommendations followed-up, 13 (33%) had been implemented by the original target date, 9 (23%) had been implemented after the original target date and 17 (44%) had not been implemented, with revised implementation dates agreed by management (Para. 4.4).
4. In relation to the Barnsley MBC audit plan, actual days delivered are in line with the profile for the first half of the year (Para.7.8 & Appendix 2).
5. Quarterly performance of the function is generally satisfactory. The chargeable time indicator is slightly below target, but this is due in the main to the bedding in of the newly appointed Audit Manager and Principal Auditor. They are now working to capacity and the percentage chargeable is rising accordingly. (Para.8.2 and 8.3 & Appendix 3).

AUDIT COMMITTEE – 6TH DECEMBER 2017

**INTERNAL AUDIT QUARTERLY REPORT 2017/18
QUARTER ENDED 30th SEPTEMBER 2017**

1. Purpose of Report

- 1.1 This report provides the Audit Committee with a comprehensive overview of the key activities and findings of Internal Audit based on the Service's work covering the whole of the second quarter to ensure that the Audit Committee is provided with the most up to date position. This report provides the Audit Committee with information relevant to its responsibilities within its terms of reference (terms of reference items (a), (b), (h), (i) and (k)).
- 1.2 The report covers:-
- i. The issues arising from completed Internal Audit work in the period (section 4 and Appendix 1);
 - ii. Matters that have required investigation (section 5);
 - iii. An opinion on the ongoing overall assurance Internal Audit is able to provide based on the work undertaken regarding the adequacy and effectiveness of the Authority's internal control environment (section 6);
 - iv. Progress on the delivery of the Internal Audit Plan for the period up to the end of the second quarter of 2017/18 year (section 7 and Appendix 2);
 - v. Details of Internal Audit's performance for the quarter utilising Performance Indicators (section 8 and Appendices 3 and 4).

2. Recommendations

2.1 It is recommended that the Audit Committee:-

- i. consider the issues arising from completed Internal Audit work in the period along with the responses received from management;**
- ii. note the assurance opinion on the adequacy and effectiveness of the Authority's internal control framework based on the work of Internal Audit in the period to the end of September 2017;**
- iii. note the progress against the Internal Audit plan for 2017/18 for the period to the end of September 2017; and**
- iv. Consider the performance of the Internal Audit Service for the second quarter.**

3. Introduction / Background

- 3.1 Internal Audit is a key contributor to the assurances the Audit Committee requires regarding the adequacy and effectiveness of the internal control, risk and governance environment of the Authority. That assurance is provided through planned work and responding to urgent matters and changes in priority and risk. It is important that all Internal Audit activities are undertaken with due regard to risk and the risk issues prevailing at the time.
- 3.2 In order to fulfil its responsibilities the Audit Committee needs to be satisfied that the Internal Audit Service is undertaking its work as planned, responding appropriately to client demands, operating to the required professional standards and obtaining the necessary responses from management following Internal Audit work.
- 3.3 In accordance with statutory best practice provided by the Public Sector Internal Audit Standards, there is a requirement that the Head of the Internal Audit function prepares an annual report to the appropriate member body. This requirement is best supported through regular reports during the year, providing, amongst other things, ongoing assurances on the adequacy and effectiveness of the Authority's framework of governance, risk management and control.
- 3.4 For the Authority, the appropriate member body is the Audit Committee.

4. Key Issues Arising From Internal Audit Work in the Period Ended 30th September 2017

- 4.1 Internal Audit work undertaken during the period made one significant recommendations. No fundamental recommendations were made. However, Internal Audit has given a notional 'no assurance opinion' during this period arising from the review into the Highways Design and Construction Service which was reported to Senior Management Team dated 26th September 2017.
- 4.2 It should be noted, that in the process of agreeing a final report, senior officers respond to specific recommendations by identifying relevant management actions and agreeing responsible managers and timescales for implementation.

Follow-Up of Report Recommendations

- 4.3 Table 1A identifies the total number of reports analysed by the assurance opinion given and the total number of recommendations made.
- 4.4 Table 1B shows the number of recommendations followed-up in the quarter. Of the 39 recommendations followed-up, 13 (33%) had been implemented by the original target date, 9 (23%) had been implemented after the original target date and 17 (44%) had not been implemented, with revised implementation dates agreed by management.

4.5 Internal Audit continues to get very good co-operation from management including the Senior Management Team (SMT) and as such is able to closely monitor any implications that may arise from a delay in the implementation of management action. However, it should be noted that nearly half (44%) of recommendations followed-up had not been implemented and required a revised implementation date. Internal Audit is working closely with management to monitor this situation and to establish the reasons behind this. Early discussions have indicated that some management actions and/or target implementation dates are not always achievable despite officers setting their own. We will continue to work with officers and provide challenge to ensure these are more realistic. We will also report to the Audit Committee should any concerns be raised due to any change of implementation date. In addition to reporting to the Audit Committee, SMT receive a quarterly performance report to highlight outstanding audit recommendations.

5. Fraud, Investigations and the Corporate Anti-Fraud Team

5.1 A separate report will be provided to the Audit Committee covering the detail of fraud and irregularity investigations undertaken, the preventative work and the general activities and work plan of the Corporate Anti-Fraud Team.

5.2 The overall assurance opinion takes into account any control issues arising from investigations or anti-fraud work. No issues are required to be brought to the Committee's attention at this time.

6. Head of Internal Audit's Internal Control Assurance Opinion

6.1 Based on the audits reported in the period, an overall **adequate** assurance opinion is considered to be appropriate.

6.2 As referred to above, the percentage of audit report recommendations not implemented, and requiring a revised implementation is relatively high at 44%. The implementation of recommendations is monitored closely to ensure that there are no serious issues or concerns regarding the effectiveness of the control, risk and governance framework arising from the delay or non-implementation of recommendations.

6.3 Where control weaknesses have been identified within procedures, or in the provision of advice or 'consultancy' services, these have been resolved less formally with management through discussions at the time of the audit, and/or via emails and memos.

6.4 It does however need to be recognised that Internal Audit coverage cannot guarantee to detect all errors, systems or control weaknesses or indeed identify all of the opportunities for improvements in management arrangements that might exist. Accordingly only reasonable and not absolute assurance is given.

6.5 The assurance opinion is supported by the knowledge that the underlying framework of financial and other controls, encompassing the Council's Financial Regulations, various codes of practice, procedures and other financial governance arrangements, periodically reviewed by both Internal and External Audit, are appropriate and working satisfactorily.

6.6 The general context and impact of the significant savings and service changes that have been implemented arising from Future Council form a core element of Internal Audit work planning to ensure that the control, risk and governance framework remains adequate and effective.

7. Internal Audit Plan 2017/18 - Progress to the end of September 2017

7.1 Internal Audit utilise a risk-informed approach to planning and delivering its work. This approach seeks to ensure that the key risks facing the Authority are considered and covered, where appropriate, by Internal Audit work. In turn the annual work programme is planned indicatively across the year. This enables quarterly monitoring of progress against planned work and the utilisation of Audit resources.

7.2 It is however important to recognise and appreciate that whilst a significant proportion of audit work is planned, there are many 'external' factors that can and do impact on precisely when pieces of work are actually undertaken and completed and indeed their detailed scope. For this reason the monitoring of the audit plan in each quarter can only provide an indicative picture of progress overall. Individual jobs are monitored on a job-by-job and week-by-week basis utilising the audit management system.

7.3 Table C contains reference to the audit jobs that are categorised as 'work in progress' as at the end of Q2 The progression of these jobs are closely monitored and there will be an updated position presented to Audit Committee Members at the end of Q3.

7.4 Appendix 2 shows the progress of the plan up to the end of September 2017, analysed by Directorate / Service. Whilst the table only shows an output of one report within the quarter, this does not represent the output and outcomes from our increasing consultancy based audit work. These reviews tend to be less tangible and/or less formal than the traditional audit reporting reviews. Our objective when conducting this work is to deliver a more flexible approach to Internal Audit by providing 'real time', added value feedback during the audit year.

7.5 Adjustments are made to the days allocated to particular jobs on an on-going basis and so there is naturally only a minor variance between the actual days and those planned. Given the risk basis and responsive nature of audit work, the Audit Committee should be particularly interested in the overall deployment of audit resources rather than necessarily where those resources have been spent.

7.6 At the beginning of the year provision is made in the allocation of audit resources for unplanned work, through a contingency. As requests for audit work are received, or more time is required for jobs or changes in priorities are identified, time is allocated from this contingency.

7.7 The following audits have been deferred, added to or deleted from the audit plan, as agreed in conjunction with management:

Directorate / Service	Audit Assignment Title	Deferred / Added / Deleted
Place	URBACT Project TechTown Phase 2 - Grant Claim Certification	Added - Grant Claim Audit Certification.
Place	Housing Property Repairs & Improvement Partnership Board	Added – Assurance provided to the Board during the retendering of the contract
Legal Services	Management of Private and Confidential Information	Audit deferred to 2018/19 due to the recent Information Commissioners Officer (ICO) audit in this area.
Business Improvement and Communications	Future Council 2020	Audit deferred to 2018/19 – audit halted to allow the framework to embed.
Business Improvement and Communications	Workforce Development Fund	Added – Assurance to be provided on the process and compliance with funding requirements.
People	Assessed and Supported Year in Employment (AYSE) Grant Claim Verification	Added - Grant Claim Audit Certification.

7.8 The position at the end of the second quarter for the audit days allocated to BMBC shows that they are in line with the profile. We will be undertaking a mid-year review of the Internal Audit Service's Plan to ensure the overall resources align with any changes to the plans thus far. We will report to the Audit Committee at the next meeting should there be any significant impact on the BMBC plan.

8. Internal Audit Function and Performance

8.1 The Service uses a range of performance indicators to monitor operational efficiency. A list of the Performance Indicators for 2017/18 is attached at Appendix 3.

8.2 Quarterly performance of the function is generally satisfactory at this early stage in the year. The chargeable time indicator is slightly below target, but this is due in the main to the bedding in of the newly appointed Audit Manager and Principal Auditor. They are now working to capacity and the percentage chargeable is rising accordingly.

8.3 The analysis of more detailed feedback received following each audit job is generally shown in an appendix within this report. However, at the point of preparing this report, a feedback sheet has not yet been completed and returned for the final report issued. These were chased up with the appropriate senior officer, but were not returned.

9. Local Area Implications

9.1 There are no Local Area Implications arising from this report.

10. Consultations

- 10.1 All audit reports are discussed with the main auditee. Individual audit reports are provided to the appropriate Executive Director and/or Service Director to apprise him/her of key issues raised and remedial actions agreed.
- 10.2 No specific consultation has been necessary in the preparation of this quarterly report.

11. Compatibility with European Convention on Human Rights

- 11.1 In the conduct of audit work and investigations particularly, Internal Audit operates under the provisions of the Data Protection Act 1998, the Regulation of Investigatory Powers Act 2000 and the Police and Criminal Evidence Act.

12. Reduction of Crime and Disorder

- 12.1 An inherent aspect of audit work is to prevent, detect and investigate incidents of fraud, theft and corruption. The control issues arising from audit investigations have been considered to ensure improvements in overall controls are made. Additionally, Internal Audit ensures that in specific instances, management takes appropriate action to minimise the risks of fraud and corruption re-occurring.

13. Risk Management Considerations

- 13.1 The underlying purpose of the work of Internal Audit is to address and advise on key risks facing management and, as such, risk issues are inherent in the body of the report.
- 13.2 The Service's operational risk register includes the following risks which are relevant to this report:
- Inappropriate use of and management of, information to inform and direct service activities;
 - Inability to provide a flexible, high performing and innovative service; and
 - Poor levels of customer satisfaction.

All of these risks have been assessed and remain within the tolerance of the Service.

An essential element of the control (and on-going) management of these risks is the provision of update reports to the Audit Committee and the assurance this provides.

14. Employee Implications

- 14.1 There are no employee implications arising from this report.

15. Financial Implications

15.1 There are no financial implications arising directly from this report. The costs of the Internal Audit function are included within the Authority's base budget.

16. Appendices

16.1 Appendix 1 - Key issues arising from completed Internal Audit work and audit activity during the period.
Appendix 2 - Internal Audit Plan 2017/18 – Position as at 30th September 2017
Appendix 3 - Internal Audit Performance Indicators for the Quarter Ended 30th September 2017

17. Background Papers

17.1 Various Internal and External Audit reports, files and working papers.

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Date: 27th November 2017

TABLE A - Completed Audits / Final Reports Issued During The Period Ending 30th September 2017

Service / Directorate / Audit Title	Key Issues	Assurance Opinion	No. of Recs.	Date Report Issued	Other Action
Early Education Funding	The key issues identified relate to the need to review the Early Education Funding Agreement to ensure this reflects adequate and appropriate arrangements, having particular regard to required insurance levels and clearer roles and responsibilities to meet auditing requirements.	Adequate	F - 0 S - 1 MA - 2	01.09.2017	To follow-up all report recommendations.

KEY – Recommendations - Fundamental ‘F’ Significant ‘S’ Merits Attention ‘MA’

TABLE B - Details And Outcome Of Other Audit Activities Not Producing A Specific Assurance Opinion

Audit Work Completed	Details	Contribution to Assurance
Assets: Carbon Reduction Commitment	Validation of the Council's usage of energy supplies regarding the Corporate carbon reduction commitment.	The work contributed to assurance in respect of the environment and sustainability.
Place: New/renewal of Taxi driver applications and DBS checks.	Advice given to the Regulatory Services regarding a new/renewal taxi driver applications within the Borough	The work contributed to assurance in respect of compliance with legal requirements
Place: URBACT Project TechTown Phase 2 - Grant Claim Certification	Grant Claim Audit Certification.	The work contributes to assurance in respect of financial management.
People: Assessed and Supported Year in Employment (AYSE) Grant Claim Verification	Grant Claim Audit Certification for Social Workers in the first year of employment.	The work contributes to assurance in respect of financial management.
Place: Construction Services Review	A review of the use of sub-contractors by the highways construction services and related financial processes, including procurement processes, has been requested by BMBC senior management as an additional piece of work to Internal Audit's planned programme of work for 2017/18.	The work contributes to assurance in respect of performance management & data quality.

Table C - Projects and Work In Progress

Client Sponsor	Title of Audit or Nature of Audit Activity	Key Objective(s)	Status / Comment
Core Services	Housing Benefits	To provide assurance that the Housing Benefits system (which forms part of the Academy System) is robust and operating effectively and efficiently. In addition, that the new technology (E-Store) is providing for efficient and effective processes.	Draft report issued and awaiting agreement to issue as a final report
Core Services	Final Account Process Review	To provide assurance that the processes with regards to final accounts are operating effectively and efficiently, resulting in a timely and accurate final account for each construction related project.	Draft report issued.
People	Schools Financial Value Standards - Procurement Themed Review	To provide assurance that procurement collaboration opportunities across pyramid schools are identified, align to schools objectives with efficiencies and value for money being obtained. Also, to provide assurance that schools are aware of and taking advantage of wider opportunities to secure value for money through arranged DfE contract frameworks; advice and guidance, etc. In addition, to confirm that procurement processes are undertaken on a fair, open and transparent basis, comply with legislative, regulatory, policy and procedural requirements, and that all actions and decisions are fully evidenced.	Draft report issued
Core Services	Commissioning, Procurement & Contracts – Compliance Review	To provide assurance that the system and controls are operating effectively and efficiently and are in compliance with Legislative, regulatory, policy and procedural requirements.	Being scoped
Place	Skills and Community Service	To provide assurance that there are appropriate and effective governance and performance management arrangements in place over the adult skills and community learning service.	ToR agreed
Core Services	Corporate Risk Management	To provide assurance that the governance arrangements, controls and risk management arrangements associated with the Corporate Risk Management processes are operating efficiently and effectively and being complied with throughout the Authority's services and departments.	Ongoing
People	Schools Financial Value Standards – Information Governance/ Information Security Themed Review	By means of a series of unannounced site visits, the audit will examine awareness of Information Governance and Information Security policies and procedures across a sample of schools. The audit will incorporate the management and controls regarding the use of secure e-mail and the transfer of personal and confidential information.	Ongoing
People	Assessment & Care – Governance Arrangements	To provide assurance that there are appropriate and effective governance arrangements in place.	Being scoped

Client Sponsor	Title of Audit or Nature of Audit Activity	Key Objective(s)	Status / Comment
Communities	IT Disaster Recovery / Business Continuity	Advisory work	Ongoing
Core Services	Settlement Agreements	To provide an independent opinion, the review will examine the adequacy and effectiveness of the revised settlement agreement arrangements following the cessation of Compromise Agreements under the Employment Rights Act and changes under ACAS.	Scoping meeting arranged
Core Services	Baseline Personnel Security Standards	To provide assurance that robust governance arrangements exist in respect of the Council's pre-employment checks and the checks are in compliance with the Baseline Personnel Security Standard.	Ongoing
Core Services	Data Quality / Performance Management	To provide an independent opinion, the review will examine the adequacy and effectiveness of the revised settlement agreement arrangements following the cessation of Compromise Agreements under the Employment Rights Act and changes under ACAS.	Scoping
Core Services	Registration of Business Interests	To provide assurance that the current arrangements in relation to the declaration and recording of interests, gifts and hospitality amongst Members and employees is robust and operating in accordance with an approved policy/procedure.	Draft report issued
People	Unannounced Establishment Visits	To ensure that all income received is receipted / recorded accurately, held securely and is banked promptly and that financial records are retained in accordance with HMRC, Banking Regulations and the Council's recommended retention periods. For Museum stock, to ensure that goods received are properly recorded and securely held, goods issued are properly authorised and recorded and that obsolete, slow moving and excess stock is promptly detected and action taken. Access controls for the EPOS System will also be examined as part of this review.	Ongoing
People	Troubled Families – Quarterly validation	Grant claim validation	Ongoing
Core Services	SVER/VS	The scope of the audit is to evaluate the efficiency of the SVER process and to ensure compliance with the procedure governing the authorisation and management of the Selective Voluntary Early Retirement and Voluntary Severance schemes and to ensure identified savings are recognised.	Draft report issued

Table D – Other Audit Work Undertaken

Audit Activity	Description
Follow-up of Recommendations	Regular work undertaken to follow-up recommendations made.
Attendance at Steering / Working Group	Information Governance Board, Commissioning, Procurement & Contracts Working Group, Housing Property Repairs & Improvement Board, IT Steering Group.
Liaison, Planning and Feedback	Meeting and corresponding with Service and Executive Directors and Heads of Service regarding progress of audit work, future planning and general client liaison.
Advice	General advice to services regarding controls, risk or governance matters. Such work often does not require formal reporting but occasionally will escalate into a specific piece of audit work for which a new job will be created.
Audit Committee Support	Time taken in the preparation of Audit Committee reports, Audit Committee Member training, general support and development.
Corporate Whistleblowing	General time taken in providing advice and the initial consideration of matters raised. Also includes the review of arrangements.
Corporate Matters	Covering time required to meet corporate requirements, i.e. corporate document management, service business continuity and health and safety.

Table 1A

Summary Activity

All Audit Reports

Assurance Opinion	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative
Substantial	0 (0%)	0 (0%)			0 (0%)
Adequate	1 (100%)	1 (100%)			2 (100%)
Limited	0 (0%)	0 (0%)			0 (0%)
None	0 (0%)	0 (0%)			0 (0%)
TOTAL REPORTS	1	1			2
Other Reports	0	1			1

Total Recommendations

Number of Recommendations	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative
Fundamental	0 (0%)	0 (0%)			0 (0%)
Significant	1 (17%)	1 (33%)			2 (22%)
Merits Attention	5 (83%)	2 (67%)			7 (78%)
TOTAL	6	3			9

Table 1B

Recommendations Followed-up by Internal Audit

Quarter 2				
Recommendation Classification	Followed-up	Completed by due date	Completed after target date	Not yet completed – Revised date agreed
Fundamental	2	0	1	1
Significant	18	4	6	8
Merits Attention	19	9	2	8
TOTAL	39	13	9	17

Trend Analysis – Second Quarter 2017/18

Assurance Opinions

	2016/17				2017/18				Cumulative	
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	2016/17	2017/18
	%	%	%	%	%	%	%	%	%	%
Substantial	0	0	14	0	0	0			6	0
Adequate	75	100	29	50	100	100			53	100
Limited	25	0	57	50	0	0			41	0
None	0	0	0	0	0	0			0	0
	100	100	100	100	100	100	100	100	100	100

Implementation of Recommendations

	2016/17				2017/18				Cumulative	
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	2016/17	2017/18
	No.	No.	No.	No.	No.	No.	No.	No.	%	%
Completed by target date	1	10	16	6	3	13			47	32
Completed after original target date	0	15	6	0	3	9			30	25
Not yet completed – revised date agreed	5	5	3	3	4	17			23	43
Total followed up	6	30	25	9	10	39			100	100
% Completed by Original Target Date	17%	33%	64%	67%	30%	33%				
% Completed at time of Follow-up	17%	83%	88%	67%	60%	56%				

INTERNAL AUDIT PLAN 2017/18 – Position as at 30th September 2017

Directorate	Original 2017/18 Plan	Revised 2017/18 Plan	Actual Days
Communities	75	77	35
People	98	103	71
Place	63	83	89
Public Health	26	26	1
Core Services	419	421	171
Council Wide	142	142	87
Corporate	167	169	71
Contingency	50	0	0
Barnsley MBC Sub Total	1,040	1,021	525
Corporate Anti-Fraud Unit	561	562	285
Sub Total	1,601	1,583	810
External Clients	1,655	1,686	651
Total Chargeable Planned Days	3,256	3,269	1,485

INTERNAL AUDIT PERFORMANCE INDICATORS FOR 2017/18

Ref.	Indicator	Frequency of Report	Target 2017/18	This Period	Year to Date
1.	<u>Customer Perspective:</u>				
1.1	Percentage of questionnaire received noted “good” or “very good” relating to work concluding with an audit report.	Quarterly	95%	n/a	n/a
2.	<u>Business Process Perspective:</u>				
2.1	Percentage of final audit reports issued within 10 working days of completion and agreement of the draft audit report. (Cumulative 1/1 reports)	Quarterly	80%	100%	100%
2.2	Percentage of chargeable time against total available.	Quarterly	73%	71%	68%
2.3	Average number of days lost through sickness per FTE (Cumulative 4 days in total)	Quarterly	6 days	0.51 day	0.75 day
3.	<u>Continuous Improvement Perspective:</u>				
3.1	Personal development plans for staff completed within the prescribed timetable.	Annual	100%	100%	100%
4.	<u>Financial Perspective:</u>				
4.1	Total Internal Audit costs v budget.	Quarterly	Within Budget	Within Budget	Within Budget

Performance Indicator Definitions and Supporting Information

PI Ref	Indicator	Comments
1.1	Percentage of favourable auditee questionnaire responses received (noted “good” or “very good”) relating to work concluding with an audit report.	Questionnaires are left at the end on each audit job resulting in a formal report. The questionnaire asks 14 specific questions covering the effectiveness of audit planning, communication, timing and quality of the audit report. An overall assessment is sought as to the overall value of the audit. This is the answer used for this PI. All questionnaires are analysed in detail to ensure all aspects of the audit process are monitored and improved.
2.1	Percentage of final audit reports issued within 10 working days of completion and agreement of the draft audit report.	This is an operational PI to ensure the timely issue of final reports. This PI is influenced by the availability of senior Internal Audit staff to clear the report and any issues the Service’s quality assessment process highlights along with the availability of the auditee.
2.2	Percentage of chargeable time against total available.	A key operational measure of the ‘productivity’ of Audit staff taking into account allowances for administration, general management, training and other absences. This PI will reflect the % chargeable time of staff in post, net of vacancies.
2.3	Average number of days lost through sickness per FTE.	A corporate PI to measure the effectiveness of good absence / attendance management.
3.1	Personal development plans for staff completed within the prescribed timetable.	IA place a high level of importance on staff training and continuous development and are committed to ensure all staff have their own training plans derived from the personal development plan process.
4.1	Total Internal Audit costs v budget.	This is a simple overall measure to note whether the Service’s expenditure for the year has been kept within the budget.