

# Internal Audit Annual Report 2015/16

“Providing assurance on the management of risks”

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## “Providing assurance on the management of risks”

This document summarises the results of internal audit work during 2015/16 and as required by the Accounts and Audit Regulations 2015 gives an overall opinion of the control environment that operated during 2015/16 in respect of the Warwickshire and West Mercia Police and Crime Commissioners (PCCs) and the Strategic Alliance.

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### Opinion

Based upon the results of work undertaken during the year my opinion is that the control environments operated by Warwickshire and West Mercia Police and Crime Commissioners and the Strategic Alliance provide **substantial** assurance that the significant risks facing their respective organisations are addressed.

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### Context

This report outlines the work undertaken by the Internal Audit service of Warwickshire County Council for the two Police and Crime Commissioners and Chief Constables between 1 April 2015 and 31 March 2016.

Warwickshire Internal Audit section worked to a joint plan, strategy, service level agreement and audit charter covering all four police bodies agreed by the Joint Audit Committee in July 2015. The original plan was kept under constant review and a number of amendments were agreed by the Audit Committee during the year.

Management is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements i.e. the control environment. Internal Audit plays a vital part in advising the organisation that these arrangements are in place and operating properly. On behalf of the organisation, Internal Audit review, appraise and report on the efficiency, effectiveness and economy of these arrangements.

Internal audit is required by professional standards to deliver an annual internal audit opinion and report to those charged with governance timed to inform the Annual Governance Statement. The annual internal audit opinion must conclude on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control. The annual report must incorporate:

- the opinion;
- a summary of the work that supports the opinion; and
- a statement on conformance with the Public Sector Internal Audit Standards and the results of the quality assurance and improvement programme.

The primary role of audit is to provide assurance to each of the four policing organisations (managers and the Joint Audit Committee) and ultimately the taxpayers that the organisations maintain an effective control environment that enables them to manage their significant business risks. The service helps each organisation achieve its objectives and provide assurance that effective and efficient operations are maintained. The assurance work culminates in an annual opinion on the adequacy of each organisation's control environment which feeds into the annual governance statements.

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## Internal audit work during 2015 / 2016

The underlying principle to the 2015/16 plan was risk and accordingly audits were only completed in areas that represent an *'in year risk'*.

The methodology adopted in preparing the 2015/16 audit plan, and the plan itself, were approved by the Joint Audit Committee on 1 July 2015.

Since the original plan was approved a number of variations to the plan have proved necessary. Variations to the plan during the year are inevitable if the plan is to adequately reflect changing circumstances and the changing organisation. These changes were agreed initially with the Chair and then subsequently confirmed at the Joint Audit Committee. The latest agreed plan is shown in Appendix B together with the actual time spent to date. In addition some audits started during the year were not completed at year end but have been prioritised for completion in 2016/17. The net effect is that although the work undertaken during the year was very different to that anticipated 12 months ago, 91% of the revised planned days were delivered by 31 March 2016.

Appendix A provides a summary of those jobs completed since the last update report to the Committee on 14 March 2016. A summary of the progress made against the revised 2015/16 audit plan is attached at Appendix B. This appendix shows **all** work for the year and work in April 2016 including those jobs previously reported to the Committee.

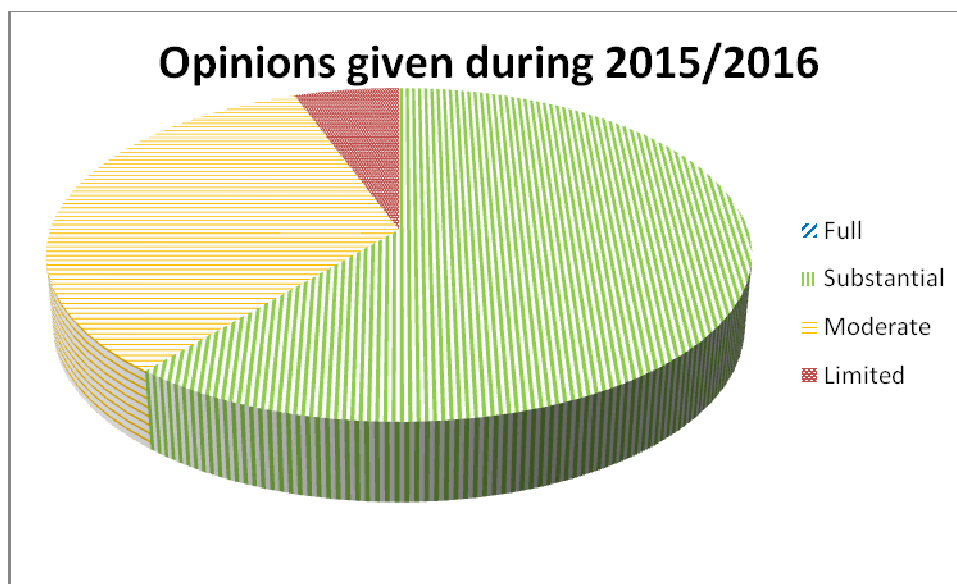
Each final report includes a detailed action plan that has been agreed with the relevant manager. These plans specify the manager responsible for implementing each action and a target implementation date. Where a manager has not agreed a recommendation and is therefore accepting the risks involved this will be noted in progress reports to the Committee.

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## Summary of assurance work

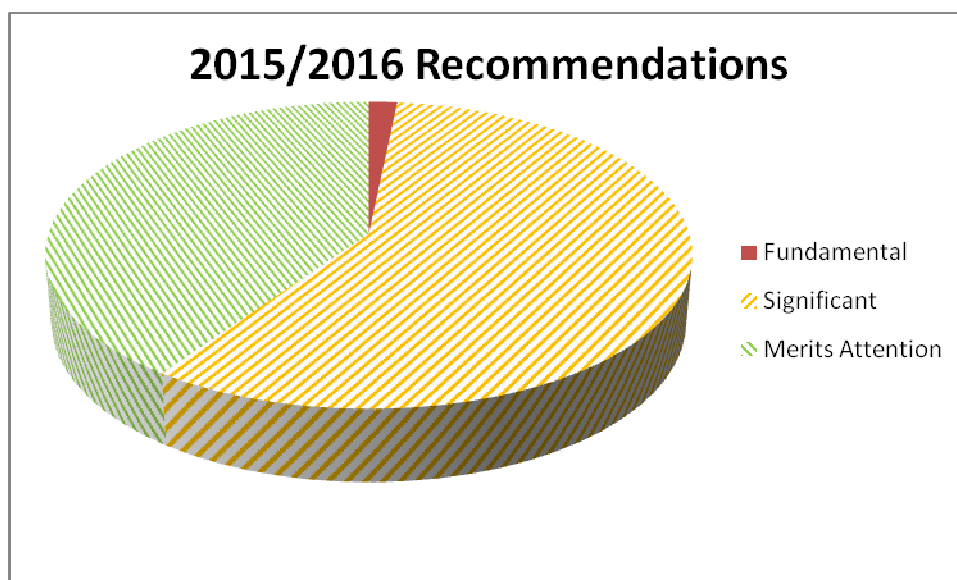
The key outcome of each audit is an overall opinion on the level of assurance provided by the controls within the area audited. Audits will be given one of four levels depending on the strength of controls and the operation of those controls. The four categories ranging from the lowest to highest are Limited, Moderate, Substantial and Full. The opinion reflects both the design of the control environment and the operation of controls.

As shown in the following chart all but one of this year's audits have resulted in a positive opinion with about 67% having a substantial opinion.



A full list of the assurance work undertaken during the year is included in Appendix B. One audit, Firearms Licensing, was given a limited opinion in 2015/16 compared to none in 2014/15. A summary of this audit is included in Appendix A.

Recommendations are categorised according to the risks they are intended to mitigate. Categorising recommendations also assists managers in prioritising improvement actions. The current categories used, in increasing order of importance are: Merits Attention, Significant and Fundamental. During the year 62 recommendations, the majority of which were categorised as significant, were made to address weaknesses in control which would otherwise not have been identified. The following chart shows the proportion of audits given each level of opinion:



Responsibility for implementing agreed recommendations rests with the Chief Executives and Chief Constables who have implemented monitoring arrangements to establish progress on implementing audit recommendations. A summary of the outcome of monitoring exercises is reported regularly to the Joint Audit Committee.

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## Summary of non-assurance work

### Advice

Internal audit is most efficient when its advice is utilised to ensure that appropriate controls are incorporated at an early stage in the planning of policy or systems development. This work reduces the issues that will be raised in future audits and contributes to a stronger control environment. During the year therefore the service provided consultancy input into the following areas:

- Pensions Administration
- Capital Planning
- Cash Handling
- Financial Regulations

### Special Investigations

Special investigations within the organisation are largely dealt with by Professional Standards, although on occasion we may be asked to undertake an investigation into suspected irregularities. We did not undertake any investigations during the year.

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## Effectiveness

This section of the report sets out information on the effectiveness of the audit service, and focuses on compliance with the Public Sector Internal Auditing Standards (PSIAS) and customer feedback.

When the standards were first introduced a number of actions were identified to improve compliance. These actions have all been completed and self-assessments against the standards by both Worcestershire and Warwickshire were completed during 2014/15 which showed both audit services fully complied with the standards. Processes have not changed significantly since that was done but the self-assessment is currently being refreshed to reflect the creation of the shared service with Worcestershire. As required by the standards compliance will need to be confirmed by an external assessment in due course.

Internal audit processes are reviewed annually by external assessors as part of our ISO 9001 accreditation. This inspection provides independent assurance that processes outlined in the audit manual (which is based on PSIAS) are being followed. The last accreditation visit proved to be very successful with no non-conformances identified. Internal audit therefore continues to be registered under this exacting standard.

In accordance with best practice there is a rigorous internal review of all work undertaken by senior staff and the results feed into the staff appraisal process.

Following each audit a “post audit questionnaire” is issued to the relevant managers asking for their views on the conduct of the audit. The questionnaire includes a range of questions covering the audit approach, reporting format, etc. A key feature of the audit role is the need to sometimes be critical of existing or proposed arrangements. There is therefore an inherent tension that can make it difficult to interpret surveys.

Warwickshire Internal Audit continued to rate very highly during 2015/16 with an overall average score of 4.6 (out of a maximum of 5). A number of positive comments and compliments about the service provided have been received, including:

- First and foremost may I place on record my appreciation for the considerate and professional way that you conducted the audit process.  
My team cannot speak more highly of you in relation to the openness and transparency of each visit and the willingness to engage with staff. They really appreciated that they were made to feel part of the audit and had the opportunity to provide an explanation to a process that is still relatively new.
- The audit was done to fit around my work load.  
It was conducted very professionally and was very thorough.  
It recognised the operational limitations that the department has to work within.  
The findings were explained and discussed in a very helpful way that enabled the organisation the ability to respond/react in a constructive manner.
- A pragmatic approach to what can be a tricky audit. Personal meetings enhance the audit rather than just looking at policies/ papers etc.  
The audit was very professional, thorough and reached sensible conclusions with realistic recommendations.
- The relationship with the Internal Audit staff is professional and effective; issues are dealt with in a constructive way. The audit provides assurance around key controls.
- The review was fair and balanced.

These comments are consistent with the comments received across all clients which include:

- Consultation prior to ensure brief was correct and measures/controls were the right ones.
- The auditor was very professional and very quickly ensured he understood the area of work and grasped the key issues very quickly.
- Very impressed with the auditors approach and report.
- The audit was timely and focused on a key area for improvement.
- The Auditors approach was very positive and helpful. The audit is now helping drive improvement in this area.
- The audit has shaped the continuous improvement journey already underway
- The Auditor was able to explain everything to us clearly and reassure us about how far we'd come – and provide helpful pointers for continued improvement.
- The audit report gives me a clear base line for moving forward with the team to address the issues that need to be improved.
- The speed at which the audit was conducted.
- Professional manner and depth.
- The audit provided constructive and thoughtful challenge, whilst still being flexible and taking service knowledge and context into account.

It is clearly important for any audit service to keep abreast of best professional practice. Warwickshire Internal Audit Services are fortunate in having strong links with colleagues both within the midlands and nationally. The service has a group membership to the Institute of Internal Auditors providing its staff with technical and professional support. The secretary of the Cipfa audit panel regularly briefs heads of audit on new developments in the profession. At a regional level there are networking opportunities for auditors specialising in police audit. As well as good opportunities for sharing best practice these activities provide advance information on new developments which can be reflected in the audit plan.

The PCCs and Forces can be confident that a best practice quality internal audit service continues to be provided.

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## Opinion

It is the responsibility of both PCCs and Chief Constables to develop and maintain their internal control framework. In undertaking its work, Internal Audit has a responsibility under PSIAS to provide an annual internal audit opinion on the overall adequacy and effectiveness of the respective organisation's governance, risk and control framework (i.e. the control environment) and a summary of the audit work from which the opinion is derived.

No system of control can provide absolute assurance against material misstatement or loss, nor can internal audit give that assurance. The work of internal audit is intended only to provide reasonable assurance on controls. In assessing the level of assurance to be given, I have taken into account:

- all audits completed during the year;
- any follow-up action taken in respect of audits from previous periods;
- any fundamental recommendations not accepted by management and the consequent risks;
- Anticipated outcome from audits currently in draft;
- work in progress;
- the effect of non-assurance work undertaken during the year;
- the effect of any significant changes in the Organisation's systems; and
- matters arising from previous reports to the Audit Committee.

Some significant issues have arisen during the year but action plans have been agreed with the relevant managers to address the weaknesses identified. Where weaknesses have been identified they have tended to relate to specific parts of the organisation rather than an across the board breakdown in controls. Those audits involving major control weaknesses are in the minority and in general terms, controls are sufficient to prevent or detect serious breakdowns in systems and procedures. The substantial opinion audits include a number on major items of expenditure (for example payroll) and key risk areas (for example Procurement, Cost Centre Management and Corporate Governance). Although the work on Firearms Licensing identified limited progress in implementing HMIC recommendations this is one isolated area of Force activity. However, it is clearly important that issues identified during the year are addressed.

Based upon the results of work undertaken during the year my opinion is that the control environments operated by Warwickshire and West Mercia Police and Crime Commissioners and the Strategic Alliance provide **substantial** assurance that the significant risks facing their respective organisations are addressed.

**Garry Rollason**  
Head of Audit

**Jackie Sparkes**  
Contract Manager

## Appendix A: Summary of audits either completed since previous report or currently issued in draft.

Audit	Key findings	Opinion on level of assurance provided by controls	Number of recommendations		
			Funda-mental	Significant	Merits Attention
PCC Grant Scheme – Warwickshire	<p>The main point of focus of this audit was whether value for money is obtained for the grant funds awarded.</p> <p>The key issues identified were:</p> <ul style="list-style-type: none"> <li>• No formal sign off of the Police and Crime Commissioners approval of the applications for grants awarded in 2014/15 and 2015/16.</li> <li>• Although grant recipients are expected to submit quarterly monitoring reports including details of expenditure to date and information on how the project is performing completed reports are not always received in a timely manner.</li> <li>• Targets/outcomes for the projects are outlined in the application form. However, the quarterly monitoring reports do not always provide sufficient information to assess whether the agreed targets/outcomes have been achieved.</li> <li>• As part of the monitoring reports recipients are expected to provide a breakdown of how grant monies have been spent to date. However the information provided is</li> </ul>	Moderate	0	2	1

Audit	Key findings	Opinion on level of assurance provided by controls	Number of recommendations		
			Funda-mental	Significant	Merits Attention
	not always detailed enough to enable an assessment to be made as to whether the amounts spent are in line with the grant agreement.				
PCC Grant Scheme – West Mercia	<p>The main point of focus of this review was whether value for money is obtained for the grant funds awarded.</p> <p>The key issues identified were:</p> <ul style="list-style-type: none"> <li>• No formal evidence was seen to demonstrate the Police and Crime Commissioners approval of the applications for grants awarded in 2014/15 and 2015/16.</li> <li>• Monitoring reports are not always received in line with the timescales set out in the Grant Agreement signed by the recipient.</li> <li>• There is only limited evidence of performance monitoring being undertaken resulting in a lack of assurance that the projects funded have provided value for money.</li> <li>• There is no requirement for grant recipients to submit evidence of expenditure incurred.</li> </ul>	Moderate	0	3	1

Audit	Key findings	Opinion on level of assurance provided by controls	Number of recommendations		
			Funda-mental	Significant	Merits Attention
Payroll	<p>This review aimed to ensure that robust controls are in place to ensure that payments to staff are made accurately and in a timely manner in accordance with the conditions of employment. The review confirmed this to be the case but other issues identified included:</p> <ul style="list-style-type: none"> <li>• Control account reconciliations have not been completed for this financial year.</li> <li>• Claim forms for overtime, expenses and travel are still in use for Warwickshire Police and West Mercia Police. Work has commenced to review and consolidate the forms for the Strategic Alliance, but this has not been completed.</li> <li>• A new three year contract has been agreed with Worcestershire County Council for the provision of payroll services. The Strategic Alliance however was at the time of the audit awaiting a signed copy of the contract.</li> </ul>	Substantial	0	1	2
Cost Centre Management	The main point of focus of the audit was a review of the effectiveness of the budgetary control and monitoring process including the balance between centralised budgets and those where control has been delegated.	Substantial	0	0	3

Audit	Key findings	Opinion on level of assurance provided by controls	Number of recommendations		
			Funda-mental	Significant	Merits Attention
	<p>Responsibility for the majority of operational budgets has been delegated to named budget holders. However there are still some budgets that continue to be controlled centrally for example where it is felt better value for money can be obtained from ordering centrally, for example uniform, stationery and computer consumables.</p> <p>Key issues identified are:</p> <ul style="list-style-type: none"> <li>Not all budget holders had signed the Memorandum of Budget Accountability formally accepting their responsibilities.</li> <li>Although the Scheme of Delegation refers to the delegated authority to sign orders and enter into contracts it does not make any reference to cost centre management responsibilities.</li> </ul>				
Crime Property~	<p>Three visits have been undertaken during which both Crime Property and Cash Handling processes were reviewed. The aim of the audit was to provide:</p> <ul style="list-style-type: none"> <li>Assurance on cash handling arrangements at establishments</li> <li>Assurance on the arrangements for the</li> </ul>	<p>Substantial</p> <p>Substantial</p> <p>Moderate</p>	<p>0</p> <p>0</p> <p>0</p>	<p>2</p> <p>3</p> <p>5</p>	<p>1</p> <p>0</p> <p>0</p>

Audit	Key findings	Opinion on level of assurance provided by controls	Number of recommendations		
			Funda-mental	Significant	Merits Attention
	<p>recording, secure storage and disposal of Crime Property within property and evidence stores</p> <ul style="list-style-type: none"> <li>Assurance that issues identified in previous audits have been addressed.</li> </ul> <p>Significant improvements have been made at the locations visited.</p> <p>Some key findings emerging are:</p> <ul style="list-style-type: none"> <li>Security issues with regard to safes and keys.</li> <li>Recording of seal numbers on the Property Management system.</li> <li>Maintenance of property records and Firearms safety labelling.</li> </ul>				
Procurement	<p>The audit reviewed the procurement processes to ensure compliance with relevant agreed policies and appropriate legislation, the contract management arrangements in place following the award of contracts and followed up on those issues identified in previous audit reviews to ascertain whether they have been addressed.</p> <p>Issues identified were:</p>	Substantial	0	3	2

Audit	Key findings	Opinion on level of assurance provided by controls	Number of recommendations		
			Funda-mental	Significant	Merits Attention
	<ul style="list-style-type: none"> <li>Where a series of relatively small contracts are required, the aggregate total value is not always used to determine what procurement process should be followed and whether the support of the Contracts &amp; Procurement team is required.</li> <li>Where an exemption is applied to a contract, details are not given as regards why a particular contractor has been chosen with details as to how it was determined that they were suitable.</li> <li>An instance was noted where copies of contracts awarded had not been shared with relevant staff in the department to which the contracts relate.</li> <li>Key performance indicators are not always established, where appropriate, to augment contract monitoring processes and to assist in determining whether potential contract extensions are appropriate.</li> </ul>				
Place Partnership (PPL)	The objective of the audit was to provide an opinion on the governance framework of the	Substantial	0	0	4

Audit	Key findings	Opinion on level of assurance provided by controls	Number of recommendations		
			Funda-mental	Significant	Merits Attention
	<p>Place Partnership Limited, from the Warwickshire Police and West Mercia Police standpoint as stakeholders and shareholders in the partnership.</p> <p>Key concerns are as follows:</p> <ul style="list-style-type: none"> <li>• The terms of reference of the Property Board require review and updating.</li> <li>• The benefits tracking arrangements being developed need to ensure all planned benefits as set out in the Full Business Case are captured and progress monitored.</li> <li>• The Performance Management framework is currently being developed and recommendations made reflect that; future audit work will ensure arrangements are embedded.</li> </ul>				
Performance Management	<p>The point of focus of the review was to provide assurance on the effectiveness of the overall Warwickshire Police and West Mercia Police Performance Management arrangements.</p> <p>The key finding was that formal terms of reference which set out the purpose of the Performance Management Group had not been formally approved.</p>	Substantial	0	1	0
Firearms Licensing	The review sought to ensure that the recommendations made following the inspection	Limited	1	0	1

Audit	Key findings	Opinion on level of assurance provided by controls	Number of recommendations		
			Funda-mental	Significant	Merits Attention
	<p>of firearms and licensing conducted by HMIC in September 2015 are implemented.</p> <p>The key concerns raised were:</p> <ul style="list-style-type: none"> <li>Limited progress has been made towards addressing some of the HMIC recommendations made in the 2015 HMIC report on firearms licensing.</li> </ul> <p>The Action plan devised by the Firearms Licensing Unit in the majority of cases does not contain links to supporting documentation to evidence the action taken to address the recommendations made in the HMIC report.</p>				
Vehicle Recovery Scheme	<p>The audit objective was to highlight the critical risks and any gaps in assurances under the current arrangements for VRS which need to be considered as part of the forthcoming procurement process.</p> <p>Issues identified were:</p> <ul style="list-style-type: none"> <li>The Alliance needs to make a decision on the future strategy for the Vehicle Recovery operations and develop project plans to procure the required service from April 2017;</li> <li>Contract Management arrangements need strengthening;</li> <li>Contract reporting to senior management</li> </ul>	Moderate	0	5	1

Audit	Key findings	Opinion on level of assurance provided by controls	Number of recommendations		
			Funda-mental	Significant	Merits Attention
	<p>need to be formalised;</p> <ul style="list-style-type: none"> <li>The management trail for invoiced costs needs enhancing.</li> </ul>				
Programme Management~	<p>The objective of the audit was to provide an opinion on the arrangements within the Alliance for the operation and management of the StraDA Programme.</p> <p>Our key concerns are as follows:</p> <ul style="list-style-type: none"> <li>Aspects of the programme and project management framework are in the processes of refinement; and</li> <li>All aspects of the programme and project management framework are not fully complied with, including: <ul style="list-style-type: none"> <li>➤ Governance arrangements and Project Boards; and</li> <li>➤ Communication Routines and Plans.</li> </ul> </li> </ul>	Moderate	0	1	2
IT~	<p>The review was requested in order to provide assurance that the Forces ICT infrastructure security controls were in line with current best practice, and that there are adequate processes and controls in place to manage the associated security technologies. A security review by external consultants had taken place before the audit and this audit did not duplicate that work but</p>	Moderate	0	4	2

Audit	Key findings	Opinion on level of assurance provided by controls	Number of recommendations		
			Funda-mental	Significant	Merits Attention
	focused on issues not covered by the consultancy exercise which highlighted a number of issues. Plans to address the issues identified by the consultants are in place and work is on-going. This audit in addition highlighted a number of technical issues which the Forces will need to address.				

~ indicates audits only in draft at time of writing.

## Appendix B: Summary of progress against the 2015/16 workplan

Topic	Comments	Revised planned days agreed 14.03.16	Actual Days end March 2016	Days in April 2016	Latest Status	Opinion on level of assurance provided by controls.
<b>PCCs<sup>1</sup></b>						
Grants	Assurance on the adequacy of the grant award process operated by both PCCs including management of the victim support contracts	21	23		Two final reports issued March 2016.	Moderate Moderate
<b>Chief Constables<sup>2</sup></b>						
Payroll	Assurance on the payroll process, data migration and user administration / access control. Payroll is the largest area of expenditure so it is vital that the function has robust controls to ensure payments are made accurately and in a timely manner in accordance with conditions of service.	32	26		Final report issued March 2016.	Substantial
Pensions	Warwickshire moving to West Mercia systems early in 2015/16. Assurance on data migration.	15	1		In progress.	

<sup>1</sup> These jobs cover both PCCs and resulted in two separate reports.

<sup>2</sup> Unless otherwise stated these jobs cover both forces.

Topic	Comments	Revised planned days agreed 14.03.16	Actual Days end March 2016	Days in April 2016	Latest Status	Opinion on level of assurance provided by controls.
Cost Centre Management	Advisory input into changes in administration of pensions.	5	1	1	Advice provided.	N/A
	Advisory input into implementation of cost centre management processes and scheme of delegation including the roll out plans.	0	0			
	Assurance on the operation of cost centre management processes in a sample of initial cost centres.	20	23	1	Final report issued May 2016.	Substantial
Crime Property~	Assurance on the arrangements for the recording, secure storage and disposal of criminal property within property and evidence stores. Assurance that issues identified in previous audits have been addressed.	35	17	4	Three locations visited. One final issued May 2016.	Substantial Substantial Moderate
Procurement	Assurance on the procurement process particularly the use of the national procurement hub initiative. To include assurance that issues identified in previous audits have been addressed and that sound procurement processes are being followed.	25	16		Final report issued May 2016.	Substantial

Topic	Comments	Revised planned days agreed 14.03.16	Actual Days end March 2016	Days in April 2016	Latest Status	Opinion on level of assurance provided by controls.
Capital Planning	Assurance on operation of revised processes for capital planning.	8	6		Advice provided.	N/A
Place Partnership	Assurance on the contract monitoring process in respect of the Place Partnership (PPL) (previously Joint Property Vehicle) including financial and overall governance arrangements.	20	15		Final Report issued March 2016.	Substantial
Legal Services	Assurance on the performance management of the blended legal service including capture and monitoring of savings achieved. To include accuracy of billing.	18	18		Final report issued January 2016.	Substantial
Performance Management	Assurance on the effectiveness of the overall alliance performance management framework.	24	25		Final report issued March 2016.	Substantial
Firearms	Assurance around the adequacy of controls over the storage and issue of firearms (including Tasers). Includes adequacy of training programme.	34	35		Final report issued October 2015.	Substantial

Topic	Comments	Revised planned days agreed 14.03.16	Actual Days end March 2016	Days in April 2016	Latest Status	Opinion on level of assurance provided by controls.
Firearms Licencing	Assurance that the issues identified in the 2014/15 inspection on firearms licensing are being addressed appropriately in accordance with agreed action plan.	10	14	1	Final report issued April 2016.	Limited
Vehicle Recovery Scheme	Assurance on the operation of the scheme.	15	16		Final report issued May 2016	Moderate
Programme Management ~	Assurance on the governance of the Strada programme.	20	21	3	Draft report issued	Moderate
Cash Handling~	Assurance on cash handling arrangements at establishments.	20	11	3	Three locations visited.	See Crime Property above.
2016/17 Vetting			4	7	In progress	
Sub - total		322	272	20		

Topic	Comments	Revised planned days agreed 14.03.16	Actual Days end March 2016	Days in April 2016	Latest Status	Opinion on level of assurance provided by controls.
	<b>Completion of 2014/2015 audits</b>					
IT~	Assurance on IT infrastructure including, network integrity and management, data centre security, protection against hacking, continuity of service, change management.	25	33		Draft report produced	Moderate
Risk Management	Assurance on the adequacy of risk management framework.	8	8		Final issued February 2016.	Substantial
Corporate Governance	Assurance regarding the Annual Governance Statement process.	4	4		Final issued September 2015.	Substantial
	<b>2014/15 audits included in 2014/5 annual report</b>					
HR		0	0		Final issued	
Creditors		1	1		Final issued	
Demand Management		6	6		Final issued	

Topic	Comments	Revised planned days agreed 14.03.16	Actual Days end March 2016	Days in April 2016	Latest Status	Opinion on level of assurance provided by controls.
Bank Reconciliation		12	12		Final issued	
Access Controls		6	6		Final issued	
Data Migration		2	2		Final issued	
<b>Sub - total</b>		<b>64</b>	<b>72</b>			
	<b>Advice</b>	<b>4</b>				
	Actual advice provided:					
	• Cash Handling		2			
	• Financial Regulations		2			
<b>Sub - total</b>		<b>4</b>	<b>4</b>			
	<b>Management</b>	<b>40</b>	43	1		
	<b>Total</b>	<b>430</b>	<b>391</b>	<b>21</b>		

~ indicates audits only in draft at time of writing.