

AUDIT COMMITTEE
17 APRIL 2019

**AUDIT SERVICES – AUDIT CHARTER, ANNUAL AUDIT PLAN 2019-20 AND
QUALITY ASSURANCE AND IMPROVEMENT PROCESS**

SUMMARY REPORT

Purpose of the Report

1. To present Audit Services' Audit Plan for 2019-20, associated performance indicators and Audit Charter.

Information and Analysis

2. The requirement for the Council to have an internal audit function is outlined in Section 151 of the Local Government Act 1972. More specific requirements are detailed in the Accounts and Audit (England & Wales) Regulations 2015 which requires the Council to:
 - a. "undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance".
 3. Relevant standards or guidance are set out in the Public Sector Internal Audit Standards which were revised in March 2016.
 4. On the 1 April 2017 a shared service was established to deliver the Internal Audit function to Darlington Borough Council and Stockton-on-Tees Borough Council.
 5. A charter has been developed that outlines how the service will meet these requirements and is detailed at **Appendix A**. Specifically the charter outlines how the Audit Plan will be developed.
 6. A strategic plan has been developed and can be found at **Appendix B**.
 7. A requirement of the regulations is for a service to maintain compliance with the standards and to look to improve. To this end a Quality Assurance and Improvement Programme (QAIP) has been devised. Details of the QAIP can be found in **Appendix C**.
 8. Progress against the Plan and performance measures will be reported to the Audit Committee during the course of the year.
 9. One significant change to the plan and delivery of the service is that we will no longer be providing an internal audit service to the Tees Valley Combined Authority.
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Recommendation

10. It is recommended that :-

- a. That the Audit Committee approves the Internal Audit Charter (**Appendix A**) and the rights of access conferred within.
- b. That the Audit Committee approves the proposed Audit Plan for 2019-2020 (**Appendix B**).
- c. That the Audit Committee notes the indicative strategic Audit Plan for 2019-2023 and the estimated resources available to deliver that plan (**Appendix B**).
- d. That the Audit Committee note the Quality, Assurance and Improvement Programme (QAIP) (**Appendix C**) which will be used to monitor the service throughout the year.

Reason

11. The recommendation is supported as it comprises part of the Council's corporate governance arrangements.

Andrew Barber
Audit and Risk Manager

Background Papers

- (i) Audit Risk Assessment Information
- (ii) Corporate and Group Risk Management Information

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S17 Crime and Disorder	Other than any special investigation work required there is no crime and disorder impact.
Health and Well Being	There is no specific health and well being impact.
Carbon Impact	There is no specific carbon impact.
Diversity	There is no specific diversity impact.
Wards Affected	All wards are affected equally.
Groups Affected	All groups are affected equally.
Budget and Policy Framework	This report does not affect the budget or policy framework.
Key Decision	This is not a key decision.
Urgent Decision	This is not an urgent decision.

One Darlington: Perfectly Placed	There is no specific relevance to the strategy beyond the report comprising part of the Council's governance arrangements.
Efficiency	There is no specific efficiency impact.

MAIN REPORT

Public Sector Internal Audit Standards

12. The Public Sector Internal Audit Standards were published on 18th December 2012 and updated in March 2016. These standards, which are based on the requirements of the Institute of Internal Auditors (IIA), are intended to promote further improvement in the professionalism, quality, consistency and effectiveness of internal audit across the public sector. They are mandatory and apply to all internal audit service providers, whether in-house, shared or outsourced.
13. There are three distinct areas covered by the standards:-
- a. A definition of Internal Auditing;
 - b. A Code of Ethics designed to promote an ethical, professional culture; and
 - c. The International Standards for the Professional Practice of Internal Auditing.
14. CIPFA has provided guidance on the application of Public Sector Internal Audit Standard in the form of an Application Note. The Internal Audit Charter (attached) has been prepared in accordance with the Public Sector Internal Audit Standards and this guidance.

Internal Audit Charter

15. Under the standards, the Procurement and Governance Manager is required to prepare an Internal Audit Charter. This is a high level statement of how the Internal Audit Service will be delivered to meet the requirements of the legislation and the standards.
16. The revised charter attached sets out the approach for the period 2019-2023 and gives details of:
- a. Purpose of the Internal Audit Service
 - b. Scope of Internal Audit work
 - c. Access to Information
 - d. Resourcing of the Service
 - e. Future Development of the Service
17. The Internal Audit Charter is attached at **Appendix A**. The main change to the charter is the recognition that the service will no longer be delivering internal audit to the Tees Valley Combined Authority.
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Audit Plan

18. The standards state that a risk based plan designed to implement the audit charter and allow an annual internal audit opinion to be prepared should be produced. As part of the process for considering how we would deliver a shared service we reviewed our approach to assessing risk and prioritising the work we will undertake. The new approach utilises a process of assessing the risk posed in each area taking account of other forms of assurance as well as a periodic review of a sample of data to establish if there is any evidence to suggest our previous opinion may no longer be valid. This approach allows us to monitor more frequently than we currently do whilst spending less time undertaking detailed testing programmes on areas where there is no evidence to suggest there have been any changes from the previous audit.
 19. The risk assessment uses a number of factors to determine the likelihood of issues occurring including an understanding of the full scope of systems in operation, major change, concerns/external interest and results of previous audit work. It then assesses the impact any issues may have on the council's strategic objectives, reputation, financial plans, assets and also the potential impact on individuals and/or the environment. This process will be further refined to take account of the monitoring work mentioned in para 17.
 20. The structure of the plan has also been updated to reflect the fact it serves more than one authority with different management structures.
 21. To aid members' understanding of when they can expect an area to be reviewed next the full strategic plan for the period 2019-2023 is included at Appendix B.
 22. As part of the process, the plan is subject to consultation with the Council's external auditors. High priority is given to key financial systems, any significant corporate projects and specific areas requested by Management. A lower priority is given to systems which, although very important to stakeholders, have less impact corporately. All areas of activity are tested in their entirety at least once in a five year period.
 23. In addition to any potential changes in the plan to reflect development work it is likely that changes will be made to the plan to reflect changes in the councils' risk profile. This will be achieved through ongoing review and amendment in consultation with the AD HR and Finance. The Audit Committee will be informed of any significant changes to the plan.
 24. The proposed level of resources within the service can be identified as gross audit days based on 7.6 FTE's with 2 officers part-time. This is equivalent to 1976 audit days in 2019-2020. Allowances have been made for annual leave, bank holidays, sickness, training and administrative duties. No allowance has been made for staff turnover. The productive audit days to deliver the 2019-2020 Audit Plan is shown in the table below (**Appendix B**).
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25. The proposed Internal Audit Plan for 2019-20 and indicative plans for 2020-21, 2021-2022 & 2022-23 are attached at **Appendix B**. The plan for 2019-20 is largely in line with the indicative plan presented in March 2018.
26. It has been assumed at this time that the same level of annual resources shown above will be available for the entire period 2019-2023. Based on this assumption despite a minor shortfall in available days in the latter years it is felt this will be manageable as some contingencies are likely to decrease and therefore there is sufficient resources available to achieve the strategic plan as shown in **Appendix B**.

Development of the Audit Service

27. The service is continuously striving to improve the way it operates and the following actions have been identified to further enhance the service:
- a. Implement the changes required for the shared service itself updating procedures as appropriate.
 - b. Review how to maximise the effectiveness of audits using technology and implement continuous auditing.
 - c. Establish how the service can place reliance on other sources of assurance.
 - d. Continue to update monitoring and reporting procedures.
 - e. Improved promotion of the service to provide managers and individuals with more information about the audit service and the audit process itself.
 - f. The service will be the subject of an external peer review during the year in accordance with Public Sector Internal Audit Standards.
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Internal Audit Charter

Introduction

This document will outline how the internal audit service to Stockton-on-Tees Borough Council and Darlington Borough Council will be delivered to ensure it is compliant with the relevant standards and statutory requirements currently in place.

Purpose of the Service

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

Its mission is to enhance and protect organisational value by providing risk-based and objective assurance, advice and insight.

Authority to Undertake the Function

Each authority is required to undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.

This requirement is set out in the Accounts & Audit Regulations 2015. The regulations also state that any officer or member of a relevant authority must, if required to do so for the purposes of the internal audit make available such documents/records and supply such information/explanations as are considered necessary by those conducting the internal audit.

Internal Audit's Responsibilities

The service will be delivered in accordance with the purpose outlined above and by ensuring it:

- Demonstrates integrity.
- Demonstrates competence and due professional care.
- Is objective and free from undue influence (independent)
- Aligns with the strategies, objectives, and risks of the organisation
- Is appropriately positioned and adequately resourced
- Demonstrates quality and continuous improvement
- Communicates effectively
- Provides risk-based assurance
- Is insightful, proactive, and future-focussed
- Promotes organisational improvement

The service will ensure it complies with the IIA International Standards for Internal Audit by adopting the Public Sector Internal Audit Standards.

For the purposes of applying these standards “the board” are represented by the Audit Committee through the scheme of delegation in place within each authority. “Senior Management” is the Head of Paid Service, Section 151 Officer & Monitoring Officer who undertake statutory functions. Each authority will have senior management teams, which will include each of these officers. The service will report the results of audit work individually to each relevant member of this senior management team.

The service will report the findings of its work to the board and to senior management a minimum of 3 times per year in line with the Audit Committee schedule. Where there is any attempt to apply undue influence on the findings of its work the service will seek to make either senior management or the board aware of any such attempts and reserves the right to report without prejudice to any member of the board or senior management.

Recommendations will be made where it is considered the control environment could be improved. This could either be addressing a particular weakness or identifying efficiencies/improvements within processes.

Functionally the service will be based within Stockton-on-Tees Borough Council in the Finance and Business Services Department. The “Chief Audit Executive (CAE)” role as specified by the standards is undertaken by the Audit & Risk Manager. An annual report will be produced giving an overall audit opinion of the control environment to be used as part of the assurance gathering process for the annual governance statement in each authority.

Day-to-day line management for the service will be provided by the Procurement and Governance Manager with the Finance and Business Services Department of Stockton-on-Tees Borough Council.

In order to maintain the actual or perceived independence of the function, where audit work is to be conducted on any function where the Procurement and Governance Manager has operational responsibility, the Audit & Risk Manager has the right to agree the scope of/report findings of this work to any member of senior management. The Audit & Risk Manager has a responsibility to report any attempt to unduly influence/interfere with the scope or outcome of this audit work to relevant members of senior management/the board.

The service will conform to a code of ethics. Annually auditors will sign a declaration that they will conform to a code of ethics that addresses:

- Integrity
- Objectivity
- Competence
- Confidentiality
- Conflicts of Interest

Failure to abide by this code will result in action being taken against individuals through either the Council’s disciplinary process, professional disciplinary process or a combination of both.

An opinion will be provided on the entire control environment each year, one for each authority by 30 June. Frequency and scope of testing will be determined by an audit risk assessment, which will be kept up to date. A plan of work will be agreed with the board and senior management, which is considered sufficient to enable this opinion to be given.

In addition to auditing the control environment, the service has a role in preventing, detecting and investigating possible fraudulent or corrupt activity. It is a requirement that the service will be made aware of any such activity either suspected or proven. In addition to this, audit testing will be conducted on the basis that fraud and corruption is a risk within any system and auditors will be aware of the potential for this to be taking place.

Because of the breadth of skills and knowledge possessed by auditors, the service may be approached to provide advice and guidance to managers outside of the normal audit process. Any such consultancy engagement will be managed appropriately and will only be undertaken where the agreed scope of the engagement is consistent with the purpose of the service and where the requisite skills are available. Such assignments will be added to the audit plan.

The service will ensure it has sufficient resources to deliver a risk based audit plan with adequate coverage to enable an overall opinion to be given. A competency framework will be maintained to ensure auditors have the required skills to deliver the plan. Auditors will be assessed against this framework as part of the annual appraisal process. In addition, to ensure auditor's skills remain current they will be required to undertake Continual Professional Development (CPD). Where it is believed there will be insufficient resources (either in terms of capacity or in terms of competence) this will be brought to the attention of the board through the audit committee.

Delivery of the Service

An audit portfolio will be maintained which will encompass the entire control environment of the authority. The portfolio will be kept up to date with consultation taking place with senior management on a regular basis.

Each audit in the portfolio will be risk assessed to determine frequency and priority of audit work. The risk assessment will be kept up to date and as risk changes the plan will be amended to reflect the changing risk. The service will utilise continuous monitoring techniques as part of the risk assessment process, which, will incorporate feedback from a number of sources. This approach will include schools where the primary source of feedback will be the Schools Financial Value Standard Self-Assessment returns and where applicable the schools risk action groups.

Before presenting the plan to the board for agreement managers within each authority will be consulted on the content of the plan to ensure the work will meet the needs of the authority. The plan will be presented to the board before the 31 March in each financial year.

The scope of each audit review will be risk assessed to ensure the coverage is appropriate.

A manual will be maintained which will document the audit process, the way in which results of audit work will be presented (this will be subject to consultation with senior management/the board) and the standard of working papers required to support the audit opinion.

The service will maintain an intranet page in each Council which will include basic contact details and any other relevant information.

Monitoring the Service

A Quality Assurance and Improvement Programme (QAIP) will be developed, updated annually and will be presented to the board for agreement prior to 31 March each year.

The QAIP will detail:

- Performance measures for assessing the service
- Complaints procedure
- Process for reviewing compliance with the Standards.

Regular reports will be presented to the board on the outcomes of the QAIP

Appendix B

Name	Risk Rating	2019/2020	2020/2021	2021/2022	2022/2023
Absence Management	3.6	10	10	10	10
Active Directory	0.6	6	6	6	6
Adult Education	3.5	15	-	-	-
Adult Safeguarding	8.4	-	20	-	20
Anti-Fraud Management	15.2	35	35	35	35
Asset Register/Asset Management	7.2	7	7	7	7
Bank Reconciliation	17.6	12	12	12	12
Better Care Fund	15.2	-	20	20	20
Building Control	1.4	7	7	7	7
Business Continuity & Emergency Planning	15.0	10	10	10	10
Business Support & Development	11.5	-	25	-	25
Car Parking	11.2	-	10	-	10
Cash Offices & Cash Holdings	4.4	-	-	25	-
Catering & Cleaning	3.5	20	-	-	-
Change Control	2.4	4	4	4	4
Child Placement - Adoption	2.6	7	7	7	7
Children's Secure Accommodation	4.5	10	-	-	-
Client Financial Services	5.3	12	12	12	12
Cloud Computing	4.0	5	5	5	5
Communications Unit	1.4	-	-	-	15
Community Transport	3.8	7	7	7	7
Complaints Review	1.2	9	9	9	9
Concessionary Travel Scheme	6.7	-	-	15	-
Council Plans	16.0	5	5	5	5
Creditors	7.0	20	20	20	20
Customer Services	5.2	-	-	25	-
Data Protection	8.4	10	-	10	-
Day Centres, Residential & Supported Living	3.6	30	-	-	-
DBS Procedures	1.2	6	6	6	6
Debtors	6.2	18	18	18	18
Declaration of Interests/Gifts & Hospitality	0.7	20	-	-	-
Democratic & Development Services	2.6	-	-	-	10
Design & Print Service	1.7	-	5	-	-
Desktop Management	0.6	-	10	-	-
Development Services	3.9	8	8	8	8
Dolphin Centre Catering	3.5	-	10	-	10
Dolphin Leisure Centre	3.5	-	15	-	15
Early Years & Complex Needs	2.2	8	8	8	8
Early Years, Children's Centres & Childcare	1.6	8	8	8	8
Eastbourne Sports Complex	4.8	5	-	-	5
Education Improvement Service	1.2	15	-	-	-
Elections	3.6	-	-	-	20
Emergency Duty Team	2.2	3	3	3	3
Employee Benefits	2.6	10	-	-	-

Employee Protection	1.0	-	10	-	-
Employee Therapy Services	3.1	7	-	-	-
Enforcement	1.9	7	7	7	7
Environmental Controls	0.6	-	-	10	-
Environmental Health	5.0	6	6	6	6
Festivals and Events	6.8	-	-	15	-
Financial Management	15.4	5	5	5	5
Firewalls	0.4	4	4	4	4
First Contact	2.0	3	3	3	3
Fleet Management	7.7	-	20	-	-
Flooding Risk Management	3.5	-	5	5	5
Freedom of Information	6.0	-	15	-	-
Fuel Poverty Reduction	3.6	7	-	-	-
Hardware Controls	0.3	-	-	-	10
Harewood Hill Lodge	2.2	-	-	-	5
Health & Safety	5.6	-	-	15	-
Heating, Ventilation, Electrical & Building Services	7.0	-	-	20	-
Highways Inspection	3.8	-	7	7	7
Highways Maintenance Management	15.0	10	10	10	10
Highways Maintenance Operational	2.2	-	13	13	13
Home Ownership Assistance	1.1	-	10	-	-
Horticultural Services & Allotments	2.0	15	-	-	-
Housing Benefits	6.7	18	18	18	18
Housing Building Maintenance	4.2	25	-	-	25
Housing Maintenance	7.2	-	20	-	-
Housing Management	11.0	20	-	20	-
Housing Rents	3.0	15	15	15	15
ICT Backup & Recovery / Disaster Recovery	1.6	-	-	15	-
ICT Project Management	1.6	-	-	-	10
Independent Living	5.0	-	-	35	-
Independent Living - Remote Monitoring	7.2	-	-	20	-
Independent Sector Assessment & Payments	9.1	-	15	-	15
Information Management	16.0	10	10	10	10
Insurance	7.2	-	-	15	-
Internet	1.3	-	-	10	-
Inventories	0.1	-	-	-	10
Land Charges	0.3	6	6	6	6
Leaving Care	5.4	7	7	7	7
Legal Charges & Court Costs	3.4	-	-	-	15
Libraries	6.0	-	25	-	-
Licensing	4.2	30	-	-	30
Local Development Plan	0.8	-	-	10	-
Looked After Children	1.7	12	12	12	12
Markets Management	2.0	-	25	-	-
Mayor's Charity Fund	< n/a >	2	2	2	2
Members Payments and Allowances/Travel and Subsistence	4.2	-	-	20	-

Mental Health	6.9	-	15	-	-
Museums, Theatres & Arts Venues	7.8	-	30	-	-
Network Management	3.4	-	-	-	10
Officer Payments - Mileage	3.1	8	8	8	8
Officer's Travel & Subsistence	1.0	-	-	-	10
Outlook/Email	0.8	-	-	10	-
Parks & Countryside	0.7	-	15	-	-
Partnership Arrangements	12.6	-	10	-	-
Payroll & Absence Recording	17.3	26	26	26	26
PCI Compliance	10.0	-	-	10	-
Pension Payments/Early Retirement	9.0	-	10	-	10
Performance Management Framework	15.0	15	15	15	15
Personal Budgets & Direct Payments	3.0	11	11	11	11
Physical Disability & Sensory Impairment	0.0	-	-	-	10
Planning & Partnerships Team	2.5	-	-	-	15
Planning School Places & School Asset Management	7.2	-	15	-	-
Private Finance Initiative	0.9	-	4	4	4
Private Sector Housing	5.3	-	10	-	-
Property Management	7.2	-	30	-	-
Recruitment Services	5.4	8	8	8	8
Referral & Assessment - Adults	5.4	12	12	12	12
Referral & Assessment - Childrens	5.4	15	15	15	15
Registration & Bereavement Services	4.4	15	-	-	15
Remote Access	0.6	-	-	-	10
Safeguarding Children	7.0	15	-	15	-
Sale of Council Houses	2.6	-	-	-	10
Scheme of Delegation	3.9	15	-	-	-
Section 17 Payments	3.4	-	-	16	-
Security & Surveillance	7.7	-	-	20	-
Server Operating Systems	1.0	5	5	5	5
Software Controls	1.7	10	-	-	-
Sponsorship	0.0	-	-	-	5
Sports Development	2.6	-	-	-	5
Stockton Collections	8.4	5	-	5	-
Street Lighting	7.8	-	-	15	-
Taxation	6.4	12	12	12	12
Tees Valley Music Service	2.4	10	-	-	-
Trading Standards	4.8	-	30	-	-
Traffic Management & Road Safety	1.9	15	-	-	-
Treasury Management	3.2	7	7	7	7
Troubled Families Initiative	21.1	20	20	20	20
VAT	4.8	6	6	6	6
Virtualisation	1.0	6	6	6	6
Visitor Information Services	1.4	-	-	10	-
Voluntary Sector	5.8	-	-	-	10
Waste Management	5.6	-	-	-	30
Website & Intranet	0.6	-	-	10	-

Welfare Rights	7.9	-	-	7	-
Workforce Development	0.4	-	-	-	12
Xentrall Governance	2.0	-	-	4	-
Youth Offending and Prevention	3.1	8	8	8	8
Advice & Guidance		50	50	50	50
Audit Liaison and Planning - Not Audit Specific	< n/a >	20	20	20	20
Audit Recommendations Follow Up	< n/a >	40	40	40	40
Continuous Monitoring Contingency	< n/a >	200	75	75	75
Grants	15.0	30	30	30	30
ICT Individual Systems	< n/a >	66	66	66	66
Procurement/Contract Management	< n/a >	62	62	62	62
Risk Management	< n/a >	35	35	35	35
Schools	< n/a >	25	25	25	25
Provision for new unplanned audits during the period	< n/a >	50	50	50	50

Days	1373	1373	1375	1375
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Audits	80	87	90	93
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Available Resources

Standard Days	1998	1989	1990	1989
Admin	268	268	268	268
Annual Leave	219	219	219	219
Sickness	24	24	24	24
Staff Appraisals	17	17	17	17
Statutory Holiday	64	64	64	64
Training	24	24	24	24

Available Days	1382	1373	1374	1373
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Balance	9	0	-1	-2
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Internal Audit Quality Assurance and Improvement Process

Understanding the Purpose of Internal Audit

The requirement to have an internal audit function is set out in the accounts and audit regulations 2015. They state:

“A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.”

The proper practices referred to are the Public Sector Internal Auditing Standards (PSIAS) and they have applied the following definition:

“Internal Auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.”

These requirements can be broken down into the following three areas:

- Adding Value & Improving Operations
- Adequate Coverage of all Risk Management, Control and Governance Processes (i.e. the system of internal control)
- Processes that are Systematic and Disciplined

In order to ensure the service is able to achieve these requirements we need to ensure our people are managed effectively.

The service has developed a balanced scorecard which is supported by an action plan to measure and monitor our achievement of these objectives.

Internal Audit Balanced Scorecard

Stewardship - Adequate Coverage

- Portfolio reviewed including senior management by 31 December
- Plan of audit work for the financial year agreed by 31 March
- Annual report produced by 30 June giving an independent audit opinion supported by sufficient, reliable, relevant and useful information.
- Percentage of audit portfolio covered in year. Target 45%.
- Anti-Fraud and Corruption Strategy reviewed annually and published by 30 June.
- NFI matches reviewed. High Priority - 3 Months, Remainder - 9 Months
- Performance updates presented at each Audit Committee meeting

Stakeholders - Add Value and Improve

- Portfolio reviewed including senior management by 31 December
- Plan of audit work and Audit Charter for the financial year agreed by 31 March
- Overall satisfaction rating. Target 90%
- Time to issue draft report following completion of fieldwork. Target 14 Days
- Time to issue final report following client response. Target 3 Days
- 3* and 4* recommendations implemented by original due date. Target 90%
- Cost of assurance audits completed within 15% of budget time. Target 90%

Purpose - To enhance and protect organisational value by providing risk-based and objective assurance, advice and insight.

Process

- Assessed as complying with the Public Sector Internal Audit Standards by a group of peers
- Management of the audit process, number of audits released for review prior to planned release date. Target 90%
- Management meetings undertaken at least every 2 months.
- Audit manual reviewed and updated by the 31 March each year.
- Accuracy of final reports, number of final reports needing to be re-issued. Target < 5

People

- Completion of CPD requirements. Target 100% of staff with a minimum of 20 Hrs.
- Annual training day delivered by 31 December
- Audit team meetings held at least every 2 months
- Appraisals undertaken by 30 June with a 6 month review
- 100% of auditors agree to abide by the auditor code of conduct
- Time lost to sickness/vacancies. Target 23 days

Internal Audit Assurance Cycle

