

Report to: **Audit and Best Value Scrutiny Committee**

Date: **3 March 2010**

By: **Deputy Chief Executive and Director of Corporate Resources**

Title of report: **Internal Audit Progress Report – Quarter 3 (1 September 2009 – 31 December 2009)**

Purpose of report: **To provide Members with a summary of the key audit findings, progress on delivery of the Audit Plan and the performance of the internal audit service during Quarter 3**

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**RECOMMENDATION: Members are recommended to consider and agree any action that should be taken in response to the issues raised as a result of the audits carried out during Quarter 3**

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### **1. Financial Appraisal**

1.1 There are no direct financial implications arising from the recommendations in this report.

### **2. Supporting Information**

2.1 The current annual plan for internal audit is contained within the Audit & Performance Division's Internal Audit Strategy and Annual Plan 2009-10. This was prepared after consulting Chief Officers and senior managers and was endorsed by Audit and Best Value Scrutiny Committee (8 July 2009) and Cabinet (28 July 2009). It is updated each year.

2.2 An annual internal audit report, which gives Members and Chief Officers an opinion on the efficiency and effectiveness of the Council's internal control environment, is prepared each year, usually in June. This progress report covers work completed between 1 September 2009 and 31 December 2009.

### **3. Summary and Key Audit Findings**

3.1 Key audit findings from final reports issued during quarter 3 are summarised in Appendix A.

3.2 Overall, of the 36 formal audits completed, 3 resulted in a 'full assurance' audit opinion, 6 with 'substantial assurance' and 1 with 'partial assurance'. It is pleasing to report that no reviews completed during the last quarter resulted in either a 'minimal assurance' or 'no assurance' audit opinion. Of the remaining 26 formal audits, 23 were schools, of which 22 successfully passed their Financial Management Standard in Schools assessment. The three remaining reviews related to grant certification work on the Local Area Agreement and School Sports Grants, as well as a non-standard assurance review of the Agewell Project within Adult Social Care.

3.3 In all cases where reviews result in either 'minimal' or 'no' assurance audit opinions, a formal follow up review is undertaken, either later in the year or early in the following year. In addition, follow up reviews are also carried out in relation to all fundamental accounting systems, along with a number of the audits where a 'partial assurance' audit opinion has been given. In relation to work completed in quarter 3, Members' attention is particularly drawn to our work on:

- Partnership Governance – this was a corporate review involving working with departments to identify and risk assess all key partnerships across this Authority and to undertake more detailed testing on a sample of these. The review found that whilst all departments had participated in the review, some inconsistency existed between them in the number of partnerships identified and management's assessment of their risk. Overall we provided substantial assurance that effective governance arrangements were in place. Some areas for improvement were identified, particularly in relation to risk management and ensuring compliance with the Corporate Partnership Guidance.

- Investigations – internal audit undertook a detailed investigation into procurement, payment and contract management arrangements relating to a company to which substantial payments had been made by Children’s Services Department. The investigation identified serious internal control weaknesses, including breaches of Contract Standing Orders and Financial Regulations. These have been reported in detail to the Director of Children’s Services and a range of recommendations are in the process of being agreed to avoid future repetition.

#### **4 Performance against targets**

4.1 During quarter 3 of 2009/10 we delivered 487.4 productive audit days, which, combined with the days delivered in previous quarters, equates to 71.5% of the overall plan days. We have completed 59% of our planned audit assignments which have been delivered in 101.8% of the budgeted time available, within our target. Whilst the percentage of audit assignments completed is below our target for this point in the year, a number of reviews are currently in draft and / or close to completion at the end of the quarter. We therefore remain confident of meeting our target of 90% completion by year end. Performance against both of our effectiveness targets is strong with 98.9% of recommendations being accepted and customer satisfaction running at 89.5%.

4.2 The Council achieved its target of a score of 3 out of 4 ("performing well") under the new Use of Resources assessment for 2009 against the following key lines of enquiry (KLOEs), to which the Internal Audit Service makes a strong contribution:

- KLOE 2.3 - does the organisation promote and demonstrate the principles and values of good governance?
- KLOE 2.4 - does the organisation manage its risks and maintain a sound system of internal control?

4.3 Action is being taken to address the one area for development relating to Internal Audit identified by PKF as part of the assessment, primarily through proposals to strengthen action tracking of 3 star recommendations and no / minimal assurance audit reports, although given the assessment for 2010 will commence earlier, in January - March 2010, there is limited opportunity to demonstrate improvement.

#### **5. Other Issues**

5.1 The recent quarter has seen a substantial amount of internal audit time spent on investigations activity, which, combined with that spent in previous quarters, has resulted in a number of adjustments to the 2009/10 audit plan. In all cases, these adjustments have been made based on a risk assessment and have been agreed in conjunction with the Assistant Director, Resources from each department. Where reviews are not now likely to be delivered in 2009/10, these will form part of the 2010/11 audit planning process.

#### **6. Priorities for Quarter 4**

6.1 Priorities for the period 1 January 2010 – 31 March 2010 include:

- Development of the 2010/11 Annual Internal Audit Strategy and Plan;
- Fundamental Accounting Systems – completion of the 2009/10 programme of reviews;
- Triennial Review of the Internal Audit Service by the County Council’s external auditor, PKF.

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#### **BACKGROUND DOCUMENTS**

Internal Audit Strategy and Annual Plan 2009-10

## Appendix A

### Summary of key audit findings

#### **General Ledger (Corporate Resources Directorate)**

The objectives of this review (which is part of the programme of Fundamental Accounting System reviews) were to ensure that:

- All direct journal inputs to the general ledger are complete, accurate and properly authorised;
- Transactions posted from feeder systems are complete and accurate;
- Unrecognised accounts or suspense balances are reviewed and cleared on a timely basis;
- Adequate bank reconciliation procedures are in place;
- Presentation of ESCC accounts complies with International Accounting Standards.

It is pleasing to report that from the audit work completed, Internal Audit is able to provide **full assurance** that there is a sound system of controls in place. Several minor recommendations have been made and incorporated within an agreed management action plan.

#### **Pension Fund Investments (Corporate Resources Directorate)**

The objectives of this review, which forms part of our Pension Fund Audit Strategy (and which is part of the programme of Fundamental Accounting Systems), were to ensure the following:

- Pension fund investments are recorded completely, accurately and correctly, that fund manager performance is monitored, and appropriate remedial action taken where necessary;
- Short term investments held by the Council on behalf of the Fund are apportioned accurately, with all income from interest and dividends received promptly and completely;
- Risks to the availability, integrity and security of data are managed adequately.

In the case of this review, no recommendations were made by Internal Audit and therefore we have been able to provide **full assurance** that there is a sound system of controls in place, based on the work undertaken.

#### **Insurance (Corporate Resources Directorate)**

Internal Audit carried out a review of the Council's insurance arrangements, to ensure that:

- Insurance coverage is appropriate and obtained at the most favourable rate;
- All claims paid are legitimate and all legitimate claims are paid; and
- All claim transactions are processed and recorded correctly and completely.

From the audit work completed during this review, Internal Audit is able to provide **substantial assurance** that there is a sound system of controls in place. A small number of minor recommendations have been made relating to improving documented procedures within the Insurance Team, reviewing the claims handling strategy and ensuring a more frequent reconciliation between the Local Authority Claims Handling System (LACHS) and SAP. All recommendations have been agreed with management and incorporated within a formal action plan.

### **Business Continuity/Disaster Recovery Follow-up (Corporate Review)**

Internal Audit carried out a review of the County Council's Business Continuity Planning and Disaster Recovery Arrangements during 2007/08 and due to the control weaknesses identified during the review, an audit opinion of partial assurance was given.

From the audit work completed during the follow-up review, the Internal Audit opinion remains one of **partial assurance** that there is a sound system of controls in place.

This opinion reflects that fact that a number of recommendations, agreed in September 2008, had not been fully implemented at the time of audit testing. It is however acknowledged that the delay in implementing many of the recommendations has been due to the significantly increased work pressures on the Emergency Planning Team as a result of the threat of a worldwide flu pandemic. The only 3-star recommendation ("requires immediate attention") related to the requirement for each Departmental Business Continuity Manager to review and update their Business Continuity Plan at least annually, and for the plans to be signed off by the appropriate Assistant Director. This recommendation was implemented prior to publication of the final report.

A number of recommendations have therefore been carried forward and will be re-tested as part of a future audit. Internal Audit has also taken the opportunity to make additional recommendations where appropriate which, when implemented, would further improve the control environment.

### **Partnership Governance (Corporate Review)**

As part of the Internal Audit Plan for 2009/10, Internal Audit undertook a review of Partnership Governance Arrangements across the County Council.

The first stage of this review was to identify, in conjunction with departments, all of the significant and high risk partnerships across the Authority. Once each department had provided this information, we selected a sample of partnerships, in consultation with the Community Partnerships Team, in order to assess the degree of compliance with the County Council's Guidelines for Partnership Working. The following partnerships were sampled:

- East Sussex Supporting People Partnership (Adult Social Care);
- East Sussex Adult Learning and Skills Partnership Board (Chief Executive's);
- Access East Sussex Partnership (Corporate Resources – ICT Shared Services);
- Sussex Safer Roads Partnership (Transport & Environment);
- Children's & Young People's Trust (Children's Services).

From the audit work completed during this review, and based on the sample of partnerships examined, we are able to provide **substantial assurance** that there is a sound system of controls in place. The main findings from the review include:

- Some variation between departments in terms of the number and types of partnerships identified, suggesting that the list of partnerships obtained may not have been entirely complete and that there is a risk that departments may not be fully aware of all of their key partnerships;
- The County Council's key partnerships are being managed and coordinated effectively and all officers we interviewed demonstrated a sound understanding of the partnerships they were involved with;
- Overall, the governance arrangements of all the partnerships we tested were found to be robust, including clarity of roles and responsibilities, leadership, accountability and decision making;
- None of the partnerships sampled were, however, found to be using the Detailed Partnership Review Checklist as a tool to routinely monitor their identified outcomes, the effectiveness of partnership activities or the health of the partnership itself, as recommended in the ESCC Guidelines for Partnership Working;
- There is also scope for improvement in risk management arrangements for many of the partnerships reviewed.

A range of recommendations have been made specifically relating to the individual partnerships reviewed and in each case, agreed with the responsible departmental managers. All recommendations have also been incorporated within a formal management action plan. Further work on partnerships is likely to be undertaken during 2010/11.

### **National Fraud Initiative (Corporate)**

Internal Audit continues to support and co-ordinate the Council's response to the Audit Commission's National Fraud Initiative (NFI) 2008/09, which identified a total of 2,786 filtered data matches. During quarter 3 our work has continued to focus on co-ordinating management's response to these data matches, together with the investigation of any concerns arising. This process is reaching its conclusion during 2009/10 with the Audit Commission monitoring progress on a regular basis. Most of the filtered matches have now been investigated, with the exception of matches relating to approximately 400 Blue Badge Parking Permits, which is ongoing.

To date the exercise has identified a number of potential overpayments amounting to £140,983 in total. These have occurred primarily in relation to pension payments and duplicate creditor payments as follows:

- Creditor Payments – 4 duplicate payments totalling £16,475.
- Pension Payments – 7 cases relating to payments continuing after the death of the pensioner, totalling £23,365, and 12 cases, totalling £101,143, relating to pensioners undertaking subsequent employment and not advising the pension scheme.

In all cases, action is being taken to recover the amounts involved. Internal Audit is also in the process of reviewing the circumstances leading up to these overpayments, and the associated internal controls, to help avoid future re-occurrence.

## **E- Recruitment (Chief Executive's Department)**

During 2009, a new E-recruitment solution has been introduced within the County Council in order to improve the recruitment process and generate efficiency savings. During the procurement and implementation phase, Internal Audit has provided advice and assurance covering the following control objectives:

- The system is correctly specified and implemented in accordance with the specification;
- Introduction of the system is project managed in line with corporate standards;
- The system is correctly configured to ensure that potential security weaknesses have been addressed;
- System security is periodically reviewed e.g. through periodic testing on the Internet-facing website;
- The system is tested prior to go-live and as a result of system upgrades;
- Alternative arrangements are in place in the event of the unavailability of the system.
- Support arrangements are in place;
- The system is subject to periodic Disaster Recovery testing.

Based on the work undertaken, we have been able to provide **substantial assurance** that the necessary ICT controls are in place as expected, including assurance that data is secure within the system.

Some recommendations have been made to further improve the control environment, in relation to improving procedure documentation, training and business continuity, all of which have been agreed with management.

## **OpenGalaxy3 (Chief Executive's Department)**

The core stock control system used in all 28 libraries across the County has recently been upgraded to a new web-based version. Therefore, as part of the Internal Audit Plan for 2009/10, we have reviewed the processes and controls associated with the upgrade, in order to provide assurance in relation to the following objectives:

- The project was managed in accordance with the Council's project management standards;
- The upgraded system and associated interfaces were properly tested prior to go-live;
- The existing database was migrated to the upgraded system in a controlled manner to minimise the risk of data corruption.

Internal Audit is able to provide **substantial assurance** that the upgrade has been conducted properly. Whilst the project was managed in accordance with County Council Project Managements Standards, and was properly tested prior to going live, the software supplier themselves did not perform documented testing as required. Whilst no data integrity issues have been identified as a result, an action plan incorporating appropriate recommendations, has been agreed with management in respect of future upgrades.

## **Local Area Agreement (LAA) (Chief Executive's Department)**

During December 2009, Internal Audit carried out a review of the Authority's LAA statement of grant usage. The total claim in respect of Performance Reward Grant was for £7,513,665, with a potential for a further £2,351,466 in the second year. The total claim in respect of Pump Priming Grant was £1,246,700.

The review concluded that:

- The year-end statement of final performance against targets was accurate and arithmetically correct, and the figures contained within it were supported by appropriate documentation;
- Reported LAA expenditure for the Pump Priming Grant was eligible and within the terms and conditions of the Grant Determination.

The audit found that the statement was fairly presented and was in accordance with the terms and conditions set out in the Grant Determination. The Chief Executive was therefore able to sign the claim for the grant on behalf of the County Council.

### **Client Monies Service (Adult Social Care)**

During 2009, a new system, the Client Monies Service (CMS), was introduced within Adult Social Care for dealing with the funds of clients who are subject of a Corporate Appointeeship. There are at present 180 active service user accounts operated through CMS and the cumulative value of these accounts is £896,577. Internal Audit undertook a review of this service during quarter 3 in order to provide assurance to management on the overall effectiveness on internal controls within the system and to identify any areas of concern or weakness so that these can be addressed.

The status of Corporate Appointee can be granted by the Department for Works and Pensions (DWP) to Adult Social Care (ASC) to allow them to take over the daily money management needs of individuals who are unable to manage their own affairs. Responsibilities include ensuring correct benefit entitlements are claimed, payments are received and banked safely, and that all monies are used in the service users' best interest when meeting everyday living costs. This includes paying for personal care services.

Monies received and expenditure incurred on behalf of service users who require assistance in dealing with their financial affairs is administered via CMS. This is an electronic banking system available through the Royal Bank of Scotland that provides instant access to accounts holding service users' money.

From the audit work completed during this review, Internal Audit is able to provide **substantial assurance** that there is a sound system of controls in place.

Some minor recommendations were made with regard to ensuring that:

- Reimbursement claims received from independent sector residential providers are supported by adequate documentation, as confirmation that expenditure has been properly incurred;
- Transaction data automatically logged by the system is reviewed on a regular basis to ensure that unauthorised access has not occurred or been attempted
- Where client monies are still being administered in SAP, these amounts are balanced and transferred to CMS as soon as possible.

All recommendations arising from the review have been agreed with Adult Social Care Management and incorporated with a management action plan.

## **Agewell Project – Internal Audit Assurance Statement (Adult Social Care)**

The “AgeWell” project, a Private Finance Initiative (PFI), was initiated in September 2004 and aims to improve care for older people. One objective of this project is to provide new care home facilities and services at four sites in East Sussex.

A tender based on a competitive dialogue process has been undertaken which included three key stages:

- Invitation to Submit Outline Solutions (ISOS);
- Invitation to Submit Detailed Solutions (ISDS);
- Invitation to Submit Final Tender (ISFT).

Internal audit has provided ongoing assurance in relation to the Agewell project, including formal reviews in 2007 and 2008, as well as the provision of ad hoc advice as the project progresses.

In January 2009, the Deputy Director of Corporate Resources requested further independent assessment by Internal Audit of the tender process controls, including a timeline of key project events. Audit assurance work is intended to support a ‘due diligence’ review to be carried out by CRD Finance/ Legal advisors in preparation for signing the contract with the preferred bidder in February 2010.

The objectives of this Internal Audit review were to:

- a) Construct an independent chronology of events for the Agewell project since December 2007.
- b) Request evidence and assess whether key controls have continued to be effective in relation to:
  - the project structure;
  - risk management;
  - change management.
- c) Request evidence and assess whether the key events tabled in the chronology have been undertaken in a controlled environment including sign off by senior officers where appropriate.
- d) Provide a summary position on whether there is sufficient evidence to show that key milestones since December 2007 have been appropriately completed, reviewed and authorised.

Our work on this has included assessing the adequacy of the tender process between December 2007 and June 2009, covering both the ISOS and ISDS stages that were finalised during this period. Overall there were no significant recommendations arising from our review and we have concluded that to date, the Agewell project has followed a transparent process with adequate progress controls in place.

## **Putting People First (PPF) (Adult Social Care)**

Internal Audit continued to provide advice and support on Adult Social Care’s (ASC) development and implementation of the PPF project.



As part of the development and testing of systems to support PPF, ASC has created two pilot projects. One is in respect of Personal Budgets and the other relates to Self-Directed Support (where the individual has greater choice and control over the support they need). During the quarter, Internal Audit ensured that there was an appropriate process in place for identifying issues emerging from the projects and that these were recorded, evaluated, reported and addressed. Internal Audit support also includes a review of the detailed processes and procedures which underpin each of these project streams to ensure a robust internal control framework is in place.

Other Internal Audit work includes an evaluation of the Resource Allocation System (system for determining how much money an individual gets in a personal budget) to ensure that it has been accurately updated to reflect the outcomes of the pilot project and that it has been reviewed and tested, so that the final version can be successfully integrated into the ASC IT infrastructure.

### **Business Transformation Programme (Adult Social Care)**

Internal Audit continued to provide support on the remaining elements of the Adult Social Care (ASC) Business Transformation Programme, providing advice on internal control, risk and ICT issues.

During the quarter, Internal Audit work focussed on providing assurance and advice relating to the development and testing of a new interface between CONTROCC (new contract management system with ASC) and SAP. As the development and testing of this interface is not yet complete, audit work will continue in this area in quarter 4.

### **Landfill Allowance Trading Scheme (LATS) (Transport and Environment)**

The EU Landfill Directive requires all member countries to reduce dramatically the amount of biodegradable municipal waste (BMW) going to landfill by 2020. The government has introduced LATS to incentivise Waste Disposal Authorities (WDA's)'s to achieve these reductions. Under current arrangements, ESCC is designated a WDA.

The Waste and Emissions Trading Act (2003) provides the legal framework for LATS and for the allocation of tradable landfill allowances to each WDA in England. These allowances convey the right for a WDA to landfill a certain amount of biodegradable municipal waste (BMW) in a specified scheme year.

Each WDA can determine how to use its allocation of allowances in the most effective way. It is able to trade allowances with other authorities, save them for future years (bank) or use some of its future allowances in advance (borrow), although there are restrictions on the bank and borrow arrangements during what are known as target years, as determined by DEFRA (the Government Department for the Environment, Food and Rural Affairs).

Penalties of £150 per tonne are imposed for BMW sent to landfill which is in excess of the Council's allowances. Alternatively, LATS does provide opportunities where allowances are unused as these can be sold to other authorities.

A review LATS has been undertaken by Internal Audit to ensure that:

- The ESCC LATS strategy mirrors the overarching legal framework in England, and there are adequate linkages to the Integrated Waste Management Services Contract;

- A formal process for the management of risks in relation to the LATS scheme is in place;
- LATS is appropriately managed and monitored, including in relation to the trading, banking and borrowing of allowances;
- Adequate reporting arrangements in relation to LATS are in place.

From the audit work completed during this review, Internal Audit is able to provide **substantial assurance** that there is a sound system of controls in place.

We found that the legal framework of the LATS scheme is adequately reflected in the joint ESCC / Brighton & Hove City Council LATS strategy, risks are well managed, roles and responsibilities in relation to LATS are properly understood and adequate monitoring and reporting mechanisms are in place.

A small number of recommendations were made as a result of the review all of which have been incorporated within a formal action plan agreed with management.

### **Youth Website (Children's Services Department)**

As part of the Internal Audit Plan for 2009/10, Internal Audit reviewed the arrangements for developing and launching the 'Connexion 360' Youth Website, covering the following key control objectives:

- The website is subject to periodic vulnerability (penetration) testing to confirm that the risk of unauthorised access to the website and its data is minimised;
- Access to the website by ESCC website administrators and content providers is properly controlled and managed.

It is pleasing to report that, based on the work undertaken, **full assurance** has been provided that the above objectives have been met. One minor recommendation has been agreed with management concerning the documenting and recording of risks.

### **Schools Sports Grants (Children's Services)**

During quarter 3, Internal audit completed the 2008/09 grant claim audits for two specialist sports colleges in the County, Beacon Community College and Hailsham Community College. In both cases, the colleges received an unqualified opinion indicating that the statements of expenditure were fairly stated.

### **Financial Management Standard in Schools (FMSiS) (Children's Services)**

Internal Audit has continued to carry out external assessments to ensure that schools are meeting the financial management standards laid down by the Department for Children, Schools and Families (DCSF).

During the quarter external assessments were carried out at 23 schools (21 primaries and 2 special schools) as part of the three year programme for all schools to achieve the standard by 2010.

Of these, 22 schools passed their assessments and will receive accreditation in due course from the DCSF, which will last for three years, when the process will need to be revisited. The primary school that failed its assessment during the quarter has been provided with detailed recommendations by Internal Audit which, when implemented, will enable it to meet the required standard.

Internal Audit continues to work with Children's Services Finance to support all schools that have not met the standard to ensure they address the weaknesses identified and prepare for a re-assessment.

As at the end of the quarter, out of a total of 192 schools in the County, 162 (84%) have been assessed by Internal Audit as meeting the Standard since the assessment process began in 2006/07. Work will continue throughout the year to complete the assessment of the remaining 16% of schools

### **Investigations**

#### **Contractor Procurement, Payment and Monitoring Arrangements (Children's Services Department)**

A detailed and long running investigation was completed during quarter 3 covering procurement, payment and contract management arrangements in relation to a company providing services to the County Council. Our investigation established that despite substantial payments to the company over the previous 5 years, Contract Standing Orders and Financial Regulations had not been complied with and contractor performance had not been properly monitored or managed.

A formal audit report was issued to Children's Services Management setting out the findings from our investigation and disciplinary action has been taken against one member of staff as a result. A series of recommendations, addressing the internal control weaknesses arising from the review, are in the process of being agreed with Children's Services Department and will be subject to a follow up review during 2010/11.

#### **Youth Development Service (Children's Services Department)**

During the course of an external criminal investigation, Sussex Police seized computer equipment from an individual who shared accommodation with an employee of the County Council. During the course of the search and seizure, the police identified material belonging to the County Council employee which, whilst not illegal, was considered to be of concern in view of the individual's role in the Youth Development Service.

Following notification of this to the County Council by the police, Internal Audit undertook an investigation of the individual's computer related activities, for precautionary purposes, including stored material, e-mail activity and internal usage.

Although nothing of concern was found by Internal Audit, in view of the issues raised by the police, an internal disciplinary hearing was held and the individual dismissed in accordance with County Council procedures. The matter has also been referred to the Independent Safeguarding Authority.

## Internal Audit Performance Indicators

Performance Indicator	Target	Actual Performance			
		At 30/6	At 30/9	At 31/12	At 31/03
<b>Economy &amp; Efficiency</b>					
Planned days delivered (%)	90	25.5%	49.4%	72.8%	
Planned audits completed = final reports issued (%) <sup>1</sup>	90	29.0%	35.6%	59.0%	
Actual v Plan time on completed audits (%)	105	93.3%	98.4%	101.8%	
<b>Effectiveness</b>					
External Audit reliance on internal audit	Achieved	Achieved – see Annual Governance Report			
Maintain a CPA score of at least 3 / 4 for internal control.	3/4	Achieved.			
Recommendations accepted (%)	90	99.5%	98.7%	98.9%	
Customer feedback forms scoring 3 out of 5 or higher (%)	80	87.9%	87.0%	89.5%	
Reports to Chief Officers and Members	Quarterly	Quarterly reports issued.			

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<sup>1</sup> Excludes FMSiS Assessments

## Analysis of actual days delivered against the annual internal audit plan

Service	Plan Days	Amend - ments	Revised Plan	Actual Q1	Actual Q2	Actual Q3	Actual to date	% plan delivered
East Sussex County Council:								
Corporate Body	495.0	33.8	528.8	142.9	128.2	116.4	387.5	
Computer Audit	175.0	16.0	191.0	47.4	61.3	45.4	154.2	
Children's Services	489.0	225.5	714.5	144.4	175.1	209.4	528.9	
Adult Social Care	293.0	-1.5	291.5	79.5	50.4	45.6	175.5	
Transport & Environment	195.0	-41.0	154.0	50.6	43.3	8.9	102.8	
Chief Executive's	173.0	20.5	193.5	59.4	45.9	41.2	146.4	
Contingency <sup>2</sup>	250.0	-246.0	4.0	-	-	-	-	
Sub total – internal customers	2070.0	7.3	2077.3	524.2	504.2	466.9	1495.3	71.2%
External customers	112.0	2.0	114.0	32.6	17.9	20.5	71.0	62.2%
Total audit days	2182.0	2.0	2191.3	556.8	522.1	487.4	1566.3	71.5%

<sup>2</sup> Contingency days delivered include completion of audits carried forward from 2008/09 and unplanned work e.g. investigations, and are included in the total for the department to which the work related.