

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

Date: **10 November 2010**

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

Title of report: **Internal Audit Progress Report – Quarter 2 (1 July 2010 – 30 September 2010)**

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 2**

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 2

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 2010-11. This was prepared after consulting Chief Officers and senior managers and was endorsed by Audit and Best Value Scrutiny Committee (2 June 2010) and Cabinet (5 July 2010). 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 July 2010 and 30 September 2010.

3. Summary and Key Audit Findings

3.1 Key audit findings from final reports issued during Quarter 2 are summarised in Appendix A.

3.2 Overall, of the 11 formal audits completed, 2 resulted in a 'full assurance' audit opinion, 5 with 'substantial assurance', 1 with 'partial assurance', 1 with 'minimal assurance' (Schools Code of Conduct and Conflicts of Interest) and 1 where 'no assurance' could be given (Rye College Nursery). The remaining formal audit was a secondary school, which failed to pass its Financial Management Standard in Schools external assessment.

3.3 In all instances where high risk (3 star) recommendations have been issued, implementation by management is monitored by Internal Audit through an action tracking process and, so far this year, no issues of concern have been identified through this process. In addition to this, formal follow up reviews will be undertaken in relation to all fundamental accounting systems, all audits with either 'minimal' or 'no assurance' and a number of the audits with 'partial assurance'. Chief Officers' attention is particularly drawn to our work on:

- Rye College Nursery;
- Code of Conduct and Conflicts of Interest in Schools;
- Information Governance.

4 Performance against targets

4.1 Up to the end of quarter 2 of 2010/11, we delivered 911 productive audit days, equating to 47.1% of the plan days, above our 90% target for the year. We have completed 40.8% of our planned audit assignments which have been delivered in 94.4% of the budgeted time available, well within our target. Performance against both of our effectiveness targets is strong with 99.3% of recommendations being accepted and customer satisfaction running at 87.6%. Both Cabinet and Audit and Best Value Scrutiny Committee, as part of their approval of the Annual Report and Opinion concluded that the Council's system of Internal Audit was effective.

5. Priorities for Quarter 3

5.1 Priorities for the period 1 October 2010 – 31 December 2010 include:

- Delivery of the 2010/11 programme of fundamental accounting system reviews;
- Half year review of the audit plan including revisions for new risks;
- Commencement of the Internal Audit Service Review.

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BACKGROUND DOCUMENTS

Internal Audit Strategy and Annual Plan 2010-11

Appendix A

Summary of key audit findings

Information Governance (Corporate)

The review of Information Governance and Security Arrangements has been undertaken in accordance with the annual Internal Audit plan for 2009/10. The primary objective of the audit was to examine information governance across the organisation covering the following key control objectives:

- Information governance is appropriately managed across the organisation;
- Information security is appropriately managed across the organisation;
- The organisation is compliant with information governance best practices;
- The organisation has proper information quality assurance processes and procedures;
- The organisation has proper records management.

It is clear from the work undertaken as part of this review that the County Council has taken steps to improve information governance, which has included the 'Data in Transit' project, and to meet various regulatory requirements applicable in this area. During the course of the fieldwork of the review, a new Corporate Information Governance Manager was appointed on a fixed term contract in order to develop and improve information governance across the organisation. Significantly, the County Council has also recently identified a Senior Information Risk Owner (SIRO) at Chief Officer level which is a key requirement of the Local Government Association Data Handling Guidelines and the HMG Security Policy Framework.

From the audit work completed as part of this review, we are able to provide **partial assurance** that a sound system of controls was in place across the whole organisation. Whilst it is clear that considerable progress has been made in putting in place robust information governance arrangements, a number of areas for further improvement were identified, particularly in relation to:

- Establishing clear roles and responsibilities for information governance, at both strategic and operational levels. As explained above, the recent appointment of a SIRO at Chief Officer level is an important step in improving this;
- Development of a corporate Information Governance Strategy, supported by appropriate policy and guidance documents;
- Improving training and awareness amongst staff with regard to information governance and security.

Throughout the fieldwork of this review and subsequent to the finalisation of the report, Internal Audit has been working closely with management to take forward the issues identified. A comprehensive management action plan has been agreed and incorporated into the work programme of the Corporate Information Governance Manager and, whilst a formal follow up review will be undertaken during early 2011/12, we continue to monitor progress on an ongoing basis.

Use of Consultants Follow Up (Corporate)

Internal Audit carried out a review of the use of external consultants in July 2008. As a result of the control weaknesses highlighted and the weak audit opinion given, a follow-up review has been undertaken to assess the implementation of the original recommendations contained within the management action plan.

It is pleasing to report that our follow up found that 17 out of 19 of the agreed recommendations had been implemented and therefore **substantial assurance** could now be provided that a sound system of control is in place.

Of the two recommendations that have been restated, one relates to the need to ensure purchase orders are always raised and the second relates to the need to retain evidence of competitive quotes or tenders. In addition, one new recommendation has been made concerning the quality of general ledger coding of expenditure.

All recommendations have been agreed with the corporate Finance Management Team and incorporated within a formal action plan, which includes clear timescales for implementation.

Review of the National Indicators for East Sussex (Corporate)

The review of the Council's National Indicator system has been completed as part of the agreed annual audit plan for 2010/11. The National indicators (NIs) reflect national priority outcomes for local authorities working alone or in partnership and, since April 2008, they have been the only set of indicators on which central government performance-manages local government.

The audit focussed on the systems in place for collating performance information and maintaining the audit trail within selected service departments of the Council. This was achieved by selecting specific indicators that have been classed as 'high risk' and/or are proving to be problematic to calculate and interpret. The key control objectives of the audit were to ensure that:

- The County Council has adequate systems in place for providing assurance as to the accuracy and reliability of all performance indicators;
- All results against performance indicators are accurate, consistent and have a clear audit trail through to their source

From the audit work completed during this review, we are able to provide **substantial assurance** that there is a sound system of controls in place. Opportunities to further improve the control environment were identified in relation to:

- Developing a more consistent approach for ensuring data quality across departments, with a view to improving efficiency;
- Improving and updating current guidance and policies on data quality, particularly in terms of developing an assurance checklist which is more specific and less time consuming to complete.

All recommendations arising from the review have been agreed with management and incorporated within a formal action plan.

Pension Fund Governance and Strategy (Corporate Resources)

This review (which is part of the programme of Fundamental Accounting System reviews) was undertaken in accordance with the annual Internal Audit Plan for 2010/11 and the Pension Fund Audit Strategy.

The key control objectives of this audit were that:

- the investment strategy is appropriate and is followed by the Pension Fund;
- investment strategy decisions are implemented in a timely manner and are implemented correctly;
- performance of external advisors is managed;
- the fund's assets are sufficient to meet its obligations and liabilities;
- statutory reports and stakeholder reports are appropriate;
- the fund's assets are sufficient to meet its obligations and liabilities;
- the fund is run in compliance with all statutory regulations; and
- those charged with governance of the fund and the scheme fulfil their responsibilities effectively.

There were no major findings arising from our review with only one minor recommendation being made. As a result, based on the work completed, we are able to provide **full assurance** that there is a sound system of controls in place.

E-Recruitment (Governance and Community Services)

The review of the E-recruitment system has been undertaken in accordance with the annual Internal Audit plan for 2010/11 and has sought to provide assurance on the overall effectiveness of internal controls and identify any areas of concern or weakness so that they can be addressed. The review has also followed-up on recommendations made as part of the 2009-10 review of E-recruitment, which looked specifically at ICT controls.

The E-recruitment system is a web-based system, which went live in February 2010. It provides the ability for ESCC to advertise jobs online, for applicants to apply for the jobs online and for applications to be processed online. To ensure accessibility to the widest audience, a process remains in place to ensure that off-line applications are also considered. The E-recruitment system is not used for recruiting to posts at ESCC schools, as schools recruit their own staff directly.

The key control objectives reviewed as part of this audit were:

- Operational controls ensure that jobs are advertised in line with business requirements and the Council's policies and procedures, all applications are considered, only suitable applicants are progressed and applicants' data are protected from unauthorised access;
- Technical controls ensure system resilience, that data are protected from unauthorised access and modification, and that data are securely destroyed in line with business needs;
- User support arrangements are in place, and are working satisfactorily;
- Satisfactory Business Continuity and Disaster Recovery arrangements are in place;
- The system is subject to appropriate change control. Appropriate functionality and security testing is carried out on the changes made;
- Recommendations made in the 2009/10 audit have been implemented as agreed.

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 recommendations to further improve the control environment were made, particularly in relation to the following:

- Improving the accuracy of job advertisement details and ensuring that all managers properly record short listing decisions within the system as required;
- Engaging with the system provider to ensure that all management information, especially that relating to the existence of system controls, is made available to ESCC as required.

All recommendations arising from the review have been agreed with management as part of a formal action plan.

Carefirst Migration (Adult Social Care/Corporate Resources)

The review of the migration of CareFirst to the Windows-based platform has been undertaken in accordance with the annual Internal Audit plan for 2010/11.

CareFirst and its associated CarePay module have been migrated to a Windows-based platform from the existing SUN Solaris(UNIX)-based system. As part of this, both the underlying Oracle database and the underlying computer hardware have been upgraded.

The key control objectives reviewed as part of this audit were:

- Data is migrated in a controlled manner from the UNIX-based platform to the Windows-based platform;
- The operation of the CareFirst system and its interfaces are comprehensively tested having been migrated to the Windows-based platform;
- The Windows-based system is properly supported;
- Appropriate audit trails are provided in the Windows-based system.

It is pleasing to report that, based on the audit work completed during this review, we have been able to provide **full assurance** that there was a sound system of controls in place around the migration of CareFirst to the new Windows-based infrastructure.

No recommendations arose from the review, with the migration being carried out in a controlled manner supported by comprehensive testing.

Putting People First (PPF) (Adult Social Care)

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

During the quarter, we carried out work to provide assurance that one of the National Indicators affected by the Self Directed Support pathway was accurate. The overall target for this indicator is that by April 2011 at least 30% of service users should have personal budgets, and currently ASC is on track to achieve this. As part of our review we found that the indicator is being calculated correctly and that it has a robust audit trail that can be followed through to source documents, such as ASC referral and assessment forms.

Work is currently underway to ensure that appropriate budgetary control and finance systems are introduced to support the production of personal budget statements. In particular, we will be seeking assurance that the full budgetary implications of all PPF spending decisions are clearly identified and managed to ensure effective financial control.

Contact Point (Children's Services)

ContactPoint was a national database that held information on all children under 18 in England. Its main objective was to improve child protection by providing data that could be shared by all agencies involved in individual child protection cases. The database was operated by 150 local authorities and was accessible to over 330,000 users.

Early in the quarter, Internal Audit carried out a desk top review of East Sussex County Council's compliance with the accreditation requirements of ContactPoint and we were satisfied that the Council had complied with the relevant accreditation conditions.

However, the national database was subsequently criticised by a wide range of groups, mainly for privacy, security and child protection reasons. On 12 May 2010, the new UK Coalition Government announced plans to scrap ContactPoint and on 6th August 2010 the database was switched off.

Code of Conduct and Conflicts of Interest in Schools (Children's Services)

The themed review of school's Codes of Conduct for Employees and Conflicts of Interest policies and processes has been completed as part of the annual Internal Audit plan for 2009/2010.

Our review involved selecting a sample of schools across the County to enable us to take a representative view of the systems and procedures currently in place. The main purpose of the review was to ensure that schools have appropriate Codes of Conduct for Employees and that declarations of conflicts of interest are made and adequately managed, particularly in respect of the procurement of goods/services and the recruitment/employment of staff.

From the audit work completed, we have only able to provide **minimal assurance** that there is a sound system of controls in place. The main reasons for this opinion are as follows:

- The County Council's Code of Conduct for Employees and conditions set out within employee contracts of employment were found to be contradictory in terms of the requirement to comply with the Code of Conduct. As a result, none of the eleven schools reviewed as part of this audit had adopted the Code or introduced a local version of it, increasing the risk that standards of conduct will be lower in schools than across the rest of the County Council.
- Two specific areas within the County Council's Code of Conduct, namely "*hospitality, gifts, bequests and legacies*" and the "*appointment of staff and other employment matters*", were not found to be covered by any procedures operating in schools. It is also known that many school staff receive gifts from parents/pupils without being required to record these or being aware of when it is appropriate to refuse them.
- Despite examples of relatives being employed at the same school, the absence of a clear code of conduct covering appointment processes increases the risk of conflicts of interest occurring.

- Despite the absence of a code of conduct, some schools have in place arrangements for declaring potential conflicts of interest. Declarations were not however submitted by all staff and governors, thereby undermining the value of the process.
- Evidence was also found that in some cases, even where conflicts of interest had been declared, insufficient action had been taken to manage these. This appears to be due, at least in part, to the lack of adequate guidance available to management in schools.

A range of recommendations to addresses the above weaknesses have been agreed with management within Children's Services and Personnel and Training (PAT) and action is already underway to ensure that a robust Code of Conduct is put in place covering all schools based staff. Internal Audit is working with management on this and will be undertaking a follow up review during 2011/12 once the new code has been finalised and implemented. Ongoing compliance will also be monitored as part of our Financial Management Standards in Schools external assessments.

Children's Services Imprest Accounts – Follow Up Review (Children's Services)

Internal Audit carried out a review of the imprest account system within Children's Services during 2008/09, publishing our final report in August 2009. As a result of the control weaknesses identified and our subsequent audit opinion of partial assurance on the system of controls, a follow-up review has been undertaken to assess implementation of our original recommendations.

It is pleasing to report that from the audit work completed during this follow up, we are now able to provide **substantial assurance** that there is a sound system of controls in place.

Our review found that all of the original recommendations had either been fully implemented or were in the process of being implemented. Further guidance is however required from Children's Services Finance in order to limit the number of high value transactions being processed through petty cash and to reduce the number of accounts going regularly overdrawn.

All recommendations arising from the follow up review have been agreed with Children's Services and incorporated within a formal management action plan.

Rye College Nursery Income (Children's Services)

Following a loss of £866 cash from Rye College Nursery earlier in 2010, an unplanned review was undertaken by Internal Audit to investigate the circumstances associated with the loss and to examine Nursery income controls. Whilst at the time of our review the Nursery was managed by Rye College, from September 2010 it became the responsibility of the County Council's Children's Centres Team. During 2009/10, a total of £113,000 was received by the college in Nursery income.

From the audit work completed during this investigation, we were able to provide **no assurance** that there is a sound system of controls in place for the collection, security and management of Nursery income. The main reason for this opinion is that weak internal controls, combined with a lack of adequate management information, has prevented us from confirming that all income due to the Nursery has been received and that all income received has been accounted for correctly. Our review also identified a number of serious weaknesses in cash handling and security within the Nursery which are likely to have contributed to the original loss of cash.

Accounting records at the college revealed that Nursery income levels have reduced significantly in the past two years and, whilst it has been explained by College staff that this fall in income is a result of a decrease in use of the Nursery, adequate management information is not available to enable us to confirm this. This is primarily due to the local accounting software being inadequate and containing a number of significant control weaknesses.

During the course of our work, we undertook a review of the detailed financial procedures for the Nursery and provided comments to the College to enable prompt implementation. Whilst a number of further recommendations have been made, all of which have been agreed with the College as part of a formal management action plan, it is anticipated that proper implementation of the detailed procedures will address the majority of the control weaknesses identified.

All of the issues arising from our report, including the updated procedures and recommendations made, have been communicated to management of the Children's Centre now taking over responsibility for the Nursery.

In order to provide re-assurance over the financial management at the College more generally, we have brought forward the College's next external assessment as part of the Financial Management Standard in Schools to early 2011. This will include extended audit testing and, where appropriate, will pick up on any issues arising from our previous work at the Nursery.

Financial Management Standard in Schools (FMSIS)

The FMSIS assessment process is now into its second round of three-year assessments and we have now enhanced the assessment process by extending our testing in order to provide an increased coverage of systems operating within schools.

As the last quarter included the schools' summer closure, our assessment activity was minimal and while five schools' assessments were started, we were only able to fully complete one assessment. This was in respect of a secondary school. The school concerned failed its assessment but has been provided with detailed recommendations by Internal Audit which, when implemented, will enable it to meet the required standard.

In addition, we are continuing to work with Children's Services Finance to support those schools that have been fully assessed but have not yet met the standard.

Integrated Waste Services Management Contract – Contractor's Finance Model (Transport and Environment)

A review of the Integrated Waste Management Services Contract (IWMS) Contractor's Finance Model has been undertaken in accordance with the annual Internal Audit plan for 2010/11. The Finance Model is used by the contractor Veolia Environmental South Downs Ltd (VES) to calculate the Internal Rate of Return (IRR) on the contract and is currently being updated to reflect the previous contract extension and to provide more flexibility to enable possible future changes (e.g. changes in waste streams) to be modelled.

Both Council's have been working with the contractor to ensure the completeness and accuracy of the new model and Internal Audit have supported this process by undertaking our own detailed testing covering the following objectives:

- The structure and formulae used in the new model provided by VES were appropriate in order to calculate the IRR;
- The new model included and matched the key values recorded in the original base case model.

From the audit work completed as part of this review we are able to provide **substantial assurance** that there are sound controls in place for the new model. Whilst some areas for improvement were identified, all recommendations have been agreed with the Waste Management Team and immediate action taken to address these as the new model continues to be developed.

Capital Grant Claims (Transport and Environment)

The Secretary of State for Transport awarded grants to ESSC, under section 31 of the Local Government Act 2003, in order to provide support towards expenditure incurred or accrued as capital costs for the strengthening and maintenance of a number of structures on the Council's Primary Route Network (PRN). The structures included the Cuilfail Tunnel and South Street in Lewes with the total value of grants amounting to £1.45m in 2009/10.

The Secretary of State for Transport required that the claims made were certified by Internal Audit as correct. During quarter 2, we conducting testing to provide assurance that the grant claims were accurate and in accordance with the terms and conditions as set out in the grant determination

Investigations

Contractor Tender Submissions (Corporate Resources)

In April 2010, Internal Audit was alerted by CRD Property to a potential irregularity involving tenders submitted by two County Council contractors. Specifically, evidence was obtained which indicated that the two companies had colluded by sharing information regarding their tender prices.

Our investigation involved interviews with ESCC staff, representatives from the two contractors and a detailed analysis of current and historic tender documentation.

In summary, we found that:

- The specific contract documents involved contained an appropriate anti collusion statement and that this was signed by the directors of each company;
- No connection was found between the management of the two companies;
- Whilst some improvements in the process for receiving and handling lower value tender submissions could be made, no evidence was found that this contributed to the issues identified;
- Our analysis did not identify any patterns of unusual activity with regard to historic tender submissions and no other evidence was found of identical prices being submitted.

According to the directors of the two companies, this issue arose as a result of administrative errors on the part of staff within the companies, whereby details of tender prices were shared in error. In considering all of the evidence available and the adequacy of the explanations provided, a decision was taken by the County Council to suspend both contractors on the select list for a fixed period and to not re-instate them until such time that appropriate evidence was provided to confirm the action they had taken to avoid a similar issue occurring in the future.

Helenswood School Investigation (Children's Services)

Following a request from the Director of Children's Services and the Deputy Chief Executive & Director of Corporate Resources, Internal Audit undertook an investigation into governance and financial management arrangements at one of the County Council's secondary schools. In addition, we also undertook a full financial audit of the school, covering the 2009/10 financial year, as part of an external assessment against the Department for Education's Financial Management Standard in Schools (FMSiS).

During quarter 2, we finalised all of our work and reported our findings to the school and to Children's Services Department. We concluded that, based on the work undertaken, there had been inadequate financial management and governance at the school. Fundamental to this conclusion, the school Governing Body had in the past failed to discharge its corporate decision making responsibilities, in that it had not put in place appropriate arrangements to ensure that it received comprehensive and accurate information and that this information was subject to appropriate scrutiny and challenge. In addition a range of weaknesses in financial control and administration at the school and breaches of contract standing orders and financial regulations were identified. The school's FMSiS accreditation was also withdrawn as a result of the findings.

In response to our findings, a range of recommendations have been agreed with the school. Children's Services Department have also been working closely with the new Headteacher and Governing Body to ensure that all of the issues identified have been addressed. A new FMSiS external assessment of the school, which includes a follow up of all previous audit recommendations, will be undertaken in quarter 4 of 2010/11.

Conflict of Interest (Children's Services)

As part of the Audit Commission's National Fraud Initiative (NFI) 2008, a data matching exercise was undertaken between information held at Companies House, ESCC creditors data and ESCC payroll data. Specifically, the Audit Commission carried out a match to identify any ESCC staff who were registered as directors of companies to whom the County Council has made payments.

One of the matches identified related to a company for which a senior manager in Children's Services, was registered as a company director. Our initial enquiries found that the company had been paid significant sums by the County Council and that no evidence could be found that the member of staff had completed a formal declaration in relation to her directorship.

Internal Audit therefore undertook a formal investigation into the circumstances surrounding the individual's relationship with the company, the extent to which this relationship had been declared and whether any conflict of interest existed as a result. The investigation also sought to establish whether there was any evidence of favouritism or bias in relation to the company's work for the County Council.

Whilst we did not find any evidence that the individual was directly involved in commissioning work to her own company, we found that they had failed to declare the relationship despite demonstrating their understanding of the need to do so. Evidence was also obtained to reveal that they had engaged in correspondence with County Council colleagues relating to the work of her company for the County Council, had undertaken private work for the company in the past and had made use of County Council equipment in relation to this private work.

During the course of our investigation, the member of staff concerned resigned from the County Council. A formal report, setting out our findings was issued to the Deputy Chief Executive and Director of Corporate Resources and Director of Children's Services during July 2010.

National Fraud Initiative

Internal Audit has co-ordinated the conclusion of the Council's response to the NFI 2008/09, which identified a total of 2,786 filtered data matches. A number of overpayments were identified through the exercise, totalling £140,983. These related to:

- Four duplicate payments to creditors totalling £16,475, all of which have been recovered;
- 19 cases of overpayments to ESCC pensioners, totalling £124,508. Five of these (totalling £28,030) are still being pursued whilst it is understood that one (£2,938), is to be written off.

Internal Audit is also making preparations for the co-ordination of the NFI 2010/11. The data requirements are similar to those for previous years, and the data was submitted to the Audit Commission earlier this month. The filtered matches for this exercise will be available for investigation in January 2011.

Appendix B

Internal Audit Performance Indicators

Performance Indicator	Target	Actual Performance			
		At 30/6	At 30/9	At 31/12	At 31/03
Economy & Efficiency					
Planned days delivered (%)	90	25%	47.1%		
Planned audits completed = final reports issued (%) ¹	90	26.8%	40.8%		
Actual v Plan time on completed audits (%) ²	<105	90.9%	94.4%		
Effectiveness					
External Audit reliance on Internal Audit	Achieved	Achieved			
Maintain a CAA score of at least 3 / 4 for internal control.	3/4	N/A – CAA has been discontinued			
Recommendations accepted (%)	90	96.9%	99.3%		
Customer feedback forms scoring 3 out of 5 or higher (%)	85	89.7%	87.6%		
Reports to Chief Officers and Members	Quarterly	Quarterly reports issued.			

¹ Excludes FMSiS Assessments

² Excludes FMSiS Assessments

Appendix C
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	462.0	37.0	499.0	104.2	89.9		194.0	
Computer Audit	160.0	-5.5	154.5	46.9	41.2		88.1	
Children's Services	430.0	120.0	550.0	189.1	94.7		283.8	
Adult Social Care	289.0	13.5	302.5	50.8	78.4		129.2	
Transport & Environment	199.0	2.0	201.0	28.3	54.1		82.4	
Governance & Community Services	152.0	16.0	168.0	61.3	72.2		133.5	
Contingency ³	250.0	-183.0	67.0	-	-		-	
Sub total – internal customers	1942.0	0.0	1942.0	480.6	430.5		911.1	46.9%
External customers	112.0	13.0	125.0	34.5	28.4		62.9	50.3%
Total audit days	2054.0	13.0	2067.0	515.1	458.9		974.0	47.1%

³ Contingency days delivered include completion of audits carried forward from 2009/10 and unplanned work e.g. investigations, and are included in the total for the department to which the work related.