

Auditable Area	Purpose of Audit	Revised Plan	Actual Days	Variance	Status	Level of Assurance
<b>ADULTS</b>						
Home Care	To provide assurance that effective internal controls are in place in respect of the provision of homecare.	0	0	0	Audit rescheduled to next year as Reablement now a priority	
Reablement	To provide assurance that effective internal controls are in place in respect of the reablement service.	15	2	13	Work in Progress	
Learning Disabilities Client Accounts	To provide assurance that effective internal controls are in place to ensure that clients monies are safeguarded and appropriately accounted for.	10	16	-6	Draft Report Stage	
PAR - Planning and Commissioning - Strategic Management	Follow up work to ensure audit recommendations have been implemented.	1	2	-1	Follow up work in progress	
PAR - Nursing and Residential Home Placements-Payments	Follow up work to ensure audit recommendations have been implemented.	3	0	3	Follow up work in progress	
PAR - Community Response and Telecare-Telehealth	Follow up work to ensure audit recommendations have been implemented.	1	2	-1	Follow up work in progress	
Planning & Control - Adult Services	Provision of days for planning/controlling the plan including activity reporting, meetings with Senior Management and Executive Members to ensure that changes throughout the year are reflected in the plan where appropriate.	8	4	4	Ongoing	
Advice - Adult Services	Provision of days to support management in the development and maintenance of effective controls in light of new risk exposures and service changes.	9	0	9	Ongoing	
Post Audit Reviews	Follow up work to ensure audit recommendations have been implemented.	12	0	12	Days allocated as Post Audit Reviews are needed	
<b>Totals</b>		<b>59</b>	<b>26</b>			

**CHILDREN'S**

Auditable Area	Purpose of Audit	Revised Plan	Actual Days	Variance	Status	Level of Assurance
Childrens Services Reporting of Performance Data to the Improvement Board	Days allocated to review the performance data provide to the Improvement Board for accuracy and completeness.	15	6	9	Q3 or Q4	
Safeguarding	This review will examine the risks and the controls in place to mitigate those risks, in relation to Safeguarding Children.	15	17	-2	Draft Report Stage	
Childrens Homes	The financial procedures at the Homes will be reviewed.	20	0	20	Q3 or Q4	
Placements North West	Placements Northwest is a regional children`s service project which assists the 22 local authorities in the Northwest in making "Out of Authority" placements. These placements cover four board areas: Education, Fostering, Leaving Care and Residential sectors. Tameside is the lead authority for the project. This audit follows on from an audit on the Procurement of Placements which was conducted in 2015/16. We will review the processes in place for the award of contracts/frameworks that have been set up, and also the monitoring of the contracts/frameworks.	15	0	15	Q3 or Q4	
Leaving Care	To provide assurance that internal controls are in place to ensure effective transition from the leaving care service.	15	19	-4	Draft Review Stage	
Emergency-Cash Payments	To provide assurance that internal controls are in place to ensure effective transition from the leaving care service.	10	0	10	Q3 or Q4	
PAR - Procurement of Placements for Children	Follow up work to ensure audit recommendations have been implemented.	0	2	-2	Follow up work in progress	
PAR - ISCAN Short Term Care - Jubilee Gardens	Follow up work to ensure audit recommendations have been implemented.	1	0	0	Post Audit Review Completed Recommendations Implemented	
Troubled Families	To provide assurance that internal controls are in place to ensure effective transition from the leaving care service.	10	1	9	Work in Progress	
Planning & Control - Childrens		6	0	6	Ongoing	

Auditable Area	Purpose of Audit	Revised Plan	Actual Days	Variance	Status	Level of Assurance
Post Audit Reviews - Childrens		6	0	6	Ongoing	
Advice - Childrens		5	0	5	Days allocated as Post Audit Reviews are needed	
	<b>Totals</b>	<b>117</b>	<b>45</b>			

**PUBLIC HEALTH**

Public Health - Contract Monitoring - Provision of a Drug and Alcohol Recovery Service	To review the process in place for monitoring the Drugs and Alcohol contract to ensure that it is robust and achieving the required outcomes	2	2	0	Final Report Issued	Low Level of Assurance
Health & Wellbeing - Health Visiting Service	To review the process in place for the commissioning and monitoring of the Health Visiting Service as an aspect of the mandatory Healthy Child Programme (0-5)	15	0	15	Q3 or Q4	
Ring-fenced Public Health Grant	Certification to confirm that expenditure has been incurred in accordance with the grant conditions.	5	6	-1	Certification work complete, no issues highlighted.	
PAR - Public Health - Contract Monitoring - Provision of a Drug and Alcohol Recovery Service	Follow up work to ensure audit recommendations have been implemented.	2	1	1	Follow up work in progress	
Post Audit Review - Information Governance	Follow up work to ensure audit recommendations have been implemented.	1	1	0	Post Audit Review Completed, a few minor recommendations to be implemented	
Planning & Control		3	1	2	Ongoing	
Advice		1	0	1	Ongoing	
	<b>Totals</b>	<b>29</b>	<b>11</b>			

**PLACE**

Section 106 Agreements, Developer Levy and Community Infrastructure Levy		1	1	0	Final Report Issued	Assurance Level reported in 2016/17
Hattersley Collaboration Agreement	To undertake an audit of the Final Accounts.	1	1	0	Assurance work complete	
Hattersley Collaboration Agreement	To undertake an audit of the Final Accounts.	6	6	0	Assurance work complete	
Estate Management	To provide assurance that the Council's Estate is being effectively managed and appropriate governance is in place in respect of acquisitions and disposals.	15	4	11	Work in Progress	

Auditable Area	Purpose of Audit	Revised Plan	Actual Days	Variance	Status	Level of Assurance
Capital Projects	To examine the project management process in respect of a number of major capital schemes to provide assurance that it is operating effectively and achieving the required outcomes.	15	0	15	Q3 or Q4	
Inspired Spaces - Monitoring Of The Catering Contract	To provide assurance that effective contract monitoring processes are in place in order to ensure compliance.	15	0	15	Q3 or Q4	
Planning & Control		4	1	3	Ongoing	
Advice & Support		2	0	2	Ongoing	
Post Audit Reviews		3	0	3	Days allocated as Post Audit Reviews are needed	
<b>OPERATIONS AND NEIGHBOURHOODS</b>						
Use Of CCTV	To provide assurance that effective internal controls are in place in respect of the provision of the Closed Circuit Television system.	15	23	-8	Draft Report Issued	
Health and Safety Consultancy Review	To provide assurance that health and safety is being effectively managed throughout the Council and ensure compliance with legislation.	3	3	0	Consultancy Report Issued	
Audit of Final Accounts	To provide assurance that the figures contained within the final accounts are correct.	5	0	5	Q3 or Q4	
Environmental Services Income	To review the process in place for the collection of environmental services income to ensure that it is maximised, promptly collected and appropriately accounted for.	15	0	15	Q3 or Q4	
Waste Disposal Levy	To provide assurance that effective internal controls are in place to ensure that the waste disposal levy has been correctly determined.	15	1	14	Work in Progress	
Provision of the Integrated Transport Service	To provide assurance that effective internal controls are in place to ensure that the waste disposal levy has been correctly determined.	15	5	10	Work in Progress	

Auditable Area	Purpose of Audit	Revised Plan	Actual Days	Variance	Status	Level of Assurance
Local Authority Bus Subsidy Grant	To provide assurance that effective internal controls are in place to ensure that the waste disposal levy has been correctly determined.	1	0	1	Q3 or Q4	
PAR - Stores & Stock Control	Follow up work to ensure audit recommendations have been implemented.	1	1	0	Post Audit Review Completed Recommendations Implemented	
PAR - Markets Operations	Follow up work to ensure audit recommendations have been implemented.	2	1	0	Post Audit Review Completed Recommendations Implemented	
PAR - Car Parking and Enforcement Income	Follow up work to ensure audit recommendations have been implemented.	2	4	-2	Post Audit Review Completed, a few minor recommendations to be implemented	
Planning & Control		7	2	5	Ongoing	
Advice		12	8	4	Ongoing	
Post Audit Reviews		7	0	7	Days allocated as Post Audit Reviews are needed	
<b>Totals</b>		<b>160</b>	<b>61</b>			

**GOVERNANCE**

NNDR Full System	To examine the internal controls in place regarding the collection of NNDR income to ensure it is maximised, promptly recovered and correctly accounted for.	15	8	7	Work in Progress	
Determination and Recovery Of Charges	To review the processes in place within Exchequer Services to ensure that charges are being correctly calculated and promptly recovered.	15	0	15	Q3 or Q4	
Council Tax Full System	To examine the internal controls in place regarding the collection of Council Tax income to ensure it is promptly collected, maximised and correctly accounted for.	15	0	15	Q3 or Q4	
Debtors	To provide assurance that all invoices are correctly raised and income is promptly collected and appropriately accounted for.	15	0	15	Q3 or Q4	
PAR - Direct Payments	Follow up work to ensure audit recommendations have been implemented.	3	2	1	Follow up work in progress	

Auditable Area	Purpose of Audit	Revised Plan	Actual Days	Variance	Status	Level of Assurance
Planning & Control		6	1	5	Ongoing	
Advice		10	10	0	Ongoing	
Post Audit Reviews		4	0	4	Days allocated as Post Audit Reviews are needed	
Payroll Whole System	To review the controls in place for the payment of salaries, additional payments, and the deduction of tax, other statutory deductions and pension contributions.	7	10	-3	Final Report Issued	High Level of Assurance
DBS Procedures	Review of the processes in operation across the Council, to see if the appropriate controls are in place, and whether there are any improvements that can be made.	3	2	1	Draft Report Issued	
Payroll - External Audit Checks	Grant Thornton select a sample from iTrent and Internal Audit carry out checks and provide the evidence to support the transactions. External Audit rely on this work to obtain assurance that the payroll system is operating effectively.	5	0	5	Q4	
Softbox	A review is planned to look at the whole system from Childrens Services through to the payment on Softbox, to ensure that the controls to prevent overpayments are operating effectively.	15	0	15	Q3 or Q4	
Creditors Full System	To provide assurance that all invoices and payment requisitions are paid correctly, on a timely basis, and expenditure is appropriately accounted for.	15	4	11	Work in Progress	
Registrars	An allocation is included in the Plan each year to review the records and income in respect of individual Registrars, on cyclical basis.	6	5	1	Work in Progress	
Members Allowances - Publication	To provide data assurance in relation to the publication of members allowances.	2	3	-1	Assurance Work Completed	

Auditable Area	Purpose of Audit	Revised Plan	Actual Days	Variance	Status	Level of Assurance
GMPF Annual Return - Compliance Checks	Checks on the compliance checklist submitted with the GMPF Annual Return, to enable it to be signed off by the Head of Internal Audit.	3	4	-1	Assurance Work Completed	
Planning and Control		6	0	6	Ongoing	
Advice and Support		3	5	-2	Ongoing	
Post Audit Reviews		8	0	8	Days allocated as Post Audit Reviews are needed	
<b>Totals</b>		<b>156</b>	<b>54</b>			

FINANCE						
External Audit Checks - General Expenditure	To undertake checks on a sample of expenditure transactions to ensure that they are appropriate to the needs of the Council, have been appropriately authorised and correctly accounted for. This task is undertaken on behalf of External Audit and the results are used to inform the Audit of the Final Accounts.	5	0	5	Q4	
Review of Financial Regulations	To review and make recommendations to update	1	0	1	Q4	
VAT	To provide assurance that VAT is being appropriately accounted for.	10	11	-1	Draft Report Stage	
Monitoring of Capital Programme	To provide assurance that effective monitoring arrangements are in place in respect of capital expenditure.	2	4	-2	Final Report Issued	Medium Level of Assurance
Treasury Management	To provide assurance that effective internal controls are in place in respect of the provision of the Treasury Management function.	15	0	15	Q4	
BACS - New System Sign Off	New BACS software is to be introduced and Internal Audit will carry out checks to sign it off prior to it going live.	3	2	1	Work in Progress	
PAR - Better Care Fund	Follow up work to ensure audit recommendations have been implemented.	1	1	0	Follow up work in progress	
PAR - Cashiers	Follow up work to ensure audit recommendations have been implemented.	2	2	-1	Follow up work in progress	

Auditable Area	Purpose of Audit	Revised Plan	Actual Days	Variance	Status	Level of Assurance
PAR - Review of Financial Systems - General Ledger & Budgetary Control	Follow up work to ensure audit recommendations have been implemented.	0	0	0	Follow up work in progress	
Planning & Control		5	0	5	Ongoing	
Advice and Support		12	1	11	Ongoing	
Post Audit Reviews		9	0	9	Days allocated as Post Audit Reviews are needed	
<b>FINANCE - DIGITAL TAMESIDE</b>						
Network Security (incl 3rd Party access)	This audit, to be carried out by Salford ICT Audit team, will examine the management of the network and the security measures in place, to safeguard the Authority's information assets.	10	0	10	Q3 or Q4	
Device Management	To provide assurance that effective internal controls are in place in respect of Device Management.	3	7	-4	Final Report Issued	Medium Level of Assurance
Computer Audit Contingency	This is an allocation of days to enable us to draw on the expertise of the ICT Auditors at Salford for advice and assistance with other audits.	5	0	5	Days to be allocated to support other audits where ICT advice/support needed	
Audit Needs Assessment	To undertake a risk assessment to determine the ICT Audits for future planning years	3	0	3	Work in Progress	
Planning and Control		4	0	4	Ongoing	
Advice and Support		7	1	6	Ongoing	
Post Audit Reviews		4	0	4	Days allocated as Post Audit Reviews are needed	
<b>Totals</b>		<b>100</b>	<b>30</b>			

**SCHOOLS**

PAR - Russell Scott Primary		2	0	1	Follow up work in progress	
PAR - Denton Community College		2	0	1	Follow up work in progress	
PAR - Pinfold Primary & Nursery		1	1	0	Follow up work in progress	
PAR - Canon Johnson C E Primary		1	0	1	Follow up work in progress	
PAR - Hurst Knoll C E Primary		1	1	0	Post Audit Review Completed, all recommendations implemented	
PAR - Greenfield Primary & Nursery	Follow up work to ensure audit	1	1	0	Follow up work in progress	



Auditable Area	Purpose of Audit	Revised Plan	Actual Days	Variance	Status	Level of Assurance
PAR - St James R C Primary & Nursery Hattersley Hyde	Follow up work to ensure audit recommendations have been implemented.	1	0	1	Follow up work in progress	
PAR - Early Years Funding		3	2	1	Follow up work in progress	
PAR - Greswell Primary & Nursery		2	1	0	Post Audit Review Completed, all recommendations implemented	
PAR - Our Lady Of Mount Carmel		3	3	0	Post Audit Review Completed, some minor recommendations outstanding.	
Poplar St Primary Nursery	To review the financial management of the school to ensure robust processes and procedures are in place in accordance with best practice to deliver a strong control environment.	6	6	0	Final Report Issued	High Level of Assurance
Arlies Primary & Nursery		6	6	0	Final Report Issued	High Level of Assurance
Millbrook Prim & Nursery		6	6	0	Final Report Issued	High Level of Assurance
Aldwyn Primary		6	0	6	Q3 or Q4	
St. Anne's Primary, Denton		6	0	6	Q3 or Q4	
Dane Bank Primary & Nursery		0	6	-6	Draft Report Issued	
St Pauls R C Primary & Nursery Hyde		6	6	0	Final Report Issued	High Level of Assurance
Ravensfield Primary		6	0	6	Q3 or Q4	
Holy Trinity C E Gee Cross		6	0	6	Q3 or Q4	
St Johns C E Primary		6	0	6	Q3 or Q4	
St Marys R C Primary Denton		6	0	6	Q3 or Q4	
Holy Trinity C E Primary		6	0	6	Q3 or Q4	
St Marys C E Infant & Nursery Droylsden		6	0	6	Q3 or Q4	
St Marys R C Primary & Nursery, Dukinfield		6	0	6	Q3 or Q4	
St Anne's R C Primary & Nursery, Audenshaw		6	0	6	Q3 or Q4	
Samuel Laycock School		6	0	6	Q3 or Q4	
St. Georges C E Primary Mossley		6	0	6	Q3 or Q4	
Alder Community High School		10	0	10	Q3 or Q4	
Thomas Ashton Primary & Secondary Centres		10	0	10	Q3	
St Raphael's R C Primary		2	1	0	Final Report Issued	Medium Level of Assurance

Auditable Area	Purpose of Audit	Revised Plan	Actual Days	Variance	Status	Level of Assurance
Canon Burrows C E Primary		2	3	-1	Final Report Issued	Low Level of Assurance
Livingstone Primary		1	1	0	Final Report Issued	High Level of Assurance
Hyde Community College		1	3	-2	Final Report Issued	Low Level of Assurance
Milton St Johns C E Primary		1	2	0	Final Report Issued	Assurance Level reported in 2016/17
St Peters RC Primary & Nursery Stalybridge		1	2	0	Final Report Issued	High Level of Assurance
St Stephens R C Primary Droylsden - ICT Consultancy Review	To provide assurance on the ICT provision with the school	0	3	-3	Review completed	
Wild Bank Primary and Nursery - Control Report	To improve the controls in the school	0	6	-6	Review completed	
PAR - Music Service Control Report	Follow up work to ensure audit recommendations have been implemented	0	2		Follow up work in progress	
ICT Security at Schools	Salford ICT Auditors will review the systems and processes in place at a sample of schools for ICT Security and Information Governance. Good practice and recommendations will be shared.	20	11	9	Work in Progress	
Schools Cash Flow-Deficit Recovery Plans	Review of the procedures for monitoring the cash deficits at schools and the risks to the Council with the Academisation programme.	1	2	-1	Final Report Issued	Medium Level of Assurance
Pupil Referral Service	Review of the controls in place to mitigate the risks within the Pupil referral Service.	2	2	0	Draft Report Issued	
Planning and Control		9	0	9	Ongoing	
Advice		15	3	12	Ongoing	
Post Audit Review		18	0	18	Days to be allocated as and when required	
Schools Newsletter		0	2	-2	Ongoing	
<b>Totals</b>		<b>205</b>	<b>84</b>			

## CROSSCUTTING

Auditable Area	Purpose of Audit	Revised Plan	Actual Days	Variance	Status	Level of Assurance
Integrated Commissioning Fund	To provide assurance that effective internal controls are in place for the effective financial management and budgetary control of the Integrated Commissioning Fund.	15	0	15	Q3 or Q4	
Contingency for Greater Manchester Combined Authority-Devolution Assurance and Joint Working	Work programme to be determined by the Greater Manchester Audit Executive Group.	20	4	16	Ongoing - Days allocated to provide assurance to the Combined Authority in terms of	
Information Governance - Mobile Working	With the increase in mobile working, this review will aim to assess whether there are appropriate controls in place to keep information secure.	15	0	15	Q4	
Planning and Control		1	0	1	Ongoing	
Post Audit Reviews		2	0	2	Days allocated as Post Audit Reviews are needed	
<b>Totals</b>		<b>53</b>	<b>4</b>			

**GREATER MANCHESTER PENSION**

Contribution Income	Contribution Income is reviewed annually, as it is the main income of the Pension Fund, paid over to the Fund by Employers. External Audit rely on our work on this area, to ensure that there are processes in place to monitor and review the contributions received.	3	5	-2	Draft Report Issued	
Review of Fund Manager - Investec	The audit will review the processes in place to manage the GMPF assets managed by Investec	8	10	-2	Final Report Issued	High Level of Assurance
VAT	To provide assurance that VAT is being appropriately accounted for.	9	11	-2	Work in Progress	
Debtors	Debtors is one of the Key Financial Systems of the Pension Fund. The financial systems are reviewed on a cyclical basis to ensure that there are appropriate controls in place.	1	1	0	Final Report Issued	Medium Level of Assurance

Auditable Area	Purpose of Audit	Revised Plan	Actual Days	Variance	Status	Level of Assurance
Employer Agreements	A review will be carried out on the Employer Agreements that are in place, following on from an audit that was undertaken in 2015/16.	3	3	0	Assurance work completed	
Pension Benefits Payable	A review is carried out annually on the Pension Payroll, as this is the main payments system within the Fund, paying pensions via three payrolls.	1	2	0	Final Report Issued	High Level of Assurance
Contributing Body Visit to National Probation Service	The audit reviews the data held on the Employer's payroll system to ensure that the correct contributions are being paid over to the Pension Fund.	10	14	-4	Draft Report Issued	
Review of the Management of Assets by La Salle Investment Management	The audit will review the processes in place to manage the GMPF property portfolio.	1	1	0	Final Report Issued	High Level of Assurance
Greater Manchester Property Venture Fund (GMPVF)	The scope of the audit concentrated on examining the procedures in place within the GMPF for monitoring the progression/development of the First Street Development project. The audit involved reviewing the project/financial management arrangements in place within the GMPF.	15	24	-9	Draft Report Issued	
Contribution Income (including processing of Year End Returns)	Contribution Income is reviewed annually, as it is the main income of the Pension Fund, paid over to the Fund by Employers. External Audit rely on our work on this area, to ensure that there are processes in place to monitor and review the contributions received.	15	0	15	Q4	
Treasury Management	A review will be carried out alongside a review for Tameside on the Treasury Management system/process.	10	0	10	Q3 or Q4	
Benchmarking/KPI's	A review will take place of the Pension Fund's Benchmarks and Key Performance Indicators.	10	0	10	Q3 or Q4	

Auditable Area	Purpose of Audit	Revised Plan	Actual Days	Variance	Status	Level of Assurance
BACS	New BACS software is to be implemented, and when this is live a review will be carried out on the process followed by the Pension Fund when BACS payments are made, to ensure that internal controls are adequate.	3	2	1	Work in Progress	
Employer Transfers to GMPF	Internal Audit will carry out some data verification checks on the transfer of the data from the ceding funds, into GMPF.	20	8	12	Work in Progress	
Private Equity	A review will be carried out on the system/process followed for the Private Equity Investments.	15	15	0	Final Report Issued	High Level of Assurance
Pooling of investments	An allocation has been included in the Plan to review the Governance arrangements in relation to Pooling.	10	0	10	Q3 or Q4	
Transfer of Assets to New Credit Manager	A new Credit Manager has been procured and assets will be moved from other Fund Managers to the new Credit Manager. Checks will be carried out on the completeness and accuracy of the transfer of assets.	5	0	5	Work in Progress	
Local Investments Impact Portfolio	A review will be carried out on the system/process followed for the Local Investments Impact Portfolio.	15	0	15	Q3 or Q4	
Risk Management Review	A review is to take place of the Risk Management procedures in place within the Pension Fund.	5	0	5	Q3 or Q4	
Calculation and Payment of Benefits	Systems for the calculation of benefits will be examined, and followed through to the payment system.	15	0	15	Q3 or Q4	

Auditable Area	Purpose of Audit	Revised Plan	Actual Days	Variance	Status	Level of Assurance
Guaranteed Minimum Pensions (GMP)	In April 2016, contracting out status for all UK Defined Benefit schemes, including the LGPS, ended. As a result, all schemes need to reconcile their GMP data against HMRC data to ensure liabilities are recorded correctly and to avoid overpayment of pensions. Audit time has been included in the Plan to review a sample of reconciliations and the process being followed.	5	8	-3	Work in Progress	
Visits to Contributing Bodies	An allocation of days is included annually for Internal Audit to carry out visits to a sample of Employers. The auditor reviews the data held on the Employer's payroll system to ensure that the correct contributions are being paid over to the Pension Fund.	65	0	65	Days allocated as visits arranged	
Payroll - Transfer to Java	To provide assurance that the transfer is managed effectively and data transfers are controlled/reconciled.	0	3	-3	Work in Progress	
Altair	The Payroll module of Altair is being upgraded to Java and Internal Audit have been asked to perform some data checks prior to the new upgrade going live.	5	0	5	Q3 or Q4	
PAR - Visits to Contributing Bodies - Manchester College	Follow up work to ensure audit recommendations have been implemented.	1	1	0	Follow up work in progress	
PAR - Review of Key Financial Systems - Creditors		1	1	0	Post Audit Review Completed, a few recommendations outstanding that need to be addressed.	
PAR - Visits to Contributing Bodies - New Charter Housing Trust		1	1	0	Post Audit Review Completed, all recommendations implemented.	
PAR - Visit To Contributing Body - Rochdale Metropolitan Borough Council		1	0	1	Follow up work in progress	
PAR - Visits to Contributing Bodies - Manchester Airport		0	0	0	Follow up work in progress	

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PAR - Visits to Contributing Bodies - Stockport College		0	3	-3	Post Audit Review Completed, a few minor recommendations to be implemented	
PAR - Visit To Contributing Body - Bolton Borough Council		1	0	1	Follow up work in progress	
PAR - Visits to Contributing Bodies - Transport for Greater Manchester		0	1	-1	Post Audit Review Completed, all recommendations implemented.	
Planning and Control		15	9	6	Ongoing	
Advice and Support		20	9	11	Ongoing	
Post Audit Reviews		12	0	12	Days allocated as Post Audit Reviews are needed	
	<b>Totals</b>	<b>300</b>	<b>132</b>			

**FRAUD WORK/IRREGULARITY INVESTIGATIONS**

Irregularity Investigations		487	248			
	<b>Totals</b>	<b>487</b>	<b>248</b>			

<b>Plan Totals for 2017/18</b>		<b>1,666</b>	<b>695</b>			
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