

Report of:	Chief Internal Auditor & Risk Manager
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AUDIT & GOVERNANCE COMMITTEE
26 MARCH 2019
INTERNAL AUDIT PLAN FOR 2019-20

1 Purpose of Report

- 1.1 To present to the Audit & Governance Committee the Internal Audit Plan for 2019-20.

2 Recommendation

- 2.1 That the Committee approves the Audit Plan for 2019-20.

3 Key Issues and Reasons for Recommendation

- 3.1 Internal Audit has a duty to provide the Council with an annual opinion on the effectiveness of its internal control environment and governance arrangements. The work of Internal Audit is also used as one of the sources of assurance for the Annual Governance Statement.
- 3.2 Internal Audit is required to produce a plan of work to ensure that it can give an appropriate opinion on the Council's key risk areas and systems and provide sufficient coverage for the production of the Annual Governance Statement.
- 3.3 The Audit Plan is determined via a risk assessment exercise and the results of that exercise are detailed in the report along with the resources available within the team to deliver the work. The planned work is deemed to be sufficient to ensure that Internal Audit can deliver an appropriate opinion on the control environment and governance arrangements at the Council.

4 Report Detail

- 4.1 Internal Audit is an assurance function which primarily provides an independent and objective opinion to the Council on its governance arrangements and internal controls. The Internal Audit Section does this by conducting an independent appraisal of all the Council's activities, financial and otherwise. It provides a service to the whole of the Council and to all levels of management.

- 4.2 To provide this assurance Internal Audit conducts an annual risk assessment and determines an audit plan for the year.
- 4.3 Meetings are held with Heads of Service and the Council's s151 Officer as part of the risk assessment process to obtain views and comments in relation to the composition of the Internal Audit Plan. Comments are also invited from the External Auditor.
- 4.4 A copy of the full audit needs assessment undertaken for 2019-20 is attached as Appendix 2. This shows two elements:-
- The areas delivered as a Shared Service with Stafford Borough Council; and
 - Those services solely delivered by Cannock Chase District Council.
- 4.5 The risk assessment uses a number of factors to calculate a risk score for each area and the resulting scores are banded into three risk categories
- High (scores over 100);
 - Medium (scores 60-99); and
 - Low (scores upto 59).
- 4.6 As in previous years the audit areas have then been ranked by the risk category to determine those audits that will be undertaken in 2019-20
- 4.7 The outcome of the risk assessment has resulted in the following categorisation of risk scores:

Audit Universe – Number of Audits by Risk

	Cannock Chase	Shared
High	1	5
Medium	65	34
Low	0	0
Total	66	39

- 4.8 The resource available for the delivery of the Audit Plan across both authorities in 2019-20 is 535 days; the full details are shown in Appendix 3. The In-House team is currently carrying a vacancy, which is being covered by the use of External Support. The resources available for the year are considered sufficient to cover enough work to adequately inform the Annual Audit Opinion for 2019-20.
- 4.9 This is broken down into:

Allocation of Resources to Audit Plan Requirements

Shared Service Audits	180
Cannock Specific Audits	175
Stafford Specific Audits	120
IT Audit Plan	60
Total Days	535

- 4.10 The resources available within the Internal Audit Section were then compared to the risk assessment in order to determine those audits that will be undertaken in 2019-20 and form the basis of the Audit Plan, with priority given to the highest risk scoring areas. Although most of the work of the team is contained in the Audit Plan some time is also set-aside for other work carried out by the team. This includes fraud related work, other consultancy reviews, provision of ad hoc advice and special investigations.
- 4.11 Internal Audit has sufficient resources to review all of the High Risk areas in the risk assessment for the Cannock Chase specific audits (those scoring 100 or higher) and a proportion of the medium risk areas, i.e. those with a score over 83.
- 4.12 The Audit Plan for 2019-20 covering the Shared Service Audits and the Cannock Chase Specific Audits is included in Appendix 1.
- 4.13 Whilst Asset Management has been assessed as a High Risk a decision has been taken not to carry out the audit this year due to a new Asset Management Plan being produced during 2019-20 which will not be completed until quarter 4. It has been decided to wait until this has been issued before carrying out the audit.
- 4.14 The Cannock Chase Specific Audit Plan equates to 15 out of a possible 66 audits that have been risk assessed (approximately 23%) and comprises 0% (0/1) of the High Risk areas and 23% (15/65) of the medium risk areas (those with a score of 84 or more).
- 4.15 In addition to the Cannock Chase Specific work 8 audits have been included for Shared Service areas. This comprises all of the High Risk areas (6/6) and 2 of the 34 (approximately 6%) medium risk areas (those scoring over 86). The plan equates to approximately 20% of the 39 Shared Service Audits that have been identified.
- 4.16 For the large financial systems which appear on the Audit Plan annually (Housing Benefits, Council Tax, NNDR and Payroll) the section reviews a portion of the system in detail each year. This provides full coverage of the system over a 2-3 year period.
- 4.17 This year the audits have also been categorised into 3 types:
- Key Finance Systems – these are the major finance systems of the Council, e.g. Council Tax, Payroll, General Ledger.
 - Assurance Functions – These are functions which provide the Council with information about how well other systems are operating e.g. risk management, performance management and budget monitoring.
 - Operational Audits – These are the functions of the Council which provide a service to the public or ensure that the Council functions operate e.g. Grounds Maintenance, Housing Allocations and Food Safety Inspections.

4.18 The Audit Plan has been split across the 3 audit types as follows:

	Number	%
Key Finance Systems	6	26
Assurance Functions	1	4
Operational Audits	16	70
Total	23	100

4.19 It is considered that the current resources of the Internal Audit section will allow sufficient work for an appropriate opinion to be given on the Council's key risk areas and systems and provide sufficient coverage for the production of the Annual Governance Statement.

4.20 The risk based approach to audit planning results in a comprehensive range of audits that are undertaken during the course of the year to support the overall opinion on the control environment. Examples include:-

- system based reviews of all key financial systems that could have a material impact on the Council's financial statements e.g. payroll, creditors;
- regulatory audits of Council establishments e.g. Sheltered Housing Schemes; and
- system based reviews of departmental systems/service areas e.g. Homelessness, Procurement and corporate processes.

4.21 The IT Audit Plan for 2019-20 has not yet been developed; this will be presented to a future meeting of the Audit & Governance Committee for approval.

5 Implications

5.1 Financial

None

5.2 Legal

None

5.3 Human Resources

None

5.4 Section 17 (Crime Prevention)

None

5.5 Human Rights Act

None

5.6 Data Protection

None

5.7 Risk Management

None

5.8 Equality & Diversity

None

5.9 Best Value

None

6 Appendices to the Report

Appendix 1: Internal Audit Plan 2019-20

Appendix 2: Audit Needs Assessment 2019-20

Appendix 3: Available Audit Resources 2019-20

Previous Consideration

None.

Background Papers

- Audit Plan File.

ITEM NO. 5.

Internal Audit Plan for 2019-20

Shared Service Audits

Audit Area	System Description	Corporate Business Objective	Type	Service Lead Officer	Planned Days	Rank
Housing Benefits	A review of the systems and procedures in place to assess entitlement and to make payments in relation to Housing & Council Tax Benefit.	Community Wellbeing	Key Finance System	Head of Financial Management	30	High
Council Tax	A review of the systems and procedures in place to calculate the liability, issue bills, collect income and monitor arrears in relation to Council Tax.	Corporate	Key Finance System	Head of Financial Management	25	High
National Non-Domestic Rates	A review of the systems and procedures in place to calculate the liability, issue bills, collect income and monitor arrears in relation to Business Rates.	Corporate	Key Finance System	Head of Financial Management	25	High
Payroll★	A review of the systems and procedures for the accurate payment of employees and other costs associated with employment to other bodies e.g. Tax, NI and Pensions.	Corporate	Key Finance System	Head of HR	25	High
Pensions Assurance for the County★	Completion of Pension Assurance work on behalf of Staffordshire County Council	Corporate	Key Finance System	Head of HR	10	High

Audit Area	System Description	Corporate Business Objective	Type	Service Lead Officer	Planned Days	Rank
Housing Benefits Overpayment Team	A review of the systems and procedures in place to recover overpaid Housing & Council Tax Benefit.	Corporate	Operational Audit	Head of Financial Management	15	High
Sundry Debtors	A review of the systems and procedures in place to calculate the liability, issue bills, collect income and monitor arrears in relation to miscellaneous debts due to the Council for services provided to others. This will include all elements of the system not just those functions carried out by the Accounts Receivable Section.	Corporate	Key Finance System	Head of Financial Management	25	Medium
Building Control & Inspection	A review of the systems and procedures in place for the operation of the Building Control function, to include the collection of fees and approval of changes to buildings.	Community Wellbeing	Operational Audit	Head of Economic Prosperity	15	Medium
Total Days					170	

★ Services led by Stafford Borough Council as part of Shared Services

Cannock Chase DC Specific Audits

Audit Area	System Description	Corporate Business Objective	Type	Service Lead Officer	Planned Days	Rank
Management of Parks & Open Spaces	Review of the Council's managed parks and management of open spaces.	Community Wellbeing	Operational Audit	Environment & Healthy Lifestyles	15	Medium
Housing Property Services	A review of the systems and procedures in place to let contracts and monitor delivery of the Council's programme of up-grades and refurbishment of Council Houses. This include External Works, heating upgrades, kitchen and bathroom upgrades etc.	Community Wellbeing	Operational Audit	Housing & Partnerships	15	Medium
Housing Properties Safety & Compliance Procedures	A review of the systems and procedures to ensure fire and safety compliance issues are dealt with in communal housing properties.	Community Wellbeing	Operational Audit	Housing & Partnerships	5	Medium
Town Centre Management & Development	A review of the systems and procedures in place to manage and develop the town centres.	Promoting Prosperity	Operational Audit	Economic Prosperity	10	Medium
Public Buildings/ Facilities Management	A review of the systems and procedures in place to carry out repairs and maintenance of the Council's properties (excluding Housing Stock)	Corporate	Operational Audit	Economic Prosperity	15	Medium

Audit Area	System Description	Corporate Business Objective	Type	Service Lead Officer	Planned Days	Rank
Environmental Protection/ Pollution Control	A review of the operation of the Council's responsibilities in relation to Environmental Protection and preventing and investigating pollution related incidents.	Community Wellbeing	Operational Audit	Environment & Healthy Lifestyles	10	Medium
Economic Development & Tourism Exclude the LEP)	A review of the Council's activities to improve the local economy and to promote tourism. This will include a review of the Council's involvement of the LEP.	Promoting Prosperity	Operational Audit	Economic Prosperity	10	Medium
Utilities Management	A review of the systems and procedures in place to procure and manage utilities usage at the Council. To include the supply of gas and electricity to the main Council sites and methods of reducing energy usage via energy efficiency measures and "green" IT co.	Corporate	Operational Audit	Economic Prosperity	10	Medium
Countryside Management & Rangers Service	A review of the management and operation of the Countryside Service.	Community Wellbeing	Operational Audit	Environment & Healthy Lifestyles	10	Medium
Health & Wellbeing Major Projects	To cover Stadium Additional Cemetery Provision	Community Wellbeing	Operational Audit	Environment & Healthy Lifestyles	10	Medium

Audit Area	System Description	Corporate Business Objective	Type	Service Lead Officer	Planned Days	Rank
Land charges	A review of the systems and procedures for the recording of charges against properties and for supplying search information to solicitors as part of house conveyance. This will include the collection of income due for searches and the recording of costs	Corporate	Operational Audit	Governance & Corporate Services	10	Medium
Safeguarding Children & Vulnerable Adults	To review the implementation of policies & procedures to safeguard children & vulnerable adults. To include CRB & Vetting & Barring as well as C&VA Policy	Corporate	Assurance	Housing & Partnerships	15	Medium
Housing Social Alarms Arrangements	A review of the arrangements to provide Social Alarms service to Council tenants	Community Wellbeing	Operational Audit	Housing & Partnerships	5	Medium
Private Sector Housing Grants	A review of the policies and procedures for the administration and funding of Housing Grants including Disabled Facility and Home Security Grants.	Community Wellbeing	Operational Audit	Environment & Healthy Lifestyles	15	Medium
New Social Housing Building Schemes	To cover Contracts to redevelop estates and build new social housing	Promoting Prosperity	Operational Audit	Housing & Partnerships	15	Medium
Total Days					170	

ITEM NO. 5.

Stafford Borough Council Audit Needs Assessment**Shared Service Areas**

Audit Area	Corporate Priority	Type	Service Lead Officer	Planned Days	Risk Category
Housing Benefits	Community Wellbeing	Key Finance System	Head of Financial Management	30	High
Council Tax	Corporate	Key Finance System	Head of Financial Management	25	High
National Non-Domestic Rates	Corporate	Key Finance System	Head of Financial Management	25	High
Payroll	Corporate	Key Finance System	Head of HR	10	High
Pensions Assurance for the County	Corporate	Key Finance System	Head of HR	25	High
Housing Benefits Overpayment Team	Corporate	Operational Audit	Head of Financial Management	10	Medium
Sundry Debtors	Corporate	Key Finance System	Head of Financial Management	15	Medium
Building Control & Inspection	Community Wellbeing	Operational Audit	Head of Economic Prosperity	25	Medium
Budgetary Control & Budget Setting	Corporate	Assurance	Head of Financial Management	20	Medium
Capital Accounting	Corporate	Key Finance System	Head of Financial Management	25	Medium
Procurement	Corporate	Assurance	Head of Governance & Corporate Services	20	Medium
Value Added Tax	Corporate	Operational Audit	Head of Financial Management	25	Medium
Court Fees & Recovery, Legal Admin & Case Management System	Corporate	Operational Audit	Head of Law & Administration	15	Medium

Audit Area	Corporate Priority	Type	Service Lead Officer	Planned Days	Risk Category
LTB Compliance & Social Housing Fraud Team	Corporate	Operational Audit	Head of Financial Management	20	Medium
Creditors	Corporate	Key Finance System	Head of Financial Management	20	Medium
Training/Development, Staff Appraisals & PETS	Corporate	Operational Audit	Head of HR	20	Medium
Treasury Management	Corporate	Key Finance System	Head of Financial Management	14	Medium
Reprographics (inc photocopiers)	Corporate	Operational Audit	Head of Technology	14	Medium
Staff Expenses	Corporate	Operational Audit	Head of HR	25	Medium
Use of Purchasing Cards	Corporate	Operational Audit	Head of Financial Management	15	Medium
Managing Absence	Corporate	Assurance	Head of HR	15	Medium
Pest & Dog Control	Community Wellbeing	Operational Audit	Head of Operations	15	Medium
Risk Management	Corporate	Assurance	Head of Governance & Corporate Services	15	Medium
Grants Procedures (Grants to the Council)	Corporate	Operational Audit	Head of Financial Management	15	Medium
Civil Contingencies (Emergency Planning, Business Continuity)	Corporate	Assurance	Head of Governance & Corporate Services	10	Medium
Re-evaluation, Regrade and Honoraria Procedures	Corporate	Operational Audit	Head of HR	25	Medium
General Ledger	Corporate	Key Finance System	Head of Financial Management	20	Medium
Information Governance	Corporate	Assurance	Head of Governance & Corporate Services	15	Medium
Insurance	Corporate	Assurance	Head of Governance & Corporate Services	20	Medium

Audit Area	Corporate Priority	Type	Service Lead Officer	Planned Days	Risk Category
E-Payments & residual cash income	Corporate	Key Finance System	Head of Financial Management	20	Medium
Bank Reconciliation	Corporate	Key Finance System	Head of Financial Management	14	Medium
Central Recharge Processes	Corporate	Operational Audit	Head of Financial Management	15	Medium
Telecommunications Arrangements	Corporate	Operational Audit	Head of Technology	20	Medium
Staff Timekeeping & Leave	Corporate	Operational Audit	Head of HR	20	Medium
Capital Strategy & Capital Programme - Includes s106 Arrangements & Bidding for External Funds	Corporate	Key Finance System	Head of Financial Management	15	Medium
Banking Arrangements	Corporate	Operational Audit	Head of Financial Management	20	Medium
Leasing	Corporate	Operational Audit	Head of Financial Management	20	Medium
LTB Control Section (Include DIPS)	Corporate	Operational Audit	Head of Financial Management	20	Medium
Recruitment & Selection Procedures	Corporate	Assurance	Head of HR	15	Medium

Cannock Chase DC Specific

Audit Area	Corporate Business Objective	Type	Service Lead Office	Planned Days	Rank
Asset Management	Corporate	Assurance	Economic Prosperity	10	High
Management of Parks & Open Spaces	Community Wellbeing	Operational Audit	Environment & Healthy Lifestyles	15	Medium
Housing Property Services	Community Wellbeing	Operational Audit	Housing & Partnerships	15	Medium
Housing Properties Safety & Compliance Procedures	Community Wellbeing	Operational Audit	Housing & Partnerships	5	Medium
Town Centre Management & Development	Promoting Prosperity	Operational Audit	Economic Prosperity	10	Medium
Public Buildings/Facilities Management	Corporate	Operational Audit	Economic Prosperity	15	Medium
Environmental Protection/Pollution Control	Community Wellbeing	Operational Audit	Environment & Healthy Lifestyles	10	Medium
Economic Development & Tourism Exclude the LEP)	Promoting Prosperity	Operational Audit	Economic Prosperity	10	Medium
Utilities Management	Corporate	Operational Audit	Economic Prosperity	10	Medium
Countryside Management & Rangers Service	Community Wellbeing	Operational Audit	Environment & Healthy Lifestyles	10	Medium
Health & Wellbeing Major Projects	Community Wellbeing	Operational Audit	Environment & Healthy Lifestyles	10	Medium
Land charges	Corporate	Operational Audit	Governance & Corporate Services	10	Medium
Safeguarding Children & Vulnerable Adults	Corporate	Assurance	Housing & Partnerships	15	Medium
Housing Social Alarms Arrangements	Community Wellbeing	Operational Audit	Housing & Partnerships	5	Medium
Private Sector Housing Grants	Community Wellbeing	Operational Audit	Environment & Healthy Lifestyles	15	Medium

Audit Area	Corporate Business Objective	Type	Service Lead Office	Planned Days	Rank
New Social Housing Building Schemes	Promoting Prosperity	Operational Audit	Housing & Partnerships	15	Medium
Allocations & Voids	Community Wellbeing	Operational Audit	Housing & Partnerships	10	Medium
Business Planning, Performance Management & Corporate Plans	Corporate	Assurance	Governance & Corporate Services	15	Medium
Democratic Services, Members Allowances, PCs & Other Expenses	Corporate	Operational Audit	Governance & Corporate Services	10	Medium
Community Engagement & Consultations	Corporate	Operational Audit	Governance & Corporate Services	10	Medium
Democratic Services	Corporate	Operational Audit	Governance & Corporate Services	10	Medium
Support Services Admin	Corporate	Operational Audit	Governance & Corporate Services	10	Medium
Grants to Voluntary Organisations & Subscriptions	Corporate	Operational Audit	Head of Financial Management	5	Medium
Mortuary & Assisted Burials	Community Wellbeing	Operational Audit	Economic Prosperity	10	Medium
Residents & Tennant Support and Advice Arrangements	Community Wellbeing	Operational Audit	Housing & Partnerships	10	Medium
Local Enterprise Partnership Arrangements / Combined Authority	Promoting Prosperity	Operational Audit	Economic Prosperity	10	Medium
Property Management	Promoting Prosperity	Operational Audit	Economic Prosperity	15	Medium
Development Control (Planning Applications & Enforcement)	Promoting Prosperity	Operational Audit	Economic Prosperity	10	Medium
Licensing & Hackney carriages	Community Wellbeing	Operational Audit	Economic Prosperity	10	Medium
Electoral Registration & Elections	Corporate	Operational Audit	Governance & Corporate Services	15	Medium
Housing Maintenance	Community Wellbeing	Operational Audit	Housing & Partnerships	15	Medium

Audit Area	Corporate Business Objective	Type	Service Lead Office	Planned Days	Rank
Fleet Management & Garage Workshop	Corporate	Operational Audit	Environment & Healthy Lifestyles	10	Medium
Cleaning & Caretaking Provision	Corporate	Operational Audit	Governance & Corporate Services	10	Medium
Health & Safety	Corporate	Assurance	Governance & Corporate Services	10	Medium
Rent Debit, Collection & Arrears	Corporate	Key Finance System	Housing & Partnerships	10	Medium
Stores Function	Corporate	Operational Audit	Housing & Partnerships	10	Medium
Community Infrastructure Levy	Promoting Prosperity	Operational Audit	Economic Prosperity	10	Medium
Allotments	Community Wellbeing	Operational Audit	Environment & Healthy Lifestyles	10	Medium
Miscellaneous Housing Act Responsibilities & Empty Homes Scheme	Community Wellbeing	Operational Audit	Environment & Healthy Lifestyles	10	Medium
Refuse Collection and Recycling	Community Wellbeing	Operational Audit	Environment & Healthy Lifestyles	15	Medium
Grounds Maintenance	Community Wellbeing	Operational Audit	Environment & Healthy Lifestyles	15	Medium
Urban Forestry Management & Tree Preservation Orders	Community Wellbeing	Operational Audit	Environment & Healthy Lifestyles	10	Medium
Landscape Development	Community Wellbeing	Operational Audit	Environment & Healthy Lifestyles	15	Medium
Scheme Managers and Sheltered Accommodation	Community Wellbeing	Operational Audit	Housing & Partnerships	10	Medium
Equality and Diversity	Corporate	Assurance	Governance & Corporate Services	10	Medium
Local Authority Health & Safety Inspection & Enforcement	Community Wellbeing	Operational Audit	Economic Prosperity	10	Medium

Audit Area	Corporate Business Objective	Type	Service Lead Office	Planned Days	Rank
Street Cleansing	Community Wellbeing	Operational Audit	Environment & Healthy Lifestyles	15	Medium
Civic Expenses, (Hospitality, Regalia, Chairman's Fundraising & Ball etc.) to include Town Twinning	Corporate	Operational Audit	Managing Director	10	Medium
Official Complaints, MP letters and Ombudsman	Corporate	Assurance	Managing Director	10	Medium
Ethical & Governance Framework	Corporate	Assurance	Governance & Corporate Services	15	Medium
Public Health & Other Enforcement	Community Wellbeing	Operational Audit	Environment & Healthy Lifestyles	10	Medium
Estate Management & Caretakers	Community Wellbeing	Operational Audit	Housing & Partnerships	10	Medium
Bereavement Services & Cemeteries	Community Wellbeing	Operational Audit	Environment & Healthy Lifestyles	15	Medium
Planning - Local Plan/Forward Planning	Promoting Prosperity	Operational Audit	Economic Prosperity	10	Medium
Markets	Promoting Prosperity	Operational Audit	Economic Prosperity	10	Medium
Homelessness Provisions & Housing Options Team	Community Wellbeing	Operational Audit	Housing & Partnerships	15	Medium
Public Relations & Marketing Including Graphic Design	Corporate	Operational Audit	Governance & Corporate Services	10	Medium
Food Safety Inspections and Enforcement	Community Wellbeing	Operational Audit	Economic Prosperity	10	Medium
Culture & Leisure Services Contract Monitoring (Client Function)	Community Wellbeing	Operational Audit	Environment & Healthy Lifestyles	15	Medium
Car Parking Arrangements	Promoting Prosperity	Operational Audit	Environment & Healthy Lifestyles	15	Medium

Audit Area	Corporate Business Objective	Type	Service Lead Office	Planned Days	Rank
Customer Services (CRM, Reception, etc.)	Corporate	Operational Audit	Governance & Corporate Services	15	Medium
Partnerships & CCTV	Community Wellbeing	Operational Audit	Housing & Partnerships	10	Medium
Strategic Housing	Promoting Prosperity	Operational Audit	Housing & Partnerships	10	Medium
Miscellaneous Engineering Functions (Public Clocks, Bus Stations, Street Furniture & Land Drainage)	Community Wellbeing	Operational Audit	Environment & Healthy Lifestyles	5	Medium
Sale of Council Houses	Corporate	Operational Audit	Housing & Partnerships	10	Medium
Lease Holder Recharges	Corporate	Operational Audit	Housing & Partnerships	15	Medium

Available Audit Resources 2019-20

		General Audit Total	IT Audit Support	Total Days
Staffing of the Team (Excludes Chief Internal Auditor)		3		
In House Total Days		864		864
External Support		150	60	210
Days Available		1014	60	1074
Less Non Operational (leave, training etc)		338		338
Chargeable Days		676	60	736
<u>Chargeable Work</u>				
Fraud		28		28
Advice, Consultancy		58		58
Contingency Budget		90		90
Follow-ups		25		25
Audits		475	60	535
Chargeable Days		676	60	736
<u>Allocation of Resources to Audit Plan Requirements</u>				
Shared Service Audits		180		
Cannock Specific Audits		175		
Stafford Specific Audits		120		
IT Audit Plan		60		
Total Days		535		