**Lancashire County Council
Internal Audit Service**

Annual report of the head of internal audit for the year ended 31 March 2011

Lancashire
County
Council

Lancashire County Council Internal Audit Service
Annual report for the year ended 31 March 2011

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1   Introduction

Purpose of this report

1.1   This report summarises the work that the county council's Internal Audit Service has undertaken during 2010/11 and the key themes arising in relation to internal control, governance and risk management across the council.

The role of internal audit

1.2   The Internal Audit Service is an assurance function that provides an independent and objective opinion on the adequacy of the council's control environment. The CIPFA Code of Practice for Internal Audit in Local Government in the United Kingdom requires the head of internal audit to provide a written report to those charged with governance, timed to support the annual governance statement. This report presents my opinion based upon the work the Internal Audit Service has performed during 2010/11.

1.3   The scope of our work, management and audit's responsibilities, the basis of my assessment, and access to this report are set out in Annex A to this report.

Interim reports

1.4   This report builds on the matters reported in previous years which remain relevant and matters that have been the subject of discussions throughout the year with the chief executive and individual executive directors and their senior management teams.

1.5   I have also reported summaries of key areas of audit work to the Audit Committee as they have been completed during the year, including a report for the final quarter of the year.

Ruth Lowry
Head of internal audit
Lancashire County Council

2   Summary assessment of internal control

Overall opinion

2.1   On the basis of our programme of work for the year, I can provide **substantial** assurance overall that there is generally sound system of internal control, adequately designed to meet the council's objectives, and controls are generally being applied consistently. However some weaknesses in the design and inconsistent application of controls put the achievement of particular objectives at risk. In particular, the procurement processes followed across the council have not in all cases followed corporate procedures; and there is a requirement for officers to make adequate declarations of personal interests, both to enhance the council's governance arrangements and particularly in light of the introduction of the Bribery Act from 1 July 2011.

2.2   In forming my opinion on the council's internal control environment, risk management process and corporate governance, I have considered the work undertaken by the Internal Audit Service throughout the year, as well as, to a more limited extent, that of external providers of assurance. I have provided more detailed summaries of individual pieces of audit work throughout the course of the year in my progress reports to each Audit Committee.

2.3   Explanations of the work we have done are set out below and an explanation of the levels of assurance the Internal Audit Service provides are set out in Annexes A and B. Annex C provides a table of each assurance assignment the team has undertaken during the year and the level of assurance we have provided for each, and Annex D sets out the audit resources we have expended to fulfil the audit plan.

2.4   Our work has been organised in accordance with the Internal Audit Service's understanding of the council's controls as follows:

- Cross-cutting controls: These controls manage the risks arising from the council's over-arching business objectives that cut across all service areas.

- Common controls: These are the controls that under-pin the council's work whatever service is being provided and in whatever service or directorate. They manage the risks of its day to day operations that are operated in common across the whole organisation.

- Service-specific controls: The controls designed to manage the risks arising in individual service areas.

2.5   Since some work is service-specific but involves more than one service area, I have also reported findings categorised as cross-service work.

Management's responses to our findings

2.6 Each of the issues I have raised during the year has been discussed with the relevant service management teams as well as with the council's Management Team. Action plans have been agreed and actions are already being implemented; the Internal Audit Service will follow up our findings during the course of 2011/12 and provide support to managers to develop pragmatic solutions to the control issues identified.

Follow-up of our previous work

2.7 We have undertaken work to ascertain progress in implementing agreed recommendations resulting from earlier years' reviews. Except as noted, the majority of the recommendations we have agreed with management have been implemented, and revised action plans have been obtained detailing the progress to date and timescale for full implementation if this has not already been achieved.

Summary of assurance provided by the Internal Audit Service

2.8 A summary of all the assurance we have provided during the year is provided in the table below. This includes each internal audit assignment directed to providing controls assurance, but it excludes work for example on the certification of grant funding claims and participation in the council's working groups, as well as work such as our early assessment of the 'one team' approach to engineering work.

Assignments relating to:	Assurance				
	Full	Substantial	Limited	None	Incomplete
Cross-cutting controls	1	9	5	0	4
Cross-service controls	0	1	1	1	0
Corporate controls	0	19	4	0	1
Service-specific controls	1	23	11	2	6
Total assignments = 89	**2 (2%)**	**52 (59%)**	**21 (21%)**	**3 (3%)**	**11 (12%)**

Wider sources of assurance available to the county council

2.9 As we have implemented the audit plan during the year we have taken into consideration the assurance also provided to the council by external bodies, including the Audit Commission, Ofsted, and the Care Quality Commission.

2.10 Ofsted has completed its annual unannounced inspection of children's services contact, referral and assessment arrangements, and its annual children's services assessment concluded that the council 'performs well'.

2.11 The Care Quality Commission, the independent regulator and inspectorate for health and social care in England determined during

2010 that the council was 'doing well' in relation to adult social care, addressing both safeguarding and improving health and wellbeing for older people. It also concluded that the council's capacity to improve was 'excellent'. The Commission's assessment of adult social services' performance for 2009/10, reported during 2010, also concluded that overall the council's performance in delivering outcomes was 'excellent'.

3   Key issues and themes

3.1   There is a clear trajectory of continuous improvement in the council's common controls, specifically through developments in the use of e-enabled systems and the county's financial ledger system which are being streamlined and demand consistency in their operation by users. The implementation of the new income management system during the year and preparations for the implementation of the new HR/ payroll system are examples of this. Development of the financial system will continue through the implementation of the latest release of the Oracle Financials system in April 2012. Although there remain indications that there is a lack of sufficiently clear procedural guidance for certain common or cross-cutting control systems, for example lone working arrangements, the use of purchasing cards, and staff travel expense claims, the concerns that have been reported in previous years regarding the lack of consistent controls are now plainly being addressed.

3.2   Where controls are the subject of close management attention, such as those over the procurement of the county council's new strategic partner, or the introduction of the new HR/ payroll system they are implemented well, being well designed and operated as intended.

3.3   There are newly introduced services and systems that are already working well and over which we have provided substantial assurance; these include for example the Help Direct service and the retail model for transforming community equipment stores. We have, as would be expected, also found areas in new services and systems where controls could be improved but, since these are subject to close management attention they are also subject to continuous on-going improvement. Examples include the ground-breaking new systems introduced within the Adult and Community Services Directorate to support commissioning and procurement of care services, the action being taken to develop the council's information governance, and the Reablement Service operated by LCCG. We therefore expect our follow-up work during 2011/12 to find that where any significant risks remain in these areas they will have been appropriately mitigated.

3.4   However some long-standing operational systems, both within individual service areas and those spanning more than one service area, exhibit control weaknesses. Risks are more likely to be inadequately mitigated where controls have been in place for a long time, and have not been fully reconsidered as organisational structures have been altered and posts reconfigured. We have, for

example been able to provide only limited assurance in relation to service-specific controls over access to ISSIS and some aspects of adult social care case management, adoption allowances, management of certain grant funding streams and recovery of the costs of highways damages. This appears to be exacerbated when more than one service area is involved, for example the provision of transport for children with special educational needs, which is commissioned and provided by teams across different service areas.

3.5   We have also identified a number of areas in which management checks are not being undertaken effectively. Although we identified few examples of widespread significance this is likely to be a growing theme as the council reduces the scale of its operations and, in particular reduces its management team: it is likely that the risks associated with reduced management oversight will have to some degree to be accepted. Inadequate management oversight is exemplified by a general lack of compliance with the council's partnership protocol before and whilst working in partnership with external bodies, and there has been a notable lack of management awareness (corporately and in the relevant service areas) regarding the risks associated with working hours and compliance with the European Working Time Directive. However a lack of management oversight is in certain cases built into the system; for example budget holders are by-passed at a number of points during the purchasing process when their involvement would be expected.

3.6   Purchasing and procurement have emerged as common issues across the council. The selection of suppliers to a number of service areas across the council cannot clearly be shown to have followed appropriate procurement procedures, in particular where there are long-standing arrangements with familiar suppliers. We have been unable to obtain sufficient evidence to support the selection and ongoing use of suppliers, except for the most recent examples. More recent procurement exercises have been flawed in a variety of ways, largely arising from weaknesses in the system design and the non-compliance with agreed procedures.

Risk management

3.7   The council's strategic risk register has been regularly updated and reported to the Audit Committee during the course of the year. However the corporate approach to risk management remains under review as the council's approach is clarified and the way the council identifies and manages its risks is again under consideration. As the Policy Unit is reconfigured, the Internal Audit Service will take a greater role in facilitating risk management across the council from 1 July 2011.

Corporate governance

3.8   The Internal Audit Service continues to be involved in the development of the council's corporate governance arrangements and is represented on the council's corporate governance working group.

3.9   The coming year will provide opportunities for the council to reconsider its long-standing governance arrangements as the standards regime is revised nationally, and the government's future approach to public audit raises the possibility that additional responsibilities will be placed upon audit committees in relation to the appointment of external auditors.

3.10   The coming year will provide opportunities for the council to reconsider its long-standing governance arrangements as the standards regime is revised and possibly discontinued nationally, and as additional responsibilities are placed upon audit committees in relation to the appointment of external auditors. It will be appropriate to reconsider the role of the Audit Committee as it has gradually acquired a variety of responsibilities in relation to risk management, internal control, approval of the council's financial statements and treasury management as well as oversight of both internal and external audit, but it does not currently have responsibility for oversight of the council's counter fraud and whistle-blowing arrangements.

3.11   The introduction of the Bribery Act 2010, which will take effect from 1 July 2011, will require the council to demonstrate that we have adequate procedures to counter the risk of bribery and corruption. Our work during 2010/11 has shown that the council's arrangements to counter the risks arising from employees' conflicts of interest in particular are currently inadequate. More positively, we have provided substantial assurance in relation to members' allowances and the receipt of gifts and hospitality by members.

4   Implications for the annual governance statement

4.1   In making its annual governance statement the council considers the head of internal audit's opinion in relation to its internal control environment, risk management processes and corporate governance. The annual governance statement is therefore likely to refer to the need to improve the council's procurement processes and also to strengthen arrangements relating to officers' declarations of interests.

5   Assurance work for other organisations

5.1   The county council's Internal Audit Service also serves a number of external organisations within Lancashire on the basis that they are important partners to Lancashire County Council; a number of the district authorities, the Police Authority, Regenerate Pennine Lancashire Limited and Lancashire and Blackpool Tourist Board Limited. Whilst our work for the larger external organisations is undertaken on a commercial basis and is generally subject to market testing, our work for the Tourist Board and Regenerate Pennine Lancashire in particular is undertaken to provide assurance not only to

the boards of those bodies but also to Lancashire County Council itself.

5.2   I have not reported any matters to these organisations that would have any implications for Lancashire County Council or its governance statement.

6   Counter fraud and investigatory work

6.1   The Internal Audit Service provides a counter fraud and investigatory service to management, which is distinct from audit but is related in considering the council's controls and in the skill sets required.

6.2   We have provided a separate report on this work to the council's Standards Committee and the Audit Committee has also received this report for information.

7   Internal audit inputs and performance

7.1   The outputs of our audit work have been reported in detail to the senior management teams of individual service areas, and the key themes arising for them and for the council as a whole are set out above. However in fulfilling its duty to consider the performance of the council's internal audit service, the Audit Committee will be interested, on behalf of the council, to understand the way that the Internal Audit Service has deployed its resources against the audit plan for the year.

Internal audit plan 2010/11

7.2   Taking account of expected staff vacancies we planned to provide 3,260 days during 2010/11 and achieved 3,727 (14% more than planned), an increase of 467 days, using time made available in particular from the reduction in input required to our external work on assessment of the Financial Management Standard in Schools.

7.3   Overall, we have provided the assurance the council requires and in particular we have completed our work on the council's corporate financial and ICT systems. We will be able to satisfy the Audit Commission that our work is sufficient for them to take assurance from it in undertaking their external audit. We have completed 89 individual assurance assignments and these are set out in Annex C.

7.4   The days spent on each area of our audit plan, by service, are set out in the table included at Annex D. This does not include time spent during April and early May 2011 to complete work relating to 2010/11.

Internal audit performance

7.5   During the summer of 2010 the Audit Service used the CIPFA benchmarking service to undertake a client satisfaction survey. The Audit Service is regarded as 'good' overall, and in particular we achieved an improvement in the timeliness of our reporting, which is important to our clients and has previously been assessed as

'adequate' but in 2010 was assessed as 'good'. We have recently begun to issue client satisfaction surveys for the summer of 2011.

7.6   We have also updated our self assessment against the CIPFA Code of Practice for Internal Audit in Local Government in the UK to assess compliance with this Code. We continue to demonstrate a high degree of compliance and no further significant actions are required at this point.

A   Scope, responsibilities and assurance

Approach

A.1   In accordance with the CIPFA Code of Audit Practice, 2006, the scope of internal audit encompasses all of the council's operations, resources and services including where they are provided by other organisations on their behalf.

Responsibilities of management and internal auditors

A.2   It is management's responsibility to maintain systems of risk management, internal control and governance. Internal audit is an element of the internal control framework assisting management in the effective discharge of its responsibilities and functions by examining and evaluating controls. Internal auditors cannot therefore be held responsible for internal control failures.

A.3   However, we have planned our work so that we have a reasonable expectation of detecting significant control weaknesses. We have reported all such weaknesses to management as they have become known to us, without undue delay, and have worked with management to develop proposals for remedial action.

A.4   Internal audit procedures alone do not guarantee that fraud will be detected. Accordingly, our examinations as internal auditors should not be relied upon solely to disclose fraud or other irregularities which may exist, unless we are requested to carry out a special investigation for such activities in a particular area.

A.5   Internal audit's role includes assessing the adequacy of the risk management processes, key internal control systems and corporate governance arrangements put in place by management and performing testing on a sample of transactions to ensure those controls were operating for the period under review.

Basis of our assessment

A.6   My opinion on the adequacy of control arrangements is based upon the result of internal audit reviews undertaken and completed during the period in accordance with the plan approved by the Audit Committee. We have obtained sufficient, reliable and relevant evidence to support the recommendations that we have made.

Limitations to the scope of our work

A.7   There have been no limitations to the scope of our work.

Limitations on the assurance that internal audit can provide

A.8   There are inherent limitations as to what can be achieved by internal control and consequently limitations to the conclusions that can be drawn from our work as internal auditors. These limitations include the possibility of faulty judgement in decision making, of breakdowns because of human error, of control activities being circumvented by

the collusion of two or more people and of management overriding controls. Also there is no certainty that internal controls will continue to operate effectively in future periods or that the controls will be adequate to mitigate all significant risks which may arise in future.

A.9   Decisions made in designing internal controls inevitably involve the acceptance of some degree of risk. As the outcome of the operation of internal controls cannot be predicted with absolute assurance any assessment of internal control is judgmental.

Access to this report and responsibility to third parties

A.10   I have prepared this report solely for Lancashire County Council. As you are aware, this report forms part of a continuing dialogue between the Internal Audit Service, the chief executive, Audit Committee and management of the council. It is not therefore intended to include every matter that came to our attention during each internal audit review.

A.11   I acknowledge that this report may be made available to other parties, such as the external auditors. I accept no responsibility to any third party who may receive this report for any reliance that they may place on it and, in particular, I expect the external auditors to determine for themselves the extent to which they choose to utilise our work.

B   Audit assurance levels and classification of audit recommendations

Audit assurance

Full assurance: there is a sound system of internal control which is designed to meet the service objectives and controls are being consistently applied.

Substantial assurance: there is a generally sound system of internal control, designed to meet the service objectives, and controls are generally being applied consistently. However some weakness in the design and/ or inconsistent application of controls put the achievement of particular objectives at risk.

Limited assurance: weaknesses in the design and/ or inconsistent application of controls put the achievement of the service objectives at risk.

No assurance: weaknesses in control and/ or consistent non-compliance with controls could result/ has resulted in failure to achieve the service objectives.

Audit recommendations

All recommendations are stated in terms of the residual risk they are designed to mitigate.

Extreme residual risk: Critical and urgent in that failure to address the risk could lead to one or more of the following occurring: catastrophic loss of the county council's services, loss of life, significant environmental damage or huge financial loss, with related national press coverage and substantial damage to the council's reputation. *Remedial action must be taken immediately.*

High residual risk: Critical in that failure to address the issue or progress the work would lead to one or more of the following occurring: failure to achieve organisational objectives, disruption to the business, financial loss, fraud, inefficient use of resources, failure to comply with law or regulations, or damage to the council's reputation. *Remedial action must be taken urgently*.

Medium residual risk: Less critical, but failure to address the issue or progress the work could impact on operational objectives and should be of concern to senior management. *Prompt specific action should be taken.*

Low residual risk: Areas that individually have no major impact on achieving the service objectives or on the work programme, but where combined with others could give cause for concern. *Specific remedial action is desirable*.

Detailed analysis of internal audit assurance assignments 2010/11

	Assurance					Recommendations				
	Full	Substantial	Limited	None	Incomplete	Extreme	High	Medium	Low	Total
Cross-cutting issues										
The council's role as accountable body			✓			Recommendations are being discussed.				
Customer Service Centre: Acorn system operational support and data security		✓				0	1	1	0	2
Corporate governance										
Members' expenses and allowances		✓				0	0	2	3	5
Declarations of interest, gifts, hospitality – members		✓				0	0	2	2	4
Declarations of interest, gifts, hospitality – officers			✓			0	4	2	2	8
Information governance		✓				0	0	2	0	2
Health and safety of staff										
LCCG's engineering and catering services		✓				0	0	8	2	10
Corporate health and safety arrangements			✓			0	1	9	4	14
Lone workers – CYP					x					
Lone workers – Environment					x					
Lone workers – LCCG			✓			0	0	9	0	9
Health and safety of the public										
Corporate manslaughter on the highways			✓			0	0	10	2	12
Petroleum safety		✓				0	0	4	3	7
Information governance		✓				0	0	2	0	2
Safeguarding										
Vetting & barring (CRB checks)					x					
Safeguarding adult finances		✓				0	0	7	5	12
Safeguarding vulnerable adults		✓				Recommendations are being discussed.				
Safeguarding transport					x					
Selection of the council's strategic partner	✓					0	0	0	1	1
	1	**9**	**5**	**0**	**4**	**0**	**6**	**58**	**24**	**88**

	Assurance					Recommendations				
	Full	Substantial	Limited	None	Incomplete	Extreme	High	Medium	Low	Total
Cross-service issues										
SEN transport charges			✓			0	1	0	0	1
Assessment and Reablement Service: management		✓				0	3	0	0	3
Assessment and Reablement Service: service delivery		✓				0	0	7	2	9
	0	**1**	**1**	**1**	**0**	**0**	**4**	**7**	**2**	**13**
Corporate controls										
Commissioning and procurement										
Purchasing			✓			0	2	20	6	28
Tendering arrangements			✓			0	2	8	1	11
Financial controls										
Due diligence over strategic partnership's budgets	✓					0	0	0	0	0
Oracle/ HR payroll system testing	✓					0	0	0	0	0
Efficiency savings	✓					0	0	1	0	1
Accounts payable	✓					0	0	3	2	5
Accounts receivable	✓					0	0	9	1	10
Cash and banking	✓					0	0	4	1	5
Expenses	✓					0	0	7	0	7
General ledger	✓					0	0	3	0	3
Oracle user management and user responsibilities	✓					0	0	4	1	5
Payroll	✓					0	1	2	1	4
Treasury management	✓					0	0	6	1	7
VAT	✓					0	0	2	0	2
ICT controls										
Asset management and disposal					x					
Change management	✓					0	0	9	0	9
Follow-up		✓				0	0	1	0	1
Government Connect Secure Extranet Code of Connection	✓					0	0	3	1	4
Network management and Active Directory	✓					0	1	4	0	5

	Assurance					Recommendations				
	Full	Substantial	Limited	None	Incomplete	Extreme	High	Medium	Low	Total
Controls over management of the council's estate										
Final accounts in Property Services		✓				0	0	0	0	0
Premises management			✓			0	0	7	2	9
Property maintenance		✓				0	0	2	6	8
HR controls										
Absence management		✓				0	0	1	10	11
Equal Pay Review		✓								0
	0	**19**	**4**	**0**	**1**	**0**	**6**	**96**	**33**	**135**
Service-specific controls										
Adult and Community Services										
Transforming community equipment services		✓				0	0	7	4	11
Lancashire Adult Learning: financial governance and management information			✓			0	0	16	4	20
Case management arrangements			✓			0	2	4	0	6
Commissioning and procurement schemes			✓			0	2	16	1	19
Payments and monitoring system (PAMS)		✓				0	0	6	3	9
Follow-up: contract monitoring		✓				0	0	4	0	4
Follow-up: non residential care services (NRCS)		✓				0	0	1	0	1
Follow-up: PAMS		✓				0	0	4	2	6
Help Direct		✓				0	0	1	1	2
Children and Young People										
Agency placements		✓				0	1	10	1	12
Fostering payments		✓				0	0	4	1	5
Adoption allowances			✓			0	1	10	1	12
Graduate Leadership Fund			✓			0	3	9	1	13
Safeguarding Board				x						0
Elective home education		✓				0	0	7	1	8
Follow-up: SSH			✓							0
Follow-up: SSEYCS Commissioning		✓				0	1	1	0	2

	Assurance					Recommendations				
	Full	Substantial	Limited	None	Incomplete	Extreme	High	Medium	Low	Total
Environment										
Closed landfill sites		✓				0	0	2	1	3
Final accounts for contractors		✓								0
Highways damages			✓			0	0	9	0	9
PFI billing model, data management and budget forecasting					x					
Project management (Heysham M6, Guild Wheel, Huncoat)					x					
Development control: s278		✓				0	1	5	3	9
Development control: s106					x					
Waste management PFI		✓				0	0	10	2	12
Follow-up: transport contract monitoring		✓				0	0	0	0	0
Follow-up: information management		✓				0	0	1	0	1
Follow-up: Traffic Management Act		✓				0	0	0	0	0
Follow-up: partnerships		✓				0	0	1	0	1
Follow-up: concessionary travel			✓			0	1	3	3	7
Follow-up: urban traffic control system			✓			0	0	2	0	2
Lancashire County Commercial Group										
Home for older people - establishment visits			✓			1	6	11	1	19
Working Time Regulations				✓		0	2	8	2	12
School catering IT system		✓				0	0	6	0	6
Follow up: Payroll interface		✓				0	1	7	0	8
Economic development										
Income protection					x					
Procurement/ regeneration projects		✓				0	0	2	4	6
Regenerate Pennine Lancashire										
Capital receipts		✓				0	0	2	2	4
Multi-area agreement										
Future Jobs Fund			✓			0	1	4	0	5

	Assurance					Recommendations				
	Full	Substantial	Limited	None	Incomplete	Extreme	High	Medium	Low	Total
Pension fund										
Altair					x					
Global custodian		✓				0	0	1	0	1
Property fund		✓				0	0	4	0	4
Third party reports on fund managers' controls	✓					0	0	0	0	0
	1	**23**	**11**	**2**	**6**	**1**	**21**	**177**	**38**	**237**
TOTAL for Lancashire County Council = 89	**2**	**52**	**21**	**3**	**11**	**1**	**37**	**338**	**97**	**473**
	2%	**59%**	**24%**	**3%**	**12%**	**0%**	**8%**	**71%**	**21%**	**100 %**

Audit resources expended against the audit plan

Audit area	Planned audit days	Actual audit days		Total	Variance
		Relating to 2009/10	2010/11		
Corporate issues					
Corporate governance	25	1	42	43	18
Information governance	30	-	43	43	13
Risk management	15	-	3	3	(12)
Formation of a strategic partnership	20	-	113	113	93
Safeguarding	105	-	177	177	72
Health and safety of the public	35	-	41	41	6
Health and safety of staff	60	-	116	116	56
Integrated service delivery	70	-	22	22	(48)
The customer service centre	80	-	56	56	(24)
Accountable body role	30	-	13	13	(17)
Commissioning and procurement	25	-	93	93	68
Performance (indicators and grant)	15	-	15	15	0
Sub-total	**510**	**1**	**733**	**734**	**154**
Directorates and services					
Adult and Community Services	255	80	186	265	10
Children and Young People	260	49	225	275	15
Schools	350	11	224	235	(115)
Environment Directorate	240	77	207	284	44
Lancashire County Commercial Group	100	9	80	89	(11)
Economic Development	35	3	30	33	(2)
Accountability for Regenerate	30	-	20	20	(10)
Pension Fund	120	8	93	101	(19)
Sub-total	**1,390**	**237**	**1,065**	**1,302**	**(88)**
Corporate controls					
Financial systems	455	85	588	674	219
ICT systems	175	7	146	153	(22)
Property management	100	12	80	92	(8)
Human resources controls	30	7	73	80	50
Sub-total	**760**	**111**	**887**	**998**	**188**
Response to the risk of fraud					
Proactive work	210	-	94	94	(116)
Responsive work/ whistle-blowing	290	-	516	516	226
Sub-total	**500**	**-**	**610**	**610**	**110**
Management of the service					
Audit and Standards Committees	6	-	10	10	4
Audit planning and reporting	30	14	46	60	30
Support to senior management	10	-	8	8	(2)
Audit Commission liaison	4	-	5	5	1
Sub-total	**50**	**14**	**69**	**83**	**33**
Contingency	50	-	-	-	(50)
Total audit days	**3,260**	**363**	**3,364**	**3,727**	**467**