

TO: GOVERNANCE AND AUDIT COMMITTEE
29TH MARCH 2016

INTERNAL AUDIT PLAN 2017/18 AND RISK MANAGEMENT
(Head of Audit and Risk Management)

1 PURPOSE OF REPORT

- 1.1 The purpose of this report is to set out the underlying principles applied in the Internal Audit planning process and seek the Governance and Audit Committee's approval of the Internal Audit Plan for 2017/18 and clarify responsibilities for risk management..

2 RECOMMENDATION

- 2.1 **To approve the Internal Audit Plan for 2017/18 attached at Appendix 1.**
- 2.2 **To note for information on risk management responsibilities.**

3 REASONS FOR RECOMMENDATION

- 3.1 To ensure that the Council meets its statutory responsibilities for internal audit and advise the Committee of risk management responsibilities across the Council.

4 ALTERNATIVE OPTIONS CONSIDERED

- 4.1 There is no alternative option.

5 SUPPORTING INFORMATION

INTERNAL AUDIT PLAN

Internal Audit Requirements

- 5.1 All local authorities must make proper provision for internal audit in line with the 1972 Local Government Act (S151) and the Accounts and Audit Regulations 2015. The latter states that authorities must "undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance." The Council delegates its statutory responsibilities for the provision of the internal audit service under the Accounts and Audit (England) Regulations 2015 to the Borough Treasurer.
- 5.2 More specifically, Internal Audit aims to: -
- satisfy the legal requirements of a Local Authority Internal Audit Service and provide an annual opinion on the adequacy of the Council's control environment risk management and governance processes;
 - comply with Public Sector Internal Audit Standards;
 - examine, evaluate and report independently and objectively on the adequacy of management's arrangements to secure the proper use of resources (economy, efficiency and effectiveness);

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- assist management in achieving its objectives, managing its risks and establishing and maintaining adequate systems of internal control;
- assist management, where appropriate, in the investigation of alleged fraud, theft, corruption or other irregularity; and
- ensure External Audit can place reliance on Internal Audit's work to inform their planning, avoid duplication and minimise audit fees.

- 5.3 Internal Audit provides independent assurance on the control environment but for Internal Audit to provide full assurance on all activities and transactions across the organisation, the Council would need to commit significantly more resources to internal audit services than is realistically available. Historically, the Council has taken the view that spend on internal audit should be limited to only what is necessary to undertake sufficient audit work to enable an annual evidence based opinion to be given. In the current financial climate that approach has and will be maintained. Full assurance could only ever be achieved by checking every transaction and this would not deliver value for money. Internal Audit's work is planned so that Members and Officers can rely on Internal Audit to detect significant control weaknesses for the areas audited and transactions sampled and is hence directed to areas of greatest risk.
- 5.4 Managing the risk of fraud and corruption is the responsibility of managers. Internal Audit will however be alert in all its work to the risk of fraud and corruption. In addition, a number of probity audits are included in the Plan to provide assurance over the proper administration of the Authority's activities. In drawing up the annual Internal Audit Plan, focus has been placed on ensuring there is coverage of areas where there is potential risk of internal or external abuse of processes for fraudulent purposes. In addition, a number of days have been targeted for proactive Counter Fraud work and training during 2017/18.

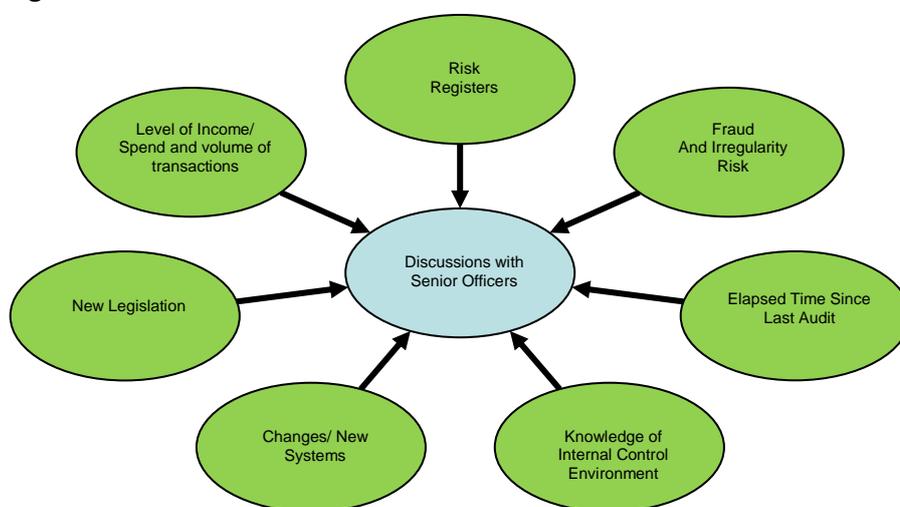
Development of the Annual Internal Audit Plan

- 5.5 Given the finite resources available to spend on internal audit, the Internal Audit Plan seeks to optimise the limited resources available to provide assurance on the control environment. It is largely risk driven to ensure optimum use of audit resources.
- 5.6 The process begins with listing audits that have been given a limited assurance opinion in the previous 12 months as our procedure is to re-visit these in the following year and grants requiring audit sign off as a condition of funding. Expenditure and income streams in each directorate are then reviewed to identify those areas of highest value. Directorate risk registers are used to identify significant risk areas. Key IT systems particularly those with direct financial and financial reporting impact are identified. Minutes are reviewed to identify potential changes such as upgrades or new IT systems.
- 5.7 Fraud and irregularity is a key risk for all local authorities. Whilst as noted above, the responsibility for managing this risk rests with managers, the potential risk of fraud and irregularity is taken into account when developing the audit plan thus ensuring there is adequate audit coverage of areas of greatest risk such as where there is cash income. In addition for 2017/18, to address potential fraud risks that are often common to all local authorities, the Plan includes a number of days for proactive counter fraud work and for fraud awareness training in Corporate Services and Children, Young People and Learning following on from the training provided in Adult

Social Care Health and Housing and Environment, Culture and Communities during 2017/18.

- 5.8 Heads of Internal Audit are required to give an opinion on the effectiveness of governance and risk management arrangements. This will be addressed through audits such as compliance with IDR35 and GDPR, audit of expenses and performance indicators .
- 5.9 Having identified these potential areas for audit focus these are then listed and plotted against audit coverage over the last few years to establish a preliminary view of where audit resources might be directed for the forthcoming year. This is then discussed at one to one meetings with officers. This is a vital element of the methodology for developing the plan. Discussions are held with the Chief Executive, Borough Treasurer, Directors, Chief Officers, Group Accountants and IT officers. These discussions provide the opportunity for the Head of Audit and Risk Management to confirm her knowledge of new legislation and systems and their potential impact, seek input officers on the areas that would benefit from audit review and ensure proposed audits cover all major risks and areas of concern that could impact on delivery of the Council's strategic themes.

Figure 1



- 5.10 The proposed plan of audits developed from the discussion meetings as at Appendix 1 is finally cross-checked against the Strategic Risk Register to ensure that there is adequate audit coverage against all key risks. A summary of the main audits against each strategic risk is attached at Appendix 2.
- 5.11 The plan at Appendix 1 of audits indicates where the audit relates to a key financial system or is included to provide assurance on governance, risk management or address the risk of fraud (probity).
- 5.11.1 The key change for 2017/18 is in our approach to school audits. The role of the governing body is to:
- . set the strategic direction, vision and ethos of the school;

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- monitor and challenge the progress of the school in achieving its priorities;
- recruit and performance manage the headteacher;
- exercise employer responsibility;
- ensure the school(s) meet its statutory responsibilities
- ensure financial probity;
- ensure the premises are well managed; and
- report to the school's stakeholders.

- 5.12 Senior management and Members have queried the previous approach to auditing schools whereby each school was visited for audit at least every 3 years and a robust audit of financial and governance controls undertaken. The necessity to do this was challenged and senior management were also keen that Audit undertake more themed audits such as on pupil premium. Given pressure on resources this could not be achieved without cutting individual school audits. However, it is in the interests of the Council for schools to be financially sustainable and therefore to have sound financial and governance controls and our audits over the past 2 years have highlighted some significant weaknesses which would not have been identified or addressed if the audits had not taken place. In the view of the Head of Audit and Risk Management it would not be appropriate to cease all individual school audits but a reduction in audits can be achieved by carrying out a risk assessment of each school due for audit on rotation to determine if an audit visit is not required. This approach is set out in the CYPL section of the audit plan in Appendix 1.

Resourcing Delivery of the Audit Plan

- 5.13 Delivery of the audits in the Council's internal audit plan is outsourced. Internal audit services are delivered via two main sources. Mazars LLP, who have been our main provider since 2012, are expected to deliver approximately two thirds of the 2016/17 general internal audit reviews. Whilst a small proportion of general audits are carried out in-house, the bulk of the remaining one third of the Annual Internal Audit Plan audits will be undertaken by in-house Internal Audit Teams at Wokingham Borough Council, via an agreement under a S113 of the Local Government Act 1972 which permits local authorities to provide staffing resources to other authorities. IT audit will be delivered by TIAA under a contract commencing on 1st April 2016.

RISK MANAGEMENT

Risk Management Responsibilities

- 5.13 The Council's statutory responsibilities for risk management and the responsibilities Borough Treasurer as responsible finance officer are set out in the Accounts and Audit Regulations 2015 which state

Responsibility for internal control

3. A relevant authority must ensure that it has a sound system of internal control which -,,,,,, c) includes effective arrangements for the management of risk.

Accounting records and control systems

4.—(1) Subject to paragraphs (3) and (4), and, in so far as they are not in conflict with those paragraphs, to any instructions given by a relevant

authority to its responsible financial officer, That officer must determine, on behalf of the authority—.....

b) its financial control systems.....

(4) The financial control systems determined in accordance with paragraph (1)(b) must include(a) measures—.....

(iii) to ensure that risk is appropriately managed;

- 5.14 Within the Council, the Financial Regulations clarify the responsibilities for risk management

Section 4.2

The Governance and Audit Committee is responsible for approving the authority's risk management policy statement and strategy and for reviewing the effectiveness of risk management.

The Borough Treasurer is responsible for preparing the authority's risk management policy statement and for promoting the approved strategy throughout the authority.

Appendix C Section 3.

Responsibilities of the Borough Treasurer

To prepare and promote the authority's risk management policy statement.

To develop risk management controls in conjunction with other Directors.

To maintain the Council's Strategic Risk Register.

In practice the Borough Treasurer largely delegates these responsibilities to the Head of Audit and Risk Management.

- 5.15 The role of the Governance and Audit Committee in respect of risk management is as also set out in the Committee's terms of reference as follows:

- To monitor the adequacy of procedures and processes in place to manage risk
- To seek assurances that action is being taken on risk related issues
- To ensure that assurance statements, including the Annual Governance Statement, properly reflect the risk environment

This is consistent with the CIPFA guidance on audit committees which includes as one of the core functions of an audit committee the requirement to:

Consider the effectiveness of the authority's risk management arrangements and the control environment. Review the risk profile of the organisation and assurances that action is being taken on risk-related issues, including partnerships with other organisations.

The Purpose of the Strategic Risk Register

- 5.16 The Strategic Risk Register is a vital tool within the risk management arrangements the Council has put in place to meet its statutory responsibilities as set out above. . It serves as a central repository for the risks to the achievement of the Council's overarching objectives as set out in its strategic themes and performance measures. Its function is to provide senior management and Members with information on the main risks faced by the Council in seeking to deliver against the strategic themes. It provides users with a clear view of the status of each risk.

- 5.17 The Strategic Risk Register is used by senior management and Members to:

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- understand the nature of the risks the Council faces and the extent of those risks.
 - identify the level of risk that the Council is willing to accept.
 - identify the likelihood of the risk occurring and its potential impact to the Council .
 - recognise the ability to control and reduce risk.
- 5.18 Ownership of the Strategic Risk Register rests with the Corporate Management Team (CMT). CMT therefore have primary responsibility for identifying and managing the risks and ensuring the Register is complete and a fairly presents the risks and their scores and mitigation. The Strategic Risk Management Group receives and reviews updates of the full Strategic Risk Register every quarter and prior to six monthly review at CMT. Mitigating actions are updated prior to the six monthly CMT review.
- 5.19 Following review at CMT, the Strategic Risk Register is presented to the Governance and Audit Committee to provide the Committee with information on the key risks as perceived by the senior management team and seek the Committee's input and to enable the Committee to satisfy itself that risks are fully identified, monitored and controlled and that effective risk management arrangements are in place.

6 **ADVICE RECEIVED FROM STATUTORY AND OTHER OFFICERS**

Borough Solicitor

- 6.1 The statutory basis for the Internal Audit process is set out in the main body of the report

Borough Treasurer

- 6.2 The work of Internal Audit is key to fulfilment of the section 151 responsibilities by identifying weaknesses in internal control arrangements that can then be rectified. The Internal Audit Plan will delivered within the financial budget allocated.

Equalities Impact Assessment

- 6.3 Not applicable.

Strategic Risk Management Issues

- 6.4 Robust internal audit arrangements are an important part of effective risk management. Audit plans should be targeted to areas of greatest risk to the Council and individual internal audit reviews should focus on controls in place to mitigate risk and highlight any gaps in assurance.

7 **CONSULTATION**

Principal Groups Consulted

- 7.1 The Chief Executive, Borough Treasurer, Directors and Chief Officers at the Council, the Council's external auditors and the Council's internal audit services contractors (Mazars and TIAA). The Strategic Risk Management Group (SRMG) and the

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Corporate Management Team (CMT) were consulted on risk management responsibilities.

Method of Consultation

- 7.2 The development of the Annual Internal Audit Plan for 2017/187 has involved extensive consultation with a range of stakeholders, to ensure that their views on risks and current issues, within individual departments and corporately, are identified and considered. This was based on one to one discussion with the Borough Treasurer, Directors, chief officers and Group Accountants followed by discussions with the Corporate, Departmental Management and Operational IT Management teams. Feedback was also been sought from the Chief Executive and from Mazars and TIAA as our key internal audit service providers for general and IT audit and from our external auditors, Ernst & Young. Feedback on the content of the draft Plan and timing of audits has been taken into account in the Plan attached at Appendix 1. SRMG and CMT were consulted on risk management responsibilities through papers presented to meetings on 6th and 15th March respectively.

Representations Received

- 7.3 Not applicable.

Background Papers

Strategic Risk Register/Public Sector Internal Audit Standards

Contact for further information

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SUMMARY OF ANNUAL INTERNAL AUDIT PLAN 2017/18

AUDIT	DAYS BY QUARTER				TOTAL DAYS
	Q1	Q2	Q3	Q4	
COUNCIL WIDE AUDITS	26	18	22	15	81
CORPORATE SERVICES	24	30	76	33	163
ENVIRONMENT CULTURE AND COMMUNITIES	17	27	12	30	86
ADULT SOCIAL CARE, HEALTH AND HOUSING	12	19	37	30	98
CHILDREN, YOUNG PEOPLE AND LEARNING	44	28	40	15	127
TOTAL	123	122	187	123	555

COUNCIL WIDE AUDITS

AUDIT	Days	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Key System	Link to Strategic Risk	Probity	Governance
COUNCIL WIDE									
Officer expenses	7	7	0	0	0			✓	✓
Performance indicators	12	0	0	12	0		✓	✓	✓
Mileage	6	6	0	0	0			✓	
IR35 Compliance	10	0	0	0	10			✓	✓
GDPR Gap Analysis	10	10	0	0	0		✓		✓
Grants and payments to the voluntary sector	12	0	12	0	0	✓		✓	✓
Apprenticeship Levy	4	0	0	0	4				✓
Redundancy Payments	5	0	0	5	0				✓
Counter Fraud Training	5	0	3	2	0			✓	✓
Proactive fraud work	10	3	3	3	1			✓	✓
TOTAL COUNCIL WIDE AUDITS	81	26	18	22	15				

CORPORATE SERVICES

AUDIT	Days	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Key System	Link to Strategic Risk	Probity	Governance
Creditors including Controcc transactions	12	0	0	12	0	✓	✓	✓	✓
Debtors including Controcc transactions	9	0	0	9	0	✓	✓	✓	✓
Main Accounting including	10	0	10	0	0	✓	✓	✓	✓

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AUDIT	Days	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Key System	Link to Strategic Risk	Probity	Governance
reconciliations									
Treasury Management	5	0	5	0	0	✓	✓	✓	✓
Payroll and pre employment checks	15	0	0	15	0	✓	✓	✓	✓
Cash Management	10	0	0	10	0	✓	✓	✓	✓
Council Tax	10	0	0	10	0	✓	✓	✓	✓
Business Rates	10	0	0	10	0	✓	✓	✓	✓
Registration services	7	0	0	0	7		✓	✓	
Members Expenses and Allowances	7	7	0	0	0			✓	✓
Home to School Transport Follow Up (Ltd 2016/17)	3	3	0	0	0		✓	✓	✓
New Commercial Properties	7	0	0	0	7	✓	✓		
IT AUDIT						✓	✓		✓
Disaster Recovery (Ltd 2016/17)	3	3	0	0	0				
Back Ups (Ltd 2016/17)	3	3	0	0	0	✓	✓		✓
CRM -(Ltd 2016/17)	3	3	0	0	0	✓			✓
AGRESSO upgrade	7	0	0	0	7	✓	✓	✓	✓
ITRENT- performance management module	5	0	0	5	0		✓		✓
Cyber Security Gap Analysis including VOIP	10	0	10	0	0	✓	✓		✓
Helpdesk	7	0	0	0	7				
CONTINGENCY	20	5	5	5	5	✓	✓	✓	✓
TOTAL CORPORATE SERVICES	163	24	30	76	33				

ENVIRONMENT CULTURE AND COMMUNITIES

AUDIT	Days	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Key System	Link to Strategic Risk	Probity	Governance
The Look Out	5	5	0	0	0			✓	
Coral Reef- focused checks on cash and income	3	0	3	0	0			✓	
Car Parks	10	0	0	0	10	✓		✓	
Cemetery and crematorium	5	0	5	0	0			✓	
LED works- Phase 2	10	0	10	0	0	✓	✓	✓	
Maintenance planning	5	0	0	0	5		✓		
Highways capital spend	7	0	0	0	7		✓		
Tree Services	6	0	0	6	0			✓	
Building Control and land charges	7	7	0	0	0			✓	
IT AUDITS						✓			
Leisure Management System	6	0	0	6	0				
Library self service and	8	0	0	0	8		✓		

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AUDIT	Days	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Key System	Link to Strategic Risk	Probity	Governance
stock purchasing systems									
GRANTS Bus Service Operators Grant	1	0	1	0	0			✓	✓
Integrated Transport Block Allocation	3	0	3	0	0			✓	✓
FOLLOW UP	2	0	2	0	0	✓	✓	✓	✓
COUNTER FRAUD Leisure Cash Spot Checks	3	0	3	0	0			✓	✓
Library cash and income spot checks	5	5	0	0	0			✓	
ECC TOTAL	86	17	27	12	30				

ADULT SOCIAL CARE, HEALTH AND HOUSING

AUDIT	Days	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Key System	Link to Strategic Risk	Probity	Governance
Social care journey <ul style="list-style-type: none"> • RAS assessment • Care package approval • Financial assessment • Direct payment • Contracting • Brokerage 	20	0	0	0	20	✓	✓	✓	✓
Controcc (NB:This will be audited as part of the accounts payable and accounts receivable audits)	3	0	0	3	0	✓	✓	✓	
ASCHH Debt Management Follow Up (Ltd 16/17)	3	0	3	0	0	✓	✓	✓	
Matrix	5	5	0	0	0	✓			
Mental Health Follow Up (Ltd 15/16)	3	3	0	0	0		✓		
Bridgewell Follow Up (Ltd 15/16)	3	0	3	0	0		✓	✓	
Glenfield House Support Team	4	4	0	0	0			✓	
Emergency Duty Service	7	0	0	7	0	✓	✓		
Housing Benefit and Council Tax Reduction	15	0	0	15	0	✓	✓	✓	
Housing Applications and Allocations	8	0	8	0	0	✓		✓	
Forestcare	5	0	5	0	0		✓		
Contingency	10	0	0	0	10				
IT Audits	5	0	0	5	0	✓	✓		

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AUDIT	Days	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Key System	Link to Strategic Risk	Probity	Governance
Controcc									
LAS	7	0	0	7	0	✓	✓		
ASCHH TOTAL	98	12	19	37	30				

CHILDREN, YOUNG PEOPLE AND LEARNING

AUDIT	Days	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Key System	Link to Strategic Risk	Probity	Governance
Family Centre	3	0	3	0	0			✓	
Larchwood Unit	7	0	0	7	0		✓	✓	✓
Rowan's and Sycamore Children's Centre	3	0	3	0	0			✓	
Willows and Maples Children's Centres	3	0	3	0	0			✓	
Sandhurst (The Spot) YC	3	0	3	0	0			✓	
Great Hollands YC the Zone	3	0	3	0	0			✓	
Coopers Hill Youth Centre NRG	3	0	3	0	0			✓	
Education Centre	5	0	0	5	0			✓	
Open learning Centre	5	0	5	0	0			✓	
Pupil referral services exc PRU	5	0	0	5	0		✓		
SEN – cross cutting audit of the 4 units at Garth Hill, Meadow vale , GT Hollands and Ranelagh	8	8	0	0	0		✓		
Themed school audit- Pupil Premium	12	12	0	0	0		✓		
Personal Education Plans	12	12	0	0	0		✓		
SCHOOLS Follow-up and deferred 2016/17 audits.	15	15	0	0	0	✓	✓	✓	✓
IT AUDITS ONE system- review of new module to support assessment of eligibility for extension of early years funding to 30 hours	5	0	0	5	0	✓			
GRANTS Troubled Families	10	0	5	0	5				✓
SUB-TOTAL	102	44	28	25	5				
SCHOOL AUDIT CONTINGENCY *	25	0	0	15	10	✓	✓	✓	✓
CYPL TOTAL	127	44	28	40	15				

* School due for audit on rotation will be risk assessed based on outcome of self assessment by the school, Statement for Financial Value in Schools assessment ,whether there are any concerns within the Education Authority and Ofsted inspection rating to determine if an audit visit is not required. Any visits will then be funded from the school audit contingency

APPENDIX 2

Strategic Risk	Risk Rating	Proposed Audit(s) to Address Risk
Maintaining satisfactory service standards within a balanced budget.	Red	<ul style="list-style-type: none"> ➤ Key financial system audits
Council unable to predict and plan for future changes in demands for services arising from demographic changes and national policy initiatives.	Amber	<ul style="list-style-type: none"> ➤ SEND units ➤ Social care journey in adult social care
Loss of key senior staff. Managing services with reduced capacity	Amber	<ul style="list-style-type: none"> ➤ Payroll and pre-employment checks ➤ Redundancy payments
IT infrastructure or systems unavailable due to IT failure, non-compliance with PSN/PCI requirements, insufficient IT staff resources of the required calibre to deliver services/projects, an incident preventing the functioning of IT or IT suppliers being unable to deliver/maintain systems.	Red	<ul style="list-style-type: none"> ➤ IT application audits ➤ Follow-up of back-ups ➤ Follow up of disaster recovery ➤ Helpdesk
Council unable to comply with data protection/security requirements to secure data resulting in inappropriate disclosure, loss or theft of sensitive data.	Amber	<ul style="list-style-type: none"> ➤ New General Data Protection Regulations (GDPR) gap analysis ➤ Cyber security
Council unable to implement major projects.	Amber	<ul style="list-style-type: none"> ➤ Major project audits on Binfield learning Village and Coral reef carried out in 2016/17
Business Continuity Plans and procedures inadequate or not clearly communicated and understood.	Amber	<ul style="list-style-type: none"> ➤ Business continuity was audited in 2016/17 ➤ Follow-up of back-ups ➤ Follow up of disaster recovery
Factors outside the control of the Council may result in the injury, death or sexual exploitation of a vulnerable child or adult in the community. Weaknesses in Council procedures may contribute to the failure to safeguard a vulnerable child or adult.	Red	<ul style="list-style-type: none"> ➤ Social care journey in adult social care ➤ Larchwood
Council unable to maintain buildings/highways in accordance with health and safety and other legislative standards. .	Amber	<ul style="list-style-type: none"> ➤ Grant certification ➤ Construction and maintenance
Council unable to work effectively with key partners or involve residents in the development of our services.	Green	<ul style="list-style-type: none"> ➤ Transformation programme ➤ Major projects audits ➤ Procurement audits
Impact of the national and global economy on economic activity in the Borough including potential for businesses to relocate following Brexit. .	Amber	<ul style="list-style-type: none"> ➤ Business rates ➤ Car parking ➤ Individual audit areas
Council unable to implement legislative changes. Legal challenge on decisions relating to levels of service provision.	Amber	<ul style="list-style-type: none"> ➤ GDPR gap analysis ➤ Compliance with IR 35
Delays in the Town Centre Regeneration project led by Bracknell Regeneration Partnership (BRP) working in partnership with Bracknell Forest Council. Failure of the Council to monitor and control their respective elements of the project.	Amber	<ul style="list-style-type: none"> ➤ Maintenance planning
Council unable to deliver the transformation programme.	Amber	<ul style="list-style-type: none"> ➤ New commercial properties ➤ Library system ➤ Social care journey
Council unable to prevent a cyber attack and/or respond effectively to sustain services.	Red	<ul style="list-style-type: none"> ➤ Cyber security ➤ Follow-up of back-ups ➤ Follow up of disaster recovery
Additional employment opportunities in new town centre affects the ability of the Council and its outsourced providers to attract and retain staff to deliver services	Red	<ul style="list-style-type: none"> ➤ Resourcing on individual audit areas