To: **Governance and Audit Committee**
20th September 2023

Internal Audit Update
Head of Audit and Risk Management

1   Purpose of Report

1.1   This report presents the update on progress on the annual Internal Audit Plan.

2   Recommendations

2.1   To note the update on progress on the Internal Audit Plan for 2023/24.

3   Reasons for Recommendations

3.1   To ensure the Council complies with statutory requirements for internal audit.

4   Alternative Options Considered

4.1   There are no alternatives.

5   Supporting Information

Internal Audit

5.1   Delivery of the Council's internal audit services in 2023/24 are being delivered as follows:
   - The Internal Audit Contract Manager whose post following the development of the in-house team is currently being re-evaluated to reflect her changing role to deliver complex audits and supervise and mentor the apprentices;
   - One temporary senior auditor;
   - Two apprentices who joined us at the end of November 2022; and
   - Wokingham Council's Business Assurance team delivering internal audit services under a S113 agreement.

5.2   Progress against the 2023/24 Internal Audit Plan is set out in Appendix 1. There has been delay in progressing the 2023/24 Audit Plan due to shortage of resources compounded by clearing the backlog of work arising from delays in finalising fieldwork and issuing reports for 2022/23 audits and maintain the new audit recommendation tracker.

6   Consultation and Other Considerations

Legal Advice

6.1   There are no specific legal implications arising from the recommendations in this Report.

Financial Advice

6.2   There are no financial implications arising from this report.

Equalities Impact Assessment

6.3   Not applicable.

Strategic Risk Management Issues

6.4   A robust internal audit service is essential for ensuring proper processes are in place for effective control.

Background Papers
Internal Audit Plan 2023/24
Internal Audit Charter

Contact for further information
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BRACKNELL FOREST COUNCIL

HEAD OF AUDIT AND RISK MANAGEMENT'S INTERIM REPORT

SEPTEMBER 2023

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1.BACKGROUND

1.1   The Council is required under the Accounts and Audit (Amendment) (England) Regulations to "maintain an adequate and effective system of internal audit of its accounting records and of its systems of internal control in accordance with the proper practices in relation to internal control." This report summarises the activities of Internal Audit for the period April to August 2023 drawing together progress on the Annual Internal Audit Plan, risk management and other activities carried out by Internal Audit.

2. INTERNAL AUDIT

2.1   The basic approach adopted by Internal Audit falls broadly into four types of audits:

- System reviews provide assurance that the system of control in all activities undertaken by the Council is appropriate and adequately protects the Council's interests.

- Regularity (financial) checking helps ensure that the accounts maintained by the Council accurately reflect the business transacted during the year. It also contributes directly towards the external auditor's audit of the annual accounts.

- Computer/IT audits, carried out by specialist audit staff, provide assurance that an adequate level of control exists over the provision and use of computing facilities.

- Certification as required by relevant Government departments that grant monies have been spent in accordance with grant terms and conditions.

2.2   Recommendations are made after individual audits, leading to an overall assurance opinion for the system or establishment under review and building into an overall annual assurance opinion on the Council's operations called the Head of Internal Audit Annual Opinion. The different categories of recommendation and assurance opinions are set out in the following tables.

2.3   We categorise our **audit opinions** according to our assessment of the controls in place and the level of compliance with these controls as set out below. It should be noted that from 1 April 2022 we renamed our second level assurance category from adequate to satisfactory to better reflect the positivity of this level of opinion.

Good	Good - There is a sound system of internal control designed to achieve the objectives of the system/process and manage the risks to the achievement of objectives and this is being complied with. Recommendations will only be of low priority.
Satisfactory	Satisfactory - there is basically a sound system of control but there are some areas of minor weakness and/or some areas of non- compliance which put the system/process objectives at risk. Recommendations will only be low or moderate in priority.

■	Partial - there are areas of weakness and/or non- compliance with control which put the system/process objectives at risk and undermine the system's overall integrity. Recommendations may include major recommendations but could only include critical priority recommendations if mitigated by significant strengths elsewhere.
■	Inadequate - controls are weak across a number of areas of the control environment and/or not complied with putting the system/process objectives at significant risk. Recommendations will include major and/or critical recommendations.
■	None - There is no control framework in place and management is inadequate leaving the system open to risk of significant error or fraud.

2.4   We categorise our recommendations according to their level of priority as set out below:

■	Critical - Critical and urgent in that failure to address the risk could lead to factors such as significant financial loss, significant fraud, serious safeguarding breach, critical loss of service, critical information loss, failure of major projects, intense political or media scrutiny. Remedial action must be taken immediately.
■	Major - failure to address issues identified by the audit could have significant impact such as high financial loss, safeguarding breach, significant disruption to services, major information loss, significant reputational damage or adverse scrutiny by external agencies. Remedial action to be taken urgently.
■	Moderate - failure to address issues identified by the audit could lead to moderate risk factors materialising such as medium financial loss, fraud, short term disruption to non-core activities, scrutiny by internal committees, limited reputational damage from unfavourable media coverage. Prompt specific remedial should be taken.
■	Low - failure to address issues identified by the audit could lead to low level risks materialising such as minor errors in system operations or processes, minor delays without impact on service or small financial loss. Remedial action is required.

3. SUMMARY OF INTERNAL AUDIT RESULTS TO DATE

3.1   The Annual Internal Audit Plan for 2023/24 was considered and approved by the Governance and Audit Committee on 22nd March 2023. The delivery of the individual audits during 2023/24 is being undertaken by:
  - The Internal Audit Contract Manager whose post following the development of the in-house team is currently being re-evaluated to reflect her changing role to deliver complex audits and supervise and mentor the apprentices;
  - One temporary senior auditor;
  - Two apprentices who joined us at the end of November 2022; and
  - Wokingham Council's Business Assurance team delivering internal audit services under a S113 agreement.

3.2   Consistent with other Berkshire authorities, the in-house model at Bracknell Forest is based on a Head of Audit supported by 4 qualified auditors undertaking fieldwork. Under mandatory Public Sector Internal Audit Standards the Head of Internal audit is required to bring to the Governance and Audit Committee's attention where the level of agreed resources may impact on the delivery of audit work needed to provide the annual audit opinion. "Where the chief audit executive believes that the level of agreed resources will impact adversely on the provision of the annual internal audit opinion, the

consequences must be brought to the attention of the board." Since the Internal Audit Service was brought in-house the service in 2020 there has been significant pressure on resources to complete audit work. Attracting suitable candidates to audit posts has been very challenging with limited candidates in the market coupled with the Council not offering competitive salaries for these roles and as a result audits have largely been delivered by a series of costly agency workers for the last 3 years. It is recognised that this is no longer sustainable from a financial, management and delivery point of view since in addition to being more expensive than an experienced qualified principal auditor on a competitive market salary, agency auditors require considerable supervisory input due to their lack of knowledge of the organisation. Now that we have 2 apprentices with significant supervisory and training needs, there is reduced capacity to manage agency workers.

3.3   The external quality assessment undertaken by CIPFA in 2022 acknowledged auditor recruitment challenges to be a national problem and recommended the Council go down the apprenticeship route to help address this. Whilst successfully recruiting 2 apprentices in November 2022, 20% of their time is on formal training and as expected at the moment they still require a considerable level of training and supervision which diverts more experienced audit resources.

3.4   Resourcing pressures as noted above together with additional work in maintaining the recommendation tracker and delays in completing and finalising 2022/23 audits have resulted in delays in progressing audits. At the time of writing this report 3 2022/23 Council audits were still to be finalised with management. In addition to maximising the use of the apprentices, action has been taken to purchase additional days from Wokingham Borough Council Internal Audit Team. The Annual Audit Plan for 2223/24 as approved by the Governance and Audit Committee prioritised each audit in the Plan and as per Appendix 3 noted "*The Audit Plan includes the following 9 audits considered to be only medium priority. Audit resources will in the first instance be directed to very high and high priority resources and the breakdown of medium priority audits as below will be reviewed quarterly to identify capacity available to undertake these reviews*". One of these audits has already been completed to replace another audit at very short notice. However, it is now expected that Audit will not have capacity to deliver other medium priority audits. Moving forward, effective delivery of the Internal Audit Service will be dependent on the successful recruitment of permanent experienced auditors to undertake the more complex audits and this will be driven to a large extent by our ability to offer competitive market salaries.

3.5   Between April and August 2023, 2 grant audits and 1 memo and 1 report were finalised, 4 reports/memos were issued in draft awaiting management responses, 1 was issued in draft for discussion and 12 audits were work in progress.

3.6   Details on the status and outcome of all audits are attached at Appendix 1. A summary of the outcome of finalised and audits with reports issued in draft are set out below.

2023/24 TO DATE ASSURANCE LEVELS	NUMBER OF AUDITS YEAR TO DATE IN 23/24 AND 22/23	2022/23 ASSURANCE LEVELS	NUMBER OF AUDITS
Good	0 (22/23:0)	Good	0
Satisfactory	1 (22/23:5)	Adequate	19 (including 5 with major recommendations)
Partial	2 (22/23:4)	Partial	7
Inadequate	0 (22/23:0)	Inadequate	0
No assurance	0 (22/23:0)	No assurance	0
Total for Audits with an Opinion	3(22/23:9)	Total for Audits with an Opinion	26
Memos and reports with Major Recommendations/Observations and no Opinion	2 (22/23:3)	Memos and reports with Major Recommendation and no Opinion	12
Other Follow Up Memos/ Reports with no Opinion	1 (22/23:4)	Other Follow Up Memos/ Reports with no Opinion	8
Total Audits	6 (22/23:16)	Total Audits	46
Grant Certifications/Submissions	2(22/23:5)	Grant Certifications	8
Overall Total	8 (22/23:21)	Overall Total	54

Identified High Priority Control Issues

3.7   Audits which have identified high priority recommendations will generally be revisited in 2024/25, to ensure successful implementation of agreed recommendations.

AUDITS WHERE HIGH PRIORITY ISSUES HAVE BEEN IDENTIFIED SINCE THE LAST UPDATE IN THE INTERNAL AUDIT INTREIM REPORT IN JUNE 2022		
● COUNCIL TAX AND BUSINESS RATES	Six major recommendations in relation to the inspections process, addressing the outcomes from the inspections process, annual reviews of discounts and exemptions, cash and suspense reconciliations refunds and write offs.	Partial assurance opinion

● HOME TO SCHOOL TRANSPORT	Three major recommendations relating to complaints monitoring and compliance with procurement plans and approval processes.	Advisory memo with no opinion
● IESE	Three major observations on compliance with the key decision making process, inconsistency of guidance on key decisions and procurements and lack of transparency of waivers.	Advisory memo with no opinion

SCHOOL AUDITS FOR GOVERNING BODIES WHERE HIGH PRIORITY ISSUES HAVE BEEN IDENTIFIED SINCE THE LAST UPDATE IN THE INTERNAL AUDIT INTREIM REPORT IN JUNE 2023		
● SCHOOL D	Four major recommendations relating to governance, business interests, the purchasing process and the medium-term budget projections for the School.	Partial assurance opinion

Update on Recommendations Implementations

3.8 In my annual report in June 2022 I drew attention to 2022/23 audits with major recommendations and the outcome of formal follow up of 21/22 audits where major recommendations had not been implemented. An audit recommendation tracker has been developed with the assistance of ICT and departments have provided updates on the tracker with information on progress against audit recommendations for 20/21 and 21/22 audit reports which had not been subject to formal follow up. This is summarised at Appendix 3. Updates on the 22/23 audits will be provided at the next Committee meeting.

Summary of Internal Audit Performance

3.9 As shown below, no completed client questionnaires have been received to date for 2023/24. For the draft audits to date, the first draft report has been produced within 15 days of the exit meeting in 75% of instances.

	Client Questionnaires		Draft Report /Memo Produced within 15 Days of Exit meeting
	Received	Satisfactory	
1st April to 31st August 2023	0	N/A	75%
2022/23	7	86%	63%

4. PROGRESS ON INTERNAL CONTROL ENVIRONMENT 2023/24

4.1   Progress to improve the control environment is being monitored based on the outcome of the audits undertaken and in particular identifying whether agreed management actions for areas previously found to have significant control weaknesses have been implemented as this has been a key factor in the Head of Audit and Risk Management's annual opinion on the control environment for the last 4 years.

5. RISK MANAGEMENT

5.1   Following the re-focus of the key strategic risk by CMT at the Away Day in February, the new Strategic Risk Register has already been reviewed twice by the Strategic Risk Management Group (SRMG) in May and August and once by the Corporate Management Team in September 2023.

6. COUNTER FRAUD UPDATE

6.1   In my annual report in June 2023 I drew attention to an investigation undertaken by Reading Corporate Investigations Team into a suspected fraudulent application for a Blue Badge which was going forward for prosecution. This has now gone to trial. The defendant was found guilty of having dishonestly made false representations with intent to make a gain for himself or another in respect of three submitted Blue Badge applications and was sentenced as follows:

   I.   12 Month Community Order with requirement to under 150 Hours of Unpaid Work in the Community;

   II.   £2,000.00 Prosecution Costs; and

   III.   £90.00 Victim Surcharge.

2022/23 INTERNAL AUDIT PLAN OUTCOMES NOT PREVIOUSLY REPORTED

*Key indicator- Draft report issued within 15 days of exit meeting

AUDIT	Start Date	Date of Draft Report	*Key Indicator Met	Assurance Level				Recommendation Priority				Status
				Good	Adequate	Partial	Inadequate	Critical	Major	Moderate	Low	
Council Tax and Business Rates	**January 2023**	**14/7/23**	**X**			✔			**6**	**4**		**Final report issued**
Children's Social Care Placements	1/12/22	16/4/23	**X**									**Discussion draft issued in April. Revised report being drafted**

2023/24 INTERNAL AUDIT PLAN

AUDIT	Start Date	Date of Draft Report	Key Indicator Met*	Assurance Level				Recommendation Priority				Status
				Good	Satisfactory	Partial	inadequate	Critical	Major	Moderate	Low	
GOVERNANCE Data indicators follow up review												**Quarter 3 audit**
Security camera follow up												**Quarter 3 audit**
SARS												**Quarter 3 audit**
iESE	**1/7/23**	**30/8/23**	✔	**Advisory memo issued with 13 observations made including 3 major observations**								**Draft memo issued**
Grant Certifications Bus Service Operator	**6/6/23**	**6/6/23**	✔	**Grant certified**								**Certified**

AUDIT	Start Date	Date of Draft Report	Key Indicator Met*	Assurance Level				Recommendation Priority				Status
				Good	Satisfactory	Partial	inadequate	Critical	Major	Moderate	Low	
Integrated Transport Block Allocation	11/8/23											Work in progress
Troubled Families- June	25/6/23	27/6/23	✓	Payments by Results grant audit completed								Finalised
Troubled Families- September	11/9/23											Work in progress
Troubled Families- December												Quarter 3 audit
Troubled Families- March												Quarter 4 audit
Travel Grant ADDITIONAL AUDIT												Quarter 4 audit
COUNCIL WIDE Debt management												Quarter 3 audit
Budget monitoring in service areas	1/7/23											Work in progress
Procurement	7/8/23											Work in progress
Absence management												Work in progress
Amazon account	19/7/23											Work in progress
IR35												Quarter 4 audit
Climate Change- ADDITIONAL												Quarter 4 audit
DELIVERY Public Protection Partnership follow up review	1/6/23	20/7/23	✓	Follow up memo						5	1	Final memo issued
Home to School Transport	1/6/23	5/7/23	✓	Advisory memo with no opinion with 3 major recommendations					3	4		Draft report issued
Gap analysis to determine IT audit strategy												Quarter 3 review
Business Continuity follow up review												Quarter 4 audit

AUDIT	Start Date	Date of Draft Report	Key Indicator Met*	Assurance Level				Recommendation Priority				Status
				Good	Satisfactory	Partial	inadequate	Critical	Major	Moderate	Low	
Disaster Recovery Procedures												**Quarter 4 audit**
PLACE PLANNING AND REGENERATION Tree services												**Quarter 3 audit**
Highways reactive maintenance												**Quarter 3 audit**
Public health – utilisation of funding												**Quarter 3 audit**
RESOURCES Supplier payments												**Work in progress**
Establishment costs												**Quarter 4 audit**
Council tax and business rates												**Quarter 3 audit**
PEOPLE Assurance framework												**Quarter 3 audit**
Support for TMC and CQC inspections												**Deferred whilst discussions are held on scope**
Child Protection Conferences or Independent Review Officer arrangements												**Quarter 3 audit**
Domiciliary care	**31/7/23**											**Work in progress**
Intermediate Care- capacity, flow and efficacy												**Deferred whilst discussions are held on scope**
Blue badges- new processes												**Quarter 4 audit**

AUDIT	Start Date	Date of Draft Report	Key Indicator Met*	Assurance Level				Recommendation Priority				Status
				Good	Satisfactory	Partial	inadequate	Critical	Major	Moderate	Low	
Drug and Alcohol Team- following change in head of service												Quarter 4 audit
Supervision follow up												Deferred to Quarter 3 at management request
SEND follow up												Quarter 4
Parenting assessments follow up												Deferred to at least quarter 4 at management request
Larchwood	19/7/23											Work in progress
Permanency planning follow up												Quarter 3 audit
Braccan Walk												Deferred at management request
Family Hubs												Cancelled as higher priority audits identified
Homelessness	1/4/23	September 2023	✓		✓					1	3	Draft report issued
Disabled facilities grants follow up												Quarter 3 audit
Local Welfare Scheme	1/8/23											Work in progress
Housing benefit follow up												Quarter 3 audit
Identification of school places for children with an EHCP												Cancelled as higher priority audits identified
School places planning												Quarter 3 audit

AUDIT	Start Date	Date of Draft Report	Key Indicator Met*	Assurance Level				Recommendation Priority				Status
				Good	Satisfactory	Partial	inadequate	Critical	Major	Moderate	Low	
Online applications ADDITIONAL AUDIT												**Quarter 4 audit**
Refuges asylum ADDITIONAL AUDIT												**Quarter 4 audit**
SCHOOL AUDITS School D	**26/6/23**	**19/7/23**	✔			✔			4	10		**Draft report issued**
School R	**6/6/23**											**Work in progress**
School E	**14/6/23**											**Work in progress being drafted**
School V												**Timing to be determined**
School M -desk top follow up												**Quarter 3 audit**
School I -desk top follow up												**Quarter 3 audit**
School G												**Quarter 3 audit**
School X												**Cancelled as school academising**
School W												**Quarter 4 audit**
School Y												**Quarter 4 audit**
School K												**Quarter 4 audit**

MEDIUM PRIORITY AUDITS

The Audit Plan includes the following 9 audits considered to be only medium priority. Audit resources will in the first instance be directed to very high and high priority resources and the breakdown of medium priority audits as below will be reviewed quarterly to identify capacity available to undertake these reviews.

AUDIT	Days	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Sponsor	Priority	Strategic Risk	Strategic Theme (s)
PEOPLE Support for TMC and CQC inspections	10	0	0	0	10	Executive Director: People	Medium	3,4,5 &11	Caring for Your Family
Child Protection Conferences or Independent Review Officer arrangements	7	0	0	0	7	Executive Director:People	Medium	3,4,5 &11	Caring for Your Family
Intermediate Care- capacity, flow and efficacy	10	0	0	0	10	Executive Director:People	Medium	1& 4	Caring for Your Family
Blue badges- new processes	7	0	0	0	7	Executive Director:People	Medium	1& 4	Caring for Your Family
Drug and Alcohol Team- following change in head of service	7	0	0	0	7	Executive Director:People	Medium	1& 4	Caring for Your Family
Family Hubs	8	0	0	0	8	Executive Diector:People	Medium	1,5 &11	Communities
Local Welfare Scheme	5	0	0	5	0	Executive Director:People	Medium	1	Communities
Identification of school places for children with an EHCP	10	0	0	0	10	Executive Director:People	Medium	3	Education and Skills
School places planning	10	0	0	0	10	Executive Director:People	Medium	3	Education and Skills
TOTAL	74	0	0	5	69				

UPDATES FROM RECOMMENDATION TRACKER
2020/21 AUDITS

AUDITS 2020/21	Priority of Recommendations Raised			Priority of Recommendations Implemented as at 12/6/23			Priority of Recommendations In Progress as at 12/6/23			Priority of Recommendations not Started as at 12/6/23		
	Major	Moderate	Low	Major	Moderate	Low	Major	Moderate	Low	Major	Moderate	Low
COUNCIL WIDE Purchase Cards	0	2	0	0	2	0	0	0	0	0	0	0
Officers Expenses	0	4	2	0	2	0	0	0	0	0	2	2
Mileage and Essential Car Users	1	3	1	0	3	1	1	0	0	0	0	0
RESOURCES Main Accounting	0	2	1	0	2	1	0	0	0	0	0	0
DELIVERY Car Parks	0	2	2	0	2	2	0	0	0	0	0	0
Health and Safety	0	5	0	0	4	0	0	1	0	0	0	0
Security Cameras	3	2	0	2	1	0	1	0	0	0	1	0
ICT Digital Strategy and Strategic Planning	0	0	7	0	0	5	0	0	2	0	0	0
PPR SANGs (Suitable Alternative Natural Greenspace) Part 1	0	4	1	0	1	1	0	3	0	0	0	0
Uniform IT System	0	0	1	0	0	1	0	0	0	0	0	0
PEOPLE Deferred Payments	0	4	1	0	4	1	0	0	0	0	0	0
Emergency Duty Service	0	4	0	0	4	0	0	0	0	0	0	0
Equipment Spend Advisory Review	0	3	0	0	1	0	0	0	0	0	2	0
Housing Management	0	3	1	0	3	1	0	0	0	0	0	0
Parenting Assessments	3	3	0	2	1	0	0	2	0	1	0	0

Covid Support to Providers	0	0	1	0	0	0	0	0	1	0	0	0
Foster Panel Processes Advisory Review	0	0	1	0	0	1	0	0	0	0	0	0
Foster Panel Compliance	0	4	2	0	0	0	0	0	0	0	4	2
Multi Agency Strategy Reviews	0	1	5	0	0	4	0	1	1	0	0	0
ONE System	0	7	3	0	0	1	0	0	1	0	7	1
TOTAL	7	53	29	4	30	19	2	7	5	1	16	5

2021/22 AUDITS

AUDITS 2021/22	Priority of Recommendations Raised			Priority of Recommendations Implemented as at 12/6/23			Priority of Recommendations In Progress as at 12/6/23			Priority of Recommendations Not Started as at 12/6/2		
	Major	Moderate	Low	Major	Moderate	Low	Major	Moderate	Low	Major	Moderate	Low
COUNCIL WIDE E+ Care IT and General Controls	2	6	3	1	2	0	1	1	0	0	3	3
Climate Change	1	2	0	1	1	0	0	0	0	0	1	0
RESOURCES Agresso Follow Up	1	0	0	0	0	0	1	0	0	0	0	0
Reconciliations	1	4	2	0	2	1	0	0	1	0	2	0
DELIVERY Cemetery and Crematorium	0	9	1	0	7	1	0	2	0	0	0	0
Cyber Security Follow Up	2	0	2	0	0	1	2	0	1	0	0	0
Home to School Transport IT System	0	2	2	0	0	0	0	0	0	0	2	2
PPR	2	4	1	1	0	1	1	4	0	0	0	0

Tree Services												
Building Control and Land Charges	0	6	1	0	2	1	0	4	0	0	0	0
Development Control	0	6	1	0	4	1	0	1	0	0	1	0
S106	0	0	5	0	0	4	0	0	1	0	0	0
SANGs (Suitable Alternative Natural Greenspace) Part 2	0	0	1	0	0	1	0	0	0	0	0	0
PEOPLE Glenfield Mental Health Supported Living	0	3	0	0	2	0	0	1	0	0	0	0
Larchwood	3	4	1	0	1	1	3	3	0	0	0	0
Deputyships and Appointees	0	2	3	0	1	2	0	1	1	0	0	0
Financial Assessments	0	7	0	0	5	0	0	1	0	0	1	0
Homelessness Procurement	0	1	3	0	1	3	0	0	0	0	0	0
Early Years Free Entitlement	1	1	2	1	1	2	0	0	0	0	0	0
Forestcare	1	5	4	1	2	2	0	1	2	0	2	0
Utilisation of SEND Funding	4	3	0	2	1	0	1	1	0	1	1	0
Continuing Health Care	0	5	1	0	5	1	0	0	0	0	0	0
Breakthrough Supported Employment Service Follow Up	0	4	1	0	0	0	0	4	0	0	0	1
Housing Benefit and CTR	0	1	2	0	1	0	0	0	2	0	0	0
Supervision in Adult Social Care	2	7	1	1	3	0	1	2	0	0	2	1
Health and Social Care ICT Connected	4	5	0	2	3	0	0	0	0	2	2	0

Care Systems Integration												
Forestcare IT System	1	5	1	1	2	0	0	2	0	0	1	1
EDS IT System	1	3	4	0	2	2	1	0	1	0	1	1
DSPT	0	0	1	0	0	1	0	0	0	0	0	0
TOTAL	26	95	43	11	48	25	11	28	9	3	19	9