

BABERGH DISTRICT COUNCIL

FROM: HEAD OF FINANCE

REPORT NUMBER **E306**

**TO: OVERVIEW & SCRUTINY
(STEWARDSHIP) COMMITTEE**

DATE OF MEETING 21 MARCH 2006

**INTERNAL AUDIT TERMS OF REFERENCE, STRATEGY AND STRATEGIC WORK
PROGRAMME 2006/07**

1. **SUMMARY**

This report details the proposed Internal Audit revised Terms of Reference, Strategy and Strategic Work Programme for the next financial year.

2. **RECOMMENDATIONS**

- 2.1 That the revised Terms of Reference for the Internal Audit Service (Appendix 1) be approved.
- 2.2 That the Internal Audit Strategy (Appendix 2) be approved.
- 2.3 That the 2006/07 Internal Audit Work Programme (Appendix 3) be approved.

The Committee is able to resolve these matters.

3. **FINANCIAL IMPLICATIONS**

- 3.1 There are no financial implications.

4. **KEY INFORMATION**

Terms of Reference

- 4.1 The Code of Practice for Internal Audit in Local Government in the United Kingdom 2003 (The Code) requires that the purpose, authority and responsibility of Internal Audit should be formally defined by the organisation in Terms of Reference which:
 - Are consistent with the Code;
 - Establish the responsibilities and objectives of Internal Audit;
 - Establish reporting lines and relationships;
 - Define the organisational independence of Internal Audit;
 - Embrace the controlled environment of the organisation including all its operations, resources, services and responsibilities;
 - Enable the head of Internal Audit (the Audit Manager) to deliver an audit opinion;
 - Establish Internal Audit's right of access to all records, assets, personnel and premises, and its authority to obtain such information and explanation as it considers necessary to fulfil its responsibility.
- 4.2 The Terms of Reference for the Internal Audit Section were first approved by this Committee in May 2004 (report D42). The Code requires that the Terms of Reference be reviewed and amended on a regular basis; the Terms of Reference have been amended to reflect the recent changes in the Internal Audit Structure and personnel and are presented to Members for their approval (Appendix 1). The Terms of Reference will continue to be reviewed by officers on a

regular basis and will be referred to Members on a three year basis, unless a material change occurs.

Strategy

- 4.3 The Code also requires that the Head of Internal Audit develops and maintains a strategy for delivering the Internal Audit Service. The Strategy is a high level statement of how the Internal Audit service will be delivered and developed. A strategy for the period 2006 - 2009 (Appendix 2) has been prepared in accordance with the requirements of the Code.
- 4.4 The Strategy has been used to inform the development of the new Strategic Work Programme 2006/07 for the Council (Appendix 3). The work programme has been compiled using a risk assessment approach and corporate directors and service heads have been consulted on its content.
- 4.5 In compiling the work programme it has been assumed that Internal Audit resources will remain at the current level for the whole of the 2006/07 financial year. The Internal Audit resources currently consist of:
- 1 Audit Manager
 - 1.6 Auditors
 - 1 Temporary Audit Assistant (12 month temporary contract due to end on the 31st October 2006).
 - 40 days Computer Audit under an agency arrangement with Ipswich Borough Council.

If the Audit Assistant's contract is not extended significant changes will have to be made to the audit work programme, which would have a knock on effect on the Council's Use of Resources Assessment and progress made in embedding risk management etc.

Work Programme 2006/07

- 4.6 The proposed Internal Audit work programme focuses on the areas that are most important to the Council and categorises these into priority areas.
- 4.7 The most significant area relates to Fundamental Financial Systems (Priority 1). External Auditors are now required to follow the UK and Ireland's version of International Standards on Accounting – ISA (UK&I), which has significantly changed the way in which they work. One of the most important changes is a greater emphasis on gaining an understanding of the organisation being audited to identify risks of material misstatement in the financial statement, particularly an understanding of the internal controls.
- 4.8 External Auditors are now, therefore, looking to Internal Audit to document each material system and associated internal controls (process mapping) and carry out a walk-through test of the system. The documentation of the systems and walk-through tests were carried out during 2005/06. It is important to ensure that the documentation of each system remains up-to-date; several functions will change substantially over the next twelve months due to the review of the organisation, implementation of front and back office working, Business Process Re-engineering and the increased use of technology such as Document Image Processing (DIPs). Where fundamental changes have taken place it will be necessary to check and re-document the whole system. In other areas a walk-through test will be sufficient to identify changes to the documented system.

4.9 The proposed total fundamental audit and process mapping time for 2006/07 is 223 days, which is a substantial increase on the 161 approved days for 2005/06. The increase has arisen for the following reasons:

Original fundamental audit programme days 2005/06		161
Risk assessment changes	2	
Time allocated for carrying out walk-through tests	11	
Time for providing training and support to the Audit Assistant	13	
Process Mapping Reviews	36	
Total fundamental audit and process mapping programme days		223

4.10 The fundamental financial systems covered in the work programme are:

- Asset register
- Creditors
- Debtors
- General Ledger
- Housing Benefit Administration
- Housing Benefit Overpayments
- Housing Benefit Fraud
- Housing Repairs
- Legality of Financial Transactions
- Local Taxation
- Payroll
- Rents
- Treasury Management

4.11 Corporate Work – Approximately half of this is regarded as Priority 1 work, covering a number of key issues such as the Statement on Internal Control, Use of Resources Assessment, Performance Indicators and completing a fraud and corruption risk assessment. The remaining corporate work is classified as priority 2.

4.12 Risk Management – This is also regarded as Priority 1 work and includes embedding risk management in the culture of the Council. In addition, key operational risks are to be identified, the strategic risks will be reviewed and refreshed and Internal Audit will start to implement a Risk Based Internal Auditing (RBIA) approach, which is a methodology that links Internal Auditing to the Council’s overall risk management framework.

4.13 Computer Audit – The Computer Auditor will review the management of IT, mobile working, the Licensing software and Planning On-line and Planning Portal applications. The Internal Auditors will not be carrying out any computer application reviews during 2006/07 due to insufficient staff resources.

4.14 Follow-Ups – This is time set aside to monitor whether recommendations agreed with Internal Audit have been implemented and is regarded as Priority 2.

4.15 Other Areas – In addition to the above, Internal Audit will also undertake final account audits in respect of planned maintenance of Council Houses; audit final contract payments; review contract procedures; carry out financial appraisals of potential contractors and monitor and control the Council’s controlled stationary Although regarded as Priority 3, these are still important areas of work.

4.16 **There are insufficient resources to complete all of the priority 3 work** and the following audits could not be included in the work programme:

Audit Area	Days
Leisure trust	10
Civil Contingencies	10
Cash-ups	4
Section 106 Agreements	10
Sharepoint Project	10
Licensing	9
Security	10
Total	63

4.17 The work programme should include an element of contingency to accommodate assignments, which could not have been reasonably foreseen. Due to the pressure on resources an allowance of 39 days has been allocated. During 2005/06 in the ten months to the end of January 2006 64 days contingency had been used as follows:

Audit Area	Days
Advice	31.0
Payroll processing	9.5
Payroll Administration	2.5
Work for Head of Service	2.0
Payroll Reconciliations	6.0
Corporate Information Review	2.5
Document Management Group	2.5
Petty Cash Review	6.0
Purchase Order Group	2.0
Total	64.0

4.18 Any contingency remaining in the final quarter of 2006/07, or any time remaining from any other audit area, will be used to complete some of the assignments at 4.16, in the order listed. Any remaining assignments will be considered during the 2007/08 audit planning process.

4.19 It is anticipated that the Annual Internal Audit Report, setting out progress against the current year's work programme will be brought to this Committee in July.

5. **APPENDICES**

- (1) Internal Audit Terms of Reference
- (2) Internal Audit Strategy
- (3) Internal Audit Work Programme

6. **BACKGROUND PAPERS REFERRED TO:**

None

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INTERNAL AUDIT SECTION

TERMS OF REFERENCE

Introduction

These Terms of Reference have been written in accordance with the 2003 CIPFA Code Of Practice For Internal Audit In Local Government In The United Kingdom. They set out the purpose, authority and responsibility of the Internal Audit Section. Included are:

- The responsibilities and objectives of the Internal Audit Service
- The scope of the Internal Audit Service
- Reporting lines and the independence of Internal Audit
- Provisions for forming opinions on key systems and services provided
- Right of access

Definition of Internal Audit

The Code of Practice sets out a definition of Internal Audit:

‘Internal Audit is an assurance function that primarily provides an independent and objective opinion to the organisation on the control environment, comprising risk management, control and governance by evaluating its effectiveness in achieving the organisation’s objectives. It objectively examines, evaluates and reports on the adequacy of the control environment as a contribution to the proper, economic, efficient and effective use of resources’.

Responsibilities and Objectives of Internal Audit

The Internal Audit Service is responsible for conducting an independent appraisal of the Council’s activity, financial or otherwise. It is also responsible for giving assurance to Members and senior management through the Section 151 Officer, the Management Team and the Overview & Scrutiny (Stewardship) Committee on risk and control arrangements. This is achieved by evaluating and reporting on the effectiveness of the Council’s systems and controls. It should be noted however that it remains the duty of management, not Internal Audit, to operate an adequate system of internal control. It is for management to determine whether or not to accept Audit recommendations, and to recognise and accept the risk of not taking action.

The Internal Audit Service also has responsibility for ensuring that all Members, staff and contractors are aware of the Council’s Anti-fraud and Corruption Policy and Whistleblowing Procedure, and for investigating any concerns raised.

The Internal Audit Service will undertake an annual programme of work, authorised by the Council to achieve the following specific objectives:-

- To appraise the soundness, adequacy and application of the whole internal control system.
- To ascertain the extent to which the systems of internal control ensure compliance with established policies and procedures.

- To ascertain the extent to which assets are properly controlled and safeguarded from losses arising from fraud, irregularity or corruption.
- To ascertain that accounting and other information is reliable as a basis for the production of accounts, financial, statistical and other returns.
- To ascertain the integrity and reliability of financial and other information provided to management including that used in decision making.
- To ascertain that the systems of control are laid down to promote the economic, efficient and effective use of resources.

The Scope of Internal Audit

All the Council's activities fall within the remit of the Internal Audit Service. The Internal Audit Service will consider the adequacy of controls necessary to secure propriety, economy, efficiency and effectiveness in all areas, based on an initial risk assessment.

The scope of Internal Audit work will cover all operational and management controls and will not be restricted to the audit of systems and controls necessary to form an opinion on the financial statements. This does not imply that all systems will be subject to review, but will be considered for review following the assessment of risk.

The scope of Internal Audit work covers six distinct areas:

1. Fundamental financial system reviews
2. Corporate Governance
3. Risk Management
4. The Statement on Internal Control
5. Computer audit reviews
6. Anti-Fraud and Corruption

The Internal Audit Service will also conduct any special reviews requested by Members, Management Team or the Section 151 Officer.

Internal Audit will also undertake final account audits, review final contract payments, carry out financial appraisals and control the Council's cheque stationery.

Reporting Lines and the Independence of Internal Audit

The Head of Internal Audit (The Audit Manager) reports directly to the Head of Finance who is also the Section 151 Officer. The Audit Manager also has a right of direct access to a Corporate Director, the Chief Executive, and the Chairman of the Overview and Scrutiny (Stewardship) committee.

The Audit Manager will produce an Annual Internal Audit Work Programme, which will be submitted to the Overview & Scrutiny (Stewardship) Committee for approval following consultation with the Section 151 Officer and Heads of Service.

The Audit Manager will report any serious weaknesses or frauds discovered during the normal course of audit work to the Section 151 Officer, Management Team or, if appropriate, the Overview & Scrutiny (Stewardship) Committee.

In order to maintain independence the Internal Audit Service has no responsibility for the development, implementation or operation of systems. It may however provide advice on control and related matters, subject to the need to maintain objectivity.

Provisions for Forming Opinions

The Audit Manager is required to give an annual opinion to Members (through the Annual Report) on the effectiveness of the whole internal control system within the Council. The Accounts and Audit Regulations 2003 require local authorities to publish a Statement on Internal Control (SIC) with the financial statements. The SIC is a public statement of the results of an annual review of the effectiveness of the Council's system of internal control, including the management of risk. Internal Audit facilitates the preparation of the statement by researching what is currently being done by the authority, and by compiling and reviewing the adequacy of the evidence to support the statement.

Internal Audit will produce individual draft reports giving an opinion on the area reviewed and making recommendations to improve controls where appropriate. These will be discussed with the relevant Head of Service or line manager who will supply responses to the report giving management comments and details of a plan of action with realistic timescales. A final report will then be issued to the Head of Service and appropriate line managers. A management summary detailing the major findings, recommendations and agreed action plan will then be prepared and sent to the Head of Finance and the member of Management Team responsible for the area under review.

Progress made in implementing the recommendations will be followed up and reported to senior management and Members.

Right of Access

It is the responsibility of all senior management to ensure that Internal Audit is given access at all reasonable times to premises, personnel, documents and assets that Internal Audit consider necessary for the purpose of its work. Senior management will also ensure that Internal Audit is provided with any information and explanations that it seeks in the course of its work.

Reviewing the Terms of Reference

The Audit Manager will review these terms of reference on a regular basis to determine whether any amendments are required. These will be submitted to the Overview & Scrutiny (Stewardship) Committee for approval on a three yearly basis, unless a material change is being suggested.

Elfreda Walker
Audit Manager
14th February 2006

INTERNAL AUDIT SECTION

STRATEGY 2006-2009

1. Strategy Statement

The overall strategy of Internal Audit is:

‘To deliver a risk-based audit work programme in a professional, independent manner, to provide the organisation with an opinion on the level of assurance it can place on the internal control environment, and to make recommendations to improve it’.

2. Statutory Basis For Internal Audit

The Council’s Constitution sets out the requirements for Internal Audit in the Council. The remit of the service is to be ‘an independent and objective appraisal function established by the authority for reviewing the system of internal control. It examines, evaluates and reports on the adequacy of internal control as a contribution to the proper economic, efficient and effective use of resources’.

The Accounts and Audit Regulations 2003 require that ‘a relevant body shall maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control in accordance with the proper internal audit practices’. Proper internal audit practices being those contained within the CIPFA Code of Practice for Internal Audit in Local Government in the United Kingdom (the Code). Internal Audit will aim to observe these in all of its operations.

3. Status

Internal Audit is independent in its planning and operation and has no responsibility for delivering non-audit services.

The Audit Manager reports to the Head of Finance.

The Audit Manager also has the ability to report directly to a Corporate Director, the Chief Executive, the Chairman of Overview & Scrutiny (Stewardship) Committee and all levels of management. Internal Auditors shall have authority to:

- Enter at all reasonable times any Council establishment.
- Have access to all records, documents, information and correspondence relating to any financial and other transaction as considered necessary.
- Evaluate the adequacy and effectiveness of internal controls designed to secure assets and data to assist management in preventing and deterring fraud.
- Request explanations as considered necessary to satisfy themselves as to the correctness of any matter under examination.
- Require any employee of the Council to produce cash, materials or any other Council property in their possession or under their control.
- Access records belonging to third parties, such as contractors or partners, when required and appropriate.

4. Role and Purpose of Internal Audit

Internal Audit is an assurance function that primarily provides an independent and objective opinion to the organisation on the control environment comprising risk management, control and governance by evaluating its effectiveness in achieving the organisation's objectives. It objectively examines, evaluates and reports on the adequacy of the control environment as a contribution to the proper, economic, efficient and effective use of resources. (The control environment includes all authority operations, resources, services, and its responsibilities to other bodies).

Internal Audit helps the Council achieve its objectives by adopting a systematic, disciplined approach to the evaluation of the risk management, control and governance processes. Internal Audit advises on best practice and recommends improvements in control to help management reduce the risk of loss, error, fraud or abuse. To carry out this role Internal Audit aims to:

- Satisfy legal requirements and professional standards
- Examine, evaluate and report objectively on the adequacy of arrangements to secure proper economic, efficient and effective use of resources
- Assist management with its responsibility for establishing and maintaining internal control systems and ensuring that resources are properly applied, risks appropriately managed and outcomes are achieved.
- Investigate allegations of fraud and corruption in line with the Council's Anti-Fraud and Corruption Strategy, and
- Provide an annual opinion to Members and Officers on the adequacy of the Council's control environment, and regular reports on key audit findings.

5. Provision of Assurance for the Annual Statement on Internal Control

The Accounts and Audit Regulations 2003 require local authorities to publish a Statement on Internal Control (SIC) with the financial statements. The SIC is a public statement of the results of the annual review of the effectiveness of the Council's system of internal control, which includes arrangements for the management of risk. Compilation of the SIC involves:

- Reviewing the adequacy of the governance arrangements
- Knowing where these arrangements need to be improved
- Communicating to users and stakeholders how better governance leads to better quality services.

The SIC is a corporate document involving a variety of people charged with governance:

- Members of Management Team, Heads of Service and Managers assigned with the ownership of risks and delivery of services
- The financial officer responsible for the accounting control systems and records and the preparation of the statement of accounts
- The Monitoring Officer in meeting his/her statutory responsibilities
- Members through the Overview & Scrutiny (Stewardship) Committee and SIC Member Group.
- Others responsible for assurance.

Internal Audit facilitates the preparation of the statement by researching what is currently being done by the authority, and by compiling and reviewing the adequacy of the evidence to support the statement. The Audit Manager identifies gaps in control and assurances and draws up action plans to address weaknesses and ensure continuous improvement of the system of internal control.

6. Delivery of the Audit Service

The Audit manager is responsible for delivering the audit service in accordance with its Terms of Reference. To ensure that this can be achieved, there are appropriate arrangements for:

- Determining and planning the work to be carried out (an audit work programme based on an assessment of the risk);
- Providing the resources required to deliver the audit programme (the level of staff and external input), the necessary skills (both in general audit and technical areas) and support facilities (such as IT facilities and equipment).

The Internal Audit service is delivered by an in-house team supplemented by 40 days Computer Audit work provided under an agency arrangement with Ipswich Borough Council.

Internal Audit staff are either appropriately professionally qualified or being sponsored by the Council on a course of study leading to professional qualification. Appropriate qualifications are membership of a CCAB (Consultative Committee of Accounting Bodies) organisation, the IIA (Institute of Internal Auditors) or AAT (Association of Accounting Technicians). The current composition of the audit team is as follows:

FTEs	Job Title	Qualification	Experience Level
1	Internal Audit Manager	CCAB	Experienced
0.6	Auditor	AAT	Experienced
1	Auditor	AAT part-qualified	Experienced
1	Audit Assistant	CCAB part qualified	Trainee

Current Approach

Historically, Internal Audit produced strategic audit programmes that identified the audit environment and determined over what period of time every part of the audit environment would be subjected to an audit review. Over the last few years this approach has been replaced by continuous planning, using an in-year assessment of risk and drawing up a work programme covering the areas of most importance to the Council, after consulting with Management Team and Heads of Service. The inherent risks within each area are then identified as part of the audit planning process and are audited using a systems based approach. The advantage of this approach is that Internal Audit can focus on the highest risk areas as they occur.

Separate times are allowed in the audit programme for traditional financial systems, anti-fraud and corruption work, risk management and follow-up audits.

Future Approach

Internal Audit has a key role to play in providing comprehensive assurance for the Statement on Internal Control; to achieve this, the work of Internal Audit must provide assurance that the Council's risk management processes are supporting the delivery of the key objectives, by basing the audit work programme around the risk register. This transition can only occur as the risk process matures and the risk register becomes robust.

The move to a risk based approach will be achieved by implementing Risk Based Internal Auditing (RBIA) during 2006/07. RBIA is a methodology that links Internal Auditing to the Council's overall risk management framework. RBIA allows Internal Audit to provide assurance to Senior Management and Members that risk management processes are managing risk effectively. The advantages of implementing a RBIA approach are:

- Internal Audit will be required to be strategically and operationally linked to the Council's assurance frameworks. Internal Audit adds value by providing assurances that the risk management framework, processes, controls and outcomes are effective. This is a prime source of assurance of the effectiveness of internal controls.
- Applying RBIA enables Internal Audit to form an opinion on the adequacy of the assurance framework and reliability of assurance sources.

RBIA will contribute to the strengthening and embedding of risk management throughout the Council, which will have a positive impact on the Council's CPA Assessment.

7. Developing The Audit Work Programme

The work programme sets out the number of days required for Internal Audit to adequately review the areas involved, and indicates the priority level for each planned assignment. Any differences between the resources available and the work programme will be raised with the Head of Finance.

The work programme balances the following requirements:

- The need to ensure that core financial systems are adequately reviewed to provide assurance that management has in place proper arrangements for financial control (on which External Audit will place reliance);
- The need to appropriately review other strategic and operational arrangements;
- The need to have uncommitted time available to deal with unplanned issues which may need to be investigated.
- To enable positive timely input to assist corporate and service developments.

Progress against the audit work programme will be kept under review by the Audit Manager in liaison with the Head of Finance and amended as appropriate to reflect changing priorities and emerging risks. Members will also be advised of performance against the audit work programme in the Annual Report on Internal Audit. The programme will be flexible and contain a level of contingency to reflect the changing priorities and structures of the Council. Changes to the programme will be agreed with the Head of Finance. When there is a material change, which affects over 20% of the planned assignments, a revised work programme will be submitted to Overview & Scrutiny (Stewardship) Committee for approval.

There will be regular and effective liaison with External Audit to ensure that Internal Audit resources are used as effectively as possible and that appropriate reliance can be placed on Internal Audit's activities.

In the delivery of each assignment, Internal Audit will look to make practical recommendations based on the findings of the work and discuss these with management who will commit to an appropriate action plan for implementing any improvements to the control environment.

	2005/06 Approved	2005/06 Revised	2006/2007 Proposed
Audit Area			
Audit Programme Days	525	485	524
Contingency	63	90	39
Remaining Audit Programme Days	462	395	485
Priority 1 Assignments			
Work-in-Progress	21	20	10
Fundamental Systems Audit & Walkthrough			
Asset Register	13	8	12
Benefit Assessment	17	17	20
Benefit Fraud (no walkthrough)	10	8	12
Benefit Overpayment	13	13	14
Creditor Payments	11	14	17
Debtors	13	13	12
General Ledger	12	6	11
Housing Repairs	11	9	15
Legality of Financial Transactions	11	0	11
Local Taxation	17	17	18
Payroll	13	15	17
Rents	11	11	16
Treasury Management	9	9	12
Total Fundamental	161	140	187
Process Mapping Reviews			
Time to be apportioned as required	0	60	36
Total Fundamental & Process Mapping	161	200	223
Corporate			
Audit Commission (Liason)	2	2	4
Anti-Fraud & Corruption - Raising Awareness	5	8	5
Fraud & Corruption Risk Assessment	0	0	10
NFI - Co-ordination & Investigation	2	3	9
Reports to Members	10	7	10
Statement on Internal Control	20	14	15
Use of Resources Assessment	0	17	15
Total Priority 1 Corporate	39	51	68
Risk Management			
Embedding	0	0	5
Maintenance of Risk Register	0	0	4
Operational Risk Identification	0	0	10
Quarterly Reporting to Members	0	10	12
Review Strategy	0	5	2
Risk Based Internal Auditing	0	0	10
Risk Management Reviews	64	0	0
Strategic RM Implementation	15	23	0
Strategic Risk Update	0	0	5
Total Risk Management	79	38	48
Total Priority 1 Work	300	309	349
Remaining Audit Programme Days	162	86	136

Priority 2 Assignments			
Corporate			
Audit Input into BPR Reviews	0	0	40
Corporate Governance	0	0	5
Flexible Working Arrangements	11	7	0
Gershon Efficiency Review	15	0	15
Performance Indicators	15	18	15
Total Priority 2 Corporate	41	25	75
Computer Audit Reviews - Internal Audit Staff			
Freedom of Information & Data Protection	16	16	0
Network Review	22	30	0
IBS Business Rates & Benefits	17	0	0
Total Computer Audit Reviews	55	46	0
Follow-up			
Audit	14	4	14
Computer Audit	6	2	6
Total Follow-up	20	6	20
Other			
Cheque Control	12	8	12
Procurement Developments	0	0	4
Review Computer Audit Work	0	0	5
Total Other	12	8	21
Total Priority 2 Work	128	85	116
Remaining Audit Programme Days	34	1	20
Priority 3 Assignments			
Business Development Loans	3	1	3
Contract Final Accounts	12	8	8
Financial Vetting	10	5	5
IT Standards Group	4	1	0
Leisure Grants	3	2	3
Money Laundering	2	1	1
Total	34	18	20
Remaining Audit Programme Days	0	-17	0
Computer Audit Work			
Assist Auditors with Application Reviews	4	4	0
E-Government Projects	13	13	0
IT Management Review - Part 2	10	10	0
IT Management Review - Part 3	0	0	9
Licensing Software	0	0	5
Miscellaneous	0	1	0
Mobile Working	0	0	8
NFI 2006 Extracts	0	0	5
NLIS & NLPG Progress	0	0	8
Planning On-line and Planning Portal Applications	0	0	5
Project Management Methodology Review	5	5	0
Provision of IT re CAST	8	8	0
Total Computer Audit Work	40	41	40