

London Borough of Enfield

General Purposes Committee

23 July 2020

Subject: 2020/21 Audit Plan

Cabinet Member: N/A

Key Decision: N/A

Executive Summary

In March 2020, a draft 2020-21 audit plan was presented to the Audit and Risk Management Committee.

Since then, the effects on the COVID-19 pandemic have become more apparent and so, in the intervening period, the Internal Audit team have been in discussion with Executive Directors and Directors regarding the audit plan. This has resulted in several amendments being made.

Additionally, our approach to audit planning is changing in 2020-21. Traditionally we would fix the audit plan at this time in the year. However, this year we recognise that we will need to take a more flexible approach in terms of responding to new and changing risks and business requirements and capacity.

Therefore, our intention is to fix the plan each quarter and conduct a full review of the plan quarterly thereafter. We will continue our usual forward look so may approach clients regarding audits scheduled for later in the year, but we will recognise the need to be flexible.

The latest 2020/21 Audit Plan is outlined in Appendix A.

We will continue to carry out our audit work remotely for the time being and this will inevitably change how we exchange data and information with clients.

We ask the General Purposes Committee to recognise that we will be unlikely to be able deliver our usual programme of work, due to the delays in starting the audit year as the Council has focussed on the essential needs of the community and businesses during the pandemic.

Proposal

The General Purposes Committee are requested to review and provide comment on the 2020-21 Audit Plan.

Reason for Proposal

The Public Sector Internal Audit Standards (PSIAS) require the 'chief audit executive' (who, in Enfield Council, is the Head of Internal Audit and Risk Management), to determine the priorities of the internal audit activity from a risk-based plan, which is consistent with the Council's goals.

Internal Audit work is planned to support the goals of the Council from an objective assessment of the system of internal controls. The aim is to provide assurance to the General Purposes Committee, Section 151 Officer, Executive Management Team and other senior managers that an appropriate system of internal control is in place to mitigate key risks that may impact on the achievement of the Council's services and priorities.

The 2020/21 Internal Audit Plan is found in Appendix A.

Ian Davis
Chief Executive

London Borough of Enfield

General Purposes Committee

23 July 2020

Subject: 2020/21 Audit Plan

Cabinet Member: N/A

Key Decision: N/A

Purpose of Report

1.1 In March 2020, a draft 2020-21 audit plan was presented to the Audit and Risk Management Committee.

1.2 Since then, the effects on the COVID-19 pandemic have become more apparent and so, in the intervening period, the Internal Audit team have been in discussion with Executive Directors and Directors regarding the audit plan. This has resulted in several amendments being made.

1.3 Additionally, our approach to audit planning is changing in 2020-21. Traditionally we would fix the audit plan at this time in the year. However, this year we recognise that we will need to take a more flexible approach in terms of responding to new and changing risks and business requirements and capacity.

1.4 Therefore, our intention is to fix the plan each quarter and conduct a full review of the plan quarterly thereafter. We will continue our usual forward look so may approach clients regarding audits scheduled for later in the year, but we will recognise the need to be flexible.

1.5 The latest 2020/21 Audit Plan is outlined in Appendix A.

1.6 We will continue to carry out our audit work remotely for the time being and this will inevitably change how we exchange data and information with clients.

1.7 We ask the General Purposes Committee to recognise that we will be unlikely to be able deliver our usual programme of work, due to the delays in starting the audit year as the Council has focussed on

Relevance to the Council's Corporate Plan

2.1 Good Homes in Well-Connected Neighbourhoods

An effective Internal Audit Service helps to provide assurance over any risks that might adversely affect the delivery of good homes in well-connected neighbourhoods.

2.2 Safe, Healthy and Confident Communities

An effective Internal Audit Service will help the Council achieve its objectives to sustain safe, healthy and confident communities.

2.3 An Economy that Works for Everyone

An effective Internal Audit Service will help the Council achieve its objectives to build a local economy that works for everyone.

Background

3.1 The Public Sector Internal Audit Standards (PSIAS) require the 'chief audit executive' (who, in Enfield Council, is the Head of Internal Audit and Risk Management), to determine the priorities of the internal audit activity from a risk-based plan, which is consistent with the Council's goals.

3.2 Internal Audit work is planned to support the goals of the Council from an objective assessment of the system of internal controls. The aim is to provide assurance to the General Purposes Committee, Section 151 Officer, Executive Management Team and other senior managers that an appropriate system of internal control is in place to mitigate key risks that may impact on the achievement of the Council's services and priorities.

3.3 The latest 2020/21 Internal Audit Plan is found in Appendix A.

3.4 The model of delivery for 2020/21 will continue to utilise the core in-house team supplemented by resources from the co-sourced partner, PwC. This will enable the service to obtain the skills needed to deliver the wide range of audits set out in the Plan and respond to assurance requirements for the diverse and changing risk environment in which the Council is operating.

3.5 In March 2020, a draft 2020-21 audit plan was presented to the Audit and Risk Management Committee.

3.6 Since then, the effects on the Covid-19 pandemic have become more apparent and so, in the intervening period, the Internal Audit team have been in discussion with Executive Directors and Directors regarding the audit plan. This has resulted in several amendments being made.

3.7 Additionally, our approach to audit planning is changing in 2020-21. Traditionally we would fix the audit plan at this time in the year. However, this year we recognise that we will need to take a more flexible approach in terms of responding to new and changing risks and business requirements and capacity.

3.8 Therefore, our intention is to fix the plan each quarter and conduct a full review of the plan quarterly thereafter. We will continue our usual forward look so may approach clients regarding audits scheduled for later in the year, but we will recognise the need to be flexible.

3.9 The latest 2020/21 Audit Plan is outlined in Appendix A.

3.10 We will continue to carry out our audit work remotely for the time being and this will inevitably change how we exchange data and information with clients.

3.11 We ask the General Purposes Committee to recognise that we will be unlikely to be able deliver our usual programme of work, due to the delays in starting the audit year as the Council has focussed on the essential needs of the community and businesses during the pandemic.

Main Considerations for the Council

4.1 Internal Audit work is planned to support the goals of the Council from an objective assessment of the system of internal controls. The aim is to provide assurance to the General Purposes Committee, Section 151 Officer, Executive Management Team and other senior managers that an appropriate system of internal control is in place to mitigate key risks that may impact on the achievement of the Council's services and priorities.

4.2 Due to the COVI-19 pandemic we will be unlikely to be able to deliver our usual programme of work, due to the delays in starting the audit year as the Council has focussed on the essential needs of the community and businesses during the pandemic.

Safeguarding Implications

5. There are no direct safeguarding implications regarding this report.

Public Health Implications

6. There are no direct public health implications regarding this report.

Equalities Impact of the Proposal

7. Corporate advice has been sought regarding equalities and an agreement has been reached that it is not relevant or proportionate to carry out an equalities impact assessment/analysis for this report.

Environmental and Climate Change Considerations

8. There are no direct environmental and climate change implications regarding this report.

Risks that may arise if the proposed decision and related work is not taken

9. Any large, complex organisation needs to have a well-established and systematic risk management framework in place to identify and mitigate the many risks it may face. Enfield Council has such a system, and the planned internal audit work plays a key role in ensuring the adequacy and effectiveness of the risk management framework in place. The 2020/21 Internal Audit Plan is geared towards providing assurance as to the management of significant risk and therefore this will not be achieved if an Internal Audit Plan is not in place.

Risks that may arise if the proposed decision is taken and actions that will be taken to manage these risks

10. N/A

Financial Implications

11. There are sufficient resources to carry out the Internal Audit Plan as detailed in Appendix A.

Legal Implications

12. There are no direct legal implications regarding this report.

Workforce Implications

13. There are no direct workplace implications regarding this report.

Property Implications

14. There are no direct property implications regarding this report.

Other Implications

15. N/A

Options Considered

16. The Public Sector Internal Audit Standards (PSIAS) require the 'chief audit executive' (who, in Enfield Council, is the Head of Internal Audit and Risk Management), to determine the priorities of the internal audit activity from a risk-based plan, which is consistent with the Council's goals. Therefore, no other options have been considered.

Conclusions

The General Purposes Committee is requested to review and provide comment on the 2020-21 Audit Plan and to recognise that we will be unlikely to be able deliver our usual programme of work, due to the delays in starting the audit year as the Council has focussed on the essential needs of the community and businesses during the COVID-19 pandemic.

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Date of report 14 July 2020

Appendices

Appendix A: 2020/21 Internal Audit Plan

Background Papers

N/A

2020/21 Internal Audit Plan

Introduction

The Public Sector Internal Audit Standards (PSIAS) require the 'chief audit executive' (who, in Enfield Council, is the Head of Internal Audit and Risk Management), to determine the priorities of the internal audit activity from a risk-based plan, which is consistent with the Council's goals.

Internal Audit work is planned to support the goals of the Council from an objective assessment of the system of internal controls. The aim is to provide assurance to the General Purposes Committee, Section 151 Officer, Executive Management Team and other senior managers that an appropriate system of internal control is in place to mitigate key risks that may impact on the achievement of the Council's services and priorities.

Whilst it is management's responsibility to develop and maintain a sound system of internal control, and to prevent and detect fraud, bribery and corruption, the overall aim of internal audit work is to seek out areas requiring improvement and recommend solutions that will enable the Council to better achieve its objectives. Therefore, the planning approach is based on achieving coverage over a reasonable period of time, of the Council's main risks and core processes where there is a reasonable expectation of detecting significant control weakness and fraud.

This report summarises the context within which the internal audit plan has been developed and the methodology by which the programme of audit work has been identified.

Our approach to developing the audit plan

To ensure objective coverage of the control framework for the Council, the internal audit plan has been developed through identification of 'auditable units' related to the Council's objectives, and the key risks that are likely to affect the achievement of those objectives. Auditable units are the lowest level of auditable subject area, process or location within departments and across the organisation.

The auditable units have been identified to enable evaluation of the adequacy and effectiveness of controls in responding to risks within the organisation's governance, operations and information systems for:

- Achievement of strategic and operational objectives;
- Reliability and integrity of financial and operational information;
- Effectiveness and efficiency of operations and programmes;
- Safeguarding of assets; and
- Compliance with laws, regulations, policies, procedures and contracts.

In line with PSIAS, the 2020/21 internal audit plan has been formulated by a risk-based approach. The Corporate Risk Register and Departmental risk

registers have been reviewed and directors and departmental management teams have been or are scheduled to be consulted to ascertain the key concerns. We have then sought to assess the audit requirement within each auditable unit, taking into consideration:

- The impact and likelihood of inherent risk;
- The timing of and findings from previous audit work and other known sources of assurance, as an indication of management control, along with the occurrence or likelihood of change; and
- The extent of review by other review bodies and assurance providers.

Other considerations

The Audit and Risk Management Service is conscious of the significant pressure on resources that the Council is facing. This Plan has been developed and, wherever possible, the Internal Audit team will provide support to management by looking to identify potential inefficiencies and making recommendations for fewer but smarter controls. Therefore, the Internal Audit team will look for opportunities to improve and enhance processes that will support the Council's change programme, advising the Council how to maintain a robust control environment with fewer resources.

Internal audit work to achieve the Plan will be undertaken to evaluate and contribute to the improvement of governance, risk management and control processes using a systematic and disciplined approach. This activity assists the organisation to maintain effective controls by evaluating their adequacy and effectiveness and by promoting continuous improvement.

The audit plan needs to be flexible to enable a responsive service in the face of changing risks and priorities that may impact upon the Council's services especially in view of the COVID-19 pandemic. Therefore, it should be recognised that planned audits and their scope may need to be adjusted in response to changes in the Council's business, risks, operations, systems and controls as the year progresses. Where such changes are required, details will be reported to management and the General Purposes Committee.

2020/21 Internal Audit Plan

Specific Approach for 2020/21

In March 2020, a draft 2020/21 audit plan was presented to the Audit and Risk Management Committee.

Since then, the effects on the Covid-19 pandemic have become more apparent and so, in the intervening period, the Internal Audit team have been in discussion with Executive Directors and Directors regarding the audit plan. This has resulted in several amendments being made.

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We will continue to carry out our audit work remotely for the time being and this will inevitably change how we exchange data and information with clients.

2020/21 Detail

The latest 2020/21 internal audit plan is set out in the following tables. A proposed scope for each auditable area is detailed, along with the estimated requirement of audit days. Additionally, links are made to the Council's objectives as well as to the Corporate Risk Register. The Risk Rating is based on the risk rating of the individual items in the Corporate Risk Register.

At present a total of 681 audit days are planned – 58 days for schools and 623 days for the remainder of Council services. The number of audit days relates to planning, fieldwork and drafting of reports but excludes managerial time, reporting and time spent on following up agreed audit actions.

Schools' audits have been discussed with the Director of Education. The Department of Education (DfE) has been undertaking a consultation process regarding schools' audits. As no information has been issued yet, we would expect that any changes will take effect in 2021/22.

Key for LBE Objectives:

Abbreviation	Objective
Homes	Good Homes in Well Connected Neighbourhoods
Community	Safe, Healthy and Confident Communities
Economy	An Economy that Works for Everyone

Auditable Area	Audit Days	Qtr.	Proposed Scope (Control Objectives)	LBE Objective	Corporate Risk Register Ref.	Risk Rating
CROSS CUTTING						
Schools Financial Monitoring	15	Q3	To ensure that appropriate controls and processes are in place so that the Council has good financial oversight of schools, is assured of schools' financial resilience and is able to react promptly to any changes in schools' circumstances.	Community	CR01	HIGH
Procurement Social Value	15	TBC	To confirm that procurement undertaken by the Council follows the requirements of the Public Service (Social Value) Act 2012.	Homes Community Economy	CR13	MEDIUM
Climate Change	15	TBC	To ensure appropriate plans, policies and controls are in place to enable LBE to deliver its commitment for the borough to be carbon neutral by 2030 or sooner.	Community	CR05	MEDIUM
Adult Social Care/Financial Assessments	15	Q2 - Q3	Extended follow up to 2019/20 Limited Assurance Financial Assessment Team audit	Community	CR01 CR05	MEDIUM
Contract	10	TBC	Follow up to the	Homes	CR13	MEDIUM

Auditable Area	Audit Days	Qtr.	Proposed Scope (Control Objectives)	LBE Objective	Corporate Risk Register Ref.	Risk Rating
Management Follow Up			2019/20 Limited Assurance Contract Management audit	Community Economy		
Organisational Development	15	Q4	To ensure that best practice processes and procedures are in place regarding Organisational Development. The audit will include benchmarking against other Councils.	Homes Community Economy	CR15	MEDIUM
Working from Home	15	Q2	To ensure that appropriate steps have been taken around working from home including IT security, data security	Homes Community Economy	CR03 CR07 CR10	HIGH
CHIEF EXECUTIVE						
Legal	15	Q2- Q3	To provide assurance that Legal Service processes are in line with best practice as advocated by Lexcel reviews.	Homes Community Economy	CR04	HIGH
Energetik	15	TBC	To provide assurance that the Council exercises appropriate governance over the business, monitors performance and is able to react promptly to any issues.	Homes	CR14	MEDIUM
Mayor's	5	Q2-Q3	The audit is	Community	N/A	N/A

Auditable Area	Audit Days	Qtr.	Proposed Scope (Control Objectives)	LBE Objective	Corporate Risk Register Ref.	Risk Rating
Accounts			designed to support the independent examination of the accounts for the Mayoral charity.			
Members' Ethics		Deferred to 2021/22	To provide assurance that the new members' code of conduct has been embedded and is working appropriately	Homes Community Economy	CR03	HIGH
Recruitment	15	Q3	To provide assurance that the processes for TUPE-ing staff into and out of the Council are working properly	Homes Community Economy	CR15	MEDIUM
IR35 Follow Up	10	Q3	Extended follow up to the 2019/20 Limited Assurance audit.	Homes Community Economy	CR01 CR03 CR15	MEDIUM
RESOURCES						
Accounts Payable	20	TBC	To provide assurance that key financial processes are well controlled, operate effectively and that processes are understood by internal customers.	Homes Community Economy	CR01 CR16 CR03	HIGH
Council Tax	20	TBC	To provide assurance that key financial processes are well controlled, operate effectively and processes are understood by internal	Homes Community Economy	CR01 CR02 CR16 CR03	HIGH

Auditable Area	Audit Days	Qtr.	Proposed Scope (Control Objectives)	LBE Objective	Corporate Risk Register Ref.	Risk Rating
			customers.			
National Non-Domestic Rates (NNDR)	20	TBC	To provide assurance that key financial processes are well controlled, operate effectively and processes are understood by internal customers.	Homes Community Economy	CR01 CR02 CR16 CR03	HIGH
Treasury Management	20	TBC	To provide assurance that key financial processes are well controlled, operate effectively and processes are understood by internal customers.	Homes Community Economy	CR01 CR16 CR03	HIGH
General Ledger	10	Q2 – Q3	Extended follow up to the 2019/20 audit.	Homes Community Economy	CR01 CR16 CR03	HIGH
Supplier Resilience	15	TBC	To confirm that there are processes and controls in place to ensure key suppliers have the financial resilience to fulfil their contracted services with the Council	Homes Community Economy	CR13	MEDIUM
Direct Payments	15	TBC	To confirm that appropriate and effective procedures and controls are in place in relation to direct payments ensuring payments are made to the correct beneficiary, at the right time	Homes Community Economy	CR01 CR03	HIGH

Auditable Area	Audit Days	Qtr.	Proposed Scope (Control Objectives)	LBE Objective	Corporate Risk Register Ref.	Risk Rating
			and for appropriate reasons.			
Webcontent Accessibility Guidelines 2.1 (WCAG 2.1) (IT)	20	Q4	To ensure that all LBE websites are compliant with the requirements of WCAG 2.1 which define how to make web content more assessible to people with disabilities.	Community Economy	CR03 CR04	HIGH
Cloud Management (IT)	15	TBC	To provide assurance that systems housed in the cloud are encrypted, are appropriately backed up, comply with all relevant legislation and that there is a formal cloud strategy. Additionally, to provide assurance that suppliers are properly managed and that appropriate disaster recovery plans are in place	Homes Community Economy	CR04 CR07	HIGH
Cyber Security (IT)	15	TBC	Annual audit to confirm controls in place remain appropriate, up to date and effective to minimise the impact of cyber attacks	Homes Community Economy	CR03 CR04 CR07	HIGH
Digitalisation (IT)	15	TBC	To review the Council's digitalisation policy ensuring	Homes Community Economy	CR07	HIGH

Auditable Area	Audit Days	Qtr.	Proposed Scope (Control Objectives)	LBE Objective	Corporate Risk Register Ref.	Risk Rating
			appropriate resource and controls are in place.			
IT Software Procurement (NEW)	3	COMPLETED	To review and advise on processes around procurement	Homes Community Economy	CR07	HIGH
Local Authority Test and Trace Service and Support Grant (NEW)	5	TBC	Grant Certification	Community	CRO1	HIGH
PEOPLE						
Troubled Families Grant Claims	30	Q1-4	To certify monthly grant claims	Community	CR01	HIGH
Unregulated Providers	15	Q2	To ensure that there are appropriate policies, processes and controls in place over the use of Unregulated Placements and that necessary assessments of the child and accommodation are made prior to placements taking place.	Community	CR05	MEDIUM
Disproportionality in Out of Court Disposals	15	Q4	To ensure that decisions made with respect to Out of Court Disposals are in line with the guidance issued by the Youth Justice Board and are consistent and fair. Additionally, to ensure that management	Community	CR05	MEDIUM

Auditable Area	Audit Days	Qtr.	Proposed Scope (Control Objectives)	LBE Objective	Corporate Risk Register Ref.	Risk Rating
			information of decisions made is produced, reviewed and action taken where necessary.			
Mental Health AMHP	15	Q3	To ensure that arrangements in place under Mental Health Act 1983 s75 are in line with the act and operate effectively.	Community	CR05	MEDIUM
Eclipse	15	TBC	To confirm that appropriate process and procedures are in place and are working effectively especially around access and workflows	Community	CR04 CR05 CR07	MEDIUM
PLACE						
Capital Works and Building Control (as per phase 1 outcome of Grenfell enquiry)	25	Q2	Audit carried out in 2018/19 (Limited Assurance) and Place has requested that this area is looked at again.	Homes	CR12	MEDIUM
Cleaning	15	Q4	Following the insourcing of the cleaning contract, this audit is to ensure that appropriate processes and controls are in place to ensure effective delivery of the service.	Homes Community Economy	CR1 CR10 CR15	MEDIUM
Housing Repairs and Maintenance	15	Q3	Following the insourcing of the	Homes Community	CR1 CR10	MEDIUM

Auditable Area	Audit Days	Qtr.	Proposed Scope (Control Objectives)	LBE Objective	Corporate Risk Register Ref.	Risk Rating
			contract, this audit is to ensure that appropriate processes and controls are in place to ensure effectively delivery of the service.		CR15	
Housing Compliance - Safety Checks and Management of Lift Maintenance	25	Q2 – Q3	To confirm appropriate controls are in place and are working effectively to ensure all safety checks and maintenance is carried out promptly and to best standards.	Homes Community	CR10	MEDIUM
Community Infrastructure Levy (CIL)	15	Q3 – Q4	To confirm that the collection of CIL is optimised in line with the Community Infrastructure Levy (Amendment) (England) (No.2) Regulations 2019 and that funds collected are utilised to the benefit of the borough in line with the same regulations.	Homes Community Economy	CR02 CR06	MEDIUM
Meridian Water - HIF	15	Q3	To ensure appropriate processes and controls are in place to ensure proper monitoring and approval over the use of Housing Infrastructure	Homes Community Economy	CR11 CR12	MEDIUM

Auditable Area	Audit Days	Qtr.	Proposed Scope (Control Objectives)	LBE Objective	Corporate Risk Register Ref.	Risk Rating
			Fund (HIF).			
Meridian Water-Contract Management	15	Q4	To confirm that appropriate processes and controls are in place to ensure effective contract management across the Meridian Water project.	Homes Community Economy	CR11 CR12	MEDIUM
Meridian Water – Procurement Strategy	15	Q2 – Q4	To confirm that an appropriate Procurement strategy is in place and is being followed and that appropriate client-side capability is in place to ensure effective project delivery.	Homes Community Economy	CR11 CR12	MEDIUM
BEGIN	5	COMPLETED	Grant Certification	Community	CR02	HIGH
Bus Service Operators Grant (BSOG)	5	Q2	Grant Certification	Community	CR02	HIGH
Local Transport Capital Funding		No longer required	Grant Certification	Community	CR02	HIGH
LOCAL AUTHORITY TRADING COMPANIES						
HGL – Lettings Agency	15	Q3 – Q4	Focus on processes and procedures	Homes Community Economy	CR14	MEDIUM
HGL -Property Services	15	Q2	Process for purchasing on behalf of HGL	Homes Community Economy	CR14	MEDIUM
TOTAL	623					

Schools' Draft Audit Plan 2020/21

School	Audit Days	Qtr.	Audit Coverage	Corporate Risk Rating	Risk Rating
West Grove Primary School	7	Q3- Q4	Full	CR01, CR02, CR03, CR04, CR07, CR08 CR13, CR15, CR16	MEDIUM
Oaktree School	7	Q3- Q4	Full	CR01, CR02, CR03, CR04, CR07, CR08 CR13, CR15, CR16	MEDIUM
Starks Field Primary School	7	Q2	Full	CR01, CR02, CR03, CR04, CR07, CR08 CR13, CR15, CR16	MEDIUM
Broomfield School	9	Q2	Full	CR01, CR02, CR03, CR04, CR07, CR08 CR13, CR15, CR16	MEDIUM
George Spicer Primary School	7	Q3	Full	CR01, CR02, CR03, CR04, CR07, CR08 CR13, CR15, CR16	MEDIUM
St. Paul's Church of England Primary School		Cancelled	Full	CR01, CR02, CR03, CR04, CR07, CR08 CR13, CR15, CR16	MEDIUM
Hazelwood Schools	7	Q3- Q4	Full	CR01, CR02, CR03, CR04, CR07, CR08 CR13, CR15, CR16	MEDIUM
St. Ignatius College		Cancelled	Full	CR01, CR02, CR03, CR04, CR07, CR08 CR13, CR15, CR16	MEDIUM
Bush Hill Park School (NEW)	7	Q3	Full	CR01, CR02, CR03,	MEDIUM

School	Audit Days	Qtr.	Audit Coverage	Corporate Risk Rating	Risk Rating
				CR04, CR07, CR08 CR13, CR15, CR16	
St. Ignatius/St. Anne's Joint Procurement Audit (NEW)	7	Q3 – Q4		CR01, CR02, CR03, CR04, CR07, CR08	MEDIUM
TOTAL	58				