

2014/15

Internal Audit Plan



1. Introduction

- 1.1 This document summarises the results of Internal Audit's planning work. It sets out details of:
- The responsibilities and scope of internal audit
 - How the Council's internal audit service is resourced and delivered
 - How internal audit work is reported
 - The proposed programme of work for 2014/15 (the Audit Plan)
- 1.2 The Audit Plan for 2014/15 has been prepared in accordance with the requirements of the Public Sector Internal Audit Standards, which came into effect in April 2013.
- 1.3 The Council has adopted the Public Sector Internal Audit Standards definition of internal auditing:
- 'Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes'.
- 1.4 The work of internal audit is a key element in delivering the Council's strategic priority of corporate effectiveness and business efficiency, but also supports the Council in achieving all the aims and objectives set out in the Sustainable Community Strategy and the Corporate Plan.

2. Internal Audit – Responsibilities & Scope

2.1 The internal audit function is responsible for:

- Assessing and recommending improvements to the Council's governance processes. Specifically, this includes:
 - Promoting appropriate ethics and values within the organisation
 - Ensuring effective organisational performance management and accountability
 - Communicating risk and control information to appropriate areas of the organisation
 - Coordinating the activities of, and communicating information among, the Business Efficiency Board, external audit, internal audit and management
- Evaluating the effectiveness and contributing to the improvement of risk management processes
- Assisting in maintaining effective controls by evaluating their effectiveness and efficiency and by promoting continuous improvement

2.2 The scope of internal audit work includes:

- The entire control environment of the Council, comprising financial and non-financial systems. Assurance services may also be provided to parties outside the Council with the prior agreement of the Business Efficiency Board.
- Reviewing controls that protect the interests of the Council in its dealings with partnerships in which the Council has an involvement.

2.3 The Public Sector Internal Audit Standards require that the internal audit service is delivered and developed in accordance with the internal audit charter. The Council has formally agreed that the provisions set out in section 6.2 of Finance Standing Orders constitute the Council's internal audit charter.

2.4 The establishment and maintenance of adequate control systems is the responsibility of management. Recommendations made by internal audit can reduce risk and improve systems of control. However, the implementation of audit recommendations cannot eliminate risk entirely.

2.5 Whilst it is not the role or responsibility of internal audit to detect fraud, the risk of fraud will be considered in each audit assignment.

3. Resourcing and delivering internal audit

- 3.1 The level of resource required to deliver an effective internal audit service to the Council has been assessed based on the need to provide adequate audit coverage of the Council's:
- Financial systems
 - Risk management and governance arrangements
 - Front line services and support services
 - Procurement and contract management activity
 - Information management arrangements
 - Anti-fraud and corruption arrangements
 - Schools
- 3.2 Account has also been taken of the need to be able to resource:
- Unplanned work which may arise during the year
 - Follow up work to provide assurance that agreed recommendations are implemented
 - Provision of advice and consultancy to internal customers
- 3.3 The level of internal audit resource available in 2014/15 is considered sufficient to deliver a robust annual internal audit opinion to the Board.
- 3.4 The 2014/15 Internal Audit Plan will be delivered predominantly by an experienced and suitably qualified in-house team of 6.5 FTE auditors. A small amount of external support to assist the audit of information management systems will be provided by Salford City Council. Where considered appropriate, the internal audit team will also collaborate with internal audit colleagues from other local authorities in regard to the approach and delivery of particular audit assignments.
- 3.5 The internal audit team is managed by the Divisional Manager – Audit & Operational Finance, who also has responsibility for the following functions:
- Purchase to Pay
 - Income control (collection and reconciliation of income)

- Insurance
- Client Finances (Corporate Appointeeships and Deputyships)
- Direct Payments

- 3.6 Arrangements have been agreed to mitigate any potential impairment to independence and objectivity in regard to the audit of these areas. These arrangements will involve the Principal Auditor reporting the findings from the audits directly to the Operational Director – Finance without any influence or involvement of the Divisional Manager – Audit & Operational Finance.
- 3.7 When planning specific audit assignments, other sources of assurance may be taken into consideration in order to ensure the best use of the audit resource. Any work that is necessary in order to place reliance on other sources of assurance will be determined as required for each assignment.
- 3.8 The only planned assurance service to be provided to an external party is an annual audit provided to Manchester Port Health Authority, which is the governing body for the Manchester Ship Canal and River Weaver. Halton Borough Council is one of the funding authorities of Manchester Port Health Authority.

4. Reporting arrangements

4.1 At the conclusion of each audit assignment, a draft report is issued to the appropriate manager within the Council. A final report containing management responses to any issues identified is subsequently distributed to:

- The Chief Executive
- The Strategic Director – Policy & Resources
- The Operational Director – Finance (s151 officer)
- The Strategic Director and Operational Director responsible for the area reviewed
- Grant Thornton (the Council’s external auditor)

4.2 In each audit report, an overall assurance opinion is provided on the area audited. The opinion is based on the information obtained in the course of the audit and represents an assessment of the effectiveness of the control environment in the area audited. The scale of opinions is set out in the following table:

Assurance Opinion	Explanation
● Limited	A number of key risks are not managed effectively. The control systems in operation are in need of significant improvement.
● Adequate	The control systems in operation are generally sound. However, opportunities exist to improve the management of some risks.
● Substantial	There is a sound system of control in operation to manage risks effectively.

4.3 Throughout the year regular internal audit progress reports are presented to the Business Efficiency Board summarising the outcomes of internal audit work and any significant matters identified. Such matters may include risk exposures, control weaknesses, governance issues and value for money issues.

4.4 An annual report is presented to the Business Efficiency Board that provides the Head of Internal Audit’s overall opinion on the Council’s control environment. This opinion forms one of the sources of assurance in support of the Council’s Annual Governance Statement. The opinion is based upon the collective findings from the internal audit work completed during the year.

5. Internal Audit Plan – 2014/15

- 5.1 The Public Sector Internal Audit Standards state that the ‘chief audit executive must establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation’s goals’.
- 5.2 In preparing the Audit Plan, account has been taken of:
- The Council’s risk management processes
 - The views of senior management
 - The results of previous internal audit work
 - Other existing sources of assurance, including the work of external audit
 - New or emerging risks, including known changes to the Council’s business, operations, programs, systems, and controls
 - The requirement to ensure sufficient coverage in order to provide a robust an annual internal audit opinion
 - Planned work deferred from the 2013/14 Audit Plan
- 5.3 The 2014/15 Audit Plan is presented in a way that shows how each piece of planned work aligns with the Council’s Corporate Priorities. Some planned reviews clearly contribute to more than one priority, but for presentational purposes they have been listed under the priority that is considered most closely linked to the review area.
- 5.4 The Audit Plan is stated in terms of the number of days input for each area of audit work. However, the resources available and the exact time required for each piece of work cannot be forecast precisely. The plan therefore represents the best estimate of the audit resources available and the ways in which those resources will be deployed.
- 5.5 The intention is to complete all planned reviews within the year. However, the timing and respective prioritisation of work will take account of:
- The need to finalise any work from 2013/14 that remains incomplete at year-end
 - The need to prioritise the reviews deferred from the 2013/14 Audit Plan
 - The requirement to provide assurance over the Council’s key financial systems
 - The views of management of the service areas in regard to the timing of work
 - Any other factors that may be relevant to the timing of a particular piece of work

- Any urgent unplanned work arising
 - Changes in the level of audit resources available
- 5.6 The Audit Plan will be kept under review during the year and it may be necessary to make revisions to planned work in order to respond to new or changed priorities. Minor changes will be agreed with the Operational Director – Finance. Any significant changes will be reported to the Business Efficiency Board.
- 5.7 The following appendix sets out the proposed Audit Plan for 2014/15 explaining the rationale for each piece of planned work.

SUMMARY INTERNAL AUDIT PLAN - 2014/15

Corporate Priority	Planned Days
Corporate Effectiveness & Business Efficiency:	
Financial Management	180
People Management	20
Information Management	80
Asset Management	40
Governance	147
	467
Children & Young People in Halton	253
Employment, Learning & Skills in Halton	40
A Healthy Halton	110
A Safer Halton	67
Halton's Urban Renewal	60
<u>Other work:</u>	
Contingency	93
Manchester Port Health Authority	3
Completion of outstanding 2013/14 audits	45
Total Planned Days	1138

Corporate Effectiveness & Business Efficiency:

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
Financial Management				
Discretionary Housing Payment Fund	10	Discretionary Housing Payments (DHP) provide claimants with further financial assistance where the Council considers that help with housing costs is required. In 2013/14 there has been an increase of over 600% in the number of DHP applications received.	Full system review	Audit report
Adult Social Care charges	15	Significant changes to processes following implementation of Care Financials.	Financial assessment and invoicing procedures	Audit report
Council Tax - Discounts & Exemptions	15	Audit Commission research indicates that 4-6% of Single Person Discount claims are fraudulent and represent one of the biggest areas of financial loss to local government.	Discounts and exemptions	Audit report
NNDR - Reliefs and Exemptions	15	Business rate fraud is increasing nationally and local authorities are seeing an increase in applications for reliefs and exemptions.	Reliefs and exemptions	Audit report
Legal debt recovery procedures	15	The current economic climate has seen an increase in the number of debts being passed for legal recovery.	Full system review	Audit report

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
Insurance	15	The Council started to handle its own claims in April 2013 and new management information system was implemented.	Full system review	Audit report
<u>Financial key control reviews:</u>		These systems provide material disclosures for the financial statements	High level reviews evaluating and testing the effectiveness of the key controls within each financial system	Audit report for each system
Payroll	10			
Loans & Investments	10			
Income Control and Reconciliation	10			
NNDR	10			
Council Tax	10			
Housing Benefit	10			
Accounting journals	5			
Accounts receivable	10			
Accounts payable	10			
Fixed assets	10			
Total	180			

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
People Management				
Sickness Management	20	Sickness absence is a significant cost to the Council. In September 2013 the Council's external auditor reported that Management Team needs to continue to adopt a robust approach to managing and monitoring sickness absence (deferred from 2013/14 Plan).	Full system review	Audit report
Total	20			

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
Information Management				
Document Management	20	<p>As the Council has adopted electronic storage for the management of data there remains a legacy of paper records. Physical storage has a cost implication for the Council and needs to be kept to a minimum.</p> <p>There is also an increasing number of cases where the Information Commissioner's Office has taken action against public bodies for data breaches (deferred from 2013/14 Plan).</p>	Review current practice against the Council's own document retention policies and relevant legislation. Assess cost implication and VFM of existing arrangements.	Audit report
IT Resilience, Backup and Recovery	20	Effective delivery of Council services is highly dependent on the availability of IT systems.	Review the adequacy and effectiveness of controls in place to prevent / minimise system downtime and to ensure that systems are appropriately backed up.	Audit report
Social Media	20	<p>The Council's use of social media is increasing and is therefore becoming more important from a risk management standpoint. Uncontrolled use of social media presents risks in terms of reputational damage, data security, viruses and malware.</p>	Review how the Council monitors compliance with the guidance produced on the use of social media.	Audit report

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
CareFirst Financials	20	<p>CareFirst Financials provides a complete set of financial management tools that are fully integrated with the CareFirst care management system.</p> <p>The module is due for implementation in the first quarter on 2014/15 and will have a significant impact on a range of areas, including budget management, provider payments and charging.</p>	Post implementation review	Audit report
Total	80			

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
Asset Management				
Unoccupied Council buildings	20	Unoccupied buildings present a cost and an insurance risk to the Council. They also provide an opportunity to be put to an alternative use or to be sold to generate capital receipts.	Review to focus on compliance with conditions of insurance in regard to unoccupied buildings. Will also examine the Council's plans or strategies for future use or disposal.	Audit report
Land & Property disposals	20	Part of the Council's strategy to address the funding reductions is to rationalise its land and property portfolio.	Review to examine processes followed to ensure that the Council obtains the best consideration for any land and property disposals.	Audit report
Total	40			

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
Governance				
Performance Reporting	20	The recent LGA Peer Review suggested that there may be an opportunity to review the level of detail currently included in performance reports (deferred from 2013/14 Plan).	Review of the process and controls governing the selection, collection, processing and analysis of performance data and how results are reported and utilised to improve performance.	Audit report
Council Constitution	5	Need to ensure that the Council Constitution reflects changes in the legislation, policies and procedures.	Internal Audit contributes to a working party that meets each year to review and propose changes to the Council's Constitution.	Updated Council Constitution
Annual Governance Statement	5	Statutory requirement for the Council to produce an Annual Governance Statement.	Internal Audit input to the Corporate Governance Group.	Publication of Annual Governance Statement
Reporting to the Business Efficiency Board	20	The Council Constitution requires Internal Audit to report to the Business Efficiency Board.	Attendance at, and preparation of reports for, the Business Efficiency Board on internal audit and governance related matters.	Audit Plan Regular progress reports Internal Audit Annual Report Annual Fraud & Corruption report
Follow up of internal audit recommendations	25	To provide assurance that agreed internal audit recommendations are implemented.	Follow up of agreed internal audit recommendations to determine whether or not they have been implemented.	Follow up audit reports
National Fraud Initiative (NFI)	20	NFI matches data across organisations and systems to help public bodies identify anomalies which may signify fraudulent claims and transactions. The Council is required by law to participate in NFI.	Co-ordination and investigation of the data matches identified from the exercise.	An update will be provided for the Business Efficiency Board in the Annual Fraud & Corruption report.

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
Review of Counter Fraud arrangements	15	The Audit Commission publication 'Protecting The Public Purse 2013' recommends that all local government bodies should review their counter fraud arrangements against best practice.	Self-assessment of the Council's counter fraud arrangements	Audit report
Fraud awareness & Whistle-blowing initiatives	15	To raise the awareness of Council staff in regard to the incidence of fraud and the arrangements established by the Council to mitigate the risk of fraud.	To be determined in year	Increased fraud awareness amongst employees and Members
Information Governance	2	Information governance refers to the structures, policies, procedures, processes and controls implemented to manage information at an organisational level. Penalties of up to £500k can be imposed for breaching the Data Protection Act.	Contribution to the work of the Information Governance Group	Further development of the Council's information governance arrangements
Area Forums	20	The Council's Corporate Risk Register identifies the Area Forums as one of the key risk control measures to help manage community expectations. Collectively the Area Forums have an annual Council budget of £600k that generates an additional £500k of external funding.	Review of Area Forum governance and financial management arrangements	Audit report
Total	147			

Children & Young People in Halton:

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
Key Stage 3 & 4 Provision for excluded pupils	15	The service delivery models for excluded pupils comprise a mixture of in-house provision and provision commissioned from external providers. Previous audit work has identified weaknesses in the procurement and contract management of external provision (deferred from 2013/14).	Review to examine procurement and contract management arrangements to provide assurance that the Council's Procurement Standing Orders have been complied with and the arrangements offer value for money.	Audit report
CRMZ - Youth Hub Facility	20	Facility opened in 2010/11 following a £3m refurbishment. Not previously audited.	Review to cover financial management arrangements, contracted services and utilisation.	Audit report
Sustainable School Travel	20	The Council has a duty to provide 'home to school' assisted travel arrangements for children of statutory school age under the Education and Inspections Act 2006. The Act also requires the Council to produce a Sustainable School Travel Policy. This document incorporates the Council's policy for the provision of education transport. Expenditure on school transport exceeds £1.3m per year.	Full review of the systems in place that ensure that the Council meets its legal obligations in regard to school travel.	Audit report

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
Specialist Services	20	A range of specialist services are commissioned from voluntary sector providers. 2014/15 expenditure on commissioned services is budgeted at approximately £2.8m.	Review to focus on commissioning, contract management and financial control arrangements.	Audit report
Support to Care Leavers	20	The Council currently has 67 young people who are care leavers and has statutory duties to support these individuals under the Leaving Care Act (2000). This includes financial support in moving into independent living and support with employment, education or training. Failure to improve education and employment opportunities for Care Leavers is identified as a key risk in the Children & Enterprise Directorate Risk Register.	Review to examine the effectiveness of the measures taken to improve education and employment opportunities, performance management and provision of financial support.	Audit report
Children's Centres	20	The Children & Enterprise Directorate is to review the number and locations of the current designated Children Centres to ensure they are sustainable and meet the needs of the community they serve.	Review to cover financial management arrangements, commissioned services and utilisation.	Audit report
Expansion of nursery provision	10	The Council received capital funding of £356k to expand nursery provision in the borough for two years olds. Funding is to be awarded to private, voluntary and maintained sectors providers based on an application process.	The audit will review the processes in place to ensure that the grant funding awarded is utilised for its intended purpose.	Audit report

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
Birth to 25 education, health and care plans	20	The Children and Families Bill 2013 extends the SEN system from birth to 25, giving children, young people and their parents greater control and choice in decisions and ensuring needs are properly met. This will include an offer of a personal budget for families with an Education, Health and Care Plan.	Review to examine the systems and processes established by the Council in response to the new legislation.	Audit report
<u>School audits:</u>		The Council has 60+ schools that are responsible for setting their own budgets and managing their finances.	A standard audit programme has been developed for school audits, which is tailored to each school as required.	Audit report for each school
Astmoor	6			
Castle View	6			
Gorsewood	6			
Lunts Heath	6			
Our Lady Mother of the Saviour Aided	6			
St John Fisher	6			
Hill View	6			
Oakfield Community	6			
St Bede's Infants	6			
St Bede's Juniors	6			
St Clement's	6			
St Edward's	6			
St Gerard's	6			
St Martin's	6			
St Michael's	6			
Victoria Road	6			
Weston	6			
Windmill Hill	6			
Total	253			

Employment, Learning & Skills in Halton:

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
Employment Services (Halton People Into Jobs)	20	<p>The Council has been delivering two Department for Work & Pensions (DWP) mandatory Work Programme contracts on behalf of Prime Contractors A4e and Ingeus Deloitte since June 2011.</p> <p>Advisors support long term unemployed residents back into employment opportunities through effective action planning and signposting.</p> <p>Under the contracts the Council receives income dependent upon the achievement of pre-agreed targets (deferred from 2013/14).</p>	Audit work to focus on performance data and income.	Audit report
Liverpool City Region Business Growth Grant	20	<p>The Council will be the application appraiser and key decision maker on the award of £15m grant to businesses within Halton. This will involve the Council formally contracting with and making payments to companies that qualify for grant assistance.</p> <p>The Council will submit evidence and claim the full amount of grant paid from the Liverpool City Region Local Enterprise Partnership.</p>	Audit work to focus on the application and project appraisal procedures, monitoring systems and financial management arrangements.	Audit report
Total	40			

A Healthy Halton:

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
Public Health	20	The Council assumed new responsibilities for the public health function in April 2013. (deferred from 2013/14 Plan).	The review will examine the governance arrangements for public health and how these have been incorporated into the Council's structure. It will also examine the contract management arrangements relating to the services commissioned by the Public Health team.	Audit report
Domiciliary and Personal Care Services	20	The Council has recently undergone a tendering exercise and awarded new contracts for Domiciliary and Personal Care contracts. The annual total cost of the contracts is estimated to be over £4.5m. Changes to the arrangements for paying providers are also being introduced as a result of the implementation of CareFirst Financials.	The audit will focus on contract management and payment procedures.	Audit report
Complex Care Pooled Budget	30	The Council has a pooled budget with the Clinical Commissioning Group (CCG) of approximately £38m for which the Council is the accountable body.	The audit will examine the governance arrangements relating to the partnership between the Council and the CCG. It will also review the financial management and reporting arrangements relating to the pooled budget.	Audit report
Mental Health and Wellbeing	20	The Council has recently adopted a Mental Health and Wellbeing Strategy. Effective commissioning of services is a key element in improving outcomes for service users.	The audit will cover commissioning, contract management and financial management arrangements.	Audit report

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
School Meals Service	20	<p>Free school meals are to be made available for all infant school children from September 2014. Schools are to receive funding of £2.30 per meal based on actual take-up by newly eligible infant pupils.</p> <p>Capital funding of £366k is also being provided to increase capacity in school kitchens.</p> <p>The School Meals Service is also currently piloting a cashless pay solution in a number of schools.</p>	To review controls relating to the cashless pay pilot and examine its impact on school meal take up. The accounting arrangements and use of capital funding relating to the provision of free school meals for infant school children will also be examined.	Audit report
Total	110			

A Safer Halton:

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
Tree inspection and management	15	There are approximately 900,000 trees for which the Council is responsible. If not properly managed trees can potentially cause damage to people and property. To mitigate this risk the Council has recently introduced a tree inspection regime.	Review how the Council plans tree inspections and responds to issues identified.	Audit report
Highways inspections and repairs	20	Public liability claims for slips and trips on Council maintained highways are a significant cost to the Council. The Council's defence of those claims is dependent on a robust highways inspection and repair regime.	Review compliance with highways inspection policy and quality of documentation held in support of inspections.	Audit report
Bus Service Operators Grant	2	Bus Service Operators Grant (BSOG) is a grant paid to operators of eligible local bus services and community transport organisations to help them recover some of their fuel costs. The amount each bus company receives is based on their annual fuel consumption. It is a requirement that the Head of Internal Audit signs a declaration to confirm that the conditions of funding have been complied with.	Grant claim audit	Certification of grant claim

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
Appointeeships & Deputyships	15	The Council provides an appointeeship and deputyship service to over 200 vulnerable clients. The balance on the Clients Money account is in excess of £2m.	The audit will review the procedures in place to manage and safeguard funds held on behalf of vulnerable clients.	Audit report
Licensing	15	There have been a number of formal challenges and objections to councils' financial statements, focused on their approach to setting taxi licence fees. External Auditors have largely concluded that this is a complex area and that councils have not always correctly interpreted legislation and guidance. This presents a risk to councils that they may have charged fees unlawfully and that they may end up having to repay elements of fees previously charged.	To review the methodology adopted by the Council in setting taxi licence fees. The audit will also cover the collection and reconciliation of income from the licensing function.	Audit report
Total	67			

Halton's Urban Renewal:

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
Planning applications	20	Councils will face special measures designation where planning authorities exhibit a poor track record over speed of decision taking or in terms of the proportion of applications overturned on appeal.	Audit to cover a review of policies, procedures, income processes and performance management arrangements.	Audit report
Section 106 Agreements	15	<p>The Financial Management Division has reported some difficulties in the processing of Section 106 charges, covering land charges on developments to contribute towards services, infrastructure and amenities.</p> <p>If these charges are not properly identified or conditions are not followed there is a risk of the Council having to repay the charge or it not being spent on the purpose for which it was specifically intended.</p>	Audit to review the adequacy and effectiveness of controls over the recording / monitoring of Section 106 Agreements.	Audit report
Widnes Recreation Site Development	15	The Council has approved proposals for a £2.68m development of a sports facility at the former Widnes Recreation Site. It is anticipated that the new facility will be operational by late Autumn.	A current contract audit approach will be adopted and audit work will be undertaken throughout the lifecycle of the project.	Audit report

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
Local Transport Capital Block Funding (Integrated Transport and Highway Maintenance)	5	For 2014/15 the Council has received an allocation of £2.836m for the integrated transport and highways maintenance block grant. It is a requirement that the Head of Internal Audit signs a declaration to confirm that the conditions of funding have been complied with.	Grant claim audit	Certification of grant claim
Local Pinch Point Fund	5	The Council has received £1.675m funding to fund access improvements to the A558. It is a requirement that the Head of Internal Audit signs a declaration to confirm that the conditions of funding have been complied with.	Grant claim audit	Certification of grant claim
Total	60			