

2019/20

Internal Audit Plan



- 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
 - Resourcing and delivery of the Council’s internal audit service
 - Arrangements for reporting internal audit work
 - Proposed programme of work for 2019/20 (the Audit Plan)
- 1.2 The Audit Plan for 2019/20 has been prepared in accordance with the requirements of the Public Sector Internal Audit Standards (PSIAS). The PSIAS represent mandatory best practice for all internal audit service providers in the public sector.
- 1.3 The Council has adopted the PSIAS 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 In accordance with PSIAS, the mission of internal audit is to ‘enhance and protect organisational value by providing risk-based and objective assurance, advice and insight’.
- 1.5 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 Corporate Plan.
- 1.6 The PSIAS 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 relating to internal audit set out in section 6.2 of Finance Standing Orders constitute the Council’s internal audit charter.

INTERNAL AUDIT – RESPONSIBILITIES AND SCOPE

2.1 Responsibilities of internal audit

The internal audit function is responsible for:

- Reviewing and developing the Council’s governance processes. Specifically, this includes:
 - Promoting appropriate ethics and values within the Council
 - Supporting 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 of the Council’s risk management processes and contributing to their improvement
- Assisting in the maintenance and development of an effective control environment by providing robust independent assurance over its operation.

2.2 Responsibilities of management

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.

2.3 Responsibilities of the Business Efficiency Board

In regard to internal audit, the Business Efficiency Board is responsible for:

- Approving, but not directing, internal audit’s strategy, plan and monitoring performance
- Reviewing summary internal audit reports and the main issues arising, and seeking assurance that action has been taken where necessary
- Receiving and considering the Head of Internal Audit’s annual report.

INTERNAL AUDIT – RESPONSIBILITIES AND SCOPE

2.4 Responsibilities for fraud prevention and detection

The primary responsibility for the prevention and detection of fraud rests with management. Management's responsibilities include creating an environment where fraud is not tolerated, identifying fraud risks, and taking appropriate actions to ensure that controls are in place to prevent and detect fraud.

It is not the role or responsibility of internal audit to detect fraud. However, internal audit will evaluate the potential for the occurrence of fraud in each assignment and review how the Council manages the risk of fraud.

The Council operates a dedicated Investigations Team that works alongside internal audit. The team is responsible for all fraud-related work and HR investigatory work. As such, this work does not form part of the Internal Audit Plan and the results of this work are reported separately to the Business Efficiency Board.

2.5 Scope of internal audit activities

The scope of internal audit work includes:

- The entire control environment of the Council, comprising financial and non-financial systems.
- Reviewing controls that protect the interests of the Council in its dealings with partnerships in which the Council has an involvement.

Internal audit may also provide assurance services to parties outside the Council with the prior agreement of the Business Efficiency Board.

INTERNAL AUDIT - RESOURCING & DELIVERY

3.1 Resource requirements

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:

- Key financial systems
- Risk management and governance arrangements
- Front line services
- Support services
- Procurement and contract management activity
- Information management arrangements
- Schools

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 previously agreed recommendations are implemented
- Provision of advice and consultancy to internal customers

3.2 Delivery of the internal audit service

The 2019/20 Internal Audit Plan will be delivered predominantly by an experienced and suitably qualified in-house team of 5.21 FTE auditors. This remains the same staffing establishment as in 2018/19 but the planned number of audit days is reduced due to a maternity absence and ongoing long term sickness absence. The level of available resource is considered sufficient to deliver a robust annual internal audit opinion to the Board.

As in recent years, external support to assist the audit of information management systems will be provided by Salford City Council. Additional external support may also be sought to assist with the completion of planned audit work if required.

INTERNAL AUDIT - RESOURCING & DELIVERY

Where opportunity arises, 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.

3.3 Mitigation of any potential impairment to independence and objectivity

The internal audit team is managed by the Divisional Manager – Audit, Procurement & Operational Finance, who also has management responsibility for the following functions:

- Purchase to Pay
- Procurement
- Income control (collection and reconciliation of income)
- Insurance
- Corporate appointeeships and deputyships
- Direct Payments
- Income & Assessment
- Debtors

The arrangements to mitigate any potential impairment to independence and objectivity regarding the audit of these areas that were previously approved by the Business Efficiency Board remain in place.

3.4 Approach to placing reliance on other sources of assurance

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 and reference made to it in the resulting audit report.

INTERNAL AUDIT - RESOURCING & DELIVERY

3.5 Assurance services to other organisations

The only planned assurance service to be provided to an external party is an annual audit provided to Manchester Port Health Authority (MPHA), which is the governing body for the Manchester Ship Canal and River Weaver. Halton Borough Council is one of the funding authorities of MPHA.

The Council and MPHA have recently renewed the SLA relating to the provision of an internal audit service. 2019/20 is the first year of a new three year SLA. This work has only a minimal impact on the audit work undertaken for the Council.

INTERNAL AUDIT – REPORTING ARRANGEMENTS

4.1 Distribution of internal audit reports

At the conclusion of each audit assignment, a draft report is issued to the manager responsible for the area which has been audited. A final report containing management responses to any issues identified is subsequently distributed to:

- The Chief Executive
- The Strategic Director – Enterprise, Community & Resources
- The Operational Director – Finance (s151 officer)
- The Strategic Director, Operational Director and Divisional Manager responsible for the area reviewed
- The Council’s external auditor

4.2 Overall assurance opinion

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 risk management, control and governance processes in the area audited.

The range of opinions provided in audit reports is set out in the following table:

Assurance Opinion	Explanation
● Limited	Improvements in procedures and controls are required to strengthen the management of risk(s) fundamental or material to the activities reviewed.
● Adequate	In the main there are appropriate procedures and controls in place to mitigate the key risks to the activities reviewed. However, some opportunities were identified to improvement the management of some risks.
● Substantial	Effective procedures and controls in place to mitigate the key risks to the activities reviewed.

INTERNAL AUDIT – REPORTING ARRANGEMENTS

4.3 Grading of Recommendations

Recommendations made in individual internal audit assignments are categorised according to the following priorities:

Priority	Definition
High	Deficiencies in control where the potential risk impact is fundamental or material to the activity audited
Medium	Deficiencies in control where the potential risk impact is of lesser significance and not material to the activity audited.
Low	Opportunities to improve practice, efficiency or further reduce exposure to risk.

4.4 Reporting to elected members

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, governance weaknesses, performance improvement opportunities and value for money issues.

4.5 Annual Audit Opinion

An annual report is presented to the Business Efficiency Board which includes the Head of Internal Audit's overall opinion on the Council's risk management, control and governance processes. 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.

INTERNAL AUDIT – PLANNING METHODOLOGY

5.1 Requirements of the Public Sector Internal Audit Standards

The PSIAS 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 Development of the Audit Plan

In developing the Audit Plan, account has been taken of:

- The Council’s risk management processes
- Senior management’s views on risk in their areas of responsibility
- The results of previous internal audit work
- The Council’s assurance framework, including the work of external audit
- New or emerging risks affecting the Council or local government as a whole
- Known changes to the Council’s business, operations, programs, systems, and controls
- The requirement to ensure sufficient and wide ranging coverage in order to provide a robust annual audit opinion
- Planned work deferred from the 2018/19 Audit Plan that is still considered important

5.3 Alignment of the Audit Plan to the Council’s Corporate Priorities

The 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. For presentational purposes the reviews have been listed under the priority that is considered most closely linked to the review area.

5.4 Budgeted time allocations

A budgeted time allocation has been set for each assignment included in the Audit Plan. It is recognised that the exact resource requirement for each assignment cannot be forecast with certainty. The plan therefore represents the best estimate of the way

INTERNAL AUDIT – PLANNING METHODOLOGY

in which the Council's internal audit resources will be deployed. It may therefore be necessary to adjust the budgeted allocations for specific assignments during the year.

5.5 Timing and prioritisation of audit work

The intention is to complete all planned work within the year. However, the timing and respective prioritisation of work will take account of:

- The need to finalise any work from 2018/19 that remains incomplete at year-end
- The need to prioritise the reviews deferred from the 2018/19 Audit Plan
- 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 Significant interim changes to planned work

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 changes in priorities or changes in the level of internal audit resources. As in previous years, minor changes will be agreed with the Operational Director – Finance. Any significant interim changes will be reported to the Business Efficiency Board.

SUMMARY INTERNAL AUDIT PLAN – 2018/19

Corporate Priority	Planned Days
Corporate Effectiveness & Business Efficiency:	385
Use of Resources	300
Governance	85
Children & Young People in Halton	115
Employment, Learning & Skills in Halton	40
A Healthy Halton	170
A Safer Halton	70
Halton's Urban Renewal	20
<u>Other work:</u>	95
Contingency	55
Manchester Port Health Authority	5
Completion of outstanding 2018/19 audits	35
Total Planned Days	895

Internal Audit Plan – Use of Resources

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
Budget Monitoring Framework	20	The Council's revenue budget is increasingly under pressure with another overspend forecast in 2018/19. Continuing budgetary pressures increase the importance of a robust budget monitoring framework.	The audit will review the operation and effectiveness of the Council's existing budgetary control framework and test compliance with the provisions contained within Finance Standing Orders.	Audit report
Accounts Payable	30	The Accounts Payable system is one of the Council's key financial systems that provides material disclosures for the financial statements.	The key focus of this particular audit will be to examine the adequacy and robustness of authorisation controls within the main feeder systems to the Accounts Payable module of Agresso (e.g. Property P2 system, Carefirst, Housing Benefit system, payment files submitted by batch interface).	Audit Report
Concessionary Travel & Bus Support Subsidy	25	Concessionary travel costs the Council in excess of £2m a year. The Blue Badge scheme is also a recognised fraud risk area.	The audit will examine the financial management arrangements relating to concessionary travel and subsidy provided to bus operators. It will also examine the controls relating to the administration of the Blue Badge scheme.	Audit Report
Grant claims	50	A general provision is included for a range of grant claims for which the Head of Audit is required to sign a declaration confirming that the amounts claimed are eligible and in accordance with the conditions of grant.	Grant claims audits	Audit report for each claim

Internal Audit Plan – Use of Resources

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
Apprenticeships	20	<p>The Government introduced an 'Apprenticeship Levy' in April 2017. Employers with a UK pay bill of over £3m will be required to pay 0.5% of that pay bill into a levy.</p> <p>The Government has set a target that each local authority will have to provide 2.3% of their workforce headcount as apprenticeships. This equates to about 55 apprentices for Halton annually.</p>	The audit will examine the Council's arrangements to comply with The Apprenticeship Levy and the implementation of the Council's Apprenticeship Policy.	Audit report
Learning & Development	20	Learning and development is an investment for any organisation. At a time of continuing funding pressures it is therefore particularly important that there is a clear business link to the needs of the organisation and that learning and development opportunities are provided in a cost-effective manner.	The audit will examine the arrangements put in place to identify and address the learning and development needs of the organisation and individuals. This will include reviewing how the effectiveness of the investment in learning and development opportunities is assessed.	Audit report
Mersey Gateway toll reimbursement system	15	The Council has established a new policy and claim process for reimbursement of bridge tolls. Management has requested that that internal audit carries out an audit to provide assurance that the new process is operating effectively and in accordance with the policy.	Review of claims policy and process and sample testing of claim reimbursements.	Audit report

Internal Audit Plan – Use of Resources

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
Redundancy and severance payments	15	<p>The Council operates a local protocol in regard to redundancy arrangements.</p> <p>There is also a requirement for the Council to report in its financial statements on the numbers of exit packages and provide details of the total cost of compulsory redundancies, voluntary redundancies and early retirements.</p>	<p>The audit will provide assurance that redundancy and severance processes and payment calculations are being operated in accordance with the Staffing Protocol and that appropriate arrangements exist to capture and report on compulsory redundancies, voluntary redundancies and early retirements.</p>	Audit report
Property Valuations	15	<p>Keeping an accurate and up-to-date schedule of properties protects the Council from underinsurance in the event of a claim. Under-estimates of property reinstatement values could therefore potentially result in the Council having to self-fund some of the reinstatement costs in the event of a claim.</p> <p>CIPFA has also recently issued updated guidance around the requirements of International Financial Reporting Standard (IFRS) 13 for property asset valuations.</p>	<p>The audit will examine the adequacy of the Council's arrangements for revaluing its property portfolio by reference to the updated CIPFA guidance on property asset valuation.</p>	Audit report

Internal Audit Plan – Use of Resources

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
Cemeteries & Crematoria	20	<p>The Council's cemeteries and crematorium are areas that generate a significant amount of income.</p> <p>The service is also required to manage a number of potential risks in terms of the maintenance and operation of equipment and the maintenance of the grounds and management of potential risks from failed headstones and memorials.</p>	The audit will focus on the income management systems in place and the ways in which the service manages potential risks to employees and the public relating to the operation of equipment and management and maintenance of the grounds.	Audit report
Catering & Bars	25	<p>The Council's catering and bars are discretionary activities which ought to be at least self-funding.</p> <p>Management is aware of issues in regard to the accounting arrangements for income and difficulties in accurately monitoring financial performance.</p>	The audit will examine the catering activities and bars provided by the Council and review the arrangements for accounting for income, expenditure and stock.	Audit report
i-Trent	15	i-Trent is the Council's HR and Payroll system through which all salary related expenditure is processed.	A full system review will be undertaken to provide assurance that appropriate controls exist over system access permissions, back up procedures, change management controls, system performance and maintenance and support.	Audit report
Halton Cloud Service Delivery	15	The move to Cloud Service Delivery represents a significant change in IT Strategy, which potentially presents different risks in regard to data protection, data security and system performance.	The audit will examine the project management arrangements, system stability and performance, data storage, data protection and security, and the overall financial implications.	Audit report

Internal Audit Plan – Use of Resources

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
Payment Card Industry Data Security Standard (PCIDSS)	15	<p>PCI DSS is a widely accepted set of policies and procedures intended to optimise the security of credit, debit and cash card information.</p> <p>As the Council receives debit and credit card payments in the course of its business it is required to ensure that it is compliant with the Standard.</p>	The audit will review and test the Council's arrangements to ensure continued compliance with the requirements of PCI DSS.	Audit report
Total	300			

Internal Audit Plan – Governance

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
Governance				
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 which develops the Annual Governance Statement.	Publication of Annual Governance Statement
Reporting to the Business Efficiency Board	15	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	40	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
Risk management	15	The Council's risk management arrangements are one of the key areas over which Internal Audit is required to provide assurance.	The audit will examine the Council's risk management arrangements at both corporate and directorate level.	Audit report
Information Governance Group	5	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.	Internal audit input to the work of the Information Governance Group	Further development of the Council's information governance arrangements
Total	85			

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
0 -19 Healthy Child Service	25	<p>A new five year contract was recently awarded that provides an integrated health visiting, family nursing and school nursing service.</p> <p>The contract has a potential value of £24.5m over its full term.</p>	The audit will focus on reviewing the contract management and performance management arrangements relating to the contract.	Audit report
Inclusion and High Needs Service	20	The service area has faced continuing budget pressures over the past couple of years and management has requested that the service be reviewed.	The audit will examine the financial and budgetary control arrangements in place and also examine the commissioning of services and contract monitoring.	Audit report
<p>School audits:</p> <p>Warrington Road Nursery Ditton Nursery Weston Point Community Primary Birchfield Nursery Hallwood Park Primary The Brow Community Primary St. Edward’s Catholic Primary</p>	70	<p>The Council has 60+ schools that are responsible for setting their own budgets and managing their finances.</p> <p>The frequency of school audit visits is determined by the audit assurance rating from the previous audit:</p> <ul style="list-style-type: none"> • Substantial – 4 year cycle • Adequate – 3 year cycle • Limited – Annual cycle 	A standard audit programme has been developed for school audits, which is tailored to each school as required.	Audit report for each school
Total		115		

Internal Audit Plan - Employment, Learning & Skills in Halton

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
Adult Learning Service	20	<p>The Liverpool City Region Devolution Deal in 2015 set out how the Adult Education Budget (AEB) would be fully devolved to local areas. This is due to commence in 2019/20.</p> <p>The Council's Adult Learning Service currently receives £633k AEB, which funds all staffing and operating costs. Any changes in funding levels could have a significant impact on the service.</p>	<p>The audit will examine the financial management and budgetary control arrangements relating to the Adult Learning Service.</p> <p>The audit will also examine the planning and delivery of provision in association with partners to ensure that the needs of residents are met and that there is no duplication of provision.</p>	Audit report
DWP – new Work & Health Programme	20	In 2017 the DWP Work and Health Programme (WHP) contract was awarded to Ingeus for the North West Contract Package Area. The Council was successful in being awarded a seven year sub-contract agreement by Ingeus for 100% of the Work and Health Programme in Halton.	The audit will examine performance against the Customer Service Standards that must be achieved within the contract. The audit will also examine the data quality arrangements in regard to the performance information that must be produced under the contract.	Audit report
Total	40			

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
Madeline McKenna / Millbrow care homes	30	<p>The Council is now directly running two care homes that were purchased when the previous operators ran into financial difficulties.</p> <p>As the care homes are relatively new entities, the financial management and risk management arrangements in operation in the homes have not previously been audited.</p>	<p>The audit will focus on the financial management, accounting, client billing, staffing and risk management arrangements established at the two homes.</p>	Audit report
Tele-healthcare	20	<p>This use of remote monitoring is increasingly enabling people to lead more independent lives. The Council's use of Tele-healthcare is to be expanded to help more people to be supported to live at home or in extra care housing schemes.</p>	<p>The audit will examine the implementation of the Tele-healthcare strategy and the associated financial management arrangements. It will also examine the arrangements to measure and record the savings generated, and consider options for the wider use of this type of technology in regard to supporting people to maintain independence.</p>	Audit report
Intermediate care	25	<p>Intermediate care is a range of needs led, transitional and integrated services that are intended to improve patient health outcomes. Services are delivered in partnership between primary and secondary health care.</p> <p>Expenditure on intermediate care services is in excess of £3m per annum.</p>	<p>Audit to focus on contract and performance management arrangements.</p>	Audit report

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
Disabled Facilities Grants	20	Annual spend is approximately £1.6m. This area is recognised nationally as a potential fraud risk.	The audit will examine the control environment relating to the processing of applications for Disabled Facilities Grants. It will also explore any opportunities to make better use of applicant information already held within the Council to expedite the process.	Audit report
Domiciliary Care	30	<p>The domiciliary care contract was retendered in 2017 and let to a single provider, which represented a significant change from the previous multi-provider model.</p> <p>This is a key service area that enables individuals to live independently in their own homes. However, delivery of the service is operationally complex given the large client base and regular changes in needs of service users.</p> <p>Nationally care providers are facing significant financial pressures.</p>	The audit will focus on the contract management and financial management arrangements relating to the contract.	Audit report
Complex Care Pooled Budget	25	The Council has a pooled budget with the Clinical Commissioning Group (CCG) for which the Council is the accountable body. This is a major area of spend and the budget is increasingly under pressure.	The audit will examine the funding, budgetary control and financial reporting arrangements relating to the Pooled Budget.	Audit report

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
Adult Placement Service – Shared Lives Scheme	20	<p>The Shared Lives scheme represents a new approach to the delivery of the Adult Placement service in Halton. It involves service users receiving care and accommodation that is provided by individuals, couples or families in the local community.</p> <p>The scheme provides an opportunity for the Council to better meet the needs of individuals and to deliver significant financial savings in comparison to the cost of traditional residential care.</p>	The audit will examine the operation of the scheme and the associated financial management arrangements.	
Total	170			

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
Highways Inspections	20	<p>The Council is implementing a new highways inspection regime following the issue of a new national Code of Practice.</p> <p>Highways inspections play a vital role in ensuring the safety of the borough's highways and provide a key part in the defence of highways related insurance claims.</p>	The audit will examine how the Council has developed and implemented its highways inspections in light of the new guidance.	Audit report
Waste Management (Disposal)	30	<p>The annual cost of waste disposal is approximately £6m per annum. The area is also subject to complex charging arrangements.</p>	The audit will focus on the contracting and contract management processes relating to the Council's waste disposal arrangements and seek to provide assurance that the Council is charged correctly for its disposal costs.	Audit report
Syrian Resettlement Programme	20	<p>Halton, along with other LCR authorities has pledged to accommodate 160 individuals under the Syrian Resettlement Programme (SRP) and the Vulnerable Children Resettlement Scheme (VCRS). As at February 2019 the Council has accommodated 104 SRP individuals and 8 VCRS individuals.</p> <p>The Council receives funding in relation to the schemes from the Liverpool City Region Combined Authority who administer grant payments in regard to the schemes.</p>	The audit will examine the financial management arrangements relating to the SRP and VCRS and review the arrangements for ensuring that all eligible expenditure is recovered.	Audit report
Total	70			

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
De-linking of the Silver Jubilee Bridge in Runcorn	20	<p>The opening of the Mersey Gateway and temporary closure of the Silver Jubilee Bridge has presented an opportunity to redefine the existing road infrastructure in the area of the Runcorn Town Centre.</p> <p>This scheme involves changes to the road layout and the removal of certain structures that will improve the visibility of the town centre and its connectivity to and from Runcorn station.</p> <p>The estimated cost of the scheme is £9.61m.</p>	The audit will examine the procurement and project / financial arrangements relating to the project.	Audit report
Total	20			