

28 February 2022

**Emergent Internal Audit Plan for the period from 01 April 2022
to 31 March 2023**

Report of Paul Darby, Corporate Director of Resources

Electoral division(s) affected:

Countywide.

Purpose of the Report

- 1 This report provides the Committee with details of the emergent Internal Audit Plan for the period from 01 April 2022 to 31 March 2023 which consists of an initial six-month plan for the period 01 April 2022 to 30 September 2022 (attached as Appendix 2) and an indicative plan for the second six-month period, from 01 October 2022 to 31 March 2023, which is presented for information (attached as Appendix 3). A further report will be presented at the Committee's September meeting, for the approval of the second six-month plan, from 01 October 2022 to 31 March 2023.
- 2 The purpose of this report is to update and engage Members of the Audit Committee in the development of the emergent six-month Internal Audit Plan.

Executive Summary

- 3 This report sets out the first formal iteration of the six-month Internal Audit Plan and describes:
 - (a) The basis of the plan;
 - (b) The approach taken to develop the plan; and
 - (c) The key characteristics which include:
 - Impact of COVID-19
 - The scale and pace of change
 - The structure of the plan
 - The content of the plan
 - The scale of the plan
- 4 The initial draft six-month plan is set out for consultation and comment by the members of the Audit Committee.

- 5 The final version will need to be considered and approved by the Audit Committee at its meeting in May 2022 and will then be monitored throughout the first six months of the year, following which a second six-month plan will be developed.

Recommendation

- 6 Members are requested to comment on the proposed direction and process for the development of the emergent Internal Audit Plan for the six-month period from 01 April to 30 September 2022 attached at Appendix 2, which will be brought back to Committee for formal approval in May 2022. A further report will be presented at the Committee's September meeting, for the second six-month period of 2022/23, from 01 October 2022 to 31 March 2023.

Background

- 7 From April 2013, the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Chartered Institute of Internal Auditors launched a common set of Public Sector Internal Audit Standards (PSIAS) to be adopted across the public sector.
- 8 These PSIAS were further revised in 2017 and set out the standards for Internal Audit and have been adopted by the service in Durham.
- 9 The principles in the PSIAS are consistent with the previous CIPFA Code for Internal Audit that applied across Local Government prior to April 2013. They include the need for 'risk-based plans' to be developed for Internal Audit and for plans to receive input from management. This process also includes the development of an emergent Internal Audit Plan designed to invite comment from management and the Audit Committee.
- 10 It is considered to be unrealistic for a detailed 12-month Internal Audit Plan to be compiled at this point in time. This is due to several issues which include the need to direct resources to deliver outstanding client reviews to support their annual assurance opinions for the Internal Audit Year 2021/22 and continued assurance work relating to COVID related payments.
- 11 In addition, and of particular concern is the vacant position of Senior Auditor, where a current vacancy exists, and where adverts placed for the position on a permanent basis have thus far not resulted in an appointment being made. In addition, an Audit Manager has recently announced their retirement and although there is a recruitment exercise currently in progress, there is uncertainty over the ability to recruit to this post.
- 12 Therefore, the emergent Internal Audit Plan for the period from 01 April to 30 September 2022 has been drafted so we can take stock of the position in September 2022 when the above issues are better understood and there is more certainty on the future staffing establishment and progress made on the delivery of the first six-month plan.

Basis for the Plan

- 13 The PSIAS (section 2010) states that the 'Chief Audit Executive' must
 - a. 'establish risk-based plans to determine the priorities of the internal
 - b. audit activity, consistent with the organisation's goals'. They refer to the need for the plan to reflect the assurance framework, risk management arrangements and input from management.

- 14 These principles have been applied in the development of the emergent six-month Internal Audit plan as follows:

A. Annual Internal Audit Opinion (PSIAS 2010)

The Chief Internal Auditor and Corporate Fraud Manager forms an annual assurance opinion based on the annual programme of audit work as well as assurance obtained by other means. The current audit approach contains four main types of audit. It is not considered cost effective or necessary to obtain coverage of all strategies, business units and risks so these are reviewed on a risk basis each year.

In addition to audit, the Chief Internal Auditor and Corporate Fraud Manager considers any issues identified through fraud and corruption or developing systems work insofar as they impact on the effective operation of governance, risk management or internal control within the Council.

The service provides advice and consultancy to all services and partnerships where appropriate. This is an increasing area of focus given the amount of change ongoing across the Council and our partners. Time is also allocated to support developing systems and a range of emerging projects, ensuring early engagement and audit support across the Council.

The Chief Internal Auditor and Corporate Fraud Manager also seeks to place reliance on assurance mechanisms within the Council as well as the findings of other auditors and inspectors in reaching an annual opinion.

The plan is flexible and is reviewed and adjusted throughout the year, as necessary, in response to changes in policies, systems, processes, risks and controls across the Council.

B. Based on a Risk Assessment (PSIAS 2010.A1)

The Internal Audit service works closely with the Council's Risk Management and Governance Team. The Audit Managers liaise formally and informally with the Risk and Governance Manager and Auditors work with the Risk and Governance section to share intelligence, information, and issues of concern. Internal Audit also regularly engages with Corporate Directors and Heads of Service, as well as colleagues across Human Resources, Legal, Performance, Finance, and ICT, to ensure that known and emerging unregistered risks are considered in annual audit planning.

Audit planning considers key risks, and the focus of audit work is tailored accordingly to ensure that local and national issues and risks are addressed.

The Chief Internal Auditor and Corporate Fraud Manager ensures a culture of risk awareness is maintained within the service so that all

members of the team are aware of local, regional, and national risks in the performance of their duties.

Through regular liaison and the sharing of Internal Audit Plans with colleagues across the North East and Local Authority Chief Auditors Network, Internal Audit ensures that it is aware of emerging risks in other Council's and considers these as part of the audit planning.

C. Informed by Expectations (PSIAS 2010.A2)

The Internal Audit Service is aligned to service and service grouping structures, ensuring teams engage positively with Corporate Directors and their teams.

The annual plan is based on consultation and discussion with management teams and key officers to ensure it is focused on key risks, core systems and areas where Internal Audit can effectively contribute to the effectiveness and efficiency of governance, risk management and control processes.

An emergent plan is produced to help ensure early engagement with Members represented on the Council's Audit Committee.

Audit Planning

- 15 The approach to audit planning in the Council has been based largely, but not exclusively, on the following:
- i. Review of the Strategic Risk Register
 - ii. Review of the assurance map compiled during the year taking into account the work of other assurance providers.
 - iii. Cumulative audit knowledge and experience.
 - iv. Findings and outcomes from audit and investigation work in 2021/22 and earlier years.
 - v. Engagement with Heads of Service and their management teams.
 - vi. Engagement with audit colleagues across the North East and Local Authority Chief Auditor Network.
 - vii. Engagement with the Risk, Insurance and Governance teams within the Audit and Risk Management Division.

- 16 On this basis, an emergent plan of areas for audit coverage has been developed. Areas have been considered on a risk basis and a plan for consultation has been produced. This has initially been presented to Corporate Directorate management teams for comment, to ensure that the risks identified are consistent with their understanding and assessment.

Key Characteristics of the Annual Plan

Impact of COVID-19

- 17 The initial surge in COVID-19 cases in the UK happened in early March 2020, though its impact has continued to be felt throughout the whole of 2020/21 and 2021/22.
- 18 In supporting the national economy, Government introduced a range of economic support measures including numerous Covid-19 stimulus packages available to both residents and local businesses. For the grants distributed by Durham County Council, Internal Audit played an important role in both supporting the Council in establishing new arrangements to process these schemes and through post-payment assurance work in looking to verify that payments had been made to genuine people and businesses who needed financial support during the Covid restrictions.
- 19 Whilst there remains work to be undertaken in providing necessary assurance in relation to the above matters and estimated days have been allocated within the 2022/23 to accommodate this, exact requirements are subject to change and therefore difficult to forecast.

Scale and Pace of Change

- 20 Austerity continues to be high on the agenda for local government. 2018/19 saw the first financially failing Councils, some issuing a section 114 notice, others providing only statutory services and auditors issuing warnings on the financial management of others.
- 21 In order to manage austerity, to meet changing and increasing demand pressures and to keep pace with demographic and technological changes, local government continues to undergo fundamental change.
- 22 The National Audit Office 'Financial sustainability of local authorities 2018' report quantifies, and details actions taken by local authorities, which have included a reduction of non-statutory and discretionary services, greater income generation and a greater use of reserves. Furthermore, the report identifies there has also been a desire to better leverage savings or efficiencies through greater or better use of technology.

- 23 The national context is important to consider whilst assessing the local issues as Durham County Council continues to go through a period of continuous change. Since the beginning of austerity in 2010 there has been a significant reduction in the workforce and this may continue for the foreseeable future. Changes are taking place in the design, commissioning, and delivery of services, with ongoing activity to deliver savings across all areas of the Council. The implementation of changes and public service reform, with a reduced workforce whilst delivering business as usual and achieving key priorities remains a key challenge for the Council and must be reflected in the Internal Audit Plan.
- 24 Internal audit planning therefore must take into account the above changes, while also considering that:
- i. Austerity is a driver for change – where there is change, there is risk.
 - ii. With workforce cuts and re-organisations, there is a risk of dissatisfied staff and a loss of experience.
 - iii. Cutting costs can also lead to cutting of control; and
 - iv. The organisation needs to be more inventive, which needs to be taken into account when conducting audits.
- 25 The Internal Audit Plan must continue to be sufficiently flexible to enable assurance to be obtained over current as well as emerging risks, as well as those risks yet to be identified. This is particularly relevant for 2022/2023 as changes are agreed with more detailed work ongoing to confirm how these will be delivered. As such there are areas where Internal Audit work cannot be fully defined at this stage but where allocation of resource is required to help support good governance, risk management and control. Whilst Internal Audit adds value and provides assurance in these areas, the detailed areas for focus are the subject of ongoing discussions with the business. Rather than define specific audits and then change them, the plan includes allocations of work which will be applied to specific aspects of audit activity throughout the year. There will be similar allocations in other areas with details of specific audit activities reported to Corporate Directors, Heads of Service and the Audit Committee throughout the year.
- 26 Periods of change inevitably increase the potential for risks, both positive (opportunities) and negative (hazards). The reduction in workforce for example provides opportunity for breakdown in control as well as an opportunity to consider new, more efficient ways of organising people, systems, and processes without impacting adversely on internal control. The PSIAS were amended to reflect more the need for a modern, professional Internal Audit Service to actively engage with the organisation and be seen to add value. To reflect this risk the audit plan will continue to allocate time for advice and consultancy and developing systems support to officers to support and challenge them in

the establishment and development of their systems of governance, risk management and internal control. We will also deliver work on the core financial systems and a number of pro-active counter fraud, irregularity, and probity audits to provide assurance that the basic governance and control arrangements are continuing to operate effectively, minimising the risks of misappropriation, loss and error.

- 27 The continued pace of change across the Council requires assurance that is prioritised and timely. The Internal Audit Plan must provide for this assurance, to enable remedial actions or controls to be implemented on a timely basis. Based on experience and feedback from Service Grouping Management Teams there is a continued need for shorter, more focused and practical audits in areas of emerging risk.
- 28 The characteristics of the plan: flexible, supportive, challenging, prioritised and timely are not new however, it remains critical that these principals are maintained if Internal Audit is to help the Council to continue to respond effectively to the scale of change.
- 29 Based on the above, the Chief Internal Auditor and Corporate Fraud Manager considers that assurance is best obtained through a combination of different audits and other sources of assurance. This is not an uncommon approach, but it has been tailored to reflect the specific needs of the Council. It is consistent with the approach taken in the development and delivery of the 2021/2022 Internal Audit Plan. With the greater need to add value it is the intention for the service to increase its advice and consultancy work whilst still balancing the need for assurance.

Plan Structure

- 30 There are four different types of audit activity in the plan.
 - i. Key System
 - ii. Assurance Review
 - iii. Advice and Consultancy
 - iv. Grant Certification
- 31 This approach of using different types of audits and other work is considered the most effective way to deliver the strategy for Internal Audit.

Plan Content

- 32 In summary, there is focus on risk-based audits and providing assurance over key systems. This reflects the need to focus on the management of emerging risks and ensure the continued operations of controls within the Council's overall governance arrangements, its systems, and its processes.
- 33 There is time allocated to developing systems and supporting service groupings with new initiatives and any changes in service delivery.
- 34 The emergent plan has been compiled to reflect the Corporate Management Team and Service Grouping structure in the Council as follows:
- Adult and Health Services (AHS)
 - Children and Young People Service (CYPS)
 - Regeneration, Economy and Growth (REG)
 - Neighbourhoods and Climate Change (NCC)
 - Resources (RES)
- 35 To help ensure that the plan is flexible, and the service is able to respond to any key risks in the year, the emergent plan includes a block of contingency time from which specific audits can be delivered in the year. Further details will be provided to the Audit Committee in the finalised plan in May and throughout the year.

Scale of the Plan

- 36 The six-month internal audit plan needs to be deliverable within available resources. The Internal Audit Team has an approved establishment of 18 posts, equivalent to 16.35 FTEs. The establishment of 18 posts, includes two, a Principal Auditor and a Senior Auditor, which are currently vacant. Although there have been difficulties in recruiting to the Senior Auditor post, plans are still in place to fill this vacancy and for the person to be in post from April 2022. It should also be noted that these figures assumed that the Audit Manager post will be filled following the retirement of the current postholder at the end of March 2022. In addition, over and above the establishment figures, there is also one apprentice auditor within the Team.
- 37 As a result of this planning, the latest forecast of available resources to be allocated to the management and delivery of the six-month audit plan from the start of April to the end of September 2022 is 2,100 days. The detail of this allocation is shown in the table over the page.

Estimated Gross Days Available	2,100
Non – Productive Time (Annual Leave, Sickness, Training, Office Duties etc.)	619
Productive Time – not allocable to services, e.g. Audit Planning, Supporting Audit Committee, Quality Assurance	484
Contingency	88.5
Productive Days	
Audit days required to complete and close audit reports relating to 2021/22	222
Adult and Health Services (AHS)	89
Children and Young People Service (CYPS)	83
Neighbourhoods and Climate Change (NCC)	29
Regeneration, Economy and Growth (REG)	35
Resources (RES)	70
Schools	125
Durham Police and Crime Commissioner / Durham Constabulary	104
Durham and Darlington Fire & Rescue Authority	36
Pension Fund	17
New College Durham	10
Durham Joint Crematorium	-
Mountsett Joint Crematorium	-
Aim High Academy Trust	14
Beamish Museum	25
Peterlee Town Council	15
Spennymoor Town Council	16
Monk Hesledon Parish Council	2
Shotton Parish Council	2
Horden Parish Council	6
Trimdon Parish Council	2.5
Durham City Charter	6
TOTAL GROSS DAYS REQUIRED	2,100

Emergent Plan Content

- 38 Within this framework an emergent work programme of potential work has been developed. This is based on an assessment of risk.
- 39 Consultation is ongoing with Corporate Directorate Management Teams and Corporate Directors. It is likely that elements of the plan will be changed as part of this overall process of engagement and reconciling proposed audit work with available resources.

Provisional Plan for the Period from 01 October 2022 to 31 March 2023

- 40 Based on initial forecasts of the resources to be allocated to the delivery and management of the second six-month plan from the start of October to the end of March 2023, there will be 2,120 days available in this period. The provisional detail of this allocation is shown in the table below and is presented for information.

Estimated Gross Days Available	2,120
Non – Productive Time (Annual Leave, Sickness, Training, Office Duties etc.)	360.5
Productive Time – not allocable to services, e.g. Audit Planning, Supporting Audit Committee, Quality Assurance	484
Contingency	109.5
Productive Days	
Adult and Health Services (AHS)	109
Children and Young People Service (CYPS)	148
Neighbourhoods and Climate Change (NCC)	82
Regeneration, Economy and Growth (REG)	84
Resources (RES)	221
Schools	226
Durham Police and Crime Commissioner / Durham Constabulary	103
Durham and Darlington Fire & Rescue Authority	36
Pension Fund	24
New College Durham	35
Durham Joint Crematorium	19
Mountsett Joint Crematorium	19
Aim High Academy Trust	-
Beamish Museum	25
Peterlee Town Council	15
Spennymoor Town Council	10
Monk Hesledon Parish Council	-
Shotton Parish Council	-
Horden Parish Council	10
Trimdon Parish Council	-
Durham City Charter	-
TOTAL GROSS DAYS REQUIRED	2,120

Background papers

Public Sector Internal Audit Standards – Published in June 2013 and updated in March 2017

Strategic Internal Audit Plan – Reviewed and updated January 2022

Other useful documents

None

Contact:	Tracy Henderson	Tel: 03000 269668
	Paul Monaghan	Tel: 03000 269662

Appendix 1: Implications

Legal Implications

There are no specific legal implications associated with this report. Internal Audit contribute to the effective governance of the Council and provide relevant and appropriate challenge and oversight where necessary.

Finance

There are no specific financial implications associated with this report. Internal Audit work has clear and direct effects, through recommendations made, to assist in improving value for money obtained, the probity and propriety of financial administration, and / or the management of operational risks.

Consultation

All Corporate Directors, the Director of Transformation and Partnerships and all Heads of Service.

Equality and Diversity / Public Sector Equality Duty

None.

Climate Change

There are no direct implications on climate change as a result of this report, however the Internal Audit Service ensures that it considers climate change and sustainability in the recommendations that are made.

Human Rights

None.

Crime and Disorder

None.

Staffing

None.

Accommodation

None.

Risk

The key risk is that actions agreed in audit reports to improve the control environment and assist the Council in achieving its objectives are not implemented. To mitigate this risk, a defined process exists within the Service to gain assurance that all actions agreed have been implemented on a timely basis. Such assurance is reflected in reports to the Audit Committee. Where progress has not been made, further action is agreed and overseen by the Audit Committee to ensure action is taken.

Procurement

None.

APPENDIX 2 SERVICE GROUPING BREAKDOWN: 01 APRIL 2022 TO 30 SEPTEMBER 2022

Service Grouping	Service	Audit Title	Estimated Days
Adult and Health Services	Commissioning	Integration of the Health and Care Plan County Durham	10.0
Adult and Health Services	Commissioning	Commissioning of Residential Care	12.0
Adult and Health Services	Commissioning	Commissioning of Domiciliary Care	12.0
Adult and Health Services	Public Health	COVID-19 Test and Trace Service Support Grant	5.0
Adult and Health Services	Adult Care	Azeus Project Board and Design Authority	5.0
Adult and Health Services	Adult Care	Azeus - Post Go Live	35.0
Adult and Health Services	Commissioning	Workforce Development Fund	3.0
Adult and Health Services	Commissioning	Mental Health Alliance Project Board	2.0
Adult and Health Services	Public Health	Pharmoutcomes Data Matching	5.0
TOTAL ESTIMATED DAYS FOR ADULTS AND HEALTH SERVICES			89.0
Children and Young People's Services	Children's Social Care	Special Guardianship and Child Arrangement Orders	7.0
Children and Young People's Services	Children's Social Care	Local Adoption Governance	12.0
Children and Young People's Services	Children's Social Care	Placement Resource Panel	12.0
Children and Young People's Services	Commissioning	Home to School Transport Review	5.0
Children and Young People's Services	Children's Social Care	Liquidlogic Developments -Project Board Meetings	5.0
Children and Young People's Services	Children's Social Care	Liquidlogic Developments - Financial Process meetings	25.0
Children and Young People's Services	Early Help, Inclusion and Vulnerable Children	Supporting Families Programme	5.0
Children and Young People's Services	Early Help, Inclusion and Vulnerable Children	High Needs Funding - Follow Up (2)	5.0
Children and Young People's Services	Education and Skills	Governor Training	5.0
Children and Young People's Services	Operational Support	Caldicott Group	2.0
TOTAL ESTIMATED DAYS FOR CHILDREN AND YOUNG PEOPLE'S SERVICE			83.0
Neighbourhoods and Climate Change	Environment	Review of arrangements for reporting on carbon emissions performance	12.0
Neighbourhoods and Climate Change	Environment	Carbon Connects	5.0
Neighbourhoods and Climate Change	Environment	SMEPower	5.0
Neighbourhoods and Climate Change	Environment	InnovateUK	2.0
Neighbourhoods and Climate Change	Environment	Domestic Vehicle Charging Working Group	1.0
Neighbourhoods and Climate Change	Technical Services	Local Transport Capital Block Funding for NECA	4.0
TOTAL ESTIMATED DAYS FOR NEIGHBOURHOODS AND CLIMATE CHANGE			29.0
Regeneration, Economy and Growth	Culture, Sport and Tourism	Technical Assets and Inventory	5.0
Regeneration, Economy and Growth	Corporate Property and Land	Policies and procedures for due diligence on new tenants	5.0
Regeneration, Economy and Growth	Development and Housing	Bishop Auckland Heritage Action Zone	3.0
Regeneration, Economy and Growth	Development and Housing	Disabled Facilities Grant	6.0
Regeneration, Economy and Growth	Development and Housing	Selective Licensing Group	1.0
Regeneration, Economy and Growth	Transport and Contract Services	Local Transport Capital Block Funding	3.0
Regeneration, Economy and Growth	Transport and Contract Services	Bus Subsidy Ring Fenced Grant	5.0
Regeneration, Economy and Growth	Culture, Sport and Tourism	CLUK Income Share Agreement	7.0
TOTAL ESTIMATED DAYS FOR REGENERATION, ECONOMY AND GROWTH			35.0
Resources	Transactional Services	Housing Benefits and Council Tax Reduction - Accuracy Award Indicator	10.0
Resources	Transformation, Planning and Performance	Data Quality	12.0
Resources	Legal & Democratic Services	RIPA Officers Group	1.0
Resources	Legal & Democratic Services	External Legal Fees	5.0
Resources	Legal & Democratic Services	Company Governance Group	2.0
Resources	Legal & Democratic Services	Information Governance Group	2.0
Resources	Procurement, Sales and Business Services	SLA Board	1.0
Resources	Procurement, Sales and Business Services	Tendering System - System Implementation	5.0
Resources	Procurement, Sales and Business Services	Rapid Improvement Workshops	2.0
Resources	Procurement, Sales and Business Services	Business Support links to Payroll and Employee Services (PES)	3.0
Resources	Transactional Services	Creditors - Invoice and PO Authorisation (PO Hierarchy)	12.0
Resources	Transactional Services	Petty Cash and Payment Cards Workstream	1.0
Resources	Transactional Services	ResourceLink Programme Board	1.0
Resources	Transactional Services	Enforcement Arrangements	2.0
Resources	Digital and Customer Services	Incident Management	7.0
Resources	Digital and Customer Services	Digital Durham	2.0
Resources	Transformation, Planning and Performance	Police and Crime Panel	2.0
TOTAL ESTIMATED DAYS FOR RESOURCES			70.0

APPENDIX 3 SERVICE GROUPING BREAKDOWN: 01 OCTOBER 2022 TO 31 MARCH 2023

Service Grouping	Service	Audit Title	Estimated Days
Adult and Health Services	Adult Care	Direct Payments	22.0
Adult and Health Services	Adult Care	Continuing Health Care and Free Nursing Care	22.0
Adult and Health Services	Adult Care	Section 117	12.0
Adult and Health Services	Public Health	Public Health Claims processed via Pharmoutcomes	17.0
Adult and Health Services	Public Health	Stop Smoking Service Contract	12.0
Adult and Health Services	Adult Care	Transitional Arrangements between Childrens and Adult Services	12.0
Adult and Health Services	Commissioning	Approval and Payment of Commissioned Services - Panel arrangements for payments to providers	12.0
Adult and Health Services			
TOTAL ESTIMATED DAYS FOR ADULTS AND HEALTH SERVICES			109.0
Children and Young People's Services	Children's Social Care	Adoption Payments	15.0
Children and Young People's Services	Commissioning	Disability Commissioning Arrangements (Short Breaks)	12.0
Children and Young People's Services	Children's Social Care	Children In Need	15.0
Children and Young People's Services	Children's Social Care	Supervised Spend - Leaving Care Service	15.0
Children and Young People's Services	Children's Social Care	In & Out of County Placements	12.0
Children and Young People's Services	Early Help, Inclusion and Vulnerable Children	Supporting Families Programme	5.0
Children and Young People's Services	Early Help, Inclusion and Vulnerable Children	Secure Services - Contract with YJB	12.0
Children and Young People's Services	Early Help, Inclusion and Vulnerable Children	High Needs Top Up funding arrangements in Schools	15.0
Children and Young People's Services	Early Help, Inclusion and Vulnerable Children	Benevolent Fund	5.0
Children and Young People's Services	Education and Skills	SFVS	10.0
Children and Young People's Services	Education and Skills	Developing Financial Management Standards in Schools	2.0
Children and Young People's Services	Education and Skills	Durham Music Service	12.0
Children and Young People's Services	Education and Skills	Review of Swimming SLA	8.0
Children and Young People's Services	Operational Support	Caldicott Compliance	10.0
TOTAL ESTIMATED DAYS FOR CHILDREN AND YOUNG PEOPLE'S SERVICE			148.0
Neighbourhoods and Climate Change	Community Protection Services	Fees and Charges	12
Neighbourhoods and Climate Change	Community Protection Services	Civil Penalties	12
Neighbourhoods and Climate Change	Community Protection Services	Anti Social Behaviour	12
Neighbourhoods and Climate Change	Environment	Trade Waste	12
Neighbourhoods and Climate Change	Technical Services	Charging Arrangements	12
Neighbourhoods and Climate Change	Environment	Rebus	5
Neighbourhoods and Climate Change	Environment	Carbon Connects (2)	5
Neighbourhoods and Climate Change	Environment	Pest Control	12
TOTAL ESTIMATED DAYS FOR NEIGHBOURHOODS AND CLIMATE CHANGE			82.0
Regeneration, Economy and Growth	Corporate Property and Land	Asset Valuation	20
Regeneration, Economy and Growth	Development and Housing	Choice Based Letting Scheme	12
Regeneration, Economy and Growth	Business Durham	Finance Durham	12
Regeneration, Economy and Growth	Culture, Sport and Tourism	Rolling Programme of Leisure Centres	15
Regeneration, Economy and Growth	Culture, Sport and Tourism	Stanley Bowls	1
Regeneration, Economy and Growth	Culture, Sport and Tourism	Consett Empire Theatre	12
Regeneration, Economy and Growth	Culture, Sport and Tourism	Gala Theatre and Cinema	12
TOTAL ESTIMATED DAYS FOR REGENERATION, ECONOMY AND GROWTH			84.0
Resources	Transactional Services	Deputies and Appointees - Personal Allowance Payments	15
Resources	Legal & Democratic Services	Members Expenses	12
Resources	Corporate Finance and Commercial Services	Bank Reconciliation	5
Resources	Corporate Finance and Commercial Services	Direct Debit Payments	7
Resources	Corporate Finance and Commercial Services	Short Term Investments	10
Resources	Corporate Finance and Commercial Services	Leases - IFRS16	12
Resources	Corporate Finance and Commercial Services	Budgetary Control and Financial Reporting	12
Resources	Corporate Finance and Commercial Services	Section 256 Agreements	7
Resources	Corporate Finance and Commercial Services	Better Care Fund and Improved BCF (Sn 75)	5
Resources	Procurement, Sales and Business Services	Contract Management	10
Resources	Transactional Services	Creditors - Overarching	1
Resources	Transactional Services	Creditors - Receipting of Goods	12
Resources	Transactional Services	Payroll - Overarching	1
Resources	Transactional Services	Payroll - Preparation: Temporary Input	12
Resources	Transactional Services	Business Rates - Overarching	1
Resources	Transactional Services	Business Rates - Valuation	12
Resources	Transactional Services	Business Rates - Billing and refunds	12
Resources	Transactional Services	Housing Benefit and CTR - Overarching	1
Resources	Transactional Services	Housing Benefit and CTR - Overpayment Recovery	6
Resources	Transactional Services	Housing Benefits and Council Tax Reduction - Supported Accommodation	12
Resources	Transactional Services	Council Tax - Overarching	1
Resources	Transactional Services	Council Tax - Valuation	12
Resources	Transactional Services	Cash Management	12
Resources	Transactional Services	Debtors	12
Resources	Digital and Customer Services	Active Directory	7
Resources	Digital and Customer Services	IT Asset Management	7
Resources	Transformation, Planning and Performance	Project Genesis	5
TOTAL ESTIMATED DAYS FOR RESOURCES			221.0