



Peter McCall

Office of the Police and Crime Commissioner Report

REQUEST FOR POLICE & CRIME COMMISSIONER DECISION - (N°011 / 2020)

TITLE: Internal Audit Annual Report 2019/20

Executive Summary:

The attached report provides a summary of the outcomes of the work of internal audit for 2019/20 and includes the Head of Internal Audit's opinion on the effectiveness of the Police and Crime Commissioner and the Chief Constable's arrangements for risk management, governance and internal control in accordance with the requirements of the Public Sector Internal Audit Standards (PSIAS).

Recommendation:

The Commissioner is asked to note:

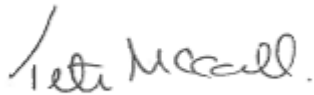
- The progress in delivering the 2019/20 audit plan. Noting that the Covid-19 pandemic at the end of the financial year meant that not all planned audits could be completed.
- The Head of Internal Audit's opinion and assurance statement on the PCC and the Chief Constable's overall systems of governance, risk management and internal control for the year ended 31st March 2020 and the basis for that opinion given that not all audits were completed.
- The Head of Internal Audit's declaration of conformance with the mandatory Public Sector Internal Audit Standards.
- The results of the Quality Assurance and Improvement programme
- The Head of Internal Audit's declaration of Internal Audit independence as required by the PSIAS.

Police & Crime Commissioner

I confirm that I have considered whether or not I have any personal or prejudicial in this matter and take the proposed decision in compliance with the Code of Conduct for Cumbria Police & Crime Commissioner. Any such interests are recorded below.

I hereby approve/~~do not approve~~ the recommendation above

Police & Crime Commissioner / ~~Chief Executive~~ (delete as appropriate)



Signature:

Date: 20th May 2020

CUMBRIA POLICE & CRIME COMMISSIONER AND CUMBRIA CONSTABULARY JOINT AUDIT COMMITTEE

Meeting date: 24 June 2020

From: Group Audit Manager (Cumbria Shared Internal Audit Service)

INTERNAL AUDIT: ANNUAL REPORT 2019/20

1.0 EXECUTIVE SUMMARY

1.1 This report provides a summary of the outcomes of the work of internal audit for 2019/20 and includes the Head of Internal Audit's opinion on the effectiveness of the Police and Crime Commissioner and the Chief Constable's arrangements for risk management, governance and internal control in accordance with the requirements of the Public Sector Internal Audit Standards (PSIAS).

1.2 Key points from internal audit's annual report are:

- The annual opinion of the Head of Internal Audit: based on work undertaken by Internal Audit during the year, the Group Audit Manager is able to provide Reasonable assurance over the effectiveness of the Police and Crime Commissioner and the Chief Constable's arrangements for governance, risk management and internal control.
- Overall 92% of finalised audits resulted in Reasonable or Substantial assurance. One report issued in draft, awaiting management sign-off received Substantial assurance, once finalised the overall figure will increase to 93%.
- Work on the 2019/20 Internal Audit plan was temporarily suspended in March 2020 following a request from the OPCC and Constabulary management due to resources being required to respond to COVID-19. Internal Audit undertook an assessment of work already done and

provided management with a position statement. We concluded that sufficient audit work had been undertaken to provide the annual opinion for both organisations so a decision was taken, at the request of the OPCC / Constabulary, to suspend audit work until the COVID-19 situation settled and there is some return to normality.

- The work of Internal Audit is considered to have provided an appropriate level of coverage to provide the opinions, and there have been no threats to Internal Audit's independence in the year to which this opinion relates.

- 1.3 All audits have received a positive response from management with agreed action plans in place to address all recommendations.
- 1.4 One follow up was finalised during the year. The assurance level for the Criminal Justice Unit was revised to Reasonable based on action taken to address the recommendations.
- 1.5 Summaries of the outcomes of all completed audits during the year are included at Appendix 1. The text shaded in grey has been reported to Joint Audit Committee through regular progress reports during the year.
- 1.6 Appendix 2 shows progress against the 2019/20 Internal Audit plan.

2.0 OVERVIEW

- 2.1 Internal Audit's assessment of internal control forms part of the annual assessment of the systems of governance, risk management and internal control, which is now a mandatory requirement.
- 2.2 The Audit Plan aims to match internal audit coverage with the PCC and the Chief Constable's corporate risk assessment.
- 2.3 Internal Audit must conform to the Public Sector Internal Audit Standards which require the preparation by the Head of Internal Audit of an annual opinion on the overall systems of governance, risk management and control. Regular reporting to Joint Audit Committee enables emerging issues to be identified during the year.

3.0 RECOMMENDATION

- 3.1 Joint Audit Committee members are asked to note:
 - The progress in delivering the 2019/20 audit plan.

- The request of the OPCC and Constabulary to temporarily suspend the 2019/20 Internal Audit plan due to the COVID-19 pandemic and its impact on the 2019/20 annual opinions.
- The Head of Internal Audit's opinion and assurance statement on the PCC and the Chief Constable's overall systems of governance, risk management and internal control for the year ended 31st March 2020.
- The Head of Internal Audit's declaration of conformance with the mandatory Public Sector Internal Audit Standards.
- The results of the Quality Assurance and Improvement programme.
- The Head of Internal Audit's declaration of Internal Audit independence as required by the PSIAS.

4.0 BACKGROUND

- 4.1 The PCC and Chief Constable must make proper provision for Internal Audit in line with the 1972 Local Government Act. The Accounts and Audit Regulations 2015 require that the PCC and Chief Constable must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account Public Sector Internal Audit Standards or guidance.
- 4.2 Internal audit is responsible for providing independent assurance to the PCC and Chief Constable and to the Joint Audit Committee on the systems of governance, risk management and internal control.
- 4.3 It is management's responsibility to establish and maintain internal control systems and to ensure that resources are properly applied, risks appropriately managed and that outcomes are achieved. Management is responsible for the system of internal control and should set in place policies and procedures to ensure that controls are operating effectively.

Internal Audit Opinion

- 4.4 The purpose of this report is to give my opinion as the Head of Internal Audit for the PCC and the Chief Constable on the adequacy and effectiveness of both organisations' systems of risk management, governance and internal control from the work undertaken by internal audit for the year ended 31st March 2020. The annual opinion from the Head of the Internal Audit is a requirement of the Public Sector Internal Audit Standards.

- 4.5 This report is a key contributor to the PCC and the Chief Constable's Annual Governance Statements.
- 4.6 In giving this opinion, it should be noted that assurance can never be absolute and it is not possible to give complete assurance that there are no major control weaknesses. My opinion is based on the work undertaken by internal audit during the year, including the outcomes of follow up work.

Risk Management

PCC

- 4.7 Internal Audit's review of the PCC's risk management arrangements concluded that they are effective.
- 4.8 The OPCC's risk management strategy was updated in April 2017. The strategy comprehensively sets out the approach, objectives, framework, methodology and responsibilities in respect of risk management. We note that the OPCC's risk management strategy 2020-2023 was updated in March 2020 and that this will be used from 1 April 2020. The OPCC reviews its strategic and operational risks on a quarterly basis and meets with Officers within the Constabulary to review their strategic risks and any potential impact on the OPCC as part of the PCC's responsibility to hold the Chief Constable to account. The strategic risk register is presented to the Joint Audit Committee for review and scrutiny during the year.
- 4.9 Audit work undertaken during the year confirms that operational risks are being managed on a regular basis and have been captured in accordance with the risk management policy.

Constabulary

- 4.10 Our work undertaken on the Constabulary's risk management arrangements concluded that they are operating effectively.
- 4.11 The Constabulary's risk management policy in place in 2019/20 was approved in May 2019. The policy communicates the Constabulary's overall approach to risk management and sets out what is in place to embed a risk aware culture. The risk appetite for the force is defined within the policy alongside risk tolerance, risk categories, methodology, roles and responsibilities and accountability and governance arrangements.
- 4.12 The Constabulary's strategic risk register has been presented and discussed at Joint Audit Committee meetings during the year.

- 4.13 Various audits, undertaken during the year, have identified that key operational risks are being managed on a regular basis and have been captured in accordance with the risk management policy, thereby demonstrating application of the policy in practice.

Governance

- 4.14 Both organisations have a suite of documents setting out the governance arrangements in place. Cyclical reviews of the documents are timetabled to ensure the documents are kept under review and are current. These are subject to independent scrutiny by the Joint Audit Committee.
- 4.15 The corporate governance arrangements within the OPCC and Constabulary are based on the core principles of good governance set out by CIPFA/SOLACE and in line with the Nolan Principles.
- 4.16 Both organisations have Codes of Conduct setting expectations required of staff/officers.
- 4.17 Both organisations have an anti-fraud and corruption strategy in place.
- 4.18 Formal mechanisms are in place to engage with stakeholders (examples being Public Accountability Conferences, Collaborative Board meetings, events held / attended by the PCC, etc.).

Internal Control

- 4.19 From work undertaken in 2019/20, all but one review received either substantial or reasonable assurance supporting our view that there are no significant control issues. One Constabulary review was given partial assurance (Trauma Risk incident Management (TRiM)). The Constabulary has chosen to provide this non-mandatory service to support the workforce and volunteers are clearly committed to supporting colleagues through this activity. Senior management have provided assurances that steps will be taken to address the issues raised in the report around ownership and oversight of the service, information management and improvement activity. We will undertake a follow up audit of TRiM during 2020/21.

Internal Audit Opinion 2019/20

- 4.20 I am satisfied that sufficient internal audit work has been undertaken to allow me to give a conclusion on the adequacy and effectiveness of risk management, governance and internal control. I can also report that there has been no threat to the independence of internal audit that would impact on the provision of my annual opinion statement.

- 4.21 It should be noted that Internal Audit work was temporarily suspended at the end of March 2020 at the request of the Constabulary / OPCC due to their COVID-19 response. Whilst we would have anticipated completing at least one more audit to include within these annual opinions we consider that sufficient audit work has been undertaken in both organisations to provide the annual opinions.
- 4.22 In my opinion, the PCC and the Chief Constable's frameworks of governance, risk management and internal control are reasonable and audit testing has confirmed that controls are generally working effectively in practice. Where internal audit work has identified scope for improvements, the management response has been positive with agreed action plans in place to address all recommendations.
- 4.23 The Shared Service Group Audit Manager has undertaken review of all internal audit work contributing to the annual opinion statement and is able to confirm that all work has been undertaken in accordance with the Public Sector Internal Audit Standards and with the Quality Assurance and Improvement Programme. All audit work has been reviewed at key stages by the Audit Manager and is supported by appropriate evidence.

Internal audit performance

- 4.24 A suite of performance measures was used to monitor Internal Audit's performance during 2019/20. The results are shown at Appendix 3.

Internal audit coverage and outputs

- 4.25 13 reviews contributing to the assurance rating have been finalised. The outcome of one draft report has also been included in the annual opinion. We have included this outcome as the assurance level will not change when the report is finalised (OPCC – Police and Crime plan assessed as Substantial).
- 4.26 All audits relating to the OPCC have received an assurance level of substantial or reasonable.
- 4.27 Seven Constabulary reviews were assessed as providing reasonable assurance with reviews covering both organisations receiving reasonable assurance. One Constabulary audit received partial assurance. The audit of TRiM (Trauma Risk Incident Management) received partial assurance. The Constabulary has chosen to provide this non-mandatory service to support the workforce and volunteers are clearly committed to supporting colleagues through this activity. Senior management have provided assurances that steps will be taken to address the issues raised in the report around ownership and oversight of the service, information management and

improvement activity. We will follow up the four recommendations in this audit as part of our 2020/21 Internal Audit work.

- 4.28 Management responses to Internal Audit reports and recommendations have been positive.
- 4.29 Progress in implementing Internal Audit recommendations are monitored by the Joint Audit Committee at each meeting.
- 4.30 The following table summarises the total number of audit evaluations made during 2019/20 for the Constabulary, OPCC and systems operated jointly for both organisations for finalised reports.

Assurance level	Constabulary	OPCC	Joint	Total	%
Substantial	-	-	-	-	-
Reasonable	7	1	4	12	92
Partial	1	-	-	1	8
Limited	-	-	-	-	-
Total	8	1	4	13	100

- 4.31 In addition to the 13 finalised reviews we have also issued one draft report (OPCC – Police and Crime plan which was assessed as Substantial), the outcome of which has been included in consideration of the OPCC’s annual opinion.
- 4.32 We have also undertaken the following other work:
- Work on risk management for both organisations. The outcome is set out in paragraphs 4.7- 4.13 of this report and has been reflected within the annual opinion.
 - We have completed advisory / consultancy work on Seized Dogs and presented our findings to management and the JAC.
 - Completion of the advisory / consultancy work on Vehicle Utilisation was put on hold following the OPCC / Constabulary’s request to temporarily postpone work on the 2019/20 Internal Audit plan.
 - We have had early involvement in discussions around controls / considerations for the new financial system developments.
- 4.33 As outlined previously in this report, we temporarily suspended audit work on the 2019/20 audit plan at the request of the Constabulary and OPCC senior management due to the COVID-19 outbreak. Had we continued with work on the plan as in previous years a further one piece of work would have been

completed and the outcome included within the annual opinion of the Head of Internal Audit (creditors).

- 4.34 The Institute of Internal Auditors has commented that the annual opinion of the Head of Internal Audit should be based on the percentage of work completed due to COVID-19 and that where a limited amount of work has been done the Head of Internal Audit should flag that the opinion is based on that limited amount of work. We have completed 87% of the plan to final and draft report stage (14 out of 16 reviews).
- 4.35 Comparison of previous years reports included within the annual opinion of the Head of Internal Audit is shown in the table below.

Year	Constabulary	OPCC	Joint	Total
2019/20	8	2	4	14
2018/19	11	3	3	17
2017/18	12	2	2	16

- 4.36 Our work on creditors would have been completed in time to be included within the annual report and opinion if work on the audit plan had not been temporarily suspended. We have assessed that the work on benefits realisation arrangements within the Constabulary would have not been completed as arrangements were being changed and need to be embedded for us to complete this piece of work. With this being taken into consideration, had all of the plan been completed during the year a maximum of 16 reviews providing an assurance rating could have been reported. As we have completed 14 reviews my view is that this is sufficient coverage overall, and across the two organisations, for 2019/20 to give my Head of Internal Audit opinions.
- 4.37 Although my opinion is based on work that we have completed I have also considered the issue of what impact there would be if the outcome of the two reviews which have not been included in the annual opinion had been less than reasonable (and we have no indication at this point that this will be the case). This would give the overall position as:
- OPCC only (2 out of 2 reasonable or above) – 100%
 - Constabulary only (7 out of 9 reasonable or above) – 78%
 - Combined (4 out of 5 reasonable or above) – 80%

I have given both organisations ‘reasonable’ assurance in my Head of Internal Audit’s opinions for 2019/20. I am satisfied that had we completed the audit programme as planned, even if the other outstanding reviews were less than

reasonable, that it would not have impacted on my overall assessment of 'reasonable' assurance for both the PCC and the Chief Constable.

- 4.38 Appendix 1 provides the detail of audit work undertaken from the 2019/20 internal audit plan including work in progress from the 2018/19 plan. Text that is shaded in grey has been reported to Joint Audit Committee during the year and is included here for completeness.

Results of the Quality Assurance and Improvement Programme

- 4.39 The QAIP was presented to JAC on 18th March 2020. We can confirm that the QAIP was followed in 2019/20.

Statement of Conformance with Public Sector Internal Audit Standards

- 4.40 The risk based approach has been designed to ensure internal audit work is conducted in accordance with the Public Sector Internal Audit Standards. All audit work has been conducted in line with the agreed audit methodology and has been subject to quality assurance checks by Internal Audit management.

Richard McGahon
Group Audit Manager
14 May 2020

APPENDICES

Appendix 1: Final reports issued to 14th May 2020

Appendix 2: Progress on all risk based audits from the 2019/20 plan including work in progress from the 2018/19 plan

Appendix 3: Internal audit performance measures to 14th May 2020

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Appendix 1 – Final reports issued to 14th May 2020

Assignments	Status	Assessment
Debtors	Report circulated to members of the Joint Audit Committee and included in 25 th July 2019 Committee papers for discussion at the meeting if required. Report available on the Commissioner's website.	Reasonable
Criminal Justice Unit Follow up	Report circulated to members of the Joint Audit Committee and included in 25 th July 2019 Committee papers for discussion at the meeting if required. Report available on the Commissioner's website.	Reasonable
Force Tasking & Co-ordination	Report circulated to members of the Joint Audit Committee and available on the Commissioner's website.	Reasonable
Local Focus Hubs	Report circulated to members of the Joint Audit Committee and included in 19 th September 2019 Committee papers for discussion at the meeting if required. Report available on the Commissioner's website.	Reasonable
Governance Structure	Report circulated to members of the Joint Audit Committee and included in 20 th November 2019 Committee papers for discussion at the meeting if required. Report available on the Commissioner's website.	Substantial
Seized dogs – Consultancy	Findings presented to management on 15 October 2019 and included in 20 th November 2019 Committee papers for discussion at the meeting.	N/A
Commercial Solutions - Procurement	Report circulated to members of the Joint Audit Committee and included in 18 th March 2020 Committee papers for discussion at the meeting if required. Report available on the Commissioner's website.	Reasonable
Blue Light Collaboration (OPCC)	Report circulated to members of the Joint Audit Committee and included in 18 th March 2020 Committee papers for discussion at the meeting if required. Report available on the Commissioner's website.	Reasonable

Appendix 1 – Final reports issued to 14th May 2020

Trauma Risk Incident Management (TRiM)	Report circulated to members of the Joint Audit Committee and included in 18 th March 2020 Committee papers for discussion at the meeting if required. Report available on the Commissioner's website.	Partial
Firearms	Report circulated to members of the Joint Audit Committee and included in 18 th March 2020 Committee papers for discussion at the meeting if required. Report available on the Commissioner's website.	Reasonable
OPCC Police and Crime Plan	Draft report issued – awaiting sign off by management (this is included here as it is expected this will be signed off before our Annual Report is presented to JAC)	Substantial
Body Worn Video	Report circulated to members of the Joint Audit Committee. Report available on the Commissioner's website.	Reasonable
Training	Report circulated to members of the Joint Audit Committee. Report available on the Commissioner's website.	Reasonable
Treasury management	Report circulated to members of the Joint Audit Committee. Report available on the Commissioner's website.	Reasonable
Financial sustainability	Report circulated to members of the Joint Audit Committee. Report available on the Commissioner's website.	Reasonable
Risk management and governance	Work completed and reported as part of the annual opinion for 2019/20.	Reasonable

Appendix 1 – Final reports issued to 14th May 2020

In addition to the above we prepared and consulted on the 2020/21 draft Internal Audit plan with the Constabulary and OPCC. The proposed plan was presented to JAC at the meeting on 18th March 2020.

We completed the advisory / consultancy work on Seized Dogs and presented our findings to management and to JAC on 20th November 2019.

Appendix 2 – Progress on 2019/20 Audit Plan, including 2018/19 work in progress

OPCC / Constabulary Review	Audit	Stage	Feedback form returned
Constabulary	Debtors (2018/19 WIP)	Completed	Yes
Constabulary	Governance structure (2018/19 WIP)	Completed	No - feedback form issued 18/02/2020
Constabulary	Neighbourhood policing hubs (2018/19 WIP)	Completed	Yes
Constabulary	Force Tasking and Co-ordination (2018/19 WIP)	Completed	Yes
Constabulary	Criminal Justice Unit – follow up (2018/19 WIP)	Completed	N/A
Constabulary / OPCC	Financial sustainability	Completed	N/A – feedback form issued 06/05/2020
Constabulary / OPCC	Benefits realisation	Work in progress – put on hold due to the OPCC / Constabulary’s request to temporarily suspend the 2019/20 Internal Audit plan. We had already ceased this work once as the Constabulary was revising its benefits realisation process, but these changes have been delayed due to COVID-19. As there is a further piece of work on benefits realisation in the 2020/21 Internal Audit plan it would make sense to roll the 2019/20 work to date into our	N/A

Appendix 2 – Progress on 2019/20 Audit Plan, including 2018/19 work in progress

OPCC / Constabulary Review	Audit	Stage	Feedback form returned
		2020/21 audit.	
Constabulary / OPCC	Procurement	Completed	Yes
OPCC	Blue Light Collaboration	Completed	Yes
OPCC	Police and Crime Plan	Draft report awaiting management sign-off	N/A
Constabulary	Body Worn Video	Completed	No
Constabulary	TRIM (Trauma Risk Incident Management)	Completed	No
Constabulary	Firearms	Completed	Yes
Constabulary	Training	Completed	Yes
Constabulary	Consultancy – Vehicle Utilisation	Work in progress – our fieldwork was nearing completion and we need to discuss our findings with management in order to bring this piece of work to a close. This has been delayed due to the Constabulary’s request to temporarily suspend audit work so they could focus on the COVID-19 response.	N/A
Constabulary	Consultancy – Custody Medical Contract	Not yet started	N/A

Appendix 2 – Progress on 2019/20 Audit Plan, including 2018/19 work in progress

OPCC / Constabulary Review	Audit	Stage	Feedback form returned
Constabulary	Consultancy – Seized Dogs	Completed	N/A
Constabulary / OPCC	Risk management and governance	Completed	N/A
Constabulary / OPCC	Creditors	Work in progress – put on hold due to the OPCC / Constabulary’s request to temporarily suspend the 2019/20 Internal Audit plan.	N/A
OPCC	Treasury management	Completed	Yes
	Attendance at Police Audit Training & Development event	Attended event which took place on 26 & 27 September 2019.	N/A
	Internal Audit management	Completed	N/A

Key:

Complete	Work in progress	Not yet started
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Appendix 3 – Internal audit performance measures

Measure	Description	Target	Actual	Explanations for variances / remedial action required
Completion of audit plan	% of audits completed to final report	95% (annual target)	81%	<p>Of the 20 pieces of work in the 2019/20 audit plan 16 were planned to result in a written report with an assurance rating. The 81% completion figure represents the 13 out of 16 finalised reports. In addition there is one draft report that has been issued and is awaiting management sign-off. Including this audit would raise the figure to 87%. The other 2 audits that were in progress have been temporarily put on hold at the request of the Constabulary / OPCC due to the COVID-19 situation.</p> <p>The other 4 pieces of planned work were:</p> <ul style="list-style-type: none"> • work on risk management and governance (completed with an outcome of ‘reasonable assurance’ and incorporated into the annual opinion) • 3 pieces of advisory / consultancy work which do not receive an assurance rating (1 completed, 1 in progress but on hold due to COVID-19 and 1 not started).
Days delivered	Number of planned days delivered	281	248	<p>Three pieces of work in the 2019/20 plan were not completed:</p> <ul style="list-style-type: none"> • 3 days to complete our work on creditors when this re-commences • 5 of the 20 days on ‘Benefits realisation’ have been used. The audit had commenced and was then put on hold as the Constabulary identified the systems in

Appendix 3 – Internal audit performance measures

Measure	Description	Target	Actual	Explanations for variances / remedial action required
				<p>place were not suitable and a new process was being developed. This has been further delayed due to the COVID-19 outbreak. Given that systems are still to be agreed, and will take time to embed, we propose to not progress this work from the 2019/20 plan and to reduce the days in the plan by the 15 days remaining as 'Benefits realisation' is already included within the proposed 2020/21 audit plan</p> <ul style="list-style-type: none"> 15 days were allocated to advisory / consultancy work on the custody medical contract but work was not started in 2019/20. Given the temporary postponement of audit work at the request of the Constabulary and OPCC, and a need to then review the available resource for the 2020/21 audit plan, it is proposed that this piece of work is not taken forward.
Audit scopes agreed	Scoping meeting to be held for every risk based audit and client notification issued prior to commencement of fieldwork.	100%	100%	
Draft reports issued by agreed deadline	Draft reports to be issued in line with agreed deadline or formally approved revised deadline where issues arise during fieldwork.	70%	100%	
Timeliness of final	% of final reports issued for Chief Officer / Director	90%	100%	

Appendix 3 – Internal audit performance measures

Measure	Description	Target	Actual	Explanations for variances / remedial action required
reports	comments within five working days of management response or closeout meeting.			
Recommendations agreed	% of recommendations accepted by management	95%	100%	
Assignment completion	% of individual reviews completed to required standard within target days or prior approval of extension by audit manager.	75%	100%	
Quality assurance checks completed	% of QA checks completed	100%	100%	
Customer Feedback	% of customer satisfaction surveys returned	100%	72%	Eight out of eleven forms issued for audits completed in 2019/20 were returned.
Customer Feedback	% of customer satisfaction survey scoring the service as good.	80%	100%	Based on the nine forms returned. In addition to the eight forms returned for work in the 2019/20 plan we also received a completed form for an audit reported in the 2018/19 annual report.
Chargeable time	% of available auditor time directly chargeable to audit jobs.	80%	78%	