

ANGUS COUNCIL

SCRUTINY & AUDIT COMMITTEE – 1 MARCH 2022

ANNUAL INTERNAL AUDIT PLAN 2022-23

REPORT BY CATHIE WYLLIE - SERVICE LEADER - INTERNAL AUDIT

ABSTRACT

This report submits the Service Leader's Annual Internal Audit Plan for 2022-23 for approval.

1. RECOMMENDATIONS

It is recommended that the Scrutiny & Audit Committee:-

- (i) Note that a risk-based approach methodology has been utilised to develop the proposed Internal Audit Plan for 2022-23.
- (ii) Consider and approve the proposed 2022-23 internal audit plan.

2. ALIGNMENT TO THE ANGUS COMMUNITY PLAN / COUNCIL PLAN

The proposals set out in this report will contribute to the achievement of the corporate priorities set out in the Angus Community Plan and the Council Plan. This is achieved through delivery of this audit plan providing the Scrutiny & Audit Committee with information and assurance about council internal control systems, governance and risk management.

3. BACKGROUND

- 3.1 The Public Sector Internal Audit Standards (PSIAS), require the Service Leader – Internal Audit to set a risk-based audit plan sufficient to provide the required assurances to members and officers in relation to corporate governance, risk management and internal controls.
- 3.2 This report presents, at Appendix 1, the outcomes of the annual planning exercise and the Service Leader's proposed 2022-23 Internal Audit Plan, for approval.
- 3.3 Best practice requires that the annual audit plan is developed using a risk-based approach in consultation with audit stakeholders. Appendix 1 explains the well-established process which is utilised within internal audit from consultation on the audit universe, calculation of available audit days, through identification of auditable areas to risk assessment and the final proposed plan.

4. PROPOSALS

The 2022-23 Internal Audit Plan sets out the proposed activity to be performed by the Council's Internal Audit team in order to allow the Service Leader - Internal Audit to provide an Annual Internal Audit Opinion in June 2023. The Scrutiny & Audit Committee members are asked to consider and approve the plan.

5. FINANCIAL IMPLICATIONS

There are no financial implications arising directly from this report. Delivery of the internal audit plan can be achieved from the audit resources which have been budgeted for in financial year 2022-23.

NOTE: No background papers, as detailed by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information) were relied on to a material extent in preparing the above report.

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Appendix 1 - 2022-23 Internal Audit Plan

Angus Council Internal Audit



Annual Internal Audit Plan 2022-23

March 2022

Cathie Wyllie
Service Leader Internal Audit
Chief Executive's Unit

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Introduction

Internal audit is defined in the Public Sector Internal Audit Standards (PSIAS) as:

“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”.

Management are responsible for establishing the risk, governance and internal control processes and systems as well as their on-going monitoring. Management are also responsible for managing fraud risks and ensuring that internal control systems are designed to guard against fraud and misappropriation. Internal audit is not a substitute for these management responsibilities. Rather it is the review function which will challenge current practices and recommend best practice and improvements to lead to a strengthening of the control environment and therefore assist the council in achieving its objectives.

Professional practice in relation to the provision of internal audit service is defined by PSIAS issued by the relevant authorities (CIPFA for local government). These standards are exacting in relation to the organisation’s governance of internal audit and internal audit’s own arrangements and practices. The Standards were last updated in March 2017.

An External Quality Assessment (EQA) performed during 2020 confirmed that Internal Audit was generally compliant with the requirements of the PSIAS, including a number of areas of good practice.

The Internal Audit plan is considered to be flexible to allow a quick response to any significant new requirement or change to Council risks. In considering the 2022/23 plan the on-going impact on services of the Covid-19 pandemic means more flexibility than usual continues to be a practical approach. The 2022/23 plan is therefore in two sections. The first includes a number of audits that we plan to undertake. The second section is a pool that will be drawn from during the year if set audits cannot be progressed. Any amendments to the set and pool lists will be brought to the Scrutiny & Audit Committee for approval. Items will be reported to the Scrutiny & Audit Committee as they are drawn from the pool.

Our Internal Audit plan will be delivered in accordance with the Internal Audit Charter (the Charter) that was approved by the Scrutiny & Audit Committee in August 2021. This sets out the role, professional requirements, independence and overall responsibilities of Internal Audit. The next review of the charter will be undertaken in August 2022.

The Council’s internal audit service is delivered by an in-house team complemented by approximately 30 days additional IT audit input from a contractor. For the year to 31 March 2022 this was Azets Chartered Accountants. This is the final period allowed under the current contract. Procurement is underway to appoint a contractor for the period from 1 April 2022 to March 2027, which will cover work required for 2022/23.

The authority, access rights and reporting arrangements for the Internal Audit function are also contained within the Internal Audit Charter.

In discharging the internal audit role, the Service Leader is required to set a risk-based audit plan sufficient to provide the required assurances to members and officers in relation to corporate governance, risk management and internal controls. These assurances will be provided throughout the year. We will present the results of individual audit reviews through Internal Audit Update reports to each Scrutiny & Audit Committee. The activity related to the Counter Fraud Team will be reported bi-annually. In June 2022 the Annual Internal Audit Report will present my internal audit opinion based on an objective assessment of the framework of governance, risk management and control and the internal control environment as well as an opinion on the corporate governance of the Council.

The Planning Approach and Risk Assessment Model

The audit planning process for developing a risk-based audit plan is well established within the Council. The process has been assessed as compliant with PSIAS, although an action was agreed in January 2021 to further develop the assurance mapping used in assessing what to include in the plan. The action taken is noted below.

The planning process involves determining the potentially auditable areas of the Council and updating these each year. The auditable areas are identified from a number of sources including:

- Consultations with Scrutiny & Audit Committee members
- Consultations with the Council Leadership Team members and service leaders and managers in some support services
- Knowledge base within Internal Audit
- Council plans and policy documents
- Corporate and Covid-19 risk registers
- External inspection reports
- Internal service efficiency reviews etc.
- Liaison with external auditors
- Any matters arising from the work of the Scrutiny & Audit Committee

This then establishes the audit universe for the upcoming year from which the specific individual areas of audit will be chosen, based on the risk assessment methodology discussed below.

The Assurance Map

The assurance map identifies the various ways in which management and those charged with Governance receive assurance about achievement of objectives and service delivery. It considers activity that provides assurance in four distinct areas: operational internal control: management oversight: external third-party oversight, and Internal Audit review.

In formulating the internal audit plan, review of the assurance map identifies:

- where sufficient alternative assurance to internal audit is in place, and therefore audit is not needed at this time, and
- the internal processes that should be included in the audit universe so that audit can assess if they are providing control and assurance as intended.

A fully populated assurance map can identify gaps in assurance and areas where more assurance is gathered than is required, thereby releasing resources for other activity. The map can also be used to support preparation of the annual governance statement, and this element will be further developed during 2022.

For developing the 2022/23 internal audit plan we merged the high-level assurance map that was prepared in 2021/22 with the audit universe. Assurance sources were discussed in more detail with each Director and recorded in the merged spreadsheet. Further development to assess both the robustness of the assurance sources and what assurance they provide was then considered to inform planning.

The Risk Assessment Model

Once the auditable areas are identified they are separately risk assessed with reference to corporate importance and sensitivity of the area and the control and inherent risk. This then allows the elements of the audit universe to be classified into Critical, High, Medium or Low risk. There are a number of 'core' areas which are reviewed every year, regardless of the risk classification.

Each of the risk assessed areas within the "universe" is then allocated to a "headline area" as follows:

- Corporate Governance
- Financial Governance
- Information Technology Governance
- Internal Controls
- Asset Management
- Legislative and other compliance

The headline areas are subject to a high-level risk assessment model which looks at the relative risk and relative risk maturity of the headline areas to work out a broad allocation of the available audit days. This is not considered a rigid calculation but more a guide to the balance of the plan which can be amended to reflect specific needs and drivers.

The high-level risk assessment takes into consideration the local risks contained within the corporate risk register as well as known risks at a national level.

The Audit Plan

- The final step in the development of the annual plan is to identify the individual audits from the audit universe which will sit below each of the headline areas and form the plan for the year. This choice is determined by a number of factors including:
 - The assessed risk from the audit universe
 - The time lapse since last audit
 - Review of Corporate Risk Register
 - Known problems or issues arising in previous audits/inspections, etc.
 - Reviews being undertaken by other assurance providers (e.g. External Audit)
 - Special or specific management and member requests
 - The remaining pool of audits from the previous year's plan.
- In addition, a portion of the plan has been reserved for contingency activity. Contingency resource will be available to fulfil reviews at the request of the Scrutiny & Audit Committee and management. This can relate to specific assignments where the objectives are set jointly by Internal Audit and by the Committee/Management or can be advisory or project assurance roles. We are increasingly finding that some contingency time is used to deal with audits taking longer than anticipated due to delays in engagement with services caused by pressure of other work.

The 2022-23 Internal Audit Plan

The 2022-23 Internal Audit Plan has been developed based on of the above model.

Covid-19 continues to impact on the internal audit service through its impact on risk and its impact on capacity within services to engage with audit. This has been considered in producing the 2022/23 plan.

The 2022/23 plan has two elements. A programme of work we intend to complete and a pool from which other items may be drawn, but which will not all be able to be accommodated in full in the year.

The Internal Audit team comprises three auditors, one Team Leader and the Service Leader (4.35 FTE). During 2021/22 there was a loss of approximately 40 Days (2020/21 150 days) input due to team members being redeployed to the Council Emergency Centre. The plan prepared below for 2022/23 assumes no reduction in time due to further re-deployment. It also includes 30 days for specialist support for IT audit, which will be supplied by a contractor that has still to be procured.

The total number of productive days available from the Internal Audit team has taken into consideration the following:

- Maximum number of available days
- Professional development for staff
- Annual leave, plus contingency for other staff absences
- Internal administration activities

The Counter Fraud Team comprises the Service Leader, one Team Leader, one Senior Counter Fraud Officer, and one Counter Fraud officer (2.55 FTE). An additional temporary full time Counter Fraud Officer post is filled and funded until May 2022. The position after May 2022 is under consideration. The plan includes time for this post up to May 2022. The team will continue to carry out data matching exercises to identify fraud and error; publicise, promote and enforce the Counter-Fraud and Corruption Strategy and framework; continue to develop joint working arrangements with colleagues across the Council; undertake investigations of allegations of fraud; and liaise with other local authorities to identify areas of best practice. The Team Leader Counter Fraud will be involved in day-to-day activities relating to our arrangements for dealing with Serious Organised Crime.

The Council's participation in the National Fraud Initiative (NFI) continues to be an integral part of the corporate approach to the prevention and detection of fraud and errors. This operates on a two-year cycle. The latest data match work will be largely concluded by 31 March 2022. Data for the next cycle is likely to require to be uploaded to the NFI system in late 2022/early 2023. Update reports are submitted to Scrutiny & Audit Committee, together with a summary of the local outcomes.

The Team Leader Counter Fraud will continue to offer advice around the systems and identified fraud attempts arising due to Covid-related grants the Council administers.

The Audit Plan continues to include time allocated to:

- Angus Alive. Internal Audit will agree with the Angus Alive Board a specific plan for Angus Alive. The output from these audits will be prepared for the Angus Alive Finance & Audit sub-committee.
- Angus Health and Social Care Partnership, on behalf of the IJB internal auditor. Reports are presented in the IJB auditor's name to the IJB.

The overall Internal Audit and Counter Fraud resource and allocation is included in the table below. This assumes no further redeployment to the Council Emergency Centre in 2022/23 and includes two months of 1 FTE temporary secondment to the Counter Fraud team.

Areas	Audit Days	Counter Fraud Days
Productive days available from:		
Internal Audit team	813	508
Counter Fraud Team		
IT audit contractor	30	
Total available days	843	508
Allocated as follows		
Audit plan (see 2022-23 Detailed Outputs below)	447	
Counter Fraud Investigation		335
Angus Alive	50	
Angus Health and Social Care Partnership (note 1)	30	
General recurring audit/counter fraud & corporate work	219	86
Staff Training & Team Development	97	87
Total allocated days	843	508

Note 1 - members should note this time is only part of the internal audit time for the IJB. We provide assistance to the appointed IJB auditor, who is Tony Gaskin, from FTF Audit and Management Services. He agrees the audit plan with the IJB. The other Tayside council internal auditors have a similar arrangement, and we work together to look at issues across Tayside when appropriate.

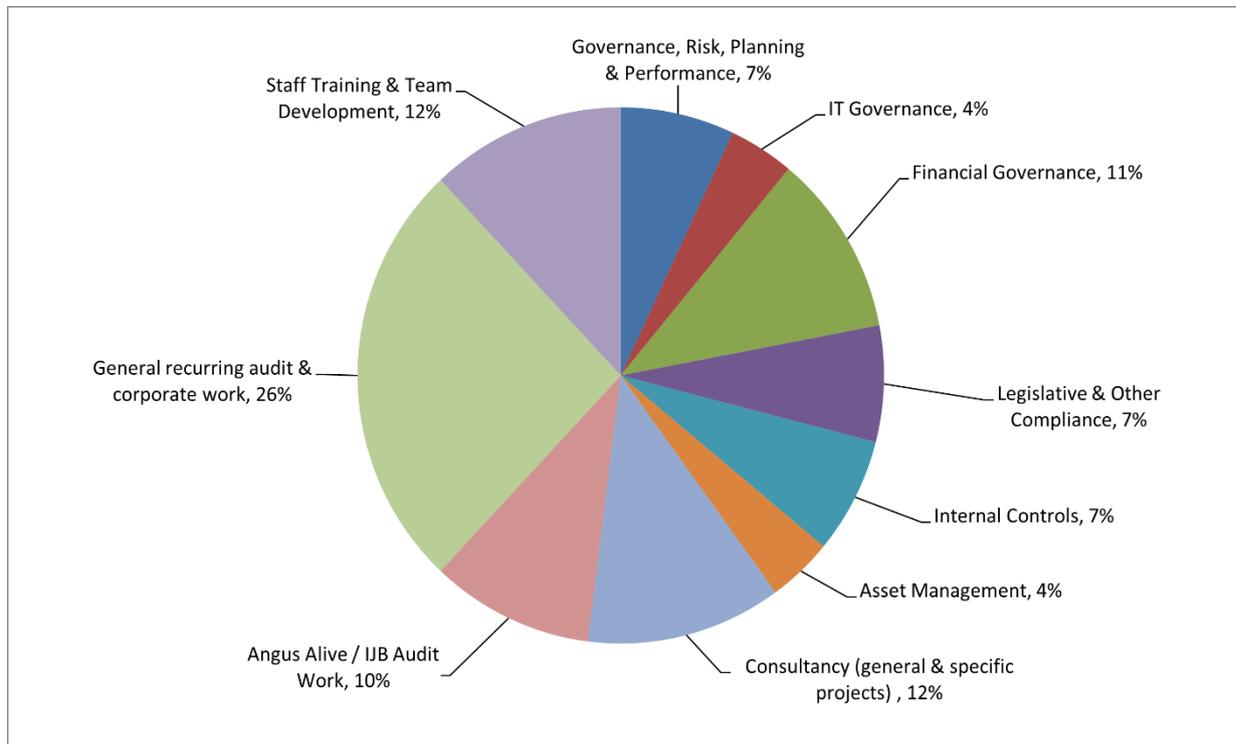
The current resource availability is sufficient to allow production of the Annual Internal Audit Opinion and provide the required assurances to Scrutiny & Audit Committee Members as well as the Director of Finance in his role as Section 95 Officer.

The initial allocation of the available days in delivering the audit plan is shown below:

Headline Area	Audit days	Audit days
	2022/23	2021/22
	3	
Governance, Risk, Planning & Performance	62	65
Financial Governance	92	84
IT Governance	36	30
Internal controls	60	49
Asset Management	35	20
Legislative & Other Compliance	62	35
Pool	0	70
Angus Alive and IJB work	80	80
Consultancy	100	115
Staff and Team Development	97	97
General recurring audit & corporate work. Incl. contingency (Note 1)	219	203
Total	843	848

Note 1 – Includes PSIAS, follow-up work on audit actions, involvement in corporate and national groups, planning, Committee work, review of Audit Scotland publications and contingency. The main increases here are due to the reciprocal external PSIAS review that our team will undertake during 2022/23, and a small increase in contingency.

The diagram below illustrates the percentage allocation of audit days (excluding the Counter Fraud Team) for 2022-23:



We believe that this allocation is appropriately aligned to risk profile and will address the assurance needs of the Council in 2022-23. In recent years, cyclical systems work that would normally be performed has been delayed to accommodate work in higher risk areas arising from change and consultancy work designed to support delivery of change. In 2020/21 we began to re-introduce the cyclical work. Although we have included some cyclical reviews in 2022/23, other areas due for cyclical review were excluded on a risk assessed basis due to the available resources.

At this stage, the days per headline area are an estimate and will be firmed up once more detailed scoping work has been carried out. The outputs detailed in the '2022/23 Audit Plan – Detailed Outputs' section below include all the outputs which will be provided.

Except for the time provided by the IT audit contractor, all audit work will be conducted by the Internal Audit team under the guidance and direction of the Service Leader and Team Leader. Where any team member has a perceived or actual conflict of interest in relation to an Internal Audit assignment or investigation, they will not be permitted to have any involvement in that piece of work. In addition, Internal Audit staff who are involved in consultancy work will not be permitted to be involved in any internal audit work that is directly related to that work.

2022-23 Audit Plan – Detailed Outputs

The tables below include:

- A list of set audits that we intend to complete for 2022/23
- A pool of projects from which we will draw further work within the year, based on risk and capacity within services to accommodate audit. Not all of these audits will be able to be completed in 2022/23

In each case the tables also note the output that will be generated from each piece of work.

We have included, where relevant, a link to those risks contained within the Corporate Risk Register (CRR ref.) as at January 2022 (see Annex 1). This allows Members and management to identify where Internal Audit can provide assurance on the effectiveness of the controls implemented to mitigate risks.

Set Audits	Output	Commentary	CRR ref.
Corporate Governance			
Corporate Governance annual review – 2021/22	Annual Report	Oversight of corporate governance arrangements & progress with implementation of action plan. This will include consideration of the impact of Covid-19 on Governance and the recovery arrangements.	N/A
Project Management	Report	Review a sample of recent projects to ensure corporate guidance has been followed and appropriate documentation completed.	2
Review of GDPR compliance	Report	Annual cyclical review in services Education & Lifelong Learning. This will include a review of schools' implementation of changes following data breach in Brechin High School.	7

Set Audits	Output	Commentary	CRR ref.
Financial Governance			
Data Analysis - Payroll & Accounts Payable	Reporting in activity report	Data analytics tools will be used to analyse payroll and accounts payable data to identify data trends, anomalous or missing data, etc. Consideration of where we can increase this type of audit to be undertaken.	1
External Placements (Children)	Report	Review new processes to provide assurance that the systems for procurement of places and budget management are robust.	1
Comfort Funds	Report	Review the financial management controls & procedures relating to Comfort Funds held by care homes, in order to provide assurance that these funds are being used correctly.	-
Programme of random cash counts	Memo-style report following each visit	Random cash counts to ensure correct procedures are being followed. This will include school funds.	-
LEADER - Rural Funding	Report	Annual review of LEADER programme expenditure (if required).	1

Set Audits	Output	Commentary	CRR ref.
IT Governance			
IT User Access Administration	Report	As the administration of user access to IT systems is devolved to local managers, we select a core financial system for annual review. 2017/18 Integra Financial ledger 2018/19 Resourcelink Payroll 2019/20 Northgate Housing 2020/21 No specific work pending actions being implemented from previous audits 2021/22 IDOX 2022/23 SEEMIS	8
Digital Strategy & Governance	Report	Scope to be agreed with IT audit contractor.	2
Cyber security	Report	Review action taken in response to SEPA lessons identified being shared	8
Data analysis - System access	Reporting in activity report	Continuous auditing - review of system access data to identify logins that are no longer required	8
Internal Controls			
PDR Appraisal System	Report	Review PDR appraisal system to ensure services are following corporate guidance for all staff.	3
Mandatory E-Learning Courses	Report	Review compliance with mandatory e-learning courses and processes in place to achieve 100% uptake.	3

Set Audits	Output	Commentary	CRR ref.
Procurement	Report	Scope to be agreed following completion of service review.	1, 2 & 7
Asset Management			
IT Asset Hardware Inventory	Report	Review of overall controls over inventory of IT hardware, with a specific focus on hardware returns from staff leaving the Council.	-
Surplus Assets	Report	Review the treatment of surplus assets (buildings and other physical assets) to ensure Financial Regulations and any other corporate guidance is being adhered to.	-
Legislative and Other Compliance			
Equalities Impact Assessments & Fairer Scotland Duties	Report	Review whether services are following corporate guidance to ensure legislative requirements are being met.	7
Private Water Supplies Testing	Report	Review procedures in place to comply with new legislation.	7
Participatory Budgeting	Report	Review of progress with implementation of Participatory Budgeting.	1,2 & 7
Other			
Follow-up of previous recommendations	Update reports to each Scrutiny & Audit Committee and CMT	Continuing work to identify progress in implementing agreed audit actions.	All
Staff Training and Team Development	Nil	Ensuring staff have knowledge and expertise to perform reviews in new areas and that Internal Audit meets relevant standards and achieves best practice.	2

Set Audits	Output	Commentary	CRR ref.
Angus Alive - Annual Plan	Reports to AA Finance & Audit sub-committee	Provision of Internal Audit Services to Angus Alive.	N/A
Angus Health and Social Care Partnership (IJB)	Reports to Chief Audit Officer	Provision of Internal Audit Services to AHSCP (IJB).	N/A
PSIAS (Public Sector Internal Audit Standards) Self-Assessment Review	Part of Annual Report	Self-assessment of compliance with PSIAS. Peer review of another Council as part of SLACIAG External Quality Assessment programme.	N/A
Involvement in corporate and national groups	Annual report if applicable		N/A
Review of Audit Scotland's publication on Fraud and Irregularity 2021/22	Include in Activity report or separate report if needed		N/A
Contingency, including ad hoc requests for advice	As required		N/A
Consultancy – Advice/Specific			
Ignite		Post Implementation Review of project VFM, impact and benefits realisation.	2
Firmstep – Post Implementation Review of Project Development		Review of digital solutions development across the Council using Firmstep. To include review of DASH system implemented in 2019.	-
Health & Safety		Scope of work to be agreed.	9

Set Audits	Output	Commentary	CRR ref.
Counter Fraud Team			
Fraud Prevention and Detection	Bi-annual Report by Team Leader – Counter Fraud	<p>The team will</p> <ul style="list-style-type: none"> • Carry out various reviews to proactively detect and prevent fraudulent activity. This work will include the use of data analytics to extend the overall scope of the reviews where possible. • Lead on investigation of NFI match reports. • Investigate allegations of fraud or misappropriation, and • Contribute to controls identification and other fraud prevention initiatives, including provision of advice regarding fraud mitigation during set up of new Covid 19 grants administered by the Council. • Be involved in our response to Serious Organised Crime 	1, 7

Pool Audits	Output	Commentary	CRR ref.
Corporate Governance			
Corporate Planning, Performance Management and Public Reporting	Report	Review processes for Corporate Planning, Performance Management Framework and Public Reporting, including a review of progress with “How Good is Our Council?” and the use of Pentana as a performance management tool. Timing to be agreed. Actions relating to these areas are already in progress, so timing needs to be agreed to provide best audit input. Pending outcome of Best Value Audit.	3
Community Planning, Partnership Governance, LOIPs	Report	Review Community Planning Partnership process & public sector reform/community engagement. Review partnership working & collaboration in general (including protocol, partnership governance, etc.) Pending outcome of Best Value Audit.	4
Financial Governance			
Covid-19 related payments	Report	This will be kept under review and audited if required.	12
Corporate Training Budget	Report	Review how the new corporate approach is working in practice and whether the original objectives and service needs around prioritisation and statutory requirements are being met.	1
Use of Council Credit Cards	Report	Review controls over use of Council credit cards by services	1
Housing Shared Equity Scheme	Report	Review procedures to ensure adequate controls are in place to protect the Council's financial interests.	1
Internal Control			

Pool Audits	Output	Commentary	CRR ref.
ClaimControl - Insurance System	Report	Review of new system implemented in late 2018/19	-
Workforce Planning	Report	Review corporate process and how this is operating in individual services	-
Badger/Archimedes Property maintenance system	Report	Cyclical system review	-
Burial Grounds	Report	Cyclical review of system & processes.	-
IT Governance			
IT External Provider Contract Management	Report	Review of contractual arrangements with third parties to provide assurance over security GDPR, etc.	8
Asset Management			
Stock – community alarms.	Report	Carried forward from 2019/20 plan. Review stock & inventory arrangements for community alarms.	-
Council Housing – Choice Based Letting	Report	Review of new system	-
Legislative and Other Compliance			
Climate Change	Report	Review of arrangements to meet government targets/legislation.	7, 11
Community Participation Requests	Report	Review of arrangements to comply with legislation.	7
Gas safety compliance	Report	Review of procedures and compliance with legislation. Note - testing has continued through lockdown.	7
Consultancy			
Finance Capacity Review	Report	Support for Finance review – previously started but put on hold.	-

2022-23 Outputs to Scrutiny & Audit Committee

The table below lists the outputs expected to be presented to the Angus Council Scrutiny & Audit Committee until June 2023.

Committee Meeting	Output
June 2022	Internal Audit Annual Report 2021-22 Internal Audit Update Report Counter Fraud Report Reports to Council and committees relevant to Scrutiny & Audit remit
August 2022	Internal Audit Update Report Review of Audit Charter
September 2022	Internal Audit Update Report NFI update (dependent on timing of national NFI reporting) Reports to Council and committees relevant to Scrutiny & Audit remit
November 2022	Internal Audit Update Report Counter Fraud Report
January 2023	Internal Audit Update Report Reports to Council and committees relevant to Scrutiny & Audit remit
March 2023	Internal Audit Update Report Internal Audit Annual Plan 2023-24
April 2023	Internal Audit Update Report Reports to Council and committees relevant to Scrutiny & Audit remit
June 2023	Internal Audit Annual Report 2020-21 Internal Audit Update Report Counter Fraud Report

Conclusion

This report has outlined the audit planning and risk assessment process within the council to develop the annual internal audit plan and presents the proposed audit plan for 2022/23. Members are asked to consider and approve this plan, the discharge of which will be reported to the Scrutiny & Audit Committee at each Committee cycle.

Annex 1 – Summary of Corporate Risk Register (as at

Risk No.	Description	Current Risk Score	Risk Target	Jan 2021 Score
1	Financial Sustainability	20	9	16
2	Transforming for the future	9	6	12
3	Performance Management	6	4	6
4	Partnerships	12	9	12
5	Information Governance	8	8	12
6	Public Protection (Children & Criminal Justice)	8	8	12
7	Legislation	9	6	9
8	IT Resilience & Cyber Attack (Business Continuity)	16	8	16
9	Health & Safety Compliance	12	6	12
10	Climate Change	9	6	9
11	Pandemic – Covid-19	20	15	20
12	Data Migration (new risk)	20	5	N/A