



# Internal Audit Strategy and Plan 2018/19

## DRAFT

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# 1. Introduction

Internal Audit provides independent and objective assurance to the Council through its Audit Sub-Committee to support them in discharging their responsibilities under S151 of the Local Government Act 1972, relating to the proper administration of the Council's financial affairs.

Internal Audit's objectives include supporting a positive culture of internal control improvement, effective risk management and good governance. The purpose, authority and responsibility of the internal audit activity are formally defined in the Internal Audit Charter, which will be periodically reviewed and presented to senior management and the Audit Sub-Committee for approval.

Internal Audit will provide the Council, through the Audit Sub-Committee, with an independent and objective opinion on risk management, control and governance and their effectiveness in achieving the organisation's agreed objectives. This opinion forms part of the framework of assurances that the Council receives and should be used to help inform the annual governance statement. Internal Audit also has an independent and objective advisory role to help line managers improve risk management, governance and control.

Internal Audit is a key component of corporate governance within the Council.

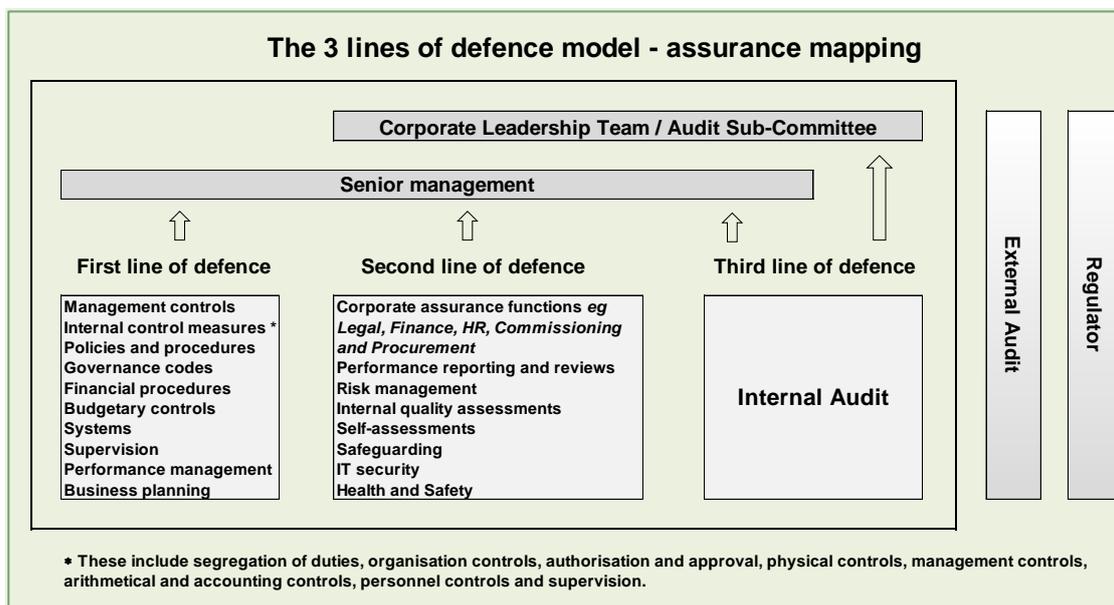
The three lines of defence model, as detailed below (Figure 1), provides a simple framework for understanding the role of Internal Audit in the overall risk management and internal control processes of an organisation:

- ▶ First line – operational management controls
- ▶ Second line – monitoring controls, e.g. the policy or system owner / sponsor
- ▶ Third line – independent assurance

The Council's third line of defence includes Internal Audit, who should provide independent assurance to senior management and the Audit Sub-Committee on how effectively the first and second lines of defence have been operating.

An independent Internal Audit function will, through its risk-based approach to work, provide assurance to the Council's Audit Sub-Committee and senior management on the higher risk and more complex areas of the Council's business, allowing management to focus on providing coverage of routine operations.

**Figure 1 – 3 Lines of Defence Model**



## 2. Internal Audit Plan 2018/19

Bromley Internal Audit is a statutory service in the context of The Accounts and Audit (England) Regulations 2015, which state 'A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance process, taking into account public sector internal auditing standards or guidance'.

Organisations in the UK public sector are required to adhere to the Public Sector Internal Audit Standards (the Standards).

The Standards require that the Chief Audit Executive (Head of Audit) 'establishes risk based plans to determine the priorities of the internal audit activity consistent with the organisation's goals'. When completing these plans, the Head of Audit should take account of the organisation's risk management framework. The plan should be adjusted and reviewed as necessary, in response to changes in the organisation's business, risk operations, programmes, systems and controls'. The plan must take account of the requirement to produce an internal opinion and assurance framework.

The Audit Plan is based on three principal sources of information – Risk Registers (Corporate Risks and Directorate based service risks), Internal Audit's risk analysis and management requests. In formulating the Audit Plan, the key Corporate risks and Directorate based risks have been considered.

This Audit Plan has been drawn up, therefore, to enable an opinion to be provided at the end of the year in accordance with the above requirements, with a clearer focus on mapping audits to risks on the risk register and Corporate risks being given prominence reflecting their cross cutting and strategic nature.

The expectation of the public from services provided by the public sector has never been greater; yet the money available for these services continues to reduce. All public sector organisations are looking at how these services can be transformed; what worked in the last decade may not meet new challenges. The use of, and dependency on, IT for service delivery will only increase further; this brings rewards but also carries its own risk.

The Internal Audit function has a key role in helping management fully understand their risks and in designing effective and efficient controls which mitigate these risks to an acceptance level; a consistent application of a quality internal audit opinion assists the organisation to develop alternative and new delivery solutions which will deliver the service required.

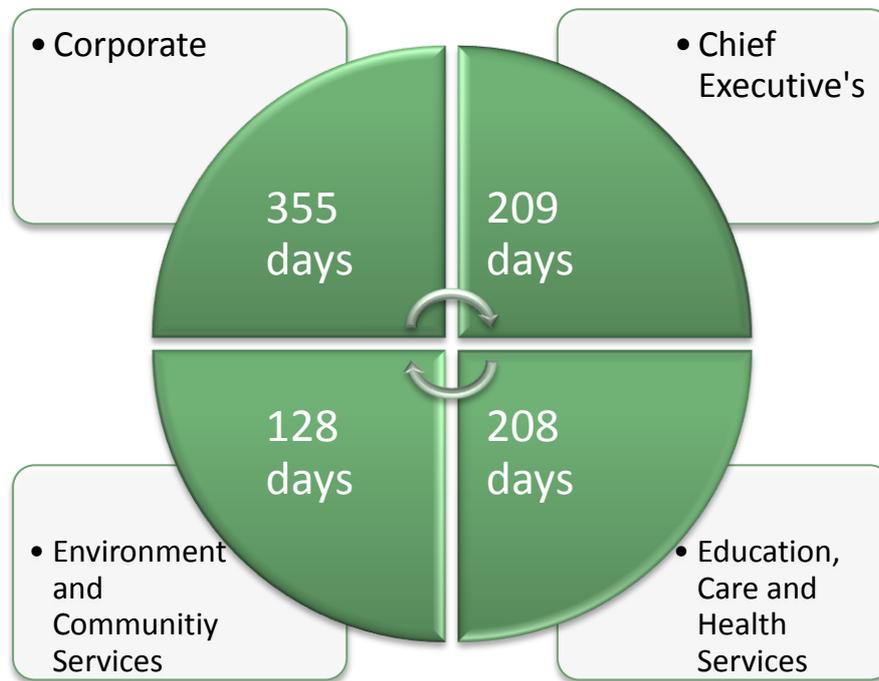
The Audit Plan has been developed to enable us to respond to changes made during the year. Whilst every effort will be made to deliver the plan, it must be recognised that we need to be flexible and prepared to revise audit activity – responding to changing circumstances or emerging risks. **The plan is therefore a statement of intent** – our liaison meetings with senior management will enable us to firm up audit activity during the year.

### 2.1 Internal Audit Plan coverage for 2018/19

The Internal Audit Plan coverage for **2018/19** includes **900 direct days** compared to 800 days in 2017/18. It should be borne in mind that, in accordance with the Public Sector Internal Audit Standards, the plan needs to be flexible to be able to reflect and respond to the changing risks and priorities of the Authority and, to this end, it will be regularly reviewed and updated as necessary to ensure it remains valid and appropriate. As a minimum, the plan will be reviewed in six months to ensure it continues to reflect the key risks and priorities of the Council given the significant changes across the public sector. In order to allow greater flexibility, the Internal Audit Plan includes a contingency to allow for unplanned work and a prudent vacancy provision has been allowed for.

Delivery of the Internal Audit Plan underpins the Building a Better Bromley priority of an 'Excellent Council' and the allocation of days is broken down by Directorate as depicted in Figure 2 below. The full Audit Plan can be found in Section 4 'Internal Audit Plan 2018/19'.

**Figure 2 – Internal Audit Plan – Allocation of days by Directorate**



### 3. Internal Audit Charter

#### 3.1 Purpose

Internal auditing is an independent, objective assurance and consulting activity designed to add value to improve the London Borough of Bromley's operations. It helps the Council accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

Internal Audit is a statutory requirement. The Accounts and Audit Regulations 2015 require the Council as a "relevant body" to maintain an "adequate and effective system of internal audit of their accounting records and control systems".

The Public Sector Internal Audit Standards (PSIAS) sets down the scope, powers and responsibilities of internal audit functions and internal auditors. Internal Audit supports the Director of Finance in undertaking statutory responsibilities for the proper administration of the Council's financial affairs and for reporting unlawful actions under the Local Government Act 1972 Section 151. The Accounts and Audit Regulations (2015) specifically require the provision of an internal audit service.

#### 3.2 Authority

Internal Audit, with strict accountability for confidentiality and the safeguarding of records and information, is authorised full unrestricted access to any and all of the organisation's records, physical properties, assets and personnel pertinent to carrying out any engagement. All employees are requested to assist Internal Audit in fulfilling its roles and responsibilities. The Head of Audit will also have unrestricted access to the Chairman of the Audit Sub-Committee.

To enable the external auditors to discharge their responsibilities, Internal Audit will consider all requests from the external auditors for access to any information, files or working papers obtained or prepared during audit work that has been finalised.

### 3.3 Responsibility

The Head of Audit provides an annual opinion in the Annual Governance Statement to the Council and to the Section 151 Officer, through the Audit Sub-Committee, on the adequacy and the effectiveness of the internal control system for the whole Council. To achieve this, Internal Audit has the following objectives:

- ▶ Provision of an independent and objective audit service that effectively meets the Council's needs, adds value, improves controls and helps protect public resources,
- ▶ Assure management that the Council's business is being conducted in accordance with statutory requirement, internal regulations and procedures,
- ▶ To impact on the effectiveness of governance, risk management and internal control of the organisation,
- ▶ Provision of advice and support to management to enable an effective control environment to be maintained,
- ▶ To promote, in conjunction with the Royal Borough of Greenwich, an anti-fraud, anti-bribery and anti-corruption culture within the Council to aid the prevention and detection of fraud,
- ▶ To investigate, in conjunction with the Royal Borough of Greenwich, allegations of fraud, bribery and corruption,
- ▶ Co-ordinating the National Fraud Initiative (NFI) exercises for the Council,
- ▶ Liaising with and advising the Royal Borough of Greenwich about other proactive exercises to identify fraud,
- ▶ Advising on and carrying out, as required, the investigation of suspected irregularities and advising on the appropriate action to be taken,
- ▶ Provision of on-line training in Financial Regulations, fraud awareness, audit controls on key findings, risk management and, in conjunction with Procurement, Contract Procedure Rules.

Sound systems of internal control can only provide reasonable and not absolute assurance and may not be proof against collusive fraud. Internal Audit procedures are designed to focus on areas identified by the organisation as being of greatest risk and significance.

### 3.4 Due professional care

In carrying out our Internal Audit work we are bound by the requirements of:

- All Council policies and procedures,
- Bromley's Code of Corporate Governance,
- All relevant legislation,
- UK Public Sector Internal Audit Standards,
- Seven Principles of Public Life (Nolan Principles),
- Institute of Internal Audit's Code of Ethics and
- Bromley's Financial Regulations and Contract Procedure Rules.

Internal Audit is subject to a Quality Assurance and Improvement Programme that covers all aspects of internal audit activity. This consists of an annual self-assessment of the service and its compliance with the UK Public Sector Internal Audit Standards, ongoing performance monitoring and an external assessment at least once every five years by a suitably qualified, independent assessor.

A programme of Continuous Professional Development (CPD) is maintained for all staff working on audit engagements to ensure that auditors maintain and enhance their knowledge, skills and audit competencies.

### 3.5 Independence

The Head of Audit has free and unfettered access to the following:

- Chief Executive,
- Director of Finance,
- Monitoring Officer (who is the Director of Corporate Services),
- Chairman of the Audit Sub-Committee and
- Chief Officers

Internal Audit staff are required to make an annual declaration of interest to ensure that auditors' objectivity is not compromised in the event of any potential conflicts of interest.

### 3.6 Reporting

The UK Public Sector Internal Audit Standards require the Head of Audit to report at the top of the organisation and this is done in the following ways:

- ▶ The Internal Audit Charter and any amendments to it are reported to the Audit Sub-Committee for formal approval annually,
- ▶ The annual Internal Audit Plan is compiled by the Head of Audit taking account of the Council's risk framework and after input from Senior Management. It is then presented to the Audit Sub-Committee for formal approval. The Internal Audit Plan includes timing as well as budget resource requirements for the financial year,
- ▶ The Internal Audit budget is reported to Members and Full Council for approval annually as part of the overall Council budget,
- ▶ The adequacy, or otherwise, of the level of Internal Audit resources (as determined by the Head of Audit) and the independence of Internal Audit will be reported annually to the Audit Sub-Committee,
- ▶ Performance against the Internal Audit Plan and any significant risk and control issues arising from audit work are reported to the Audit Sub-Committee periodically. Any significant deviation from the approved Internal Audit Plan will be communicated through this reporting process,
- ▶ Any significant unplanned activity not included in the Audit Plan and which might affect the level of assurance work undertaken will be reported to the Audit Sub-Committee,
- ▶ Any significant findings from Internal Audit's Quality Assurance and Improvement Programme will be reported to the Audit Sub-Committee.

Management will receive a timely written report at the conclusion of each Internal Audit engagement which:

- will have a short management summary,
- will detail any matters of significance that have arisen with priority one issues highlighted,

- will provide an opinion of the adequacy of controls reviewed with one of four assurance opinions given i.e. full, substantial, limited or nil assurance,
- will recommend practical ways in which system weaknesses can be addressed.

The distribution of reports will be set out within the terms of reference issued prior to an audit. In the event of major findings, these are reported to Chief Officers, the Chief Executive and Audit Sub-Committee.

The annual Internal Audit Plan as agreed by the Audit Sub-Committee and any investigation work will be carried out by a team of 5.5 FTE suitably experienced and qualified Principal Auditors including the Head of Audit. An Audit Trainee will be recruited in 2018/19. Where a shortfall in delivering the plan is identified, this will be augmented by the commissioning of outside services such as Mazars under a framework contract agreed with the London Borough of Croydon. Investigative work on fraud related matters will be assigned to the Royal Borough of Greenwich under the partnership agreement that operates with that Borough. Non fraud related investigations such as breach of Financial Regulations and the Contract Procedure Rules will be undertaken by Internal Audit.

### 3.7 External Auditors

Internal Audit will closely liaise with the external auditors to ensure maximum coverage, non duplication of audit coverage, sharing of information and the placement of reliance on Internal Audit work.

## 4. Internal Audit Plan 2018/19

### 4.1 Corporate

	Division/Service	Audit Title	Days	Objective or Rationale	Link to Risk Register
Corporate (Page 1)	Cross Cutting/ Finance Lead	Council's Financial Strategy and Budget Compliance	20	Review 3 lines of defence and existing controls in place to mitigate risk in delivering the Council's financial strategy and ensure departmental budgets are met	Corporate ref 1
	Cross Cutting/ Commissioning Lead	Strategic Commissioning	20	Review 3 lines of defence and existing controls in place to mitigate risk of failure to deliver target operating model as commissioning organisation. A review will take place to draw out themes focusing on a sample of contracts across the Council	Corporate ref 2
	Commissioning	Procurement Control Framework Compliance	20	A review across directorates of compliance with contract procedure rules and financial regulations, undertaken through an analysis of orders raised and value placed with individual suppliers. Includes a review of the use of the Contract Database	Corporate ref 1 Corporate ref 2
	Cross Cutting/ ECS lead	Business Continuity & Emergency planning	10	Review existing controls to mitigate risk of failing to maintain robust Business Continuity and Emergency Planning arrangements	Corporate ref 7
	Cross Cutting/ ECS lead	Health and Safety at Work	10	To provide assurance that the Council's Health and Safety at Work policy and procedures are sound and being monitored	ECS ref 8
	Cross Cutting/ CEX lead	Information Governance and General Data Protection Regulations (GDPR)	10	Review of progress to ensure compliance with GDPR 2018	CEX ref 15
	Governance	Consultancy and advice to directorates	30	Contingency for advice/guidance contribution to corporate projects	All risks
	Governance	National Fraud Initiative 2018	30	Provision to assist Council meets its statutory obligations including dataset uploads and distribution/investigation of matches	Corporate ref 1
	Governance	External grants	10	Contingency for certification requests that may arise, including Tackling Troubled Families and Pothole Action Fund	Corporate ref 1

Corporate (Page 2)	Governance	Follow up and implementation of higher priority recommendations	40	Ensuring implementation of priority recommendations	All risks
	Governance	Provision of training	10	Training courses on control risk or corporate governance	All risks
	Governance	External liaison with other authorities and agencies	10	Effective contributions to regional or national initiatives	All risks
	Council wide	Provision for investigations into irregularities	80	Investigation into financial or governance irregularities which are reported or referred	Corporate ref 1
	Governance	Annual Report and Internal Audit Plan	10	Strategic evaluation of outcomes and trends to advise Management leading to effective planning and prioritisation of resources for current and future years	All risks
	Governance	Risk Management	30	Provision for work supporting the Council's approach to risk management including risk register maintenance	
	Governance	Annual Governance Statement	15	Co-ordinating the production of the Annual Governance Statement ensuring the Council's statutory obligations are met	
	<b>Corporate Total</b>		<b>355</b>		

## 4.2 Chief Executive's

	Division/Service	Audit Title	Days	Objective or Rationale	Link to Risk Register
Chief Executive's (Page 1)	ICT	Cyber Security Gap Analysis	25	Review approach to existing controls and compare against National Cyber Security Centre standards to ensure controls mitigate risks including unauthorised access to networks, <ul style="list-style-type: none"> <li>- secure configuration,</li> <li>- user privileges,</li> <li>- user education and awareness,</li> <li>- incident management,</li> <li>- malware protection,</li> <li>- monitoring,</li> <li>- removable media controls</li> <li>- home and mobile networking</li> </ul>	CEX ref 1
	ICT	BT Contract Management	10	Review governance and management of contract to ensure controls are satisfactory and mitigate risk	Corporate ref 5
	ICT	ICT Systems failures	10	Review of existing controls in place to mitigate risk, including backup and recovery process, disaster recovery testing and alignment to Business Continuity requirements	CEX ref 1, 2, 3, 4, 5 & 12
	Finance Key Financial System	Treasury management	10	Review governance and ensure controls are satisfactory to mitigate risk. Coverage and scope will be discussed with management, taking account of previous internal audit work and known issues	Finance ref 2 Corporate ref 1
	Finance Key Financial System	Pension payments	10	Review governance and ensure controls are satisfactory to mitigate risk. Coverage and scope will be discussed with management, taking account of previous internal audit work and known issues	Finance ref 4 Corporate ref 1
	Finance Key Financial System	Pension Fund	10	Review governance and ensure controls are satisfactory to mitigate risk. Coverage and scope will be discussed with management, taking account of previous internal audit work and known issues	Finance ref 4 Corporate ref 1

Chief Executive's (Page 2)	Finance Key Financial System	Creditors	10	Review governance and ensure controls are satisfactory to mitigate risk. Coverage and scope will be discussed with management, taking account of previous internal audit work and known issues	Finance ref 9 Corporate ref 1
	Finance Key Financial System	Debtors	10	Review governance and ensure controls are satisfactory to mitigate risk. Coverage and scope will be discussed with management, taking account of previous internal audit work and known issues	Finance ref 9 Corporate ref 1
	Finance Key Financial System	Housing Benefit	10	Review governance and ensure controls are satisfactory to mitigate risk. Coverage and scope will be discussed with management, taking account of previous internal audit work and known issues	Finance ref 6 & 9 Corporate ref 1
	Finance Key Financial System	NNDR	10	Review governance and ensure controls are satisfactory to mitigate risk. Coverage and scope will be discussed with management, taking account of previous internal audit work and known issues	Finance ref 6 & 9 Corporate ref 1
	Finance Key Financial System	Payroll expenses including amendments to standing data	15	Review governance and ensure controls are satisfactory to mitigate risk. Coverage and scope will be discussed with management, taking account of previous internal audit work and known issues. Include review of changes arising from implementation of Enterprise Bill 2016	Finance ref 9 HR ref 6 Corporate ref 1
	HR	New Starters and Leavers	10	The objective of this audit is to review systems and procedures for controlling new starters and leavers to provide assurance that the controls around new starters and leavers are sound and secure	Finance ref 9 HR ref 6
	HR	Workforce Planning	10	Review the extent to which the Council has assessed its current and future skills gap and addressed risks caused by the demographic make up of its workforce	Corporate ref 4
	Chief Executive's	Contingency allowance for advice, guidance and provision for assurance work on emerging risk	39	Provision for work involving risk areas which are unknown at present but are likely to emerge in 2018/19	All risks
	Chief Executive's	Work in progress from 17/18 carried forward	20	Provision for completion of work from 2017/18 which is in progress at year end	All risks
<b>Chief Executive's Total</b>			<b>209</b>		

## 4.3 Education, Care and Health Services

	Division/Service	Audit Title	Days	Objective or Rationale	Link to Risk Register
Education, Care and Health Services (Page 1)	Education	Schools	15	Review of systems and procedures at a sample of schools including: <ul style="list-style-type: none"> <li>- Expenditure</li> <li>- Income</li> <li>- Financial Management</li> <li>- Budget Monitoring</li> <li>- Payroll</li> <li>- Contract Monitoring</li> <li>- Voluntary Fund</li> <li>- Safeguarding Assets</li> <li>- Pecuniary Interests</li> <li>- Procurement Cards</li> <li>- Lettings</li> </ul>	Corporate ref 1 ECHS ref 1 & 8
	ECHS	Health & Social Care Integration	10	Review existing controls to secure joint working across the health and social care economy, looking at the use of the Delayed Transfer of Care, Better Care Fund and Improved Better Care Fund. Ensure satisfactory progress towards statutory duties	Corporate ref 3
	ECHS	Capital schemes for ECHS	10	Review the effectiveness of systems and controls for procuring, managing and monitoring building contracts to ensure effective cost control and programme control	ECHS ref 1
	Adult Social Care	Domestic Care Contract management arrangements	15	Review governance and management of contract to ensure controls are satisfactory and mitigate risk	Corporate ref 5 ECHS ref 2
	Adult Social care	Adult Social Care Budget management	10	Review of controls in place which mitigates the risk of failure to deliver ECHS financial strategy	ECHS ref 1 Corporate ref 1
	Adult Social Care	Learning Disability Services	10	Review of controls in place to assess service users, eligibility criteria and review process.	ECHS ref 1 & 2a Corporate ref 1
	Adult Social Care	Residential care	15	Review of controls in place to assess service users, eligibility criteria and review process	ECHS ref 2 & 8

Education, Care and Health Services (Page 2)	Adult Social Care	Older People – Nursing Beds (PF and EMI)	10	Review governance and management of contract to ensure controls are satisfactory and mitigate risk	ECHS ref 2 & 8
	Adult Social Care	Extra Care Housing	10	Review governance and management of contract to ensure controls are satisfactory and mitigate risk for all schemes	ECHS ref 2 & 8 Corporate ref 5
	Children’s Service	Children’s Social Care Budget Management	10	Review of controls in place which mitigates the risk of failure to deliver ECHS financial strategy	ECHS ref 1 Corporate ref 1
	Children’s Service	SEN reforms	10	Review of controls in place to assess service users, eligibility criteria and review process	ECHS ref 12
	Children’s Service	Fostering	10	Review of controls for the assessment, placement review and payment procedures for in house and independent fostering	ECHS ref 3
	Children’s Service	No Recourse to Public funds	10	Review of controls for the assessment and monitoring of NRPF cases, to include payment procedures. Consider the effectiveness of counter fraud initiatives specifically referral to Greenwich Fraud Team and data sharing with other Boroughs	ECHS ref 3
	Housing	Temporary accommodation & homelessness prevention	10	Review of controls in place to assess service users, eligibility criteria and review process	Corporate ref 1 ECHS ref 5a & 5b
	Education, Care and Health Services	Contingency allowance for advice, guidance and provision for assurance work on emerging risk	38	Provision for work involving risk areas which are unknown at present but are likely to emerge in 2018/19	All risks
	Education, Care and Health Services	Work in progress from 17/18 carried forward	15	Provision for completion of work from 2017/18 which is in progress at year end	All risks
	<b>Education, Care and Health Services Total</b>		<b>208</b>		

#### 4.4 Environment and Community Services

	Division/Service	Audit Title	Days	Objective or Rationale	Link to Risk Register
Environment and Community Services (Page 1)	Street Scene and Green Spaces	Street Cleansing contract management (Kier Services)	10	Review governance and management of contract to ensure controls are satisfactory and mitigate risk (the contract is being tendered (LOT 3) with a start date of April 2019)	Corporate ref 5 ECS ref 3, 6, 10
	Transport & Highways	Highways Maintenance major works contract management	10	Review governance and management of contract to ensure controls are satisfactory and mitigate risk (the contract is being tendered (LOT 6) with a start date of July 2018)	Corporate ref 5, 6 ECS ref 10
	Transport & Highways	Winter maintenance	10	Review of Winter Maintenance plans and procedures (gritting / salting) and the inspection regime. The audit will also review their effectiveness in mitigating risks of higher maintenance costs and insurance claims	Corporate ref 4, 6, 8, 9 ECS ref 1, 6, 8, 11
	Transport & Highways	Traffic & Road Safety Procurement	10	Review of Procurement arrangements to ensure controls are in place and contract procedure rules are complied with	Corporate ref 4, 6, 8 ECS ref 8 & 19
	Public Protection	Mortuary and Coroners service	10	Review governance and management of contract to ensure controls are satisfactory and mitigate risk	Corporate ref 4, 6, 8 ECS ref 7 & 8
	Street Scene and Green Spaces and Transport & Highways	Environmental Services Contract Procurements	20	Review of the arrangements for procuring Environmental Services Contract Procurements (LOT1 and LOT2). Undertake pre-contract checks to ensure that adequate handover arrangements are in place (Exit strategy) and any implications of the new GDPR regulation have been considered if applicable/relevant	Corporate ref 5 ECS ref 3, 6, 10, 15
	Street Scene and Green Spaces and Transport & Highways	Arboricultural Services	10	Review governance and management of contract to ensure controls are satisfactory and mitigate risk	Corporate ref 4, 6, 8 ECS ref 7, 8

Environment and Community Services (Page 2)	Regeneration and Transformation	Car parking – Income – Multi Storey and On Street	10	Review key controls to include controls on new collection arrangements and follow-up of previous audit recommendations	Corporate ref 4, 6, 8 ECS ref 13
	Environment and Community Services	Contingency allowance for advice, guidance and provision for assurance work on emerging risk	23	Provision for work involving risk areas which are unknown at present but are likely to emerge in 2018/19	All risks
	Environment and Community Services	Work in progress from 17/18 carried forward	15	Provision for completion of work from 2017/18 which is in progress at year end	All risks
	<b>Environment and Community Services Total</b>		<b>128</b>		
<b>Annual Plan Total</b>					
			<b>900</b>		