

**CCC INTERNAL AUDIT – SUMMARY OF COMPLETED REVIEWS 2022/23**

The table below summarises the Internal Audit reviews that were completed during the 2022/23 financial year. Where reports have been issued as draft but not yet finalised, this is noted and the draft opinion is given.

Audit Title	Directorate	Compliance assurance	Systems assurance	Organisational impact
Key Financial Systems Reviews				
Accounts Payable	Cross Cutting	Good	Good	Minor
Bank Reconciliation	Cross Cutting	Good	Good	Minor
Debt Recovery	Cross Cutting	Good	Moderate	Minor
Income Processing	Cross Cutting	Moderate	Good	Minor
IT General Controls in ERP	Cross Cutting	TBC – Lead Authority audit		
Pensions	Cross Cutting	TBC – Lead Authority audit		
Payroll	Cross Cutting	TBC – Lead Authority audit		
Grant Reviews & Certifications				
Adult Weight Management Grant	Public Health	Grant Certification Provided		
Biodiversity Net Gain Grant	Place & Sustainability	Grant Certification Provided		
Contain Outbreak Management Fund	Public Health	Grant Certification Provided		
Disabled Facilities Grant	Adults	Grant Certification Provided		
Local Transport Capital Block Funding (Highways Maintenance)	In conjunction with CPCA	Grant Certification Provided		
Pothole & Challenge Fund	In conjunction with CPCA	Grant Certification Provided		
Supporting Families Grant	Children’s	Grant Certification Provided		
Test, Track & Trace Grant	Public Health	Grant Certification Provided		
Universal Drug Treatment Grant	Public Health	Grant Certification Provided		
Schools Audits				
Schools Financial Assurance Consolidated Report	Childrens	Moderate	Moderate	Minor
Ashbeach Primary School Audit	Childrens	Moderate	Moderate	N/A
Cherry Hinton Primary School Audit	Childrens	Limited	Moderate	N/A
Duxford Primary School Audit	Childrens	Good	Good	N/A
Fowlmere Primary School Audit	Childrens	Limited	Limited	N/A
Grove Primary School Audit	Childrens	Limited	Moderate	N/A
Homerton Children's Centre Audit	Childrens	Limited	Limited	N/A
Isleham Primary School Audit	Childrens	Moderate	Good	N/A
Milton Road Primary School Audit	Childrens	Moderate	Moderate	N/A
Newnham Croft Primary School Audit	Childrens	Limited	Moderate	N/A
St Matthew's Primary School Audit	Childrens	Good	Moderate	N/A
Teversham Primary School Audit	Childrens	Moderate	Moderate	N/A
Wheatfields Primary School Audit	Childrens	Limited	Moderate	N/A
Other Audit Reviews				

Audit Title	Directorate	Compliance assurance	Systems assurance	Organisational impact
Accuracy of Coding on the Financial Ledger (Draft)	Finance & Resources	Moderate	Moderate	Minor
Aged Debt & Income Raising	Finance & Resources	Moderate	Moderate	Minor
Budgetary Control	Finance & Resources	Good	Good	Minor
Drug and Alcohol Treatment System Contract	Public Health	Moderate	Moderate	Minor
External Fostering Payments (Draft)	Childrens	Moderate	Moderate	Minor
Fire Safety Checks	Finance & Resources	Limited	Moderate	Minor
Healthy Child Provision Section 75 Agreement	Public Health	Moderate	Limited	Minor
ICT Change Management	Finance & Resources	Moderate	Moderate	Minor
Internal Fostering Payments (Draft)	Childrens	Moderate	Moderate	Minor
Money Laundering Risk Assessment	Cross Cutting	N/A	Good	Minor
Procurement Compliance	Cross Cutting	Moderate	N/A	Minor
Purchase Cards	Finance & Resources	Moderate	Limited	Minor
Transparency Code Policy & Compliance	Strategy & Partnerships	Limited	Limited	Minor
VAT	Finance & Resources	Moderate	Limited	Moderate
Whistleblowing, Investigations & Case Review Reports (n.b. this section captures larger-scale reviews and investigations requiring >2 days input from the Audit team)				
Chartwell Assurance Review	People and Communities	Report issued.		
Conflict of Interest Case 092	Childrens	Investigation confirmed no concerns.		
Contractors Appointment Assurance	Cross Cutting	Report issued.		
Direct Payments Case 083	Adults	Case review completed and advice issued.		
Direct Payments Case 087	Adults	Case review completed and advice issued.		
Early Years Funding Investigation	Childrens	Report issued.		
Interim Fraud Case 097	Place & Sustainability	Report issued.		
Stretham Communities Capital Fund Review	Strategy & Partnerships	Report issued.		
Governance, Policy & Other Internal Audit Work				
Annual Governance Statement (AGS) /Code of Corporate Governance	Cross Cutting	Co-ordinated production of the AGS and review of the Code of Corporate Governance.		
Anti-Fraud & Corruption Policy Review	Cross Cutting	Full policy review.		
Anti-Money Laundering Policy Review	Cross Cutting	Full policy review.		
Council Tax NFI Project	Cross Cutting	Support and advice to project team.		
Direct Payments Fraud & Misuse Policy	Adults	Development of a draft corporate policy on fraud and misuse of Direct Payments		

Audit Title	Directorate	Compliance assurance	Systems assurance	Organisational impact
Information Management Board	Customer & Digital Services	Attendance at Board meetings to provide advice and support		
National Fraud Initiative	Cross Cutting	Co-ordinated 2022 data collection exercise.		
Public Sector Internal Audit Standards (PSIAS) Review	Strategy & Partnerships	Supporting the external peer review of the Internal Audit team’s PSIAS compliance.		
Sustainability Panel	Cross Cutting	Attendance at Panel meetings to provide advice and support		
Risk Management				
Risk Management Support	Cross Cutting	Support and facilitation to organisation-wide risk management activity		
Cyber Crime Risk	Finance & Resources	Risk Assurance review provided to Risk Owner		
Contracts & Partnerships Risk	Finance & Resources	Risk Assurance review provided to Risk Owner		
Risk Maturity Assessment	Cross Cutting	Moderate	Good	Minor