

AUDIT AND ACCOUNTS COMMITTEE



Thursday, 28 November 2019

Democratic and Members' Services

Fiona McMillan
Monitoring Officer

14:00

Shire Hall
Castle Hill
Cambridge
CB3 0AP

**Kreis Viersen Room
Shire Hall, Castle Hill, Cambridge, CB3 0AP**

AGENDA

Open to Public and Press

1. **Apologies for absence and declarations of interest**
Guidance on declaring interests is available at
<http://tinyurl.com/ccc-conduct-code>
2. **Audit and Accounts Minutes 24th September 2019** **5 - 16**
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14.	Date of Next Meeting 28th January 2020	

The Audit and Accounts Committee comprises the following members:

Councillor Mike Shellens (Chairman) Councillor Terence Rogers (Vice-Chairman)

Councillor Sandra Crawford Councillor Peter Hudson Councillor Mac McGuire Councillor David Wells and Councillor John Williams

For more information about this meeting, including access arrangements and facilities for people with disabilities, please contact

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<https://tinyurl.com/CommitteeProcedure>

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AUDIT AND ACCOUNTS COMMITTEE: MINUTES

Date: Tuesday, 24th September 2019

Time: 2.00 pm – 3.05pm

Place: Kris Viersen Room, Shire Hall, Cambridge

Committee Members Present:

Councillors: P Hudson, M McGuire, T Rogers (Vice Chairman), M Shellens, (Chairman), D Wells and J Williams

Apologies: Councillors S Crawford

Officers Present:

Ben Barlow – Pension Services Financial
Manager

Chris Malyon – Chief Finance
Officer/Section 151 Officer

Mairead Claydon – Audit & Risk Manager

Michelle Parker – Group Accountant

Fiona Coates – Pension Services Financial
Manager

Rob Sanderson Democratic Services
Officer

Mark Hodgson - Associate Partner Ernst
and Young LLP

Martin Savage – Group Accountant

Neil Hunter – Head of Internal Audit

James Veitch – Democratic Services
Officer Trainee

Tom Kelly – Head of Finance/Deputy
Section 151 officer

Duncan Wilkinson Chief Internal Auditor

John Lee – Head of Integrated Finance

210. APOLOGIES FOR ABSENCE DECLARATIONS OF INTEREST

Apologies were received from Councillor Crawford

There were no declarations of interest

211. MINUTES OF THE AUDIT AND ACCOUNTS COMMITTEE DATED 29TH JULY 2019

The minutes of the meeting held on 29th July 2019 were agreed as a correct

record and signed by the Chairman.

MATTERS FOR FURTHER CLARIFICATION RAISED FROM THE MINUTES BY THE CHAIRMAN

a) Minute 195 Minute Action Log Item Minutes 28th May C) Item 10 Minute 183 Community Transport Action Plan Update b) paragraph 3.3 Social and Education Contract Management Checking

The Audit and Risk Manager confirmed that the information from Social Education Transport Team (SETT) had been provided and sent to the Chairman. *(Note; included as Item 11 on the Minute Action Log.)*

b) Minute 200 Consultants Policy Review – Quarter 1

The Chairman queried whether the number of agency/temporary staff employed would be included in the next report. The Democratic Service Officer stated that he believed that this information would be included in the report scheduled for the November Committee meeting but would check.

Action: Rob Sanderson Democratic Services Officer

c) Minute 201 Transformation Fund Monitoring Report Quarter 4 2018-19. (p.13, bullet point 1)

The Chairman asked officers for information regarding the outcome of the pilot undertaken at ELY on SEND Total Transport. The Head of Finance stated that they did not currently have further savings in the Business Plan. The intention was that it would be brought to General Purposes Committee In December with an investment bid.

d) Minute 205 - Internal Audit Progress Report – A3 Development Of Project Assurance And Project Management.

The Audit and Risk Manager stated that she had sent an e-mail requesting clarification on this action to the Chairman. *(Note; This was raised again in the minute log but the Chairman was not able to clarify what he had requested and therefore the action would not be pursued further)*

e) Page 23 Minute 205 – Internal Audit Progress Report – Page 275 - A4 Performance Management.

The Chairman raised concerns regarding how Policies were disseminated by managers to staff. The Chairman stated that there had been examples where this process had not taken place. He commented that all Officers should be aware of Councils policies. The Audit and Risk Manager stated that Internal Audit had performed a significant amount of work in this area. She highlighted that there was now a central policy page on the Intranet, which could be accessed by all Officers. Once a year they performed a review of key

policies/procedures to see how they were incorporated into induction events and how they were publicised on the Intranet.

The Chairman asked Officers whether they performed an Audit of existing Officers to see if they knew how to access these policies. The Audit and Risk Manager confirmed that during the course of compliance audits, compliance with relevant policies was verified by Internal Audit and any issues with non-compliance which may stem from a lack of awareness are identified. In these instances, Internal Audit would recommend that services undertake further work to raise awareness of policy guidelines.

212. MINUTE ACTION LOG

a) Item 6 – Minute 205 – Internal Audit Progress Report – A) Page 272-273 Fees and Charges Policy compliance third paragraph

The Democratic Services Officer clarified that an e-mail had been circulated on the 19th September 2019 stating that total known fees amounted to £8.16m.

b) Item 6c) Minute 205 – Internal Audit Progress Report– Annexe B Regarding Outstanding Recommendations Over Three Months.

In reply to a question from the Chairman, Head of Internal Audit confirmed that their target deadline was still 31st October 2019.

c) Item 6 – Minute 205 – Internal Audit Progress Report – C 2) page 303 Item number 5 Accounts payable – Multiple Supplier Accounts

The Head of Internal Audit stated that a significant amount of work had already been performed on this action. He stated that the action was not expected to complete until the 23rd December 2019, which was the target date as set out in the action log.

d) Item 11 – Minute 183 – Community Transport Action Plan Update – B)

A Member sought clarification regarding a discrepancy between the information found in the action log and the information found in the Community Transport Action Log Update Report. The Democratic Service Officer confirmed that this would be taken back to the Local Passenger Transport Manager for clarification. **Action: Democratic Services**

e) Item 12 – Minute 162 – Estates And Building Maintenance Inspections

The Chairman sought an update on this action. A Member raised his concerns and stated that no progress had been made since the last time the Group Asset Manager had attended the meeting. The

Member stated that they had spent £250,000 on the K2 system and it was still not functioning correctly. He suggested that they should ask for an update report that outlined the steps being taken to meet the February 2020 deadline while also stating that seeking such updates was the remit of the Commercial and Investment Committee.

The Head of Finance suggested that they could check the forward agenda plan of the Commercial and Investment Committee to see if they had a report scheduled. If not, the report could come to this Committee. **Action: Democratic Services**

f) Appendix 1 - Item 3 Minute 201 – Transformation Fund Monitoring Report Quarter 4 2018-19

The Chairman requested a progress report via email. **Action: Interim Head of Transformation**

g) Appendix 2 – item 7 – minute 207 – Integrated Resources and Performance Report.

The Chairman stated that he would like figures of the number of mental health service users who were not in paid employment and did not live independently. **Action: Head of Business Intelligence**

213. PETITIONS AND PUBLIC QUESTIONS

None received for either by the County Council Constitution deadlines.

214. STATEMENT OF ACCOUNTS PROGRESS UPDATE AND REQUEST FOR AN ADDITIONAL MEETING

The Committee received a report providing an update on progress of the audit of the 2018/19 Cambridgeshire County Council Statement of Accounts. The Head of Integrated Finance stated that the current report focused on responding to the actions raised at the June Committee meeting as set out at in appendix 1 and 2 of the report.

Attention was drawn to paragraph 2.1.3 of the report which listed the main areas where audit work continued on the 2018/19 Statement of Accounts. The Audit team had now started to resolve any final audit queries and were responding to clarification questions from EY.

Additionally Officers were seeking the Committee's approval to schedule an additional Audit and Accounts Committee meeting on the 31st October 2019. This extra meeting would allow for Officers to present the final accounts with all audit adjustments and for EY to present their audit report.

In discussion Members raised the following:

- Asked if there had been any significant adjustments to the draft accounts since they were presented to the Committee in June 2019. The Head of Integrated Finance suggested that there would be some material adjustments. In answer to a question on the direction of these adjustments, the Group Accountant stated that the adjustments would not impact the general position. A list of changes would be provided in the October report.
- Whether the officers would wish to flag up any other issues that had not been highlighted in the report. The Head of Integrated Finance stated that there were no other issues to raise at the current time. He suggested that there could be some potential adjustments around the Private Finance Initiative (PFI) financial model. He stated that once the final accounts had been completed, a report would be brought to the Committee outlining the audit adjustments and how they had impacted the accounts.
- The Associate Partner, Ernst and Young LLP confirmed that progress had been made with finalising the accounts. He commented that he supported the proposal to arrange an additional meeting. This would allow a thorough quality assurance process.
- The Vice-Chairman queried whether the accounts for previous years had yet been signed off by BDO. The Head of Integrated Finance confirmed that the value for money conclusion was still outstanding and therefore the audit certificate was as well. As a follow on, the Vice-Chairman asked whether there was anything the Chief Executive of Cambridgeshire County Council (CCC) could do to ensure that this would not happen in the future and whether BDO could be given a deadline for completion. The Head of Integrated Finance stated that it was a complicated scenario as BDO had to independently assess the objection to the accounts. He suggested that it would not be beneficial if CCC was seen to be imposing unnecessary leverage on the external auditors.
- The Vice-Chairman asked Officers when they would consider an objection to be vexatious as the Council was receiving challenges to the Accounts every year, often from the same people, and as a result, incurred considerable additional costs. The Deputy Section 151 Officer stated that he would take this away to the Monitoring Officer for legal advice. **(ACTION – Deputy Section 151 Officer)**
- The Head of Finance confirmed that the status of the objections to this year's and last year's accounts were still open. He stated that Officers had notified Public Sector Audit Appointments Limited (PSAA). He commented that they should now have the opportunity to process these complaints. The Chairman expressed his concerns and stated this process had been frustrating, taken a significant amount of time which had led to an increase in cost for CCC.

- The Chairman queried why the draft 2018/19 Statement of Accounts had not been completed. The Head of Integrated Finance stated that they had been a number of factors that influenced the completion of the draft statement of accounts, such as a shortage of staffing resources who were also required to audit other authorities. He informed the Committee that a review of LGSS was taking place to address this resource shortage. He commented that going forward this process had allowed them to learn so they could improve the process next year.
- The Chairman stated that they did not want to be in this same position next financial year. He queried what internal processes could be undertaken to make sure that in future Officers could reach the arduous deadlines. The Head of Integrated Finance stated that they would arrange de-briefs with the auditors to identify the positive and negative aspects of the process and help identify where efficiencies could be achieved. He suggested that they should wait to see the outcomes of the LGSS Law review. The Group Accountant also highlighted that moving to a new IT system this year had caused some extra work but this was to be expected. She suggested that they would not be in this position next year as this had been a transition year with the new auditors and new IT.
- The Chairman queried the possible problems they could encounter next year. Mark Hodgson, The Associate Partner, Ernst and Young LLP suggested that the time scales for this process were challenging for both practitioners and auditors. He stated that they would arrange a de-brief to identify improvements that could be made. The Chairman asked that the outcomes of this debrief should be brought to the Committee, which was agreed. **Action: Head of Integrated Finance / The Associate Partner, Ernst and Young LLP.**
- Mark Hodgson highlighted that once ERP Gold had fully settled in, it would make the financial reporting and auditing process more efficient. The Chairman queried whether the Associate Partner, Ernst and Young LLP was comfortable with ERP Gold. In response, he confirmed that he had nothing to draw the Committee's attention to.
- The Chairman asked Officers whether they needed additional resources and expertise. The Head of Integrated Finance suggested that he would have a conversation with the Head of Finance to discuss this, as he acknowledged that an increase in the number of officers / officer resource time would ease the workload of current officers.
- The Chairman queried the types of questions Officers had received from this year's audit compared to previous years. The Group Accountant confirmed that it had been similar to what they had received from BDO with Sample queries being time consuming as EY were still learning the Council's systems.

It was resolved to:

- Note the contents of the report.
- To agree to convene an additional Audit and Accounts Committee meeting in October with the final accounts being the single agenda item to including the auditors reports to those charged with governance (ISA 260 report)

215. AUDIT AND ACCOUNTS COMMITTEE ANNUAL REPORT 2018-19

The Committee considered a report outlining the Audit & Accounts Committee Annual Report 2018/19.

In discussion:

- The Chairman stated that he did not have any significant comments to raise.
- The Chairman queried as to why the pensions accounts had been signed off with so little difficulty. The Pension Services Financial Manager stated that they had more control over the processes in their organisation. This included having more resources which allowed them to work on the accounts throughout the year. He commented that they also had a custodian who looked after their funds and who provided them with information needed to produce the working papers. He concluded that the pension domain was very different and far less complex than the Local Authority (LA) Closedown process.

It was resolved to:

- a) note and agree the attached draft report
- b) Refer the Annual Report to the Council meeting on 15th October.

216. INTERNAL AUDIT PROGRESS REPORT FOR SEPTEMBER 2019

The Committee received a report outlining the main areas of audit coverage for the period to 31st August 2019 and the key control issues arising since the last update provided to the Audit & Accounts Committee on 29th July.

Updates orally reported included:

On section 1 'Finalised Assignments' the Head of Internal Audit highlighted that currently not many assignments had been finalised due to resource issues, but work was being undertaken to progress them.

On section 2 'Fraud and Corruption', the Head of Internal Audit highlighted that with regard to whistleblowing referrals, there had been a higher instance of reporting compared to the previous year. He commented that this showed

that the Council's Whistleblowing Policy had been embedded more effectively and was working well.

On section 3 'Implementation of Management Actions', the Head of Internal Audit highlighted that there been a comprehensive discussion at the last Committee meeting regarding the number of recommendations outstanding. He stated that Internal Audit had been working closely with the Management team at CCC and positive progress had been made with clearing some of the outstanding actions.

Section 4 'Summaries of completed Audits with Satisfactory or Less Assurance' this was blank as no such reviews had been issued since the previous Internal Audit Progress Report.

On section 5 'Other Audit Activity', The Head of Internal Audit highlighted that the pressures and priorities relating to the Internal Audit Plan changed throughout the year and as a result the Plan was updated periodically. There was to be a meeting between the Chief Executive of CCC and the Chief Internal Auditor to discuss the current pressures on the Internal Audit Plan and how to address these. He stated that they would return to the Committee in November to inform them of the results of this meeting. The Chairman stated that the report should be brought forward and scheduled for the October Committee meeting as the November meeting had a busy agenda.

Action: Head of Internal Audit (*Post meeting note: on 1st October the Chief Internal Auditor informed Democratic Services that the meeting with the Chief Executive has been deferred and as there was no change to the data included in the September report the update report should be withdrawn from the 31st October meeting and would be included as part of the normal progress report to be submitted to the November meeting*).

In discussion:

- The Chairman sought more information regarding the National Anti-Fraud Network (NAFN). The Head of Internal Audit stated it was a national service that held data which was primarily used by the Trading Standard Service to share intelligence across organisations.
- The Chairman queried the outcomes of Cambridgeshire County Council's CCC's subscription to the NAFN and whether it was value for money. He also asked whether the Service was required to be a member. The Head of Internal Audit stated that he would take this away to confirm, but suggested that it was value for money. **Action: Head of Internal Audit to provide further information in an e-mail**
- The Chairman queried the number of unimplemented actions in the report. The Audit and Risk Manager confirmed that the proportion of implemented actions had increased and the number of actions not implemented had decreased since the last report. The Head of Internal Audit stated that they were satisfied with the progress made on the 15

outstanding management actions. He thanked the Joint Management Team for their cooperation with Internal Audit.

- The Chairman requested more information on the Contractual Management Policy and Guidance Audit, where Internal Audit had proposed to extend the planned time budget for the review to undertake additional unplanned work. The Head of Internal Audit clarified that Internal Audit would work with the organisation to help develop draft policy guidance regarding contract management, as a value-added addition to this piece of work.
- The Chairman raised his concerns regarding the additional time being taken to complete the LGSS Law review due to delays in receiving the required documentation. The Head of Internal Audit stated that this process was under control and further follow up would be undertaken.
- The Chairman commented that Internal Audit had the right to receive the expected documentation for the LGSS Law Review. A Member stated that the Committee should continue to closely monitor the LGSS Law review. The Head of Internal Audit stated that they would bring a summary of this report to the Committee in the Internal Audit Update report once the work had been completed.
- The Chairman expressed his concerns regarding some of the Audits not opened set out in Annex A and asked when these were scheduled to start. The Head of Internal Audit stated that they had to wait for the resources to become available, indicating that the work would start in the New Year.
- A Member queried who would perform the internal audit follow-up if the Community Transport responsibility no longer rested with CCC. It was clarified that Community Transport was now under the remit of the Cambridgeshire and Peterborough Combined Authority (CPCA) and was currently delegated back to CCC. The Head of Internal Audit suggested that in theory this could be a shared audit between the Internal Audit teams at CCC and the CPCA, but did not have the necessary information to fully answer the Member's question. A Member stated that due to important nature of this contract, could Officers find out what would happen to the auditing process in the future. He suggested that the Chairman could communicate with the Chairman of the CPCA Audit and Governance (A&G) Committee. The Chief Internal Auditor confirmed that he would be able to pass any queries from the Chairman to the CPCA A&G Committee. **Action: Chairman / Chief Internal Auditor**
- Page 70-71 with reference to the full Audit Plan and the number of those audits not yet opened a question was raised on when the audit for street lighting was expected to start. It was explained that PFI (Private Finance Initiative) Lighting was not straightforward audit and

as a result of the resources shortfall, this would not be until the new year.

Annexe B Regarding outstanding recommendations over three months

Page 75 – Fostering Contract Management – Overpayments to Level 6 Carers

- A Member sought more information on the status of this Audit. The Head of Internal Audit stated that the wording of the report could change to, 'Following this, payment could be challenged and specialist advice may need to be commissioned'.

Page 79 – Use of Consultants – Succession Planning

- A Member queried whether this review only covered shared posts. The Audit and Risk Manager confirmed that the current evidence provided to Internal Audit indicated that this was the case. She stated that they would need to obtain more information from the Service Director of Business Improvement & Development to see if any further work had been performed. The Chairman asked Officers whether an update on the outcome of this review would be brought to the Committee. Officers confirmed that further updates would be included in Internal Audit Progress Reports to Committee, once a revised target date was agreed. **Action: Audit and Risk Manager**

Page 75 – Fostering Contract Management – Inequality in pocket money and savings

- The Chairman queried the revised target date for the agreement of a new Fostering Finance Officer post. The Audit and Risk Manager stated that the service had informed Audit that they believed that it was a realistic date.

Page 75 – Fostering Contract Management – Understanding of In-House vs IFA Costs:

- The Chairman queried the revised target for this Audit. The Audit and Risk Manager stated that they had made good progress and were satisfied with the revised target date.

Page 75 – Annual Assurance on Risk Management – Directorate Risk Register are not up to date

- The Chairman raised his concerns regarding the progress with this action. The Head of Internal Audit stated that a Risk Workshop had been arranged in October that should remove this from the outstanding recommendations list.

Page 76 – Transport Contract Management – Monitoring Schedule.

- The Chairman expressed his concerns regarding the Service's progress with implementing the recommended actions from this Audit. The Audit and Risk Manager stated that an Officer from her team would work with the Transport team to analyse and improve the processes they had developed.

Page 77 – Transport Contract Management – Financial Processes

- The Chairman commented that the requirement for a data cleanse indicated that the existing data was inaccurate.

Page 77 – Agency Staff Compliance 18/19 – Non-Compliance with Agency Worker Policy remaining unchallenged.

- The Chairman queried what steps were going to be taken to resolve this. The Head of Internal Audit explained that the delay in providing the information was that the service were unclear as to what the recommendations were (hence the reference to the need for a follow up meeting referred to in the schedule).

It was resolved to:

Note and comment on the report

217. COMMUNITY TRANSPORT ACTION PLAN UPDATE

The Committee received a report providing an update on progress made with the Community Transport Action Plan, following the previous updates to Committee on the 28th May 2019. The Audit and Risk Manager stated that Community Transport was now under the remit of the Cambridgeshire and Peterborough Combined Authority (CPCA) who had agreed funding for the provision of community transport but had agreed that the day to day delivery of the service had been given back to Cambridgeshire County Council (CCC) for 2019/20. The update proposed that as long as this function was carried out by CCC on behalf of the CPCA, the annual review of outcomes and benefits from grant awards report would still be expected to come to the relevant County Council Committee. (e.g. Economy and Environment Committee)

Arising from the report:

- Number 86 on the Action Plan Log reading "CCC should consider publishing Freedom of Information Act response via websites, therefore making these available to the public" the Chairman asked for a progress update as the text indicated that both Councils were due to have reviewed it in July. The Audit and Risk Manager suggested that the December 2019 target was still correct but would check. **Action:**

Audit and Risk Manager to e-mail confirmation of the target date still being December

- A Member raised his concerns regarding the progress of the Reclamation of public funding. The Chief Internal Auditor stated that he could not provide the Member with a timeline as this was being led by the Chief Finance Officer and Service Director Highways and Transport and the Fenland Association Community Transport (FACT). In answer to a question, he confirmed that the funding had not been in accordance with European Union (EU) Laws, therefore Officers were trying to recover the funding. The Member and the Chairman agreed that it would be beneficial to have had a provisional target completion date. The Chief Internal Auditor understood that a report on the issue was timetabled to come forward to the November meeting but would check. **Action: Chief Internal Auditor to liaise with Chief Finance Officer**

It was resolved to:

- Note the progress with the Action Plan and confirm that they agree for the action outlined at Section 3.2 be closed.

218. FORWARD AGENDA PLAN UPDATE 16TH SEPTEMBER 2019

Noted.

It was agreed to arrange an additional Audit and Accounts Committee meeting on the 31st October 2019. **(Action – Democratic Services Officer)**

219. DATE OF NEXT MEETING 31ST OCTOBER 2019

**CHAIRMAN
28th NOVEMBER 2019**

SPECIAL MEETING - AUDIT AND ACCOUNTS COMMITTEE: MINUTES

Date: Thursday, 31st October 2019

Time: 2.00 pm – 3.50 pm

Place: Room 128, Shire Hall, Cambridge.

Committee Members Present:

Councillors: S Crawford (from 2:50 p.m.), P Hudson, T Rogers (Vice Chairman), M Shellens, (Chairman), D Wells and J Williams

Apologies: Councillor M McGuire

Officers Present:

Ben Barlow – Pension Services Financial Manager	Michelle Parker –Accountant
Fiona Coates – Pension Services Financial Manager	Rob Sanderson - Democratic Services Officer
Mark Hodgson - Associate Partner Ernst and Young LLP	Martin Savage – Group Accountant
Tom Kelly – Head of Finance/Deputy Section 151 officer	Eleanor Tod – Strategic Finance Manager
Jon Lee – Head of Integrated Finance	James Veitch – Democratic Services Officer Trainee

Jacob McHugh - Assistant Manager, Ernst and Young LLP

220. APOLOGIES FOR ABSENCE DECLARATIONS OF INTEREST

Apologies were received from Councillor M McGuire

There were no declarations of interest

221. PETITIONS AND PUBLIC QUESTIONS

None received

Before considering the reports on the agenda, the Chairman updated the Committee that they were still waiting on the conclusion of the objection on the 2017-18 accounts from BDO. He queried what the position was if BDO never provided them with this information. He raised his concerns as it had

an impact regarding the completion of the 2018-19 Statement of Accounts and stated that he was reluctant to sign off an incomplete set of accounts.

The Head of Finance informed the Committee that he had communicated with the Manager at BDO earlier in the week and there was further phone call scheduled between Cambridgeshire County Council's (CCCs) 151 Chief Finance Officer and the Manager at BDO. He suggested that this was progress and that the Committee could be confident that BDO recognised the two open objections as well as the value for money opinion on the 2017-18 accounts. BDO had been most recently been looking into one specific issue, Officers had requested that a written update on this issue be provided to the Committee from BDO, but this had not yet been provided.

The Committee were reminded that Public Sector Audit Appointments (PSAA) had been notified of this delay, The PSAA complaints procedure stated that customers must exhaust the internal complaints procedure of the External Auditor. The next step might therefore be that the Chairman could write to BDO on behalf of the Committee and the Council formally requesting a timescale of completion of the matters still outstanding.

The Chairman raised the following:

- sought clarification regarding the duration of time it had taken BDO to conclude the objections. The Head of Finance confirmed that the objections was made over two years ago and no conclusion had yet been reached.
- with approval from the Committee, agreed to send a letter to BDO once they had completed the audit. The Vice-Chairman suggested that they should also produce a draft letter to be sent to the Secretary of State for Housing, Communities and Local Government when they received a response from BDO. **Action: Chairman**
- Informing the Committee that for the sixth year running, he had failed to sign the audit off by the deadline date set by Central Government.
- expressed his concerns regarding the number of items identified as still outstanding on the External Audit ISA 260 report from Ernst and Young (EY). He commented that it was not likely that he would be able to sign off the final version of the accounts following the present meeting. A Member queried as to where the responsibility lied for this lateness. The Chairman clarified that there had been a number of contributing factors affecting the delay in signing off the final version of accounts. This included: the resourcing issues present at CCC and at EY, and issues arising in May 2019 which had led to a missing the publication deadline by 11 days. The Associate Partner, Ernest and Young commented that they had also been trying to complete a number of other audits which had implications on the timing of completing this audit.

- suggested that the Committee should offer their support to the Finance Teams in order to ensure that they had the necessary resources.

Individual Members raised the following issues:

- queried whether BDO have been paid for the work. The Head of Finance informed the Member that they had currently paid BDO the standard fee scale for their work on the accounts. BDO had alluded to potential overrun fees, but no figures had yet been suggested.
- stated that they should be learning from the issues that had arisen this year to make sure it did not happen again. The Chairman agreed and commented that it was the first year using EY and significant work had been undertaken to resolve the issues surrounding ERP Gold. The Head of Finance informed the Committee that Officers would be bringing a report back to them in January 2020 regarding the improvements they needed to make to resourcing and preparation for the Accounts. He commented that until this financial year the Council had been on an improving trajectory regarding getting the accounts signed off by the deadline. He stated that in future year's performance should improve.
- reiterated these views and stated that next year they needed to ensure deadlines were met. The Chairman clarified that as a result of Central Government shortening the deadline for the accounts to be signed off by two months, Officers had been undertaking a great deal of pre audit work.
- commented that the Local Government Association (LGA) had written to the Secretary of State highlighting the delays in account sign off experienced by Councils, especially in the East of England. The response received suggested that the deadline date for accounts sign off might in the future be moved to the end of September. A Member suggested that the Committee should be lobbying to get the deadline moved back to the end of September as the July deadline had caused significant pressure on Officers. The Chairman agreed and stated that he would welcome this suggestion made by the Secretary of State. The Head of Finance commented that there was currently a review of the local audit regime taking place.

222. EXTERNAL AUDITOR'S ISA 260 OF THE COUNCIL'S ACCOUNTS

The Chairman agreed to take this as a late report under the Chairman discretionary powers available to him under the Local Government Act 1972 as the report was not available five working days before the meeting. This was on the basis of the urgency to receive this report and the revised Accounts, the reason for urgency being that it had not been finalised and presented to CCC officers until after the publication of the original agenda (to allow them to provide additional information to help in being able to provide an unqualified opinion on the accounts)

The Committee received a report providing a summary and update of Ernst and Young's LLP (EY) audit conclusion in relation to the audit of Cambridgeshire County Council (CCC) for 2018/19. The Associate Partner, EY LLP stated that as the Council was a large and complex entity it had caused a number of audit challenges. These challenges included: the changes in arrangements to close down, the new ERP Gold system, new valuers to review and value CCCs asset portfolio, a new firm of external auditors and a shorter time frame for preparing and finalising the accounts. Throughout the audit EY had received full co-operation from Officers at CCC. He commented that the requirements for auditing standards in the public domain were significant and therefore the deadlines for this year had been difficult to meet.

He informed the Committee that he was providing them positive assurance that the revised financial statements found in the report, subject to the completion of some areas, were accurate and that he would be able to sign off an unqualified opinion. The Associate Partner, EY LLP highlighted the audit adjustments found on page six of the External Audit report (Appendix 1 attached to the minutes) and the information found at Appendix D to the same report.

Individual Members raised the following issues in relation to this report:

- queried the audit adjustments made to the 'Group Accounts' and the effect this would have on the figures found within the accounts. The Associate Partner, EY LLP stated that the Group Accounts figures would change by £1.7m and therefore the figures found in the accounts would change.
- sought clarification regarding the deadline EY had given Officers at CCC to send them the Minimum Revenue Provision testing documentation. The Associate Partner, EY LLP confirmed that they had requested the documentation by the 30th October 2019, and that that the documentation had been sent by the same date.
- commented that it appeared that EY and Officers at Cambridgeshire County Council (CCC) had been working together effectively to solve the audit problems.
- drew attention to the incorrect classification of the school under Property, Plant and Equipment audit with further explanation on page 31 of the ISA 260 report appendix.
- requested clarification regarding how the school asset building was incorrectly included as an 'Operational' asset occurred. A Group Accountant explained that the Account's Team had received the incorrect information and that they would be putting measures in place to ensure that this did not occur in the future. Another Member later

asked whether it had been the Estates Team providing the incorrect information. It was clarified that this was not the case.

- requested a further explanation of the difference between an operational asset and an asset under construction. The Associate Partner, EY LLP explained that when a school was being built it was 'under construction' and once it opened and pupils attended it was classed as 'operational'. He clarified that the Wyton School asset had been moved from an under construction asset to an operational asset on the balance sheet.
- requested clarification regarding how CCC's 'land and buildings' were understated by £15.553m and whether this had been an accounting error or the Estates Team providing incorrect information. The Head of Integrated Finance informed the Member that every year only a proportion of the Council's estates were revalued and always led to a question on the value of those assets which had not been part of the re-valuation exercise. He commented that there were proposals to move to a system where the Council's assets were revalued every year.
- The Chairman asked the Member whether he would like the Estates Team to be invited to the Committee as he still had concerns regarding property records. In reply the Member commented that they should inform the Commercial and Investment Committee (C&I) that the issue regarding revaluing property assets had been raised and that Committee should seek assurance that the Estates Team had up to date property records. Councillor Hudson indicated that he would bring this to the attention of Chairman of C&I Committee. The Head of Finance agreed this was a good idea and stated that in next year's update reports, they would highlight the effectiveness of the transfer of information from the Estate's Team to the Finance Team. The Members commented that either this Committee or C&I needed to be made aware of the work the Estate's Team were performing in order to resolve this issue for next year's accounts.
- queried This Land Ltd.'s financial year end being December. The Head of Finance commented that 'This Land Ltd' had the ability to decide their own financial year end. By having a different year end date it allowed them to be further ahead with their audit, but conversely also adds a complication in terms of consolidating up to the CCC balance sheet date.
- sought information regarding the 100 errors identified on the draft financial statement provided for audit and whether this would happen again next year. The Associate Partner, EY LLP stated that they had cleansed the pro forma set of accounts that would be used for next year significantly and therefore would expect this to lead to less errors being identified next year. A Group Accountant commented that a significant number of errors had been identified were due to incorrect

page numbering on the accounts. The Head of Integrated Finance commented that as they had been behind in terms of the account deadline, officers had not had enough time to perform their usual assurance review process hence the mistakes had not been identified. A Member commented that they hoped that as a result of the Council's review of the audit procedure with EY, they could agree how to resolve these errors for the next year.

- Page 9 queried the £1.261m overstatement made on the Council's Street Lighting Private Finance Initiative (PFI) and the methodology used. A Group Accountant explained that a more fundamental review of the whole PFI model was required as to do just that part would require a duplication of effort. It was confirmed that this would be correct for next year.
- Page 10 - queried the status of the objection made to the current financial accounts from a member of the public. The Associate Partner, EY LLP stated that they had not yet determined whether the objection was valid.
- Page 20 - sought more information regarding how an increase in the next pension fund liability of £24.980 m had led to an increase in the Council's Unusable reserves. A Group Accountant explained that this amount had to be reversed out of the accounts so it was not included as part of the Council Tax request. They were effectively holding pots with timing differences and not reserves in the generally understood use of the word.
- Page 21 – reference was made to Heritage Assets not having been valued since 2008 with EY suggesting this was too long a period and was seeking management representation on whether there was not better valuation sources that could be used. The Head of Finance indicated that the reply to EY on this would be that it was not economically justified to deploy resources in this area.
- Page 22 - queried the errors found in the previous auditor's working papers regarding the categorisation of capital grants. The Associate Partner, EY LLP stated that the errors that had been identified by BDO had not been replicated in this year's accounts.
- Page 22 - sought clarification regarding the entry on exit packages disclosure adjustments. It was explained that the disclosure did not initially include information on those individuals whose payroll data was not processed through the Education Personnel Management schools payroll system. The Associate Partner, EY LLP stated that this was from those schools who did not have EPM as a provider. As a result they had not received confirmation on whether these schools had exit packages

- requested clarification on the importance of International Financial Report Standard (IFRS) 16 – Leases. The Associate Partner, EY LLP commented that it had the potential to be material when it replaced International Accounting Standards (IAS) 17 in 2021. Therefore there would have to be a review of the leases being affected by the change in accounting standards. The Head of Integrated Finance suggested that this change would have a significant impact on the leases found within schools as the Council would have a significant liability. The Chairman suggested that it would be a challenge for next year's accounts.
- queried the prospective date when it might be possible for the financial statements work to be concluded, the Accounts signed off and the audit certificate issued. The Associate Partner, EY LLP commented that this was dependent on the Council having a completed set of accounts. This was now expected to be in late November early December. EY had scheduled this work for early December.
- Page 31 of the appendix - Requested further information regarding the 'Credit and Debit: Balance Sheet and Comprehensive Income & Expenditure Statements'. The Associate Partner, EY LLP confirmed that this audit adjustment did affect the balance sheet but it was not a cash loss on the balance sheet.
- Page 32 - sought clarification on the figures found under Revenue Grant Income. The Associate Partner, EY LLP confirmed that there had been a typo of the last two bullet points on the section, and should state £26.272m and not £27.531m.
- queried whether EY were satisfied that the mistakes found on page 32 were just mistakes and not attempted fraudulent misreporting. The Associate Partner, EY LLP stated that they were satisfied that they were mistakes with no information to suggest that they were fraudulent.
- queried why the McCloud and Sargeant rulings were contained in this set of accounts as the McCloud judgement was given on 28th June after the period of the Accounts. It was explained it retrospectively affected part of the Service's costs up to 31st March. The Vice Chairman, who was also the Chairman of the Pensions Committee, explained that the Service had already put £9-10m aside in anticipation of an adverse McCloud judgement.
- Page 42 - asked whether line four regarding service provided by EY was a correct statement. The Associate Partner, EY LLP believed that it was.

It was resolved to:

receive the External Auditor's report

223. COUNTY COUNCIL STATEMENT OF ACCOUNTS 2018-19

The Committee received a report presenting the audited Statement of Accounts for 2018-19. The Head of Integrated Finance drew the Committee's attention to the covering report and highlighted the Lessons Learnt section. Referencing paragraph 4.2 'Resourcing', he stated that the Head of Finance was seeking to recruit a further Closedown Accountant, nine applicants had applied. He suggested that the LGSS review could also have implications on resourcing and this would be a risk going forward. He also stated that even though this was the first year using ERP Gold, using the system had smoothed the process of producing the accounts. However, they needed to make sure for the next set of accounts that they had adequate time to perform their internal audit review process.

Individual Members raised the following issues in relation to the report:

- Page 21 – suggested that the Council involvement with LGSS had caused problems. The Head of Finance commented that LGSS had saved the Council money over the years. He commented that the Finance team was in a strange position as part of the team were still in LGSS and some were not. The Vice-Chairman informed the Committee that there was an LGSS meeting today that was discussing the future of the service.
- Page 21 – on a query on whether Democratic Services had been repatriated back to the Council, this was confirmed.
- queried whether the new Finance Officer were being employed would by CCC employees. Officers confirmed that this was the case.
- Page 27 – sought clarification regarding the table and whether the figures were based on an assumption of negative Revenue Support Grant (RSG). It was suggested that if this table was not based on negative RSG then they would see an improvement on the figures. The Head of Finance stated that they had improved the RSG position by £3.5 million and were increasingly certain that negative RSG would not occur next year. The Head of Integrated Finance explained that the negative RSG only represented one element of the further review of fairer funding.
- Queried whether the Council would continue to receive the same level of grants from Central Government next year as the Council had benefitted from the additional adults grant. The Head of Finance explained that they had to treat all grants differently. He stated that the figures in the Accounts did not reflect the additional funding announced in the spending review in September 2019. The announcement of the General Election had created further uncertainty regarding funding allocations to local government. The Member suggested that he would rather see figures in the Accounts that reflected the worst case funding scenario. The Head of Finance explained that the figures found in the

report were the most appropriate ones to use as they were agreed by Full Council. The figures in the report were probably the worst case scenario as all fiscal projections had now improved.

- Page 38 – queried the decreasing level of usable reserves and suggested that he would like to see the reported figures beyond the previous two years. The Head of Integrated Finance explained that the movements on this table related to the capital receipts reserves and the capital grant fund reserves.
- Page 56 and 59 – sought clarification regarding Officers' Remuneration and Senior Employees pay information. The Head of Integrated Finance drew the Chairman's attention the middle paragraph on page 56 that gave information regarding the definition of a senior officer. He also confirmed that the table on page 59 did not represent senior officers.
- Page 57 –sought clarification regarding the salary figure for the Director: Legal and Governance (Monitoring Officer). The Head of Integrated Finance explained that this figure related to the current monitoring officer. The 'Monitoring Officer (via LGSS Law Ltd) on the next row down was in relation to the previous Monitoring Officer.
- Page 58 – requested information regarding whether the Council pay the salary of the Chief Executive of the Greater Cambridgeshire Partnership (GCP). The Head of Finance clarified that they were, but the money came from a shared budget between the Council, South Cambridgeshire District Council and Cambridge City Council. The budget was ring fenced and funded by a separate central government grant, and the Council disclosed this information as the salary payment went through the County Council accounts.
- Page 62 – informed the Committee that the Final Dedicated Schools Grant (DSG) balance carried forward was a deficit of £7.171million compared to the £720k deficit brought forward from 2017-18 as the High Needs overspend continued to rise. The Chairman commented that he did not see how this would be recovered. The Head of Integrated Finance stated that this was a national issue and could be seen in the School Forum report where the overspend on the High Needs Block was around £7million. At the end of the 2019-20 financial year the Council's deficit would be around £15-16m. The Department for Education (DfE) had currently been consulting to ring fence any DSG deficits so they did not impact the General Fund figures. The DfE recognised that they were not funding this area nationally.
- Councillor Crawford sought additional information regarding the DSGs mechanism. The Head of Integrated Finance confirmed that he would explain this outside of the meeting. **Action: J Lee**

- Page 68 – queried whether they could use the usable capital receipt reserves to reduce the amount of borrowing performed by the Council. The Head of Finance highlighted that the Commercial and Investment (C&I) Committee had a strategy specifically around the deployment of capital receipts as a more favourable return could be made on reinvesting capital receipts in new assets rather than reducing borrowing.
- Page 78 – sought clarity regarding the reduction of £2million in Heritage Assets. The Group Accountant confirmed that they had been transferred to the Cromwell Museum Trust.
- Page 80 – requested more information regarding the Categories of Financial Instruments table. The Head of Integrated Finance stated that this table was a sub set of the balance sheet which purely related to financial instruments. Some of the numbers in the table could be read back across into the Balance Sheet. The Group Accountant commented that other liabilities would not be able to be read across, such as pensions, as it was not a financial instrument.
- Page 80 – queried the £-94,512 figure found at the bottom right of the table. The Head of Integrated Finance stated that there was a Chartered Institute of Public Finance and Accountancy (CIPFA) requirement to present the information in this way.
- Page 83 – sought clarification regarding the contents of this page. Officers agreed to take this outside of the meeting. **(ACTION: Jon Lee to speak to Councillor Shellens outside of the meeting)**
- Page 94 – Referencing that the Section 106 contributions increased by 25% last year asking whether this money would have to be dispersed. A Member also asked where this money would be spent. The Head of Integrated Finance suggested that he wasn't sure that the Council had ever given any unspent Section106 monies back to a developer and would take the queries away and respond outside of the meeting. **(ACTION J Lee).**
- Page 99 – queried why the interest payable had risen to £1.8million. The Group Accountant and The Head of Integrated Finance stated they would take this away to confirm. **ACTION (M Savage / J Lee).** The Group Accountant suggested that this was partly due to the adjustment made from EY's expert review.
- Page 100 – raised concerns regarding the £500million total costs for the Waste Private Finance Initiative (PFI) contract.
- Page 103 – requested clarification regarding how the total £144.5m was being funded beyond the £121.1m funding received from PFI credits. A Group Accountant confirmed that the on the next page

(Page. 104) there was a table that provided a breakdown of the contributions from the school.

- Page 106 - Impairment costs – requested examples for this section of the report. The Head of Integrated Finance explained that when they were building assets, while the building was being constructed the Council would be incurring costs, once it was completed they would get it valued to see the impairment cost. In response to a further question the Head of Integrated Finance commented that the Council had a statutory duty to build schools.
- Page 118 – Regarding Lender Option Borrower Option (LOBO) loans the Head of Integrated Finance confirmed that there was one such loan and that the maturity date was 2076.
- Page 124 – Confirming in answer to a question that the number of employees in the Pensions Team was decreasing.
- Page 126 – Guided Busway - queried whether the ongoing dispute with the contractor would ever be finalised. The Head of Finance commented that it was currently still the subject of litigation and no date could be given.
- Page 127 – storage and preservation of the County Archives - queried whether the move to Ely would occur. The Committee was informed that it had taken place.
- asked whether the Council's art collection had be valued, what the assets were worth and the cost involved to look after it. A Group Accountant explained that a review had been completed and had identified which pieces should be retained. A Group Accountant made the point that the cost of an independent valuation was not worth it in terms of its cost compared to the value of the collection. The Head of Finance suggested that the Member, as the lead for Cambridgeshire Music could raise this query directly with Cambridgeshire Music.
- Page 144 – queried why this was left blank and whether the Committee had seen the Pension Fund Audit Report. The Pension Services Financial Manager confirmed that the Committee had seen this report and that it was left blank until the accounts had been signed off and agreed by the Chairman. The Associate Partner Ernst and Young LLP clarified that the Pension Audit Report had been presented to the Committee in July 2019.

Pension Accounts

- Page 151 – Taxation section - queried the possible impacts Brexit would have and whether the Fund would lose investment interest and whether it would be taxed. The Pension Services Financial Manager suggested that it was difficult to answer, but it would depend of the type

of investment, where the investment was held and the Fund's ability to claim the tax. The Associate Partner Ernst and Young LLP suggested that it depended on the fiscal policy post Brexit. The Pension Services Financial Manager stated that he could seek further assurance, but it was felt that the uncertainty was something that would remain and any consultancy advice would just be an opinion.

Councillor Hudson, seconded by Councillor Williams proposed to delegate authority to the Chairman and Vice-Chairman of the Audit & Accounts Committee, in consultation with the Section 151 Chief Finance Officer, to sign the Accounts, for the Committee's part once the outstanding areas described in the external auditor's report were completed. This proposal was passed unanimously.

It was resolved to:

delegate authority to the Chairman and Vice-Chairman of the Audit & Accounts Committee, in consultation with the Section 151 Chief Finance Officer, to sign the Accounts, for the Committee's part, once the outstanding areas described in the external auditor's report were completed

CHAIRMAN
28TH NOVEMBER 2019

**AUDIT AND ACCOUNTS
COMMITTEE****Minutes-Action Log**Cambridgeshire
County Council**Introduction:**

This log captures the actions arising from the Audit and Accounts Committee November 2019 and updates members on the progress on compliance in delivering the necessary actions (outstanding actions from previous meetings are also included). This is the updated action log as at 18th November 2019.

MINUTES 31ST October

ITEM NO.	MINUTE NUMBER / REPORT TITLE / AGENDA PAGE NUMBER	ACTION TO BE TAKEN BY	ACTION (INCLUDING WHERE RELEVANT PAGE NUMBER)	COMMENTS	COMPLETED
1.	STATEMENT OF ACCOUNTS				
a)	DSG Mechanism query	Head of Integrated Finance	Councillor Crawford sought additional information regarding the DSGs mechanism. It was agreed the Head of Integrated Finance would explain this outside of the meeting.	An explanation was provided in a discussion undertaken following the close of the meeting.	Completed

b)	Page 83 – Other Supporting Notes-Fair Value Hierarchy for financial liabilities	Head of Integrated Finance	<p>Clarification sought regarding the contents of this page. The Chairman was not clear why the Council should be paying additional interest - explanation required as PWLB loans were meant to be cheaper than market rates (e.g. querying why FV of PWLB loans is different to the book value).</p> <p>Officers agreed to explain this to the Chairman outside of the meeting.</p>	An initial explanation was provided following the meeting but an additional explanation is included as appendix 1 to this Minute action Log. This was sent to the Chairman on 18th November.	
c)	Page 94. Capital Grants Receipts in advance	Head of Integrated Finance	<p>Referencing that the Section 106 contributions which had increased by 25% on the previous year asking whether this money would have to be dispersed. A Member also asked where this money would be spent. The Head of Integrated Finance suggested that he wasn't sure that the Council had ever given any unspent Section106 monies back to a developer and would take the queries away and respond outside of the meeting.</p>		
d)	Page 99. Comprehensive Income and Expenditure	Head of Integrated Finance/ Group Accountant	<p>Queried why the interest payable on the Finance lease liability had risen to £1.8million. The Group Accountant and the Head of Integrated Finance stated they would take this away to confirm. As an initial response the Group Accountant suggested that this was partly due to the adjustment made from EY's expert review.</p>	A response was provided to Councillor Shellens a day after the meeting and is included as Appendix 2.	

MINUTES 24TH SEPTEMBER

ITEM NO.	MINUTE NUMBER / REPORT TITLE / AGENDA PAGE NUMBER	ACTION TO BE TAKEN BY	ACTION (INCLUDING WHERE RELEVANT PAGE NUMBER)	COMMENTS	COMPLETED
2.	MINUTE 211 MINUTES OF THE AUDIT AND ACCOUNTS COMMITTEE DATED 29 TH JULY	Democratic Services	<p>Minute 200 Consultants Policy Review – Quarter 1</p> <p>The Chairman queried whether the number of agency/temporary staff employed would be included in the next report. The Democratic Service Officer stated that he believed that this information would be included in the report scheduled for the November Committee meeting but would check.</p> <p>Action: Rob Sanderson Officer</p>	The report is included on the current agenda and includes details on agency workers.	Completed
3.	MINUTE 212 ACTION LOG				
a)	a) Item 11 – Minute 183 – Community Transport Action Plan Update – B)	Democratic Services	<p>A Member sought clarification regarding a discrepancy between the information found in the action log and the information found in the Community Transport Action Log Update Report. The Democratic Service Officer confirmed that this would be taken back to the Local Passenger Transport Manager for clarification regarding who would receive an update report.</p>	The report is scheduled for the March 2020 Economy and Environment Committee	Ongoing

b)	e) Item 12 – Minute 162 – Estates And Building Maintenance Inspections		The Chairman sought an update on this action. He suggested that they should ask for an update report that outlined the steps being taken to meet the February 2020 deadline. It was suggested that they could check the forward agenda plan of the Commercial and Investment Committee (C and I Committee)	A report is included on the 22nd November C and I agenda and an email with a link to the agenda and reports was sent by Democratic Services to the Committee on 15th November.	Completed
c)	g) Appendix 2 – item 7 – minute 207 – Integrated Resources and Performance Report.	Head of Business Intelligence	The Chairman stated that he would like figures of the number of mental health service users who were not in paid employment and did not live independently.	Provided in an e-mail dated 14th November. Information included as Appendix 4.	Completed
4.	MINUTE 214 - STATEMENT OF ACCOUNTS PROGRESS UPDATE AND REQUEST FOR AN ADDITIONAL MEETING				
a)	Vexatious complaints on the Accounts	Head of Finance	The Vice-Chairman asked Officers when they would consider a complainant to be vexatious as the Council was receiving these complaints every year and as a result incurred considerable additional costs. The Head of Integrated Finance stated that he would take this away to the Monitoring Officer for legal advice.		

b)	debrief between officers and EY to identify improvements that could be made to avoid the delays	Head of Finance	The Chairman asked that the outcomes of this debrief should be brought to the Committee, which was agreed.	As the Accounts were still not available for sign off at the October Special Committee meeting this report with details of improvements would be submitted to the January Committee.	
5.	MINUTE 216 INTERNAL AUDIT PROGRESS REPORT FOR SEPTEMBER 2019				
a)	Section 5 Other Audit Activity	Head of Internal Audit	To report back as part of the Internal Audit Progress Report the meeting which was to have been held between the Chief Executive of CCC and the Chief Internal Auditor to discuss the current pressures on the Internal Audit Plan and how to address these.	This is referenced in the September minutes as a post meeting note.	
b)	Whether CCC's subscription to the National Anti-Fraud Network (NAFN) and it was value for money.	Head of Internal Audit	The Chairman queried the outcomes of Cambridgeshire County Council's CCC's subscription to the NAFN and whether it was value for money. He also asked whether the Service was required to be a member. The Head of Internal Audit to reply in an email	A response was sent on 14 th October to the Chairman and is included as Appendix 3.	Completed

c)	Community Transport – audit responsibilities if transferred to Combined Authority	Chairman / Chief Internal Auditor	A Member queried who would perform the internal audit follow-up if the Community Transport responsibility no longer rested with CCC. It was suggested that the Chairman could communicate with the Chairman of the CPCA Audit and Governance (A&G) Committee. The Chief Internal Auditor confirmed that he would be able to pass any queries from the Chairman to the CPCA A&G Committee.	Response awaited.	
d)	Page 75 - Annual Assurance on Risk Management – Directorate Risk Registers are not up to date	Head of Internal Audit	The Chairman raised his concerns regarding this Audit. The Head of Internal Audit stated that a Risk Workshop had been arranged in October that should remove this from the outstanding recommendations list. The Head of Internal Audit commented that he would take this away for review.	This action has now been closed as completed, with the updated risk register is being reported to the November meeting of GPC.	Completed
e)	Page 79 – Use of Consultants – Succession Planning	Audit and Risk Manager	The Chairman asked Officers whether an update on the outcome of this review would be brought to the Committee. Officers confirmed that further updates would be included in Internal Audit Progress Reports to Committee once a revised target date was agreed.	There has now been a review undertaken looking at all interims in post at Head of Service level or above. This identified only two current interims in post. In the first instance, plans are already underway to recruit to the permanent post; in the second instance, the arrangement is relatively recent (since the previous postholder left in August	

				<p>2019) and is currently planned to continue to the end of the financial year, to enable implementation of the Family Safeguarding model. 20% of the cost of the interim is able to be recharged to the Family Safeguarding grant as a cost of implementation.</p> <p><i>This action has now been closed as completed, so no further follow-ups will be brought to Committee.</i></p>	Completed
6.	MINUTE 217. COMMUNITY TRANSPORT ACTION PLAN UPDATE				
a)	Number 86 Publishing Freedom of Information Act response via websites – “CCC should consider publishing Freedom of Information Act response via websites, therefore making these available to the public”.	Audit and Risk Manager	The Chairman asked for a progress update as the text indicated that both Councils were due to have reviewed it in July. The Audit and Risk Manager suggested that the December 2019 target was still correct but would check. She agreed to e-mail confirmation of the target date still being December	The Data Protection Officer and his team have provided a response set out in Appendix 5 and reasons why the December target date will not now be achieved. This response was e-mailed to the Committee on 18 th November.	Completed

b)	Reclamation of Public Funding	Chief Internal Auditor / Chief Finance Officer	Request for a provisional target date.	<p>Correspondence sent to the Chairman indicated that as the negotiations were still ongoing, the report had been moved to January at the earliest.</p> <p>On 19th November Democratic Services was updated that this would now be March for the reasons stated above.</p>	Ongoing
MINUTES 11TH JUNE					
7.	MINUTE 188. DEBT RECOVERY – LEVEL OF OUTSTANDING DEBT UPDATE REPORT (pages 3-10)				
	a) Targets in future Reports	R Bates	The need to see targets for the collection agents and the metrics of success on collecting certain types of debt.	To be included in the next update report due in January	Ongoing
	b) Debt of a seasonal Nature / safe debts	R Bates	Request that future reports identify debts which were of a seasonal nature and those regarded as safe debtors, in order to help identify if they were distorting the true level of outstanding debt.	To be included in the next update report due in January.	Ongoing
	c) expansion of reasons for non-payment	R Bates	Request for the January report to include an expansion of reasons for non-payment and whether these had increased in certain categories.	To be included in the next update report due in January	Ongoing

QUERY RAISED AT THE OCTOBER MEETING ON PAGE 83 OF THE ACCOUNTS – OTHER SUPPORTING NOTES- FAIR VALUE HIERARCHY FOR FINANCIAL LIABILITIES

Query from the Chairman Not clear why the Council should be paying additional interest - explanation required as PWLB loans were meant to be cheaper than market rates (querying why FV of PWLB loans is different to the book value).

Final Response

The Code requires disclosure of the 'fair value' of PWLB borrowing as well as the actual carrying value. The Code defines the fair value as the amount that the Council would have to pay to take out that amount of borrowing from the wider market at 31st March 2019 borrowing rates. As PWLB borrowing is cheaper than market borrowing, the fair value shown in the table (-£554m) is greater than the carrying value (-£458m) as the Council would have to pay additional interest if that borrowing were from the market rather than the PWLB. In reality, the Council has access to and makes use of borrowing from the PWLB. Therefore a more meaningful comparison is that between the carrying value (-£458m) and the amount the Council would have to pay to take out that amount of borrowing from PWLB at 31st March 2019 (-£347m), and the Council discloses this voluntarily in the wording below the fair value table. This comparison shows that the borrowing from the PWLB is costing more in interest (-£111m) than if it had been fully replaced by new PWLB borrowing on 31st March 2019, as the historic borrowing is fixed at the interest rate when the borrowing was undertaken and PWLB loan rates at 31st March 2019 are considerably lower than in previous years. However, if the Council were to reschedule the debt (use new borrowing to pay off the old loans) penalties would be incurred for the early settlement of the old loans. Unfortunately the penalties for early settlement are often greater than the saving available from rescheduling, although the potential for rescheduling is kept under review by Officers in case a saving can be made.

Appendix 2

QUERY ON SOME OF THE YEAR-ON-YEAR MOVEMENT IN SOME OF THE FIGURES DISCLOSED FOR THE WASTE PFI SCHEME

At the AAC meeting yesterday afternoon Cllr Shellens queried the year-on-year movement in some of the figures disclosed for the Waste PFI scheme. Jon Lee has asked me to respond this morning

The two areas queried were the year-on-year decrease in depreciation and the year-on-year increase in the interest payable on the finance lease liability.

- Depreciation: During the preparation of the 2018/19 accounting adjustment journal for the Waste PFI scheme I picked up that an audit adjustment made in 2014/15 had resulted in depreciation being charged on revenue expenditure in error. As the depreciation charged since 2014/15 was not materially incorrect, the Code requires that an adjustment be made only in the year of discovery (and going forwards), with the prior year figures remaining as they were. It is worth noting that the replacement of plant and equipment assets during the PFI contract period is a key area of the review to be undertaken prior to 2019/20 year-end (as mentioned during the meeting) and will be likely to increase depreciation charges going forward.
- Interest payable on the finance lease liability: the accounting for PFI schemes required by the Code is quite complex and technical, so I will begin the explanation with a few key points to be aware of:
 1. The amount paid to the contractor each year is based upon the operating costs incurred, with an accounting model deriving the split of that payment between the various accounting elements required by the Code (being the fair value of services provided, repayment of capital, contingent rents, lifecycle replacement costs and depreciation, as well as interest payable on the finance lease liability);
 2. The interest payable is a calculated, theoretical amount relating to the difference between the real cash value of scheme costs at the beginning of the scheme and throughout the 28-year period of the contract (i.e. taking account of inflation across the duration of the scheme and the resultant fall in the value of money over time);
 3. Correcting the overstatement of the finance lease liability by £1.261m for the Waste PFI scheme (as identified by the EY PFI expert and shown in the ISA 260 report) would have resulted in the interest payable in 2018/19 falling.

As well as the overstatement of the finance lease liability, the EY PFI expert review identified an error in the accounting model calculation of the interest payable on the finance lease liability. As with the depreciation error above, the impact of this was not material and was therefore adjusted for in the year of discovery and going forwards only (in line with the Code), resulting in a presentational increase in the interest payable in 2018/19.

Michelle Parker

Accountant - Closedown

LGSS

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USE OF THE NATIONAL ANTI-FRAUD NETWORK (NAFN) AND VALUE FOR MONEY

Hi Councillor Shellens,

In respect of the query at Audit & Accounts regarding the use of the National Anti-Fraud Network (NAFN) I have received the following response from Trading Standards who are the CCC service that use this network.

Many thanks,

Mairead Claydon

Audit & Risk Manager

LGSS Internal Audit & Risk Management
(01223) 715542

From: Gell Peter [<mailto:peter.gell@peterborough.gov.uk>]

Sent: 11 October 2019 09:36

To: Claydon Mairead <Mairead.Claydon@cambridgeshire.gov.uk>

Subject: Re: Request for information from Cambridgeshire Audit & Accounts Committee

Hi Mairead,

Following changes by Government some years ago, NAFN is the only means that Councils have to process applications under the Regulation of Investigatory Powers Act (RIPA), so in that respect membership is a requirement, otherwise the council would limit itself with respect to what actions it could undertake during criminal investigations. An outcome of an application would be that the necessary legal documentation is produced enabling the council to seek authorisation from a magistrate for access to communications data records for a specified mobile number.

With regards to value for money, membership is worth it because it enables the use of RIPA powers when appropriate.

Regards

Peter

Peter Gell
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Peterborough City Council

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APPENDIX 4

INTEGRATED RESOURCES AND PERFORMANCE REPORT. REQUEST FOR INFORMATION ON THE NUMBER OF MENTAL HEALTH SERVICE USERS WHO WERE NOT IN PAID EMPLOYMENT AND DID NOT LIVE INDEPENDENTLY.

For the indicator 'Proportion of adults in contact with secondary mental health services in paid employment - CPA, aged 18-69', the year end performance figure was 13.4% (above target). This was based on 806 service users in total, 108 of which were in paid employment and 698 were not.

For the indicator 'Proportion of adults in contact with secondary mental health services living independently, with or without support - CPA, aged 18-69', the year-end performance figure was 81.4% (above target). Again based on 806 service users in total, 656 of which were living independently, and 150 were not.

APPENDIX 5

UPDATE ON PROGRESS ON THE NEW JOINT CAMBRIDGESHIRE COUNTY COUNCIL (CCC) AND PETERBOROUGH CITY COUNCIL (PCC) FREEDOM OF INFORMATION (FOI) REQUEST MANAGEMENT SYSTEM

We have evaluated options to replace our FOI request management systems (Dynamics system for CCC and Salesforce system for PCC). The aim is to help streamline our FOI management process by using a common system across the two councils. The publication of requests and responses is

one of the key requirements on our list for a new system. There are some other factors as well and a key consideration is how any new system will work for colleagues who supply the information we need to deliver complete and on time responses to requests.

We have worked through potential external options and we need to look at a possible in-house development to arrive at the best solution for both councils. The best solution is for in-house development will be on the Microsoft Office 365 platform, however to implement this system we have to wait for the implementation of Office 365 for CCC which is happening in 2020 (dates still to be determined) whilst PCC is already using 365. Therefore implementation will not be achieved by December 2019, once we have timescales for Office 365 are known then we will be able to confirm dates for implementation.

Many thanks
Ben Stevenson
Data Protection Officer
Peterborough City Council

SAFER RECRUITMENT IN SCHOOLS UPDATE

To: **Audit and Accounts Committee**

Date: 28.11.2019

From:

Electoral Division(s): **All**

Purpose: Safer Recruitment Update

Key Issues: To update the Committee on the Schools Intervention Service monitoring of the Leadership of Safeguarding including safer recruitment in maintained schools

Recommendation:

The Committee is asked to note and comment on the update provided.

<i>Officer contact:</i>	
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1. BACKGROUND

- 1.1 Safer recruitment is a statutory safeguarding requirement for schools. Expectations are outlined in Keeping Children Safe in Education 2019. This document was updated by the Department for Education in September 2019. Keeping Children Safe in Education has 4 sections with section 3 giving schools extensive guidance on safer recruitment.

2. MAIN ISSUES

- 2.1 **The Committee requires assurances that Cambridgeshire maintained schools are compliant with statutory safer recruitment procedures and the wider leadership of safeguarding.**
- 2.2 **The Education Directorate carries out regular safeguarding reviews in schools, which include a major focus on safer recruitment.**

- 2.3 To facilitate this the Education Directorate Safeguarding and Safer Recruitment Report is presented each term to the Audit and Accounts Committee.**

3. EDUCATION ADVISER SAFEGUARDING REPORT

3.1 Safeguarding Reviews rolling programme

The two Leadership Advisers continue to maintain a programme of Safeguarding Review visits to maintained schools. A rolling programme monitoring list is maintained and schools are prioritised according to the following risks:

Inspection risk
New head risk
Training risk
Schools causing concern.

The list tracks the last three years reviews and outlines which schools will be reviewed each academic year.

The safeguarding review tool was updated in the summer following the update of Keeping Children Safe in Education 2019. The content is matched to other resources available from Local Authority teams. Lessons learnt from OFSTED (The Office for Standards in Education, Children's Services and Skills) inspections and briefings have also informed the document.

Maintained schools have also received an updated template to enable them to maintain a comprehensive Single Central Register (SCR) in which they record the details of their safer recruitment procedures. The register continues to cover statutory requirements as well as having non-statutory sections which allow schools to record additional aspects of safer recruitment and their wider safeguarding culture. We see the Cambridgeshire model SCR widely adopted beyond maintained schools which is encouraging and the quality of the record keeping continues to improve.

The review covers the following areas related to the leadership of safeguarding in addition to safer recruitment:

Safeguarding policies and website compliance
Monitoring of vulnerable groups
Health and safety
Safer recruitment
Complaints and allegations
Wider safeguarding culture

Critical Incidents

A Leadership Review Toolkit was published last year for maintained schools. That toolkit includes a dedicated section on the leadership of safeguarding. It has been well received and a second print run will be available for distribution to schools in the New Year. A number of academies and independent schools have purchased the pack.

3.2 Academies

Academies and multi-academy trusts who purchase the Leadership Adviser offer can have a free safeguarding review and some other academies both in Cambridgeshire and other counties purchase reviews on a pay as you go basis.

The Leadership Advisers have a contract with one major Multi-Academy Trust to deliver their safeguarding reviews and their safeguarding training on the Leadership of Safeguarding. The Trust runs over 30 schools in Cambridgeshire, Peterborough and Norfolk.

The income from our work with schools in other counties helps us to achieve our earnings targets as well as providing us with the experience of other authorities approaches to safer recruitment.

3.3 Training, support and monitoring

Maintained nurseries, primary schools, academies and special schools are independently governed and managed and are free to purchase their training support from a range of providers including the Local Authority. For example, Safer Recruitment training is offered by the Local Authority) LA Governor Services Team, the NSPCC (National Society for the Prevention of Cruelty to Children) who provide online training and private providers including accredited trainers and private companies.

The LA Safeguarding and Child Protection Service provides a wide range of Child Protection related courses to nearly all maintained schools academies and independent schools in Cambridgeshire.

The Leadership of Safeguarding

Leadership of Safeguarding workshops are being delivered this year on a traded basis by the two Leadership Advisers.

The areas covered are:

Wider safeguarding culture
Safer recruitment

Complaints and allegations
Monitoring of vulnerable groups
Health and safety and contractor control
Safeguarding policies and website compliance
Critical Incidents.

New Heads Induction

The New Heads Induction Training delivered by the Schools Intervention Service has a module on the leadership of safeguarding and new heads in Cambridgeshire receive a safeguarding review tailored to their circumstances. For example we have just completed a review of the Single Central Record for an experienced, but new head in Cambridge City.

Safer Recruitment Training

It remains a statutory requirement for all appointment panels in schools to have a safer recruitment trained person on the panel

The Governor Services team continues to offer well attended Safer Recruitment Training across the county. Both refresher and full training is offered. Schools are free to access their training from a range of sources. The training is based on nationally accredited materials.

Chris Meddle currently delivers the Safer Recruitment training as well as leading on the safeguarding reviews for the Schools Intervention Service.

One multi-academy trust and one large independent school have requested safer recruitment training for leaders in all of their schools. These are done on a traded basis.

1:1 support on safer recruitment issues is also provided on the phone to all schools and sometimes providers of services in schools, by email and in school when requested.

Governor training also covers safer recruitment as part of the wider leadership of safeguarding agenda and sessions are planned this academic year on "Creating a Safeguarding Culture". This training emphasises the governor's strategic leadership role in ensuring that safer recruitment and safeguarding is a strength of the school and not just a compliance matter.

The Education Safeguarding team Annual Governor's Safeguarding Monitoring report includes a significant section on safer recruitment as does the Governor Service's Annual Monitoring report. These have a completion and return rate of over 90% to the Local Authority from all Cambridgeshire state schools, including academies.

The Leadership Advisers are currently carrying out an analysis of the take up of training. This will be reported on in the spring term.

3.5 Local Authority Designated Officer (LADO)

As members will appreciate, sometimes safer recruitment procedures do not prevent adults who work with children having allegations made against them. There are clear processes outlined in Keeping Children Safe in Education (part 4). If concerns reach the threshold, allegations meetings are held. The Senior Leadership Adviser continues to attend as many meetings as he can and therefore has a strong working relationship with the LADO and a detailed understanding of the issues occurring in schools. This informs the review process and the way we work with schools. Allegations meeting notes and action points are shared with the Senior Leadership Adviser if they involve school professionals.

3.4 Outcomes

None of the schools inspected in Cambridgeshire have had inadequate judgements for safer recruitment in 2019.

There is now a new OFSTED framework which continues to focus on safer recruitment and employment files as well as other aspects of safeguarding. OFSTED reports have changed their style and so far this term only one Cambridgeshire maintained school has had a full inspection under the new framework. The focus has been on academies.

The one maintained school inspected did not have a comment on safeguarding, but the school was reviewed by us before the inspection and safer recruitment was effective.

OFSTED judgements from two published reports are copied below. Both academies have bought in our safeguarding review offer:

“Governors monitor leader’s actions to be certain that the correct checks are made on everyone who works in school. Leaders seek the advice of external agencies whenever the need arises”.

“Governors ensure that safeguarding pupils is high on their agenda and check the schools safeguarding processes regularly”.

Intervention

The two Leadership Advisers continue to follow up OFSTED safeguarding complaints that are passed to the Local Authority and sometimes these are linked to safer recruitment and staff conduct. This enables us to work in partnership with Cambridgeshire academies and independent schools that we would not otherwise come into contact with.

We are increasingly being asked by Trusts and schools beyond Cambridgeshire to support the leadership of safeguarding which is increasing our knowledge and experience and contributes to traded income.

3.5 The Knowledge Hub

This web based resource is freely available to maintained schools and academies in Cambridgeshire. It is also available nationally. It continues to be updated with resources that school leaders and business managers can access to support safer recruitment processes.

3.6 Conclusion

We continue to see a positive safer recruitment picture across Cambridgeshire schools but the reviews demonstrate that there are often improvements that schools can make and it is important that we do not consider the job to ever be completed. We are aware from some work that we have done in authorities that where there is no review process then schools can be judged as not doing all they can to keep children safe.

Source Documents: None

CONSULTANTS AND AGENCY WORKER DATA – QUARTER 2

To: Audit and Accounts Committee

Date: 28TH November 2019

From: Martin Cox, HR Director

1.0 Introduction

- 1.1 An internal audit was undertaken on the use of consultants in 2018. This identified concerns about compliance with the consultant policy and a potential risk that the Council was not achieving value for money in this area.
- 1.2 Following an update to the Consultants Policy we have committed to providing information on the use of consultants on a quarterly basis. This report outlines information on the use of consultants in quarter 2, from July to September 2019.

2.0 Reporting on Consultants

- 2.1 OPUS LGSS have provided information on consultants that have been engaged through them. LGSS finance/P2P have provided details of consultants paid via invoice and coded to the consultancy code (D4100). HR Business Partners have followed up with services to provide further details for each consultancy placement.
- 2.2 To ensure that there is greater scrutiny of consultancy engagement the new policy puts in place an approval to engage a consultant form. No new approval to engage a consultant forms have been received/approved for engagements in Q2.

3.0 Quarter 2 (July to September) Consultant Summary

- 3.1 The information available indicates that there were 12 consultants used in quarter 2. This is not in itself a significant number considering the size of the Council, its diverse nature of services and the shared working agendas that exist.
- 3.2 Details of each of these consultant placements and the expected end dates are provided in the tables overleaf.

Summary of the 7 ongoing placements that are due to end in 2019			
Team	Output consultant engaged to deliver	Planned end date	Actual spend in quarter 2
Historic Environment	Work on digital media and virtual reality	August 2019	£7,500
Historic Environment	Audience development analysis.	August 2019	£1,000
Environment & Commercial	Community approached us, who are based on oil heating and want to get onto renewable energy. They are applying for government money to support this transition. They have to come through us to apply for this money. This was approved by C&I committee. When we got the 2nd round of money we had 20k to spend on external project management, we can't use internal resources to fund the project as part of the restrictions for the grant.	November 2019	£8202
LGSS Digital Services	Work on a new innovation area within LGSS Digital, essentially project delivery where skills shortage AI work and develop own internal understanding of the that work and skills transfer underway in team. Cost neutral as MKC grant funded.	October 2019	£8,745
LGSS Digital Services	IT Consultancy - Mosaic work	November 2019	£32,450
Public Health	Engaged to work on a large procurement of sexual health and contraceptive services across both Cambridgeshire and Peterborough Councils with potential joint commissioning with NHS England and the CCG. Consultant has specialist expertise in this field.	October 2019	£23,100
Public Health	Engaged to work on renegotiation of Section 75 for the 'Healthy Child Programme' (health visiting and school nursing) across Cambridgeshire County Council, Peterborough City Council, Cambridgeshire Community Services NHS Trust and Cambridgeshire and Peterborough NHS Foundation Trust. Specialist expertise in NHS contracts and financial baselining.	September 2019	£6,238

Summary of the 4 placements ongoing placements that are due to end in 2020			
Team	Output consultant engaged to deliver	Planned end date	Actual spend in quarter 2
Major Infrastructure Delivery / Infrastructure & Growth	Required through to March 2020 to deliver the Joint Professional Services procurement for the County Council, Peterborough City Council, GCP and Combined Authority. The GCP and Combined Authority are funding this procurement. Standalone piece of work for which expertise does not exist in house. Associated costs fully covered externally through recharge.	Spring 2020	£20,360
Infrastructure and Growth	Engage to work closely with Highways England in relation to the A14.	April 2020	£18,263
Environment & Commercial	Bespoke planning work, namely the Waterbeach Energy from Waste Planning Appeal. If the process is amended or further work is required this engagement may be extend past this date.	March 2020	£15,650
Commissioning	Resource identified to bring specialist skills for CCC and PCC savings reviews. Focussing on improving outcomes and value for money for services provided for people with exceptionally high, complex needs. A process is underway to transfer the necessary skills to CCC employees.	March 2020	£32,905

Summary of the 1 ongoing consultant that is engaged on an ongoing intermittent basis			
Team	Output consultant engaged to deliver	Planned end date	Actual spend in quarter 2
Fostering Service	Independent Chair of Fostering Panel. Statutory position which is required by law to be independent of the LA	Engaged on an ongoing intermittent basis	£1,838

4.0 Agency worker data

The Audit and Accounts Committee also asked for information on the agency spend in quarter 2. Information on agency use and spend in quarter 2 is given in the tables below.

The highest level of agency worker use is within services providing social care, particularly children's social care. This is in line with the position in other local authorities. The majority of the quarterly spending is on individuals engaged to undertake qualified social care roles covering front line positions. Proactive work is ongoing to fill qualified social worker vacancies on a permanent basis and to decrease the need for agency social workers.

Spending on agency workers should be considered in the context of our overall workforce costs. Agency spending is equivalent to 5% of the pay bill total pay bill for employees this quarter. Agency spending in Q2 has reduced by £0.9 million when compared to Q2 last year.

Number of agency workers engaged

Month	July	August	Sept
Number of agency workers engaged	170	171	152

Spend on agency workers by directorate

Directorate	Spend in July	Spend in August	Spend in September
Customer Service Transformation	£0	£2,911	£13,973
Economy, Transport and Environment	£73,645	£106,984	£97,463
LGSS	£66,664	£56,120	£42,003
LGSS Law	£608	£0	£0
People and Communities	£467,905	£498,519	£362,159

Public Health	£9,720	£8,100	£10,530
Total	£618,543	£672,635	£526,127

Agency worker spend by category

Spend by job category	July	August	September
Admin & Clerical	£66,702	£86,436	£55,689
Engineering & Surveying	£3,389	£15,852	£7,849
Finance	£11,459	£8,650	£2,340
General Industrial	£0	£0	£0
Housing, Benefits & Planning	£11,292	£12,137	£12,226
Human Resources	£0	£0	£0
IT	£17,336	£19,716	£18,889
Legal	£2,777	£3,054	£2,777
Professional	£23,500	£34,210	£33,368
Property	£6,137	£7,479	£2,853
Senior Interims	£54,029	£44,687	£74,840
Social Care – Qualified	£382,997	£402,042	£281,009
Social Care – Unqualified	£9,812	£7,409	£13,059
Technical	£27,273	£28,371	£19,820
Facilities & Environmental Services	£1840	£2592	£1,409

5.0 Recommendations

- 5.1 Audit and Accounts Committee is asked to note the current data on the use of consultants and agency workers.

Source Documents: None

REGISTRATION OF LAND PURCHASED FOR HIGHWAY PURPOSES

To: Audit and Accounts Committee

Date: 28th November 2019

From: Daniel Ashman, Asset Information Searches Manager

Electoral Division(s): All

Purpose:

- To update Committee on the Highways Assets project to register with Her Majesty's Land Registry (HMLR) circa 5,500 parcels of land purchased for highway schemes.
- To supply a list of highway land sites which may have possible alternative uses.

Key Issues:

- a) Scanning and certification of the deeds to land purchased for highways purposes was completed in early 2018. Since that time officers have been lodging parcels with HMLR for registration under Cambridgeshire County Council's ownership. Parcels that have been identified to have particular value to the County Council have been submitted for expedited registration. HMLR continues to undertake registration of land parcels but the pace of registration remains slow.
- b) The Asset Information Team has identified highway land parcels throughout the County which are not currently being used for highway purposes. These parcels may have alternative uses to the Authority, or the potential to generate capital receipts through sale. A list and map of these sites (*Appendix A*) has been supplied separately to the Committee as it remains commercially confidential at this point, as a strategic decision about the sites has yet to be made. Members can request site plans and details about specific sites via the Asset Information Searches Manager.
- c) The Asset Information Searches Team recently met with HMLR's Public Sector Engagement Co-ordinator. As part of the comprehensive registration programme, HMLR is targeting local government-owned assets for priority registration and has offered to support our project by providing additional resource (at no extra cost). This partnership work has resulted in efficiencies which are explained in the report.
- d) HMLR are also seeking to register other non-highway County Council-owned assets, and are prepared to do this work as an extension of the current project.

Recommendation:

That the Committee notes progress to date with land registration and identification of land for potential sale or redeployment.

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1. BACKGROUND

- 1.1 A report was presented to Audit & Accounts Committee on 24 January 2017, setting out the background to this project. In summary, the County Council ('CCC') is seeking to register with HM Land Registry ('HMLR') circa 6,000 parcels of land purchased for highway purposes from the 1930s to 1990. The total area of the plots is just over 1,700 hectares, representing assets of considerable value, both as resources for future transport schemes and as assets of financial value.
- 1.2 Milestone reports were presented in July and November 2017, outlining progress made with the scanning, certification and registration of the land parcels. The reports also set out the steps taken to identify parcels not currently used for highway purposes, the pursuit of registration completion dates from HMLR, and attempts to publicise the lodgement process.
- 1.3 A further milestone report was delivered in May 2018 and included a list of highway sites with potential for alternative use in the South Cambridgeshire area. The purpose of this report is to provide a further update and to supply a comprehensive list of sites that are not required for highway purposes.

2. MAIN ISSUES

Lodgement & Registration of Highway land

- 2.1 Scanning and certification of the land deeds was completed during January 2018. Since that time, officers have been submitting deeds to HMLR for registration via an online file sharing portal. Thus far, lodgement has been an ad hoc task because HMLR's progress with registration has been slow. This is owing to the sporadic availability of their staff resource, meaning that lodgement of deeds by CCC has outpaced the registrations returned to us by HMLR. As of 25th October 2019, just over 1,800 deeds had been lodged with HMLR, of which approximately 1,500 had been formally registered to CCC's ownership.

Efficiencies & Process Change

- 2.2 Until October 2019, officers had been using CCC's Geographic Information Systems ('GIS') to identify adjoining and adjacent land parcels which could be included under a single title for the purposes of registration. The effect of this is to reduce the number of registrations required, and thereby reduce the fees payable to HMLR. On occasion this has allowed up to nineteen different land parcels to be registered together under a single title and for a single fee (although more typically it would be three to five parcels). Of the 1,800 lodgements undertaken by 25th October 2019, 1,119 deeds of ownership had been submitted for registration alongside one or more other deeds. The expected savings as a result of this are approximately £2,500ⁱ, a figure that is set to increase as further parcels are processed.
- 2.3 Furthermore, following a meeting with HMLR in October 2019, it has been agreed with HMLR's Public Sector Engagement Coordinator that the work to identify adjoining and adjacent land parcels will henceforth be undertaken centrally by HMLR staff. This is the result of HMLR increasing

the staffing levels available to support their programme of comprehensive registrationⁱⁱ.

- 2.4 As a result, the burden on CCC is considerably reduced; all that is now required is to convey copies of the deeds to HMLR. The efficiencies that have resulted are shown in *Table 1* below. To date, over 4,700 deeds have been lodged to HMLR for registration and the expectation is that all deeds will have been submitted by early December 2019.

Table 1 – Savings resulting from changed lodgement process

	Former Process	Revised Process
Approx. number of deeds lodged per day	100	600
Approx. days remaining until completion	30	6
Approx. cost per day	£100	
Indicative cost of process	£3,000	£600
Predicted saving from change of process	£2,400	

Identification of parcels not required for highway purposes

- 2.6 Using the County Council's mapping software, the Asset Information Searches team spatially analysed the highway land dataset, to identify parcels that do not comprise part of the public highway or fall within any land that is already privately registered. Officers have also investigated whether the sites identified are within areas significantly constrained by planning development restrictions.
- 2.7 Following legal advice, officers have also assessed each individual deed of ownership, to check whether the land purchased was exclusively intended to be used as highway. This is essential, because if the deeds specify that the land *must* form part of the highway after purchase, it cannot then be used for any other purpose unless highway rights are extinguished. This is a time consuming and costly legal process, and would only be considered if a parcel of land definitively served no highway purpose at the same time as representing worthwhile return as an alternative asset or through sale.
- 2.8 The sites have now been considered by the District Highway Maintenance Managers and the Highways Development Manager as not being needed for current or future operational purposes by the Highways Service. The Assistant Director - Highways has confirmed subsequently that they can be disposed of as far as Highways operational needs are concerned.
- 2.9 A shortlist and a map of sites countywide that are deemed surplus to Highways operational requirements have therefore been produced and submitted to HMLR for expedited registration to ensure that the Authority can maximise their value, should the opportunity arise. This has already been done to protect the County Council's interest in two land parcels which may be required for future road schemes at Whittlesford and Foxton. The map of sites is at *Appendix A*.

Identifying alternative uses for the land

2.10 Details of each site have now been passed to the Strategic Assets Service for assessment and ultimate consideration by the Operational Assets Board ('OAB'). The Board will consider whether the land has other potential uses to the County Council, or whether it is surplus to the requirements of the Authority and can be sold. The five sites identified within Fenland are under active consideration and, if they are considered by the OAB to have no further use to the County Council, they may be published on Fenland District Council's website in connection with their Local Development Framework 'Call for Sites'.

Supplementary benefits of Project

2.11 Through liaison with colleagues at HMLR, officers have secured some notable improvements to the process of registering land, and have also identified an opportunity to expand the project to cover the registration of all land owned by the County Council. These ancillary benefits are summarised in *Table 2* below. County Council officers will also work with HMLR upon completion of this project to draft a case study highlighting the good work done, the benefits realised internally, and the positive outcomes that other local authorities could derive from carrying out similar projects.

Table 2 – supplementary benefits achieved through the project

Improvement	Benefits Gained
HMLR to provide digital map of all registered land upon completion of project	<ol style="list-style-type: none">1. Accurate reflection of land registered2. Significant saving of County Council officer time spent editing records to reflect new ownership information3. Highway land data can easily be added to 'Public Sector Assets' layer on My Cambridgeshire online interactive map
HMLR to return title documentation to County Council electronically instead of via post	<ol style="list-style-type: none">1. Cost savings to HMLR2. Environmental benefit3. CCC saved task of scanning and electronically storing each record4. Easier to hyperlink the deed document to digital mapping, enabling quicker review of documentation when queries received
HMLR has reviewed the information it already holds for the County Council's non-highway land ownership	<ol style="list-style-type: none">1. HMLR offers to undertake registration of any non-highway land assets that are not already registered as an extension of the current project2. Price discount secured for conducting current project voluntarily would be applied to the other parcels to be registered3. Registration would be more timely than if CCC approached task of registration on a site-by-site basis4. Strategic Assets have advised that comprehensive registration of the CCC's other land assets was completed in 2016, so this matter is unlikely to be pursued.

Future Actions

2.12 The following actions will ensure completion of the project to formally register all land owned by the County Council for highway purposes:

- Lodgement of CCC's deeds for registration will be completed during December 2019.
- Registration of the lodged land parcels will be completed according to HMLR timeframes and resource availability. Details of registrations and related land ownership data will be provided as relevant, for the County Council's records.
- The sale or identification alternative uses for land that is no longer required for highway purposes is to be pursued separately, in accordance with the processes managed by the Strategic Assets service.

ⁱ It should be noted that the cost of a single registration agreed with HMLR for the purpose of this project is £3.75. Outside of the Service Level Agreement entered into between HMLR and the County Council, the cost of a single registration is £10. The result is that the savings identified in point 2.2 above are even greater when compared to the expected cost of registering land as individual parcels on an ad hoc basis. For the 1,119 deeds referred to, the saving would be in the region of £9,500.

ⁱⁱ Efforts to comprehensively register all land in England and Wales have resulted in an increase in the proportion of land that is registered from 85% to 87% in the period from April 2018 to September 2019. Maggie Telfer, 'Why HM Land Registry wants to achieve comprehensive registration', <https://hmlandregistry.blog.gov.uk/2018/04/27/why-hm-land-registry-wants-to-achieve-comprehensive-registration/>, 27 April 2018 [updated September 2019].

Source Documents: None

TRANSFORMATION FUND MONITORING REPORT QUARTER 2 2019/20

To: General Purposes Committee
Audit and Accounts Committee

Meeting Date: 26 November 2019
28 November 2019

From: Julia Turner, Interim Head of Transformation

Electoral division(s): All

Forward Plan ref: Not applicable **Key decision:** No

Purpose: To outline progress in delivery of the projects for which transformation funding has been approved at the end of the second quarter of the 2019/20 financial year.

Recommendation: It is recommended that the Committee note and comment on the report and the impact of transformation fund investment across the Council.

<i>Officer contact:</i>		<i>Member contacts:</i>	
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1. BACKGROUND

- 1.1 General Purposes Committee (GPC) has responsibility for the stewardship of the Transformation Fund, approving business cases for new proposals and reviewing progress of the existing projects.
- 1.2 The Transformation Fund provides one off funding to encourage projects where an invest to save, invest to improve, or invest to innovate bid can underpin service improvements and deliver improved outcomes and future efficiencies.
- 1.3 This report provides GPC with an overview of how the proposals which are currently drawing down funding are delivering improved outcomes as well as financial objectives. Service Committees continue to review relevant projects in detail as appropriate.
- 1.4 To date, GPC have approved £19m of investments since the inception of the Transformation Fund in 2016. There is currently £20.7m funding available to allocate to further investments.
- 1.5 Further proposals are being drafted as part of the Councils Business Planning process for 2020/21 budget and will be submitted to GPC for consideration in January 2020.

2.0 OUTCOMES FOR CURRENT PROJECTS

- 2.1 The table below gives an overview of the projects currently drawing down funding. The table shows their current financial RAG (red, amber green) rating across the lifetime of the project and outlines the non-financial outcomes and benefits anticipated from each project.

Project	Brief description of project	Outcomes and benefits
Total Transport C/R.5.102 GREEN	Scrutinising contract services to ensure the Council delivers the most efficient mainstream school transport services whilst ensuring all eligible pupils receive free transport in line with the Council's policy on journey times.	<ul style="list-style-type: none">• More effective and co-ordinated Home to School Transport service• Improved experience for service users
External Funding C/R.5.011 AMBER	Fund the Advertising and Sponsorship Coordinator capacity to develop the council-wide structures and processes to identify and lever in new external funding opportunities.	<ul style="list-style-type: none">• Advertising and sponsorship skills within the organisation• CCC initiatives can be financially supported
Support Investment in modernising social care payments C/R.5.002 GREEN	Investing in modern payment mechanisms in social care; including payment cards and establishing a direct debit system	<ul style="list-style-type: none">• Provide an efficient and easy to engage with system for service users
Looked After Children (LAC) Placement budget savings	Funded the campaign to recruit more in house foster carers (launched in September 2018) to reduce the reliance on independent fostering	<ul style="list-style-type: none">• Increased the number of in house foster carers to place children with

C/R.5.007 BLUE	association (IFA) foster carers, a review of high cost placements and fee negotiations with IFA providers.	<ul style="list-style-type: none"> LAC are placed in the most appropriate placement with the right level of care and support.
Case reviews of specialist transport provisions C/R.5.009 GREEN	Provide additional capacity within the Social, Education Transport Team to review LAC Transport processes and provision	
Library Service C/R.5.010 GREEN	To provide time limited business development capacity. Investment to also include budget for marketing, minor building works, and investments in new technology solutions	<ul style="list-style-type: none"> Maximising the impact of libraries to communities Generating new income streams
Adults Positive Challenge Programme C/R.5.018 AMBER	Design and create financially sustainable services that managed demand and enables residents to live fulfilled lives, build on people's strengths and support people in a way that works for them.	<ul style="list-style-type: none"> Putting choice and independence directly into the hands of individuals and communities. addressing citizens' needs early on to prevent them from escalating building self-sufficient and resilient communities

2.1 The table below shows the trend in RAG rating over the previous four quarters for all current projects.

Project	Financial RAG				
	Q2 2018-19	Q3 2018-19	Q4 2018-19	Q1 2019-20	Q2 2019-20
Total Transport	Green	Green	Green	Green	Green
External Funding	Amber	Amber	Amber	Amber	Amber
Support Investment in modernising social care payments	Green	Green	Green	Green	Green
Looked After Children (LAC) Placement budget savings	Green	Blue	Blue	Blue	Blue
Case reviews of specialist transport provisions	Green	Green	Green	Green	Green
Library Service	Green	Green	Green	Green	Green
Adults Positive Challenge Programme	Not started	Not started	Not started	Green	Amber

3.0 FINANCIAL OUTCOMES FOR CURRENT PROJECTS

3.1 The table below summarises the overall financial performance of the current projects drawing down funding as of the first quarter (Q2) of the 2019/20 financial year.

RAG Rating (lifetime of saving)	No. of projects	Investment to Q2 (including prior years) (£000)	Total Investment Committed (including approved future years allocation) (£000)	Savings / income to Q2 (including previous years' savings achieved) (£000)	Forecast savings / income up to end of 2019/20 (including previous years' savings achieved) (£000)	Budgeted future years savings (as per 2019/20 Business Plan, 2020/21 onwards) (£000)
Blue	1	192	705	-2,568	-2,818	0
Green	4	305	544	-2,359	-2,459	0
Amber	2	943	3,040	-1,671	-3,383	-3,800
Red	0	0	0	0	0	0
Total	7	1,440	4,289	-6,598	-8,660	-3,800

3.2 There are currently no projects RAG rated as Red from a financial delivery perspective as at the end of Q2 2019/20.

4.0 ALIGNMENT WITH CORPORATE PRIORITIES

4.1 A good quality of life for everyone

The individual Transformation Fund bids identify where the specific project supports this outcome.

4.2 Thriving places for people to live

There are no significant implications for this priority.

4.3 The best start for Cambridgeshire's children

The individual Transformation Fund bids identify where the specific project supports this outcome.

5.0 SIGNIFICANT IMPLICATIONS

5.1 Resource Implications

The resource implications are captured on the savings tracker showing expenditure from the transformation fund and the actual and anticipated return on investment.

5.1.1 Transformation team resource as at 30 Sept 2019 = 29.1 FTEs (Full Time Equivalents)

5.2 **Procurement/Contractual/Council Contract Procedure Rules Implications**

No significant implications – in some instances the procurement process has taken longer than anticipated creating some delay in the expenditure and impact of the transformation investments – these are described within the commentary for each project.

5.3 **Statutory, Legal and Risk Implications**

There are no significant impacts for this category.

5.4 **Equality and Diversity Implications**

There are no significant implications within this category from this report – individual community impact assessments were completed for all projects as part of the original business case.

5.5 **Engagement and Communications Implications**

There are no significant impacts for this category.

5.6 **Localism and Local Member Involvement**

There are no significant impacts for this category.

5.7 **Public Health Implications**

There are no significant impacts for this category.

Implications	Officer Clearance
Have the resource implications been cleared by Finance?	Yes – Chris Malyon and Tom Kelly
Have the procurement/contractual/ Council Contract Procedure Rules implications been cleared by the LGSS Head of Procurement?	N/A
Has the impact on statutory, legal and risk implications been cleared by LGSS Law?	N/A
Have the equality and diversity implications been cleared by your Service Contact?	N/A
Have any engagement and communication implications been cleared by Communications?	N/A
Have any localism and Local Member involvement issues been cleared by your Service Contact?	N/A
Have any Public Health implications been cleared by Public Health	N/A

Source Documents	Location
None	

PERFORMANCE REPORT – QUARTER 1 2019-20

To: **Audit and Accounts Committee**

Meeting Date: **28 November 2019**

From: **Director – Business Improvement and Development**

Electoral division(s): **All**

Forward Plan ref: **Not applicable** *Key decision:* **No**

Purpose: **To provide performance monitoring information.**

Recommendation: **To note and comment on performance information and take remedial action as necessary.**

<i>Officer contact:</i>		<i>Member contacts:</i>	
Name:	Andy Mailer	Names:	Councillors Count & Hickford
Post:	Business Intelligence Manager	Post:	Chair/Vice-Chair
Email:	Andrew.mailer@cambridgeshire.gov.uk	Email:	Steve.Count@cambridgeshire.gov.uk Roger.Hickford@cambridgeshire.gov.uk
Tel:	01223 715699	Tel:	01223 706398

1 BACKGROUND

- 1.1 This report provides an update on the Council's performance indicators, and a summary of the performance measures monitored by Service Committees, highlighting those indicators that are 'Red' or Very Green'.
- 1.2 The report covers the period of Q1 2019/20, up to the end of June 2019.
- 1.3 The Service Committee summary report is detailed in **Appendix 1**. It contains information on
- Current and previous performance and projected linear trend
 - Current and previous targets (not all indicators have targets, this may be because they are being developed or because the indicator is being monitored for context)
 - Red / Amber / Green (RAG) status
 - Direction for improvement (this shows whether an increase or decrease is good)
 - Change in performance (this shows whether performance is improving (up) or deteriorating (down))
 - Statistical neighbour performance (only available where a standard national definition of indicator is being used)
 - Indicator description
 - Commentary on the indicator
- 1.4 The following RAG statuses are being used:
- Red – current performance is 10% or more from target
 - Amber – current performance is off target by less than 10%
 - Green – current performance is on target or better by up to 4%
 - Very Green – current performance is better than target by 5% or more
- 1.5 Information about all performance indicators monitored by the Council Committees will be published on the internet at <https://www.cambridgeshire.gov.uk/council/finance-and-budget/finance-&performance-reports/> following the General Purposes Committee meeting in each quarterly cycle.

2 CURRENT PERFORMANCE – SERVICE COMMITTEE INDICATORS

- 2.1 Current performance of indicators monitored by Service Committees is as follows:

Status	Number of indicators	Percentage of total indicators with target
Very Green	15	18%
Green	15	18%
Amber	11	13%
Red	14	17%
No target	27	33%

An exception report detailing the 'Very Green' and 'Red' indicators can be found in Appendix 1.

- 2.2 Service Committees in September / October 2019 all received performance reports in this new template, following a GPC decision in July 2019. The new style of report received positive feedback, and some suggestions for improvement in the presentation of data (e.g. increasing text size, amending the information on some indicators) were made, which are being addressed for the Q2 reports going to Service Committees in December 2019.

3 ALIGNMENT WITH CORPORATE PRIORITIES

3.1 A good quality of life for everyone

There are no significant implications for this priority.

3.2 Thriving places for people to live

There are no significant implications for this priority.

3.3 The best start for Cambridgeshire's children

There are no significant implications for this priority.

4. SIGNIFICANT IMPLICATIONS

4.1 Resource Implications

There are no significant implications within this category.

4.2 Procurement/Contractual/Council Contract Procedure Rules Implications

There are no significant implications within this category.

4.3 Statutory, Legal and Risk Implications

There are no significant implications within this category.

4.4 Equality and Diversity Implications

There are no significant implications within this category.

4.5 Engagement and Communications Implications

There are no significant implications within this category.

4.6 Localism and Local Member Involvement

There are no significant implications within this category.

4.7 Public Health Implications

There are no significant implications within this category.

Implications	Officer Clearance
Have the resource implications been cleared by Finance?	N/A
Have the procurement/contractual/ Council Contract Procedure Rules implications been cleared by the LGSS Head of Procurement?	N/A
Has the impact on statutory, legal and risk implications been cleared by the Council's Monitoring Officer or LGSS Law?	N/A
Have the equality and diversity implications been cleared by your Service Contact?	N/A
Have any engagement and communication implications been cleared by Communications?	N/A
Have any localism and Local Member involvement issues been cleared by your Service Contact?	N/A
Have any Public Health implications been cleared by Public Health	N/A

Source Documents	Location
'Performance and Resources Monitoring Report for the period ending 31 May 2019' General Purposes Committee, 16 July 2019	https://tinyurl.com/yemk5ac2

Main Index (select from the following outcome areas or directorates)

[Outcome 1](#) [Outcome 2](#) [Outcome 3](#) [Adults](#) [CYP](#) [P&E - EE](#) [P&E - HI](#) [Public Health](#) [C&I](#)



Indicator by Outcome (click on indicator to go to page)

VG	= More than 5% above target	N/A	= No target
G	= On target or up to 5% above target		= In development
A	= Less than 10% under target		
R	= More than 10% under target		

Outcome 1: A good quality of life for everyone

[Return to Index Selection](#)

Indicator 18: Admissions to residential and nursing care homes (aged 65+), per 100,000 population
Indicator 105: Percentage of adult safeguarding enquiries where outcomes were at least partially achieved
Indicator 140: Percentage of new clients where the sequel to Reablement was not a long-term service
Indicator 162: Number of carers receiving Council funded support per 100,000 of the population
Indicator 50: GUM Access - Percentage seen within 48 hours (Percentage of those offered an appointment)
Indicator 53: Number of NHS Health Checks completed
Indicator 56: Smoking Cessation - four week quitters
Indicator 76: Personal Health Trainer Service - Personal Health Plans completed (Extended Service)
Indicator 82: Percentage of Tier 2 clients recruited who complete the course and achieve 5% weight loss
Indicator 83: Percentage of Tier 3 clients recruited completing the course and achieve 10% weight loss

Outcome Area

Directorate RAG Rating

A good quality of life for everyone	Adults	VG
A good quality of life for everyone	Adults	VG
A good quality of life for everyone	Adults	VG
A good quality of life for everyone	Adults	R
A good quality of life for everyone	Public Health	VG
A good quality of life for everyone	Public Health	R
A good quality of life for everyone	Public Health	VG
A good quality of life for everyone	Public Health	VG
A good quality of life for everyone	Public Health	VG
A good quality of life for everyone	Public Health	VG

Outcome 2: Thriving places for people to live

[Return to Index Selection](#)

Indicator 14: Proportion of service users (18-64) with a primary support reason of learning disability support in paid employment (year to date)
Indicator 21: Proportion of adults, in contact with secondary mental health services, who are in paid employment
Indicator 34: The average journey time per mile during the morning peak on the most congested routes
Indicator 37: Number of visitors to libraries/community hubs - year-to-date
Indicator 39: Principal roads where maintenance should be considered
Indicator 40: Classified road condition - narrowing the gap between Fenland and other areas of the County
Indicator 41: Non-principal roads where maintenance should be considered
Indicator 43: Killed or seriously injured (KSI) casualties - 12-month rolling total
Indicator 148: Number of Defect Certificates as percent of total number of orders
Indicator 164: Annual forecast of the net amount of commercial income as a percentage of initial investment
Indicator 171: Percentage change in value of income obtained from farm estates

Thriving places for people to live	Adults	R
Thriving places for people to live	Adults	VG
Thriving places for people to live	EE	R
Thriving places for people to live	HI	R
Thriving places for people to live	HI	VG
Thriving places for people to live	HI	R
Thriving places for people to live	HI	VG
Thriving places for people to live	HI	R
Thriving places for people to live	HI	VG
Thriving places for people to live	C&I	R
Thriving places for people to live	C&I	R

Outcome 3: The best start for Cambridgeshire's children

[Return to Index Selection](#)

Indicator 1: Percentage children whose referral to social care occurred within 12 months of a previous referral
Indicator 3: The number children in care per 10,000 population under 18
Indicator 117: Proportion of children subject to a Child Protection Plan for the second or subsequent time (within 2 years)
Indicator 10: Ofsted - Pupils attending schools that are judged as Good or Outstanding (Special Schools)
Indicator 128: Percentage of EHCP assessments completed within timescale
Indicator 132: Percentage of Persistent absence (All children)
Indicator 58: Health visiting mandated check - Percentage of first face-to-face antenatal contact with a HV at >28 weeks
Indicator 62: Health visiting mandated check - Percentage of children who received a 2 -2.5 year review
Indicator 173: Number clients completing their PHP

The best start for Cambridgeshire's children	CYP	R
The best start for Cambridgeshire's children	CYP	R
The best start for Cambridgeshire's children	CYP	VG
The best start for Cambridgeshire's children	CYP	R
The best start for Cambridgeshire's children	CYP	VG
The best start for Cambridgeshire's children	CYP	R
The best start for Cambridgeshire's children	Public Health	R
The best start for Cambridgeshire's children	Public Health	R
The best start for Cambridgeshire's children	Public Health	VG

Target	Current Month	Previous Month	Direction for Improvement	Change in Performance
6.0%	2.1%	1.4%	↑	↑
Statistical Neighbours Mean (2017/18)	England Mean (2017/18)		RAG Rating	
7.2%	6.0%		R	

Indicator Description

The measure is intended to improve the employment outcomes for adults with a primary support reason of learning disability support, reducing the risk of social exclusion. There is a strong link between employment and enhanced quality of life, including evidenced benefits for health and wellbeing and financial benefits.

The measure shows the proportion of adults with a primary support reason of learning disability support who are recorded as being in paid employment. The information would have to be captured or confirmed within the financial year reporting period.

The measure is focused on 'paid' employment. Voluntary work is not collected in SALT and thus, is excluded from the measure. Paid employment is measured using the following two categories:

- Working as a paid employee or self-employed (16 or more hours per week); and,
- Working as a paid employee or self-employed (up to 16 hours per week)

Calculation:
 $(X/Y) \times 100$

Where:
X: All people within the denominator, who are in employment. The numerator should include those recorded as in paid employment irrespective of whether the information was recorded in an assessment, review or other mechanism. However, the information would have to have been captured within the financial year.

Y: Number of working-age clients with a primary support reason of learning disability support "known to CASSRs" during the period.

Source:The Adult Social Care Outcomes Framework 2018/19 Handbook of Definitions

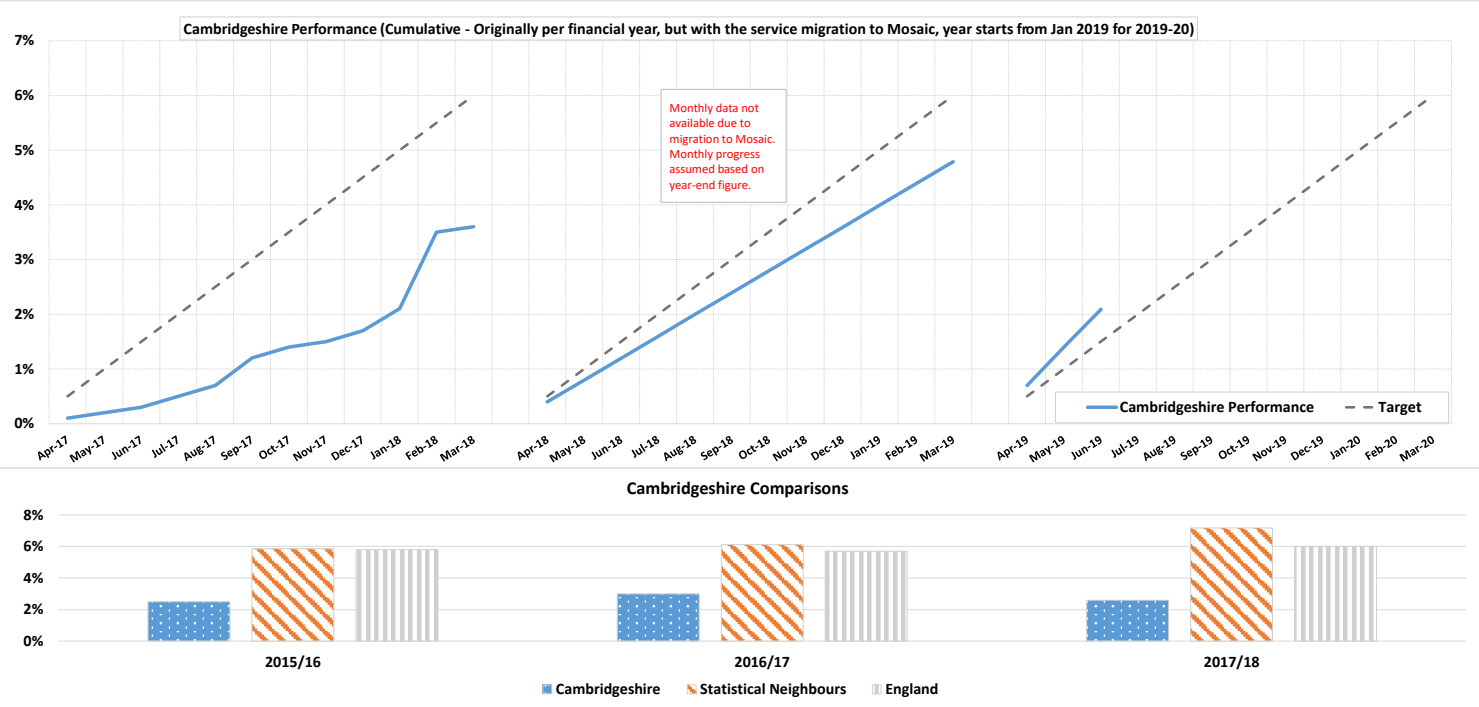
Useful Links

NHS Digital 2017/18 Data:
<https://digital.nhs.uk/data-and-information/publications/clinical-indicators/adult-social-care-outcomes-framework-ascof/current>

NHS Digital Archived Data:
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The Adult Social Care Outcomes Framework 2018/19 Handbook of Definitions:
https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/587208/Final_ASCOF_handbook_of_definitions_2018-19_2.pdf



(Mean England and Statistical Neighbour data obtained from NHS Digital)

Commentary

Performance at this indicator has been improving recently, with the year end figure for 2018-2019 exceeding that of the previous 3 years.

As well as a requirement for employment status to be recorded, unless a service user has been assessed or reviewed in the year, the information cannot be considered current. Therefore this indicator is also dependent on the review/assessment performance of LD.

The migration to Mosaic has had a positive impact on performance at this indicator by prompting workers to update of the employment status at each assessment/review.

To support delivery of the LD Employment Strategy a working group has been formed to develop a targeted workplan to improve employment opportunities for this cohort of service users. 16 individuals have been identified for employment support to add to the 50 already in paid employment.

Although performance is above target at the end of Q1, the indicator remains red as there is still a significant risk that the year end target may not be met at year end due to the complexities involved in securing paid employment in the current economic climate. This judgement will be kept under review and will be revised in subsequent reports if the recent trends continue.

Target	Current Month	Previous Month	Direction for Improvement	Change in Performance
564.0	406.0	370.9	↓	↓
Statistical Neighbours Mean (2017/18)	England Mean (2017/18)	RAG Rating		
535.6	585.6	VG		

Indicator Description

Avoiding permanent placements in residential and nursing care homes is a good measure of delaying dependency, and the inclusion of this measure in the framework supports local health and social care services to work together to reduce avoidable admissions. Research suggests that, where possible, people prefer to stay in their own home rather than move into residential care. However, it is acknowledged that for some client groups that admission to residential or nursing care homes can represent an improvement in their situation.

This measure reflects the number of older people whose long-term support needs are best met by admission to residential and nursing care homes relative to the group population. The measure compares council records with ONS population estimates. People counted in this measure should include:

- Users where the local authority makes any contribution to the costs of care, no matter how trivial or location of residential or nursing care
- Supported users and self-funders with depleted funds (set out in The Adult Social Care Outcomes Framework 2018/19 Handbook of Definitions)

Calculation:
 $(X/Y) \times 100,000$

Where:
X: The sum of the number of council-supported older people (aged 65 and over) whose long-term support needs were met by a change of setting to residential and nursing care during the year (excluding transfers between residential and nursing care).

Y: Size of older people population (aged 65 and over) in area (ONS mid-year population estimates).

Source: The Adult Social Care Outcomes Framework 2018/19 Handbook of Definitions

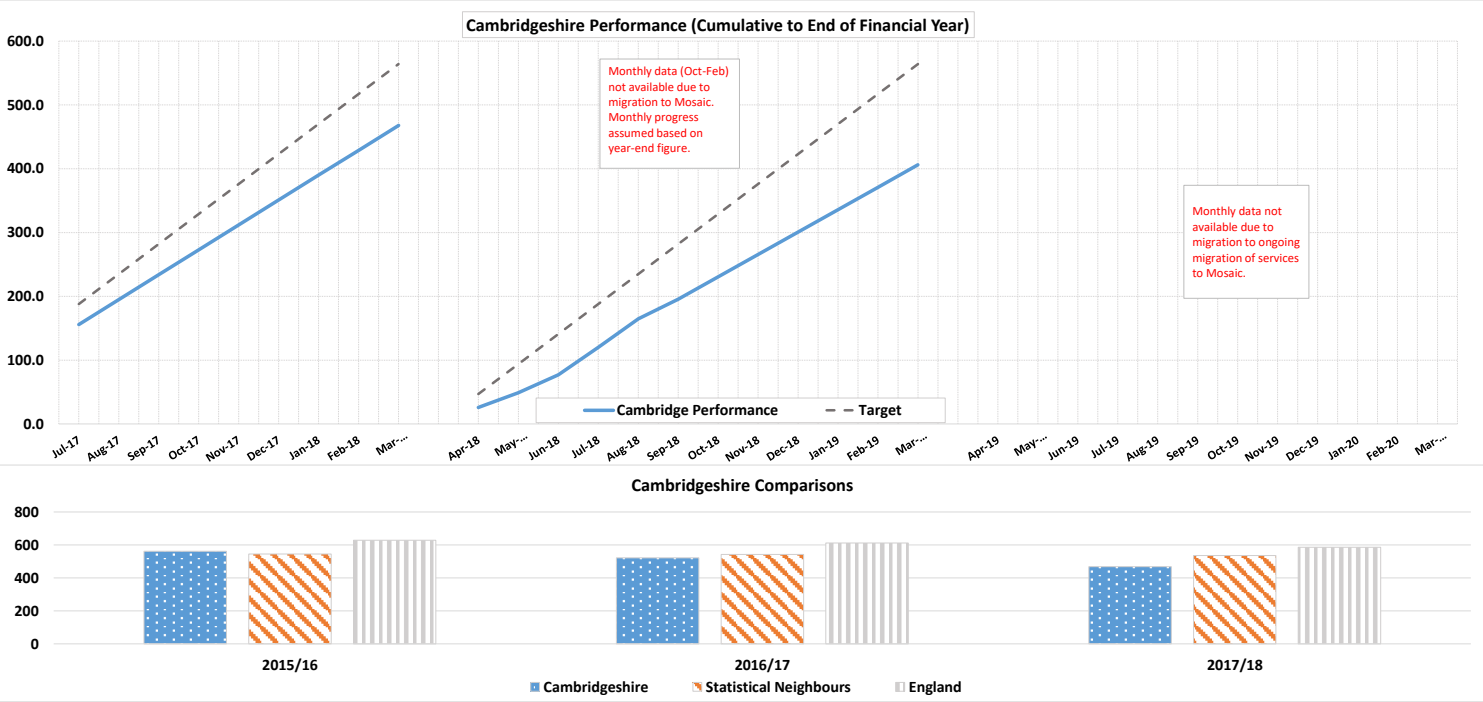
Useful Links

NHS Digital 2017/18 Data:
<https://digital.nhs.uk/data-and-information/publications/clinical-indicators/adult-social-care-outcomes-framework-ascof/current>

NHS Digital Archived Data:
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LG Inform:
<https://lginform.local.gov.uk/>

The Adult Social Care Outcomes Framework 2018/19 Handbook of Definitions:
https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/687208/Final_ASCOF_handbook_of_definitions_2018-19_2.pdf



(Mean England and Statistical Neighbour data obtained from NHS Digital)

Commentary

The implementation of the Transforming Lives model, combined with a general lack of available residential and nursing beds in the area has continued to keep admissions below national and statistical neighbour averages.

N.B. This is a cumulative figure, so will always go up. An upward direction of travel arrow means that if the indicator continues to increase at the same rate, the ceiling target will not be breached.

No new data is currently available for this measure during ongoing migration of service data to Mosaic system.

Target	Current Month	Previous Month	Direction for Improvement	Change in Performance
12.5%	13.5%	13.4%	↑	↑
Statistical Neighbours Mean (2017/18)	England Mean (2017/18)		RAG Rating	
9.3%	7.0%		VG	

Indicator Description

The measure is of improved employment outcomes for adults with mental health problems, reducing their risk of social exclusion and discrimination. Supporting someone to become and remain employed is a key part of the recovery process. Employment outcomes are a predictor of quality of life, and are indicative of whether care and support is personalised. Employment is a wider determinant of health and social inequalities.

The measure shows the percentage of adults receiving secondary mental health services in paid employment at the time of their most recent assessment, formal review or other multi-disciplinary care planning meeting.

Adults here are defined as those aged 18 to 69 who are receiving secondary mental health services and who are on the Care Programme Approach (CPA).The measure is focused on 'paid' employment. Voluntary work is to be excluded for the purposes of this measure.

Calculation:
 $(X/Y) \times 100$

Where:
X: Number of working age adults (18-69 years) who are receiving secondary mental health services and who are on the CPA recorded as being in employment. The most recent record of employment status for the person during the previous twelve months is used.

Y: Number of working age adults (18-69 years) who have received secondary mental health services and who were on the CPA at the end of the month.

Source:The Adult Social Care Outcomes Framework 2018/19 Handbook of Definitions

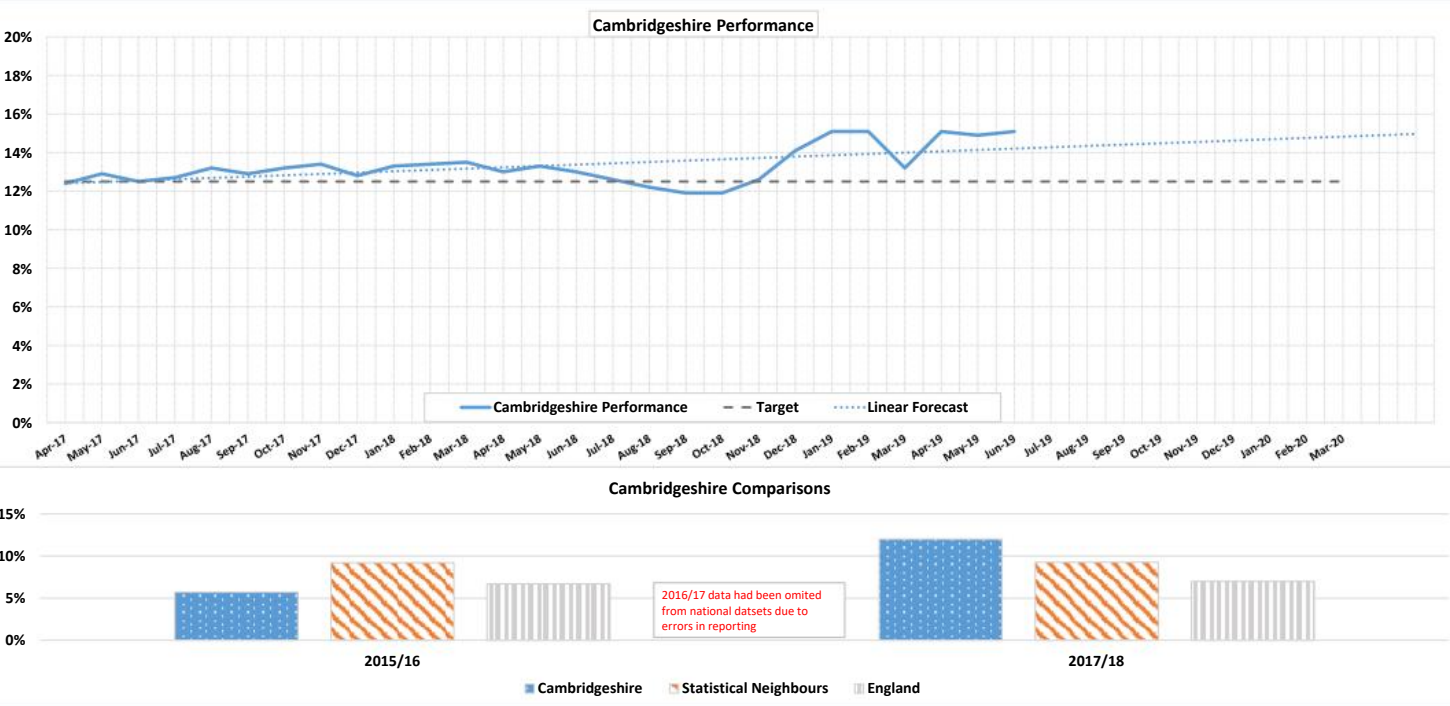
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(Mean England and Statistical Neighbour data obtained from NHS Digital)

Commentary

Performance at this measure is above target. Reductions in the number of people in contact with services are making this indicator more variable while the numbers in employment are changing more gradually.

Target	Current Year	Previous Year	Direction for Improvement	Change in Performance
87.0%	95.3%	94.2%	↑	↑
Statistical Neighbours Mean (2017/18)	England Mean (2017/18)	RAG Rating		
96.0%	94.0%	VG		

Indicator Description

The Care Act 2014 (Section 42) requires that each local authority must make enquiries, or cause others to do so, if it believes an adult is experiencing, or is at risk of, abuse or neglect. An enquiry should establish whether any action needs to be taken to prevent or stop abuse or neglect, and if so, by whom.

As part of the statutory reporting of safeguarding cases, those adults at risk may be asked what their desired outcomes of a safeguarding enquiry are. Where desired outcomes have been expressed, upon conclusion of the safeguarding enquiry the achievement of these outcomes is reported.

This data is collected as part of the statutory Safeguarding Adults Collection.

Calculation:
 $(X/Y) \times 100$

Where:

X: The number of concluded enquiries where outcomes were either achieved or partially achieved.

Y: The number of concluded enquiries where the adult(s) expressed desired outcomes.

Useful Links

NHS Digital 2017/18 Data:

<https://digital.nhs.uk/data-and-information/publications/clinical-indicators/adult-social-care-outcomes-framework-ascf/current>

NHS Digital Archived Data:

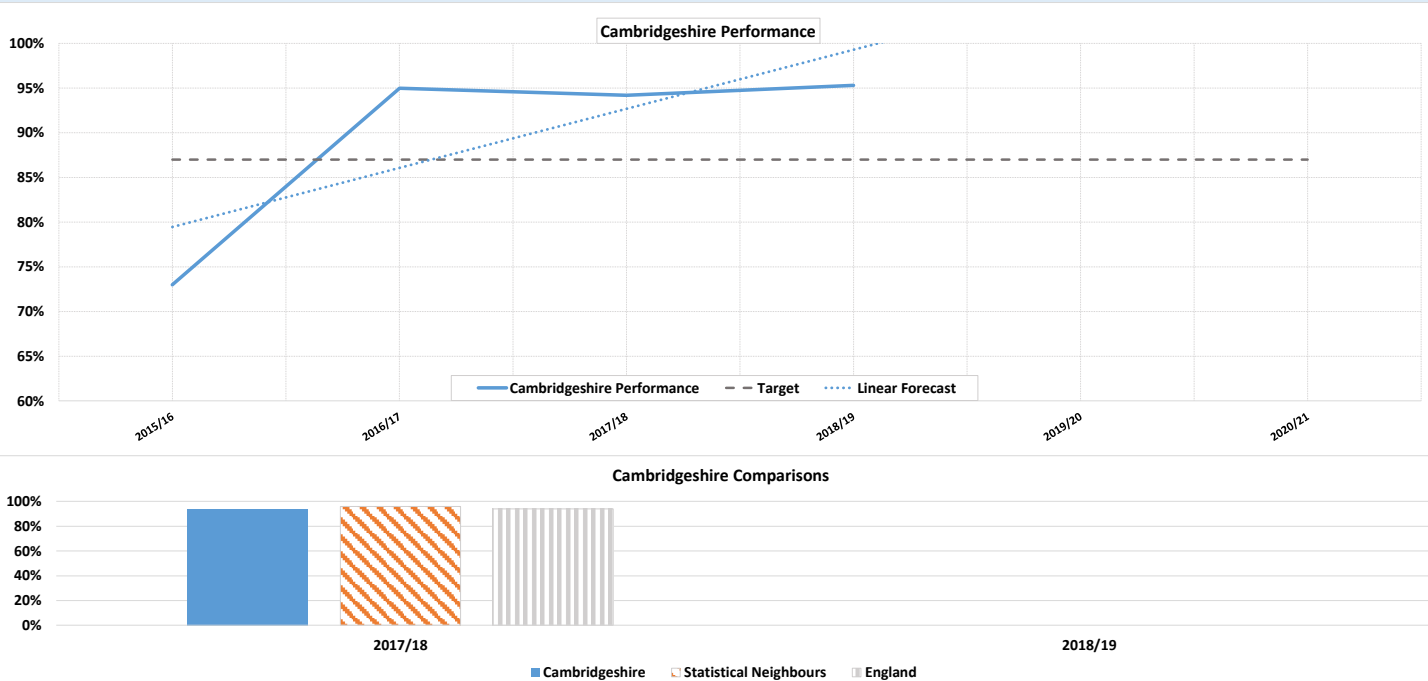
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Commentary

Performance at this measure is strong and remains consistent with national performance and that of statistical neighbours. There is room for improvement in the number of adults at risk being asked to express their desired outcomes. In 2017/18, approximately 17% of adults at risk who were subject to a S42 enquiry were not asked for their desired outcomes.

Target	Current Year	Previous Year	Direction for Improvement	Change in Performance
77.8%	91.2%	93.0%	↑	↓
Statistical Neighbours Mean (2017/18)	England Mean (2017/18)	RAG Rating		
79.5%	77.8%	VG		

Indicator Description

This measure will reflect the proportion of those new clients who received short-term services during the year, where no further request was made for ongoing support. Since short-term services aim to reable people and promote their independence, this measure will provide evidence of a good outcome in delaying dependency or supporting recovery – short-term support that results in no further need for services.

In this context, short-term support is defined as 'short-term support which is designed to maximise independence', and therefore will exclude carer contingency and emergency support. This prevents the inclusion of short-term support services which are not reablement services.

Calculation:
 $(X/Y) * 100$

Where:
 X: Number of new clients where the sequel to "Short Term Support to maximise independence" was "Ongoing Low Level Support"; "Short Term Support (Other)"; "No Services Provided - Universal Services/Signposted to Other Services"; "No Services Provided - No identified needs".

Y: Number of new clients who had short-term support to maximise independence. Those with a sequel of either early cessation due to a life event, or those who have had needs identified but have either declined support or are self-funding should be subtracted from this total.

Source: The Adult Social Care Outcomes Framework 2018/19 Handbook of Definitions

Useful Links

NHS Digital 2017/18 Data:

<https://digital.nhs.uk/data-and-information/publications/clinical-indicators/adult-social-care-outcomes-framework-ascof/current>

NHS Digital Archived Data:

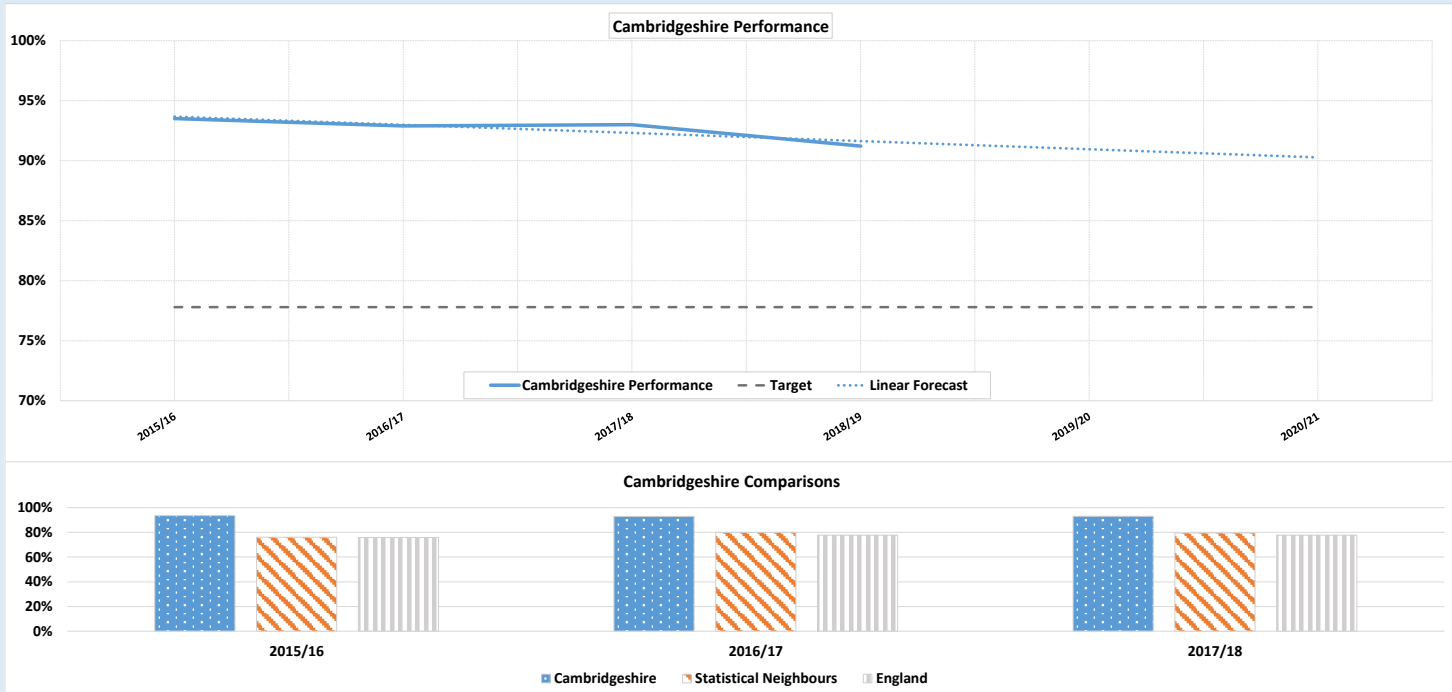
<https://digital.nhs.uk/data-and-information/publications/clinical-indicators/adult-social-care-outcomes-framework-ascof/archive>

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The Adult Social Care Outcomes Framework 2018/19 Handbook of Definitions:

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/687208/Final_ASCOF_handbook_of_definitions_2018-19_2.pdf



(Mean England and Statistical Neighbour data obtained from NHS Digital)

Commentary

Performance has dipped slightly in 2018/19 but is still comfortably above target, as well as the national and statistical neighbour averages.

Target	Current Year	Previous Year	Direction for Improvement	Change in Performance
271	622	517	↓	↓
Statistical Neighbours Mean (2017/18)	England Mean (2017/18)	RAG rating		
280	249	R		

Indicator Description

Carers assessment and targeted support can enable carers to continue caring for family members in their own homes and prevent carer breakdown.

The method used for calculating this measure is as follows:

$R = X/Y \times 100000$

Where R is the rate per 100 000 members of the population.

X is the sum of all carers supported by the following the following delivery mechanisms (as defined by the Social Care SALT Return): “Direct Payment only”, “Part Direct Payment”, “CASSR Managed Personal Budget”, “CASSR Commissioned Support only” and “Respite or other forms of carer support delivered to the cared-for-person”.

And Y is the adult population of the county based on the relevant mid-year estimate from the Office for National Statistics.

Source: SALT LTS003, Table 1

Useful Links

NHS Digital 2017/18 Data:

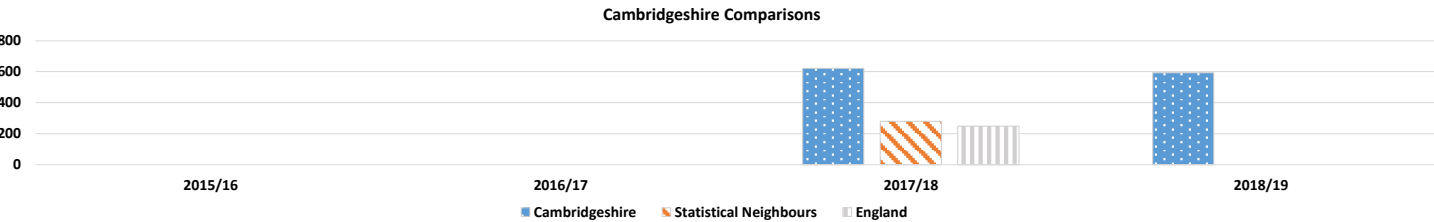
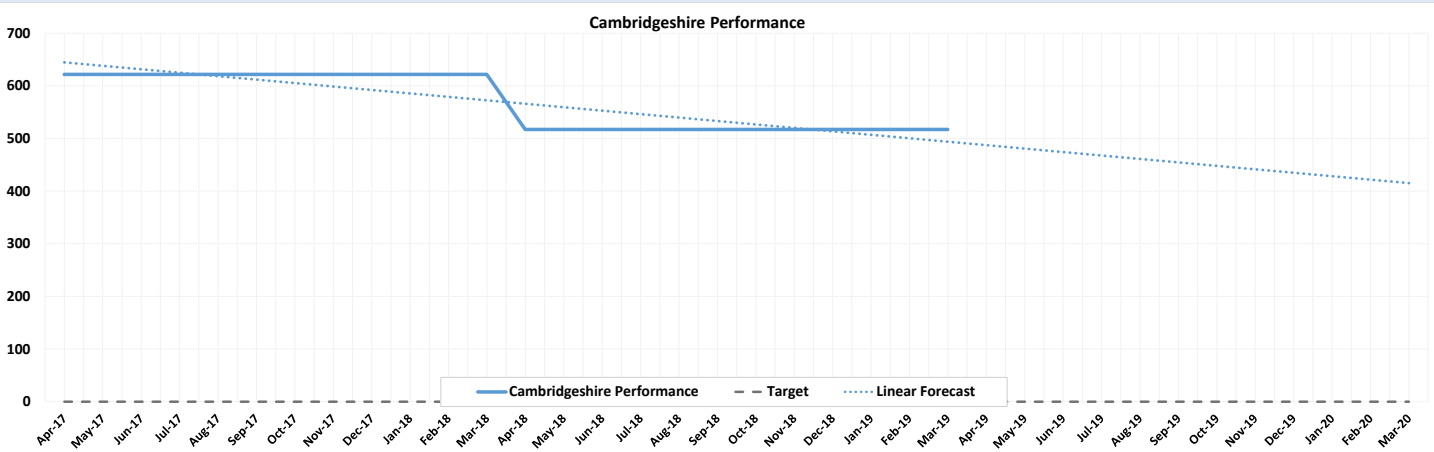
<https://digital.nhs.uk/data-and-information/publications/clinical-indicators/adult-social-care-outcomes-framework-ascof/current>

NHS Digital Archived Data:

<https://digital.nhs.uk/data-and-information/publications/clinical-indicators/adult-social-care-outcomes-framework-ascof/archive>

LG Inform:

<https://lginform.local.gov.uk/>



Commentary

Performance at this indicator appears to be falling, however this does not necessarily mean that fewer carers are being supported. In previous years direct payments were often used as a standard delivery mechanism for support a carer. There is now a greater focus on targeting support to carers in more varied ways which do not necessarily involve one-off grant payments. Recording of these interactions with carers is less robust than those involving a financial transaction and as such, the number of carers being supported appear to be in decline. Target represents a 50% reduction of Carer Direct Payments from the 2018/19 baseline.

Target	Current Month	Previous Month	Direction for Improvement	Change in Performance
20.0%	23.0%	19.8%	↓	↓
Statistical Neighbours Mean (2017/18)	England Mean (2017/18)	RAG Rating		
22.6%	21.9%	R		

Indicator Description

This measure gives an indication of the level of re-referral into children's social care. A re-referral could indicate that the child's needs were not previously fully met, or a significant incident has occurred to change their circumstances.

Expressed as a percentage of children, with a referral to social care, within the reporting month, who have had a previous referral to social care which opened within the last year.

A referral is defined as a request for services to be provide by children's social care and is in respect of a child who is currently not assessed to be in need. A referral may result in an initial assessment of the child's needs, the provision of information or advice, referral to another agency or no further action. New information relating to children who are already assessed to be a child in need is not counted as a referral (Department for Education, 2019).

Calculation:
 $(X/Y) \times 100$

Where:
X: The number of children with a referral who also have a previous referral starting within the last 12 months.
Y: The number of children with a referral this month.

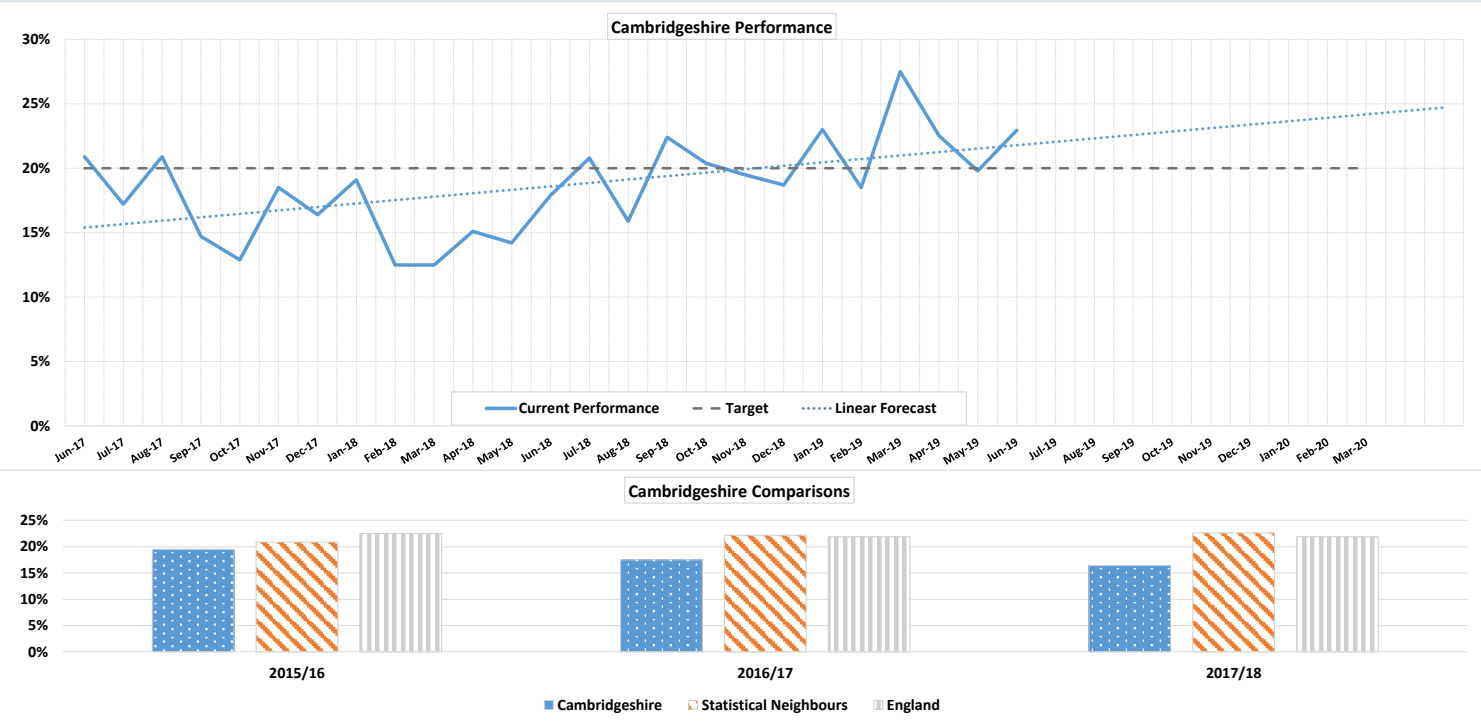
Sources: Department for Education; Local Authority Interactive Tool (LAIT); Cambridgeshire County Council Business Intelligence Childrens Team.

Useful Links

Local Authority Interactive Tool (LAIT):
<https://www.gov.uk/government/publications/local-authority-interactive-tool-lait>

LG Inform:
<https://lginform.local.gov.uk/>

Department of Education - Children in Need Statistics
<https://www.gov.uk/government/collections/statistics-children-in-need>



(Mean England and Statistical Neighbour data obtained from Local Authority Interactive Tool (LAIT))

Commentary

Recent changes in the way that contacts and referrals are considered within the Integrated Front Door mean that this indicator is likely to swing more than usual. This means that the current reported re-referral rate needs to be viewed with caution. The impact of the changes will reduce as we move towards the end of the year.

In Q1 2019, 21.8% (261) of referrals to social care occurred within 12 months of a previous referral. This is below statistical neighbours and in line with the England average. There has been an upward trend in re-referrals since the beginning of 2018.

Target	Current Month	Previous Month	Direction for Improvement	Change in Performance
40.0	58.1	58.9	↓	↑
Statistical Neighbours Mean (2017/18)	England Mean (2017/18)	RAG Rating		
46.3	64.0	R		

Indicator Description

This measure gives an indication of the number of children who are in the care of the local authority. A child is classed as in care if they are provided with accommodation for a continuous period of more than 24 hours; are subject to a care order, a placement order or accommodated under section 20 Children Act 1989 with parental consent.

Expressed as the number of children in care as a rate per 10,000 children aged 0-17. Children in care includes all children being looked after by a local authority; those subject to a care order under section 31 of the Children Act 1989; and those looked after on a voluntary basis through an agreement with their parents under section 20 of that Act (Department for Education , 2018).

Calculation:
 $(X/Y) \times 10,000$

Where:
X: The number of children in care at month end.

Y: The population of 0 to 17 year old children.

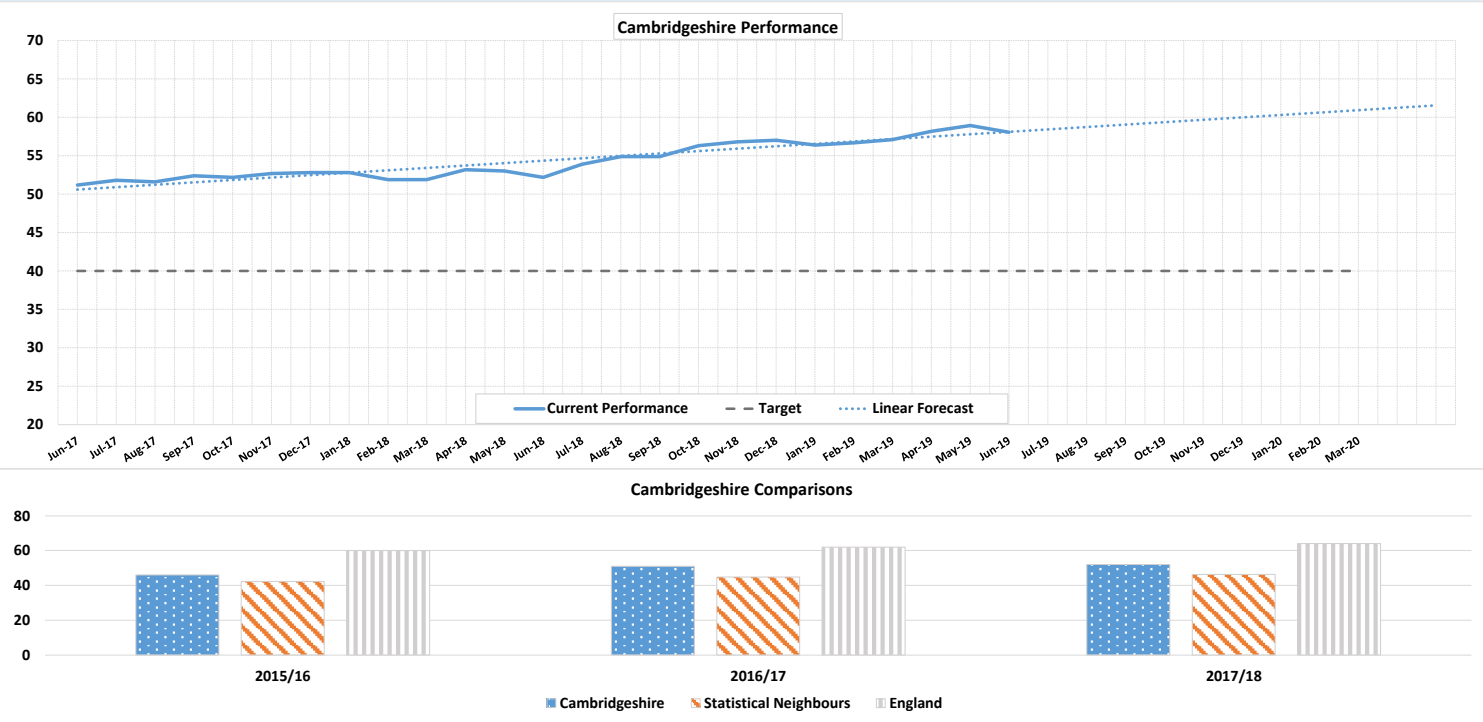
Sources: Department for Education; LG Inform; Cambridgeshire County Council Business Intelligence: Childrens Team

Useful Links

Local Authority Interactive Tool (LAIT):
<https://www.gov.uk/government/publications/local-authority-interactive-tool-lait>

LG Inform:
<https://lginform.local.gov.uk/>

Department of Education - Children in Need Statistics
<https://www.gov.uk/government/collections/statistics-children-in-need>



(Mean England and Statistical Neighbour data obtained from Local Authority Interactive Tool (LAIT))

Commentary

Numbers of children in care remain higher than they should be. The restructure of children's services will address this, as will the implementation of Family Safeguarding in the County.

The number of Children in Care is on an upward trend. The rate is above the Statistical Neighbours but below the England average. At the end of June there were 781 Children in Care in Cambridgeshire, 66 were unaccompanied assylum seeking children.

Target	Current Month	Previous Month	Direction for Improvement	Change in Performance
21.0%	13.2%	21.5%	↓	↑
Statistical Neighbours Mean (2017/18)	England Mean (2017/18)		RAG Rating	
21.7%	20.2%		VG	

Indicator Description

This measure gives an indication of the number of children at risk of harm for a second or subsequent times. Re-registration of a child indicates that the actions to reduce the risk of harm were not successful or significant event has occurred to change thier circumstances.

Expressed as a percentage of children who became subject to a Child Protection Plan at any time during the year, who had previously been the subject of a Child Protection Plan, or on the Child Protection Register of that council (Department for Education, 2018).

Calculation:
 $(X/Y) * 100$

Where:
X: The number of children with a child protection plan at month end, who have had a previous child protection plan.
Y: The number of children with a child protection plan, at month end.

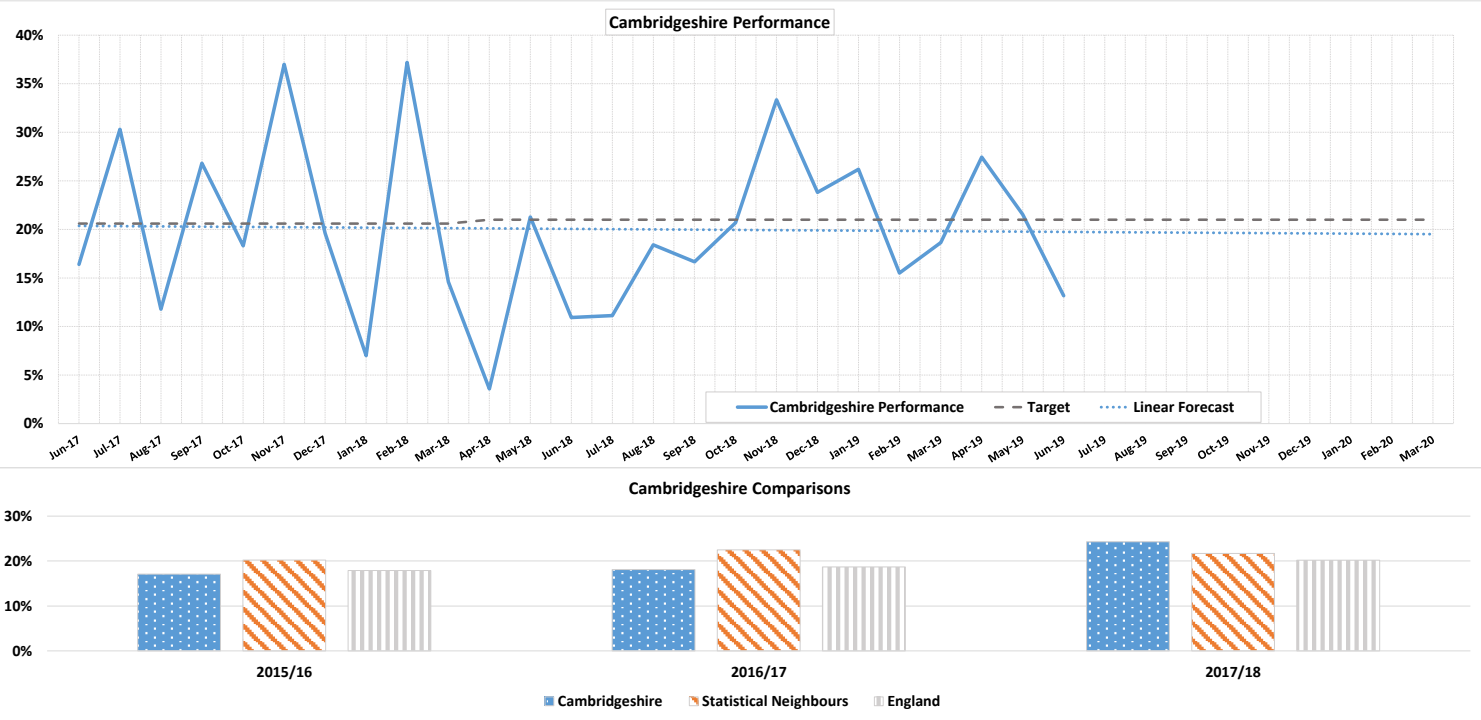
Sources: Department for Education; LG Inform; Cambridgeshire County Council Business Intelligence: Childrens Team

Useful Links

Local Authority Interactive Tool (LAIT):
<https://www.gov.uk/government/publications/local-authority-interactive-tool-lait>

LG Inform:
<https://lginform.local.gov.uk/>

Department of Education - Children in Need Statistics
<https://www.gov.uk/government/collections/statistics-children-in-need>



(Mean England and Statistical Neighbour data obtained from Local Authority Interactive Tool (LAIT))

Commentary

NOTE: The target for this indicator has been reviewed and is now in line with the statistical neighbours and England average.

In Q1 2019, 47 of the 205 child protection plan registrations were re-registrations within 2 years.The re-registration rate of 13.2% in June is very good performance. The rate of second or subsequent child protection plans is below target and below the Statistical Neighbours and England Average.

Target	Current Month	Previous Month	Direction for Improvement	Change in Performance
100.0%	87.0%	87.0%	↑	↔
Statistical Neighbours Mean	England Mean		RAG Rating	
92.8%	94.2%		R	

Indicator Description

This measure gives an indication of how many children are attending state-funded special schools which have been judged, by Ofsted inspection, to be Good or Outstanding.

Expressed as the percentage of children in all state-funded special schools, at month end.

Calculation:
 $(X/Y) * 100$

Where:

X: The number of children attending state-funded special schools judged as good or outstanding at their latest Ofsted inspection.

Y: All children attending state-funded special schools where the school has had an Ofsted inspection.

Source: Cambridgeshire County Council Business Intelligence: Education Team.

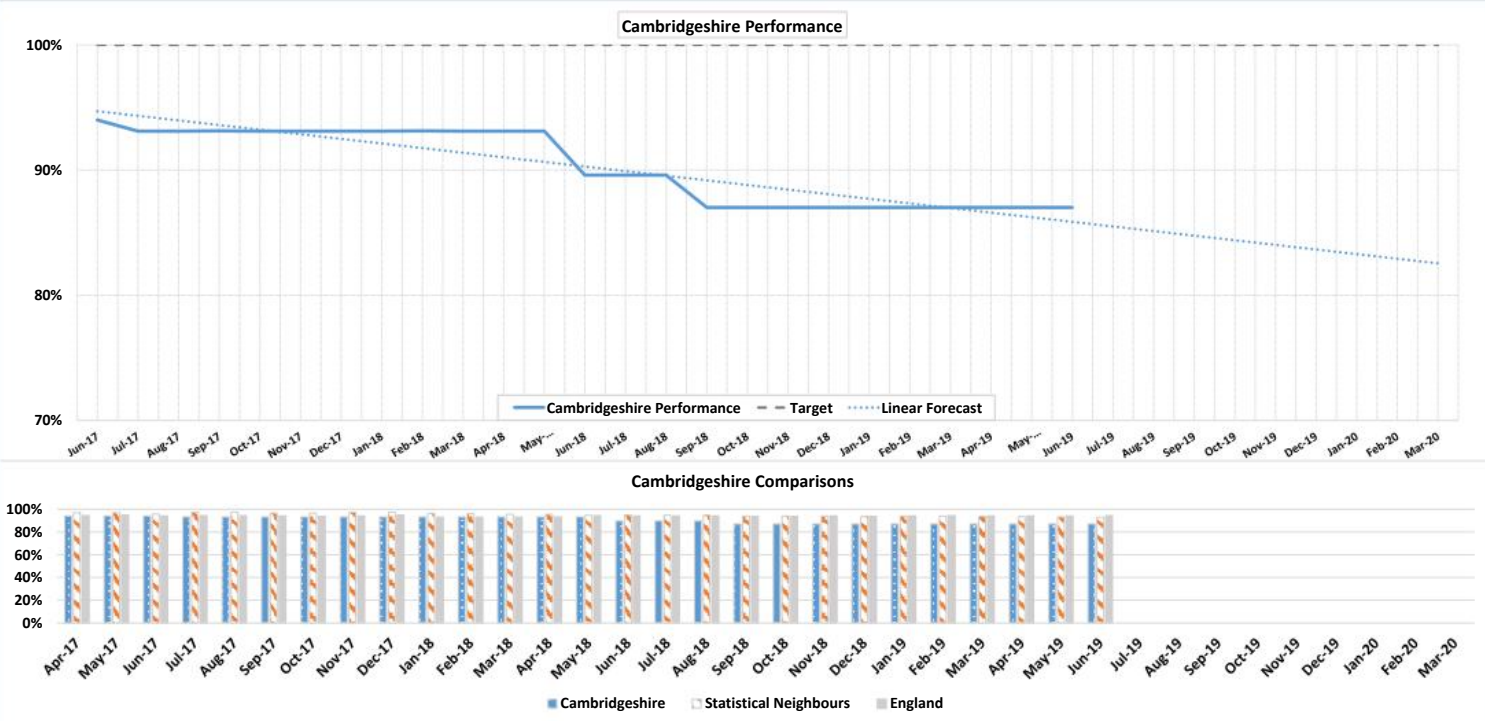
Useful Links

State-funded school inspections and outcomes: management information:

<https://www.gov.uk/government/statistical-data-sets/monthly-management-information-ofsted-school-inspections-outcomes>

LG Inform:

<https://lginform.local.gov.uk/>



(Mean England and Statistical Neighbour data obtained directly from B.I. Learning directorate team)

Commentary

There are ten state-funded special schools in Cambridgeshire. Ofsted have judged three to be Outstanding, four to be Good, one as Requiring Improvement and one as Inadequate. One school has yet to be inspected and is excluded from the KPI calculation.

The school requiring improvement was inspected in 2016 before it academised and has not been inspected since changing to an academy. The Inadequate school was inspected in March 2019.

Target	Current Month	Previous Month	Direction for Improvement	Change in Performance
70.0%	82.1%	73.4%	↑	↑
Statistical Neighbours Mean (2017/18)	England Mean (2017/18)	RAG rating		
64.5%	58.0%	VG		

Indicator Description

Education, Health and Care (EHC) plans for children and young people aged up to 25 were introduced on 1 September 2014 as part of the Special Educational Needs and Disability (SEND) provisions in the Children and Families Act 2014.

The percentage of EHCP assessments completed within 20 weeks (including exception cases).

Calculation:
(X/Y)*100

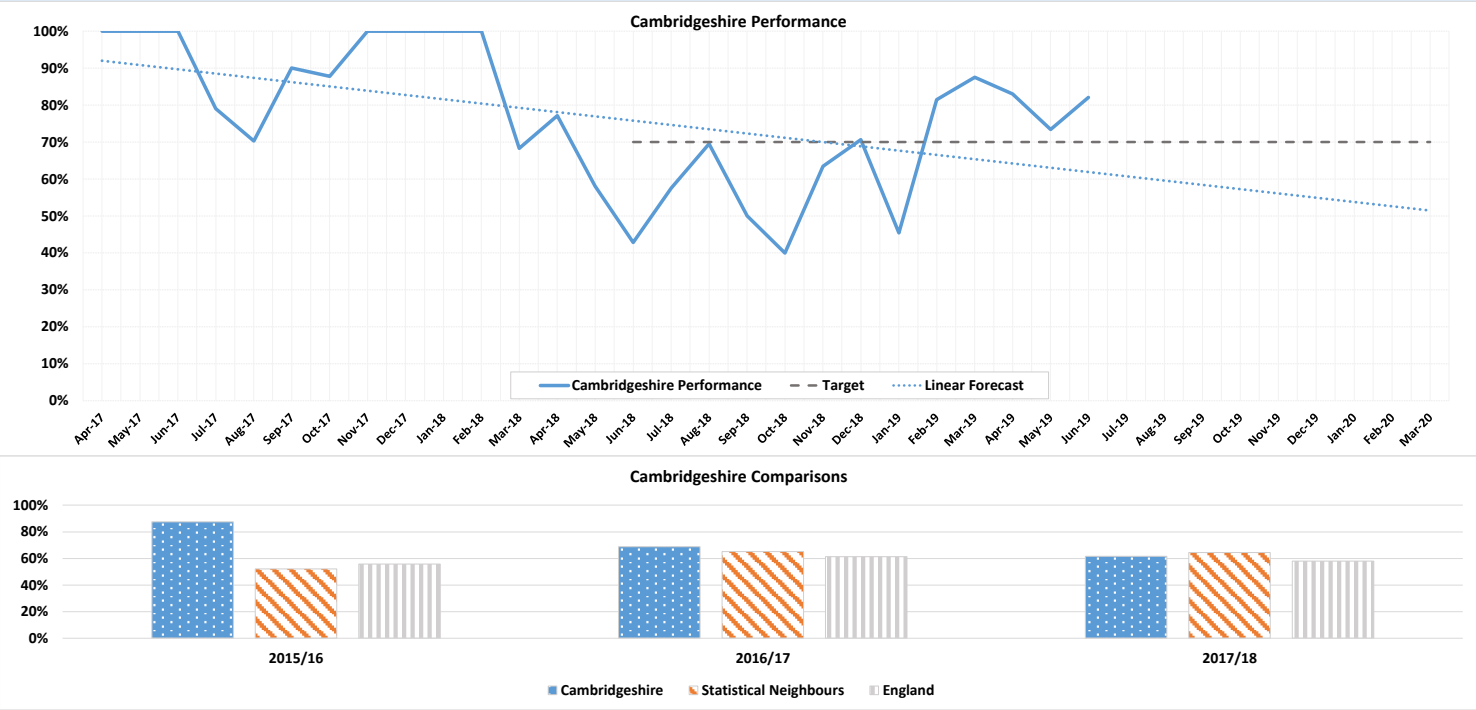
Where:
X: The number of EHCP assessments (including) exception cases issued within the month which took 20 weeks or less to complete.
Y: The number of EHCP assessments issued within the month.

The CCC target of 70% was set in June 2018 when this indicator was included in corporate performance reporting. Prior to this, no target was set.

Useful Links

Local Authority Interactive Tool (LAIT):
<https://www.gov.uk/government/publications/local-authority-interactive-tool-lait>

LG Inform:
<https://lginform.local.gov.uk/>



(Mean England and Statistical Neighbour data obtained from Local Authority Interactive Tool (LAIT))

Commentary

Nationally the percentage of EHC plans being issued in timescale has decreased. In 2018, 60% of EHC plans were issued in timescale which shows a decrease from 2017 when 65% of new EHC plans were issued to timescales.

Cambridgeshire has seen a similar drop in line with the national data however since February 2019 performance has remained well above target and significantly above both the statistical neighbour average and the national average.

Target	Current Year	Previous Year	Direction for Improvement	Change in Performance
8.5%	9.6%	8.9%	⬇️	⬇️
Statistical Neighbours Mean (2017/18)	England Mean (2017/18)	RAG Rating		
10.6%	11.2%	R		

Indicator Description

In law, parents of children of compulsory school age (5-16) are required to ensure that they receive a suitable education by regular attendance at school or otherwise. Failure to comply with this statutory duty can lead to prosecution. Local Authorities are responsible in law for making sure that pupils attend school. Schools are required to take attendance registers twice a day: at the beginning of the morning session and during the afternoon session. In their register schools are required to distinguish whether pupils are present, engaged in an approved educational activity, or are absent. Where a pupil of compulsory school age is absent, schools have to indicate if their absence is authorised by the school or unauthorised.

Since the beginning of the 2015/16 academic year, pupils have been identified as persistent absentees if they miss 10% or more of their possible sessions.

Expressed as a percentage

Calculation:
(X/Y)*100

Where:
X: The number of enrolments classed as persistent absentees

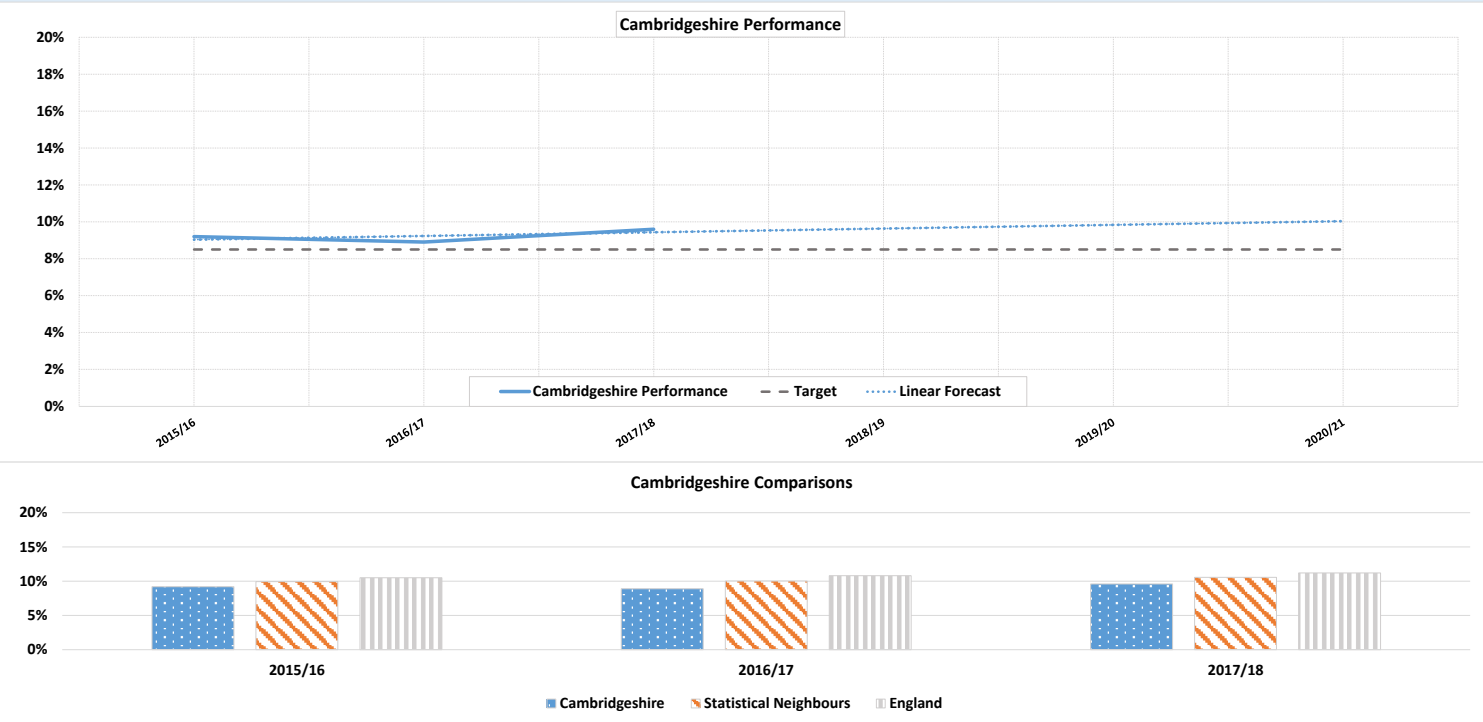
Y: The number of enrolments.

Source: Cambridgeshire County Council Business Intelligence: Education Team.

Useful Links

Local Authority Interactive Tool (LAIT):
<https://www.gov.uk/government/publications/local-authority-interactive-tool-lait>

LG Inform:
<https://lginform.local.gov.uk/>



(Mean England and Statistical Neighbour data obtained from Local Authority Interactive Tool (LAIT))

Commentary

Although persitent absence in all schools rose by 0.7 percentage points from the previous year, it is still well below both the England average (1.6 percentage points below) and the statistical neighbour figure (1.0 percentage points below).

This is the first time in the last five years that persistent absence rose in primary and secondary schools and the increase is 0.6 percentage points for both school phases which is in line with similar increases for statistical neighbours and the England average.

Persistent absence in special schools has risen by 6 percentage points since the previous year. This is higher than both our statistical neighbour average and the England average.

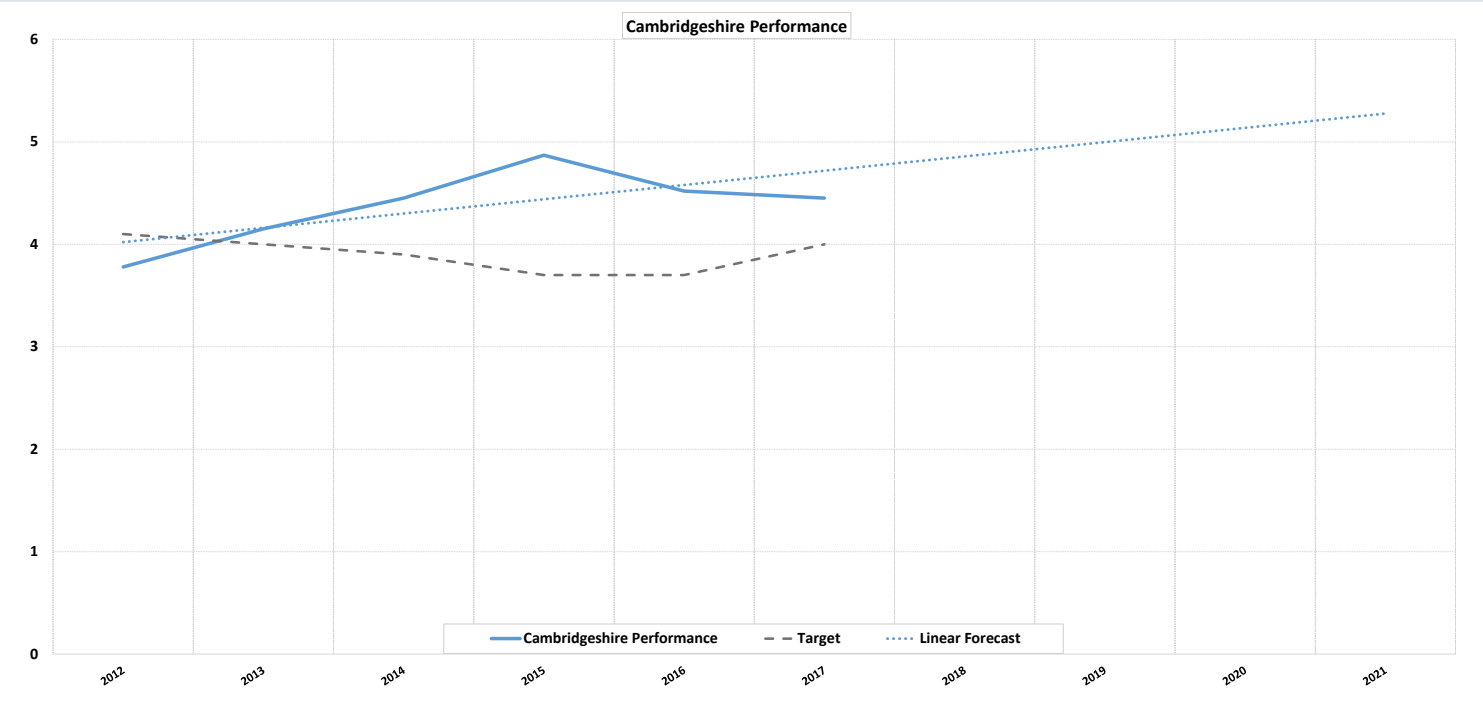
Target	Current Year	Previous Year	Direction for Improvement	Change in Performance
4.0	4.45	4.52	↓	↑
Statistical Neighbours Mean	England Mean	RAG Rating		
N/A	N/A	R		

Indicator Description

Strategic measure of traffic reduction and management work.

This is a standard indicator for which we have good history.

Useful Links



Commentary

At 4.45 minutes per mile, the latest figure for the average morning peak journey time per mile on key routes into urban areas in Cambridgeshire is better than the previous year's figure of 4.52 minutes.

The figure for Cambridge city is 5.29 minutes compared to the previous year's figure of 5.44 minutes.

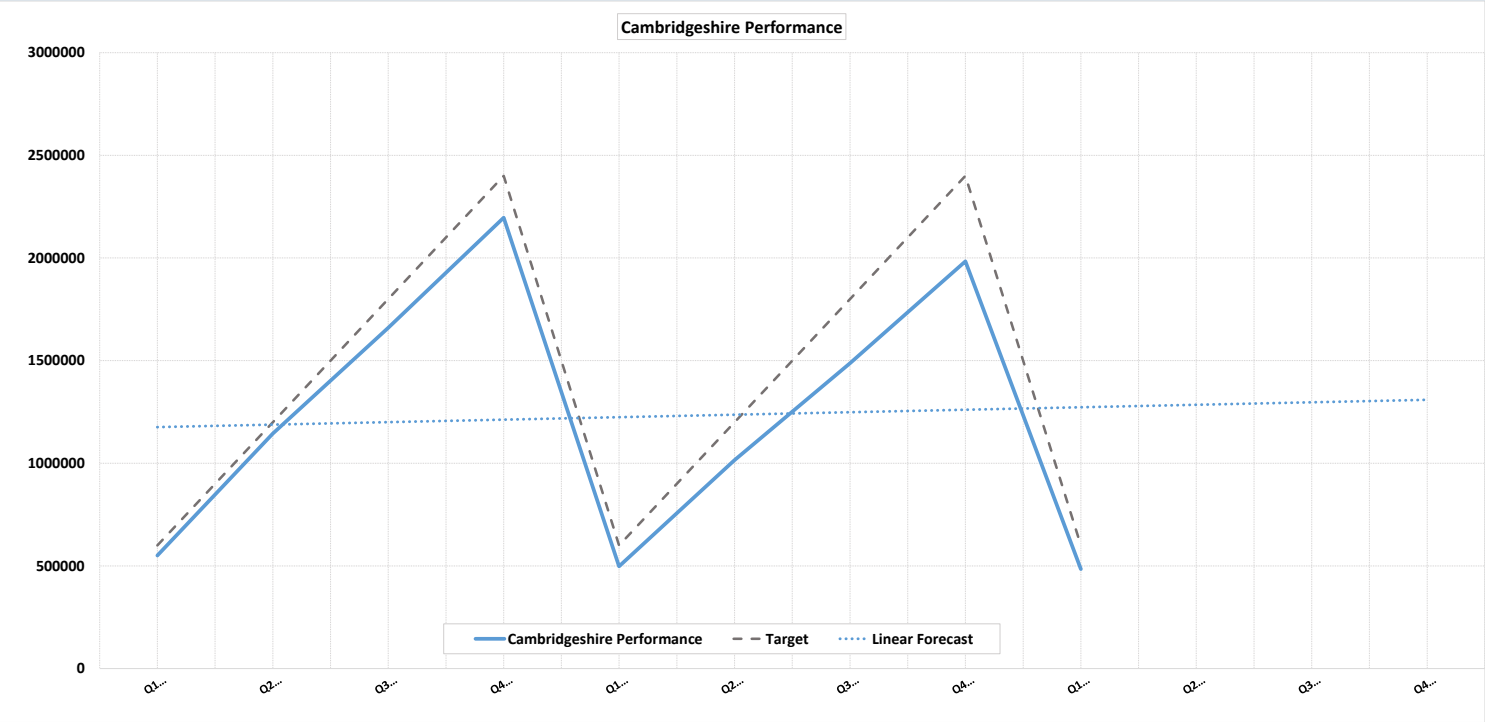
The target for 2017/18 is to reduce this to 4 minutes per mile.

Target	Current Quarter	Previous Quarter	Direction for Improvement	Change in Performance
600000	484403	1983487	↑	↓
Statistical Neighbours Mean	England Mean	RAG Rating		
N/A	N/A	R		

Indicator Description

Useful Links

LG Inform:
<https://lginform.local.gov.uk/>



Commentary

Target	Current Year	Previous Year	Direction for Improvement	Change in Performance
3.0%	2.7%	2.8%	↓	↑
Statistical Neighbours Mean	England Mean	RAG Rating		
N/A	N/A	VG		

Indicator Description

Principal roads where maintenance should be considered.

This is the percentage of the local authority's A-road and principal (that is, local authority owned) M-road carriageways where maintenance should be considered. This indicator was reported as NI 168, and is an updated version of the former Best Value Performance Indicator (BVPI) 223 (formerly BVPI 96). Note that there are some differences from how this data was collected as a BVPI which may hide/increase differences in performance.

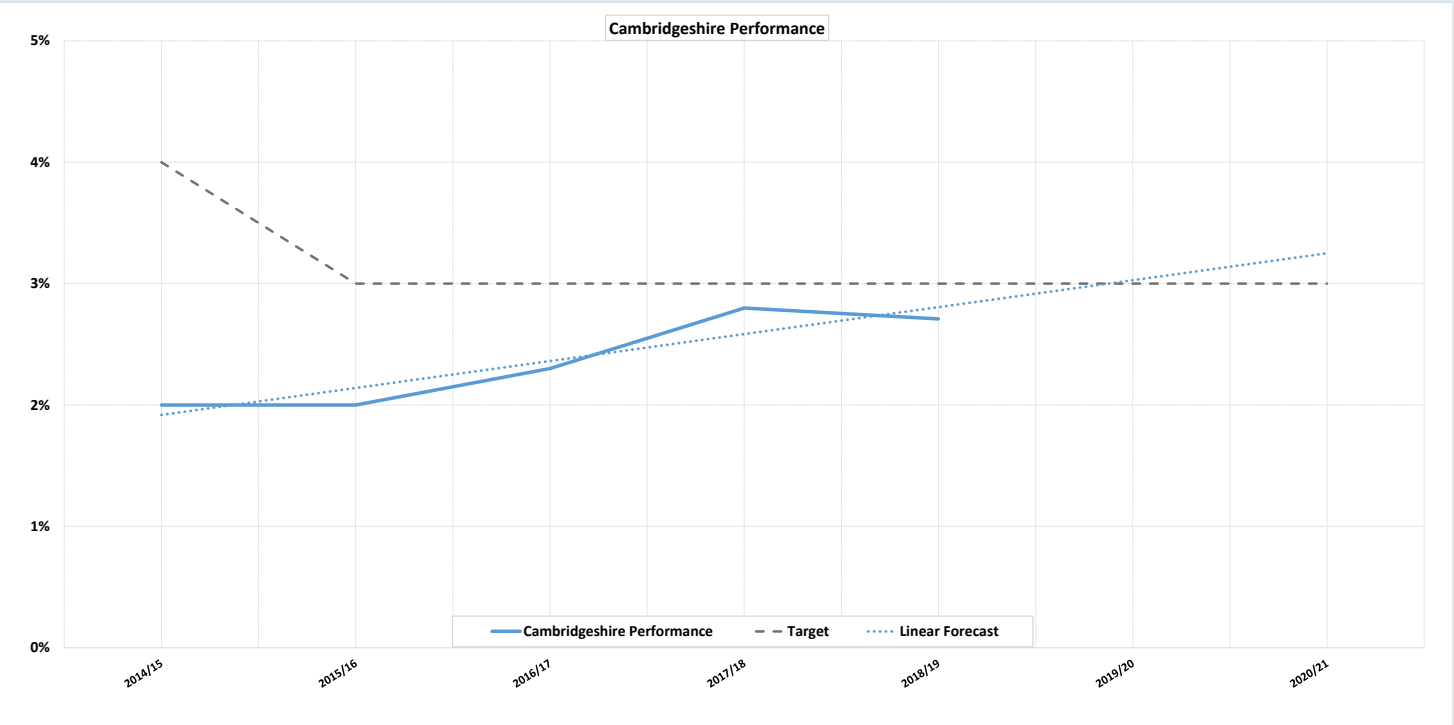
Source name: Department for Transport

Collection name: Road conditions

Polarity: Low is good

Useful Links

LG Inform:
<https://lginform.local.gov.uk/>



Commentary

The actual figure has improved marginally from last year's figure of 2.8% to 2.71%. This is not a material change.

Target	Current Year	Previous Year	Direction for Improvement	Change in Performance
2.0%	4.1%	3.5%	↓	↓
Statistical Neighbours Mean	England Mean		RAG Rating	
N/A	N/A		R	

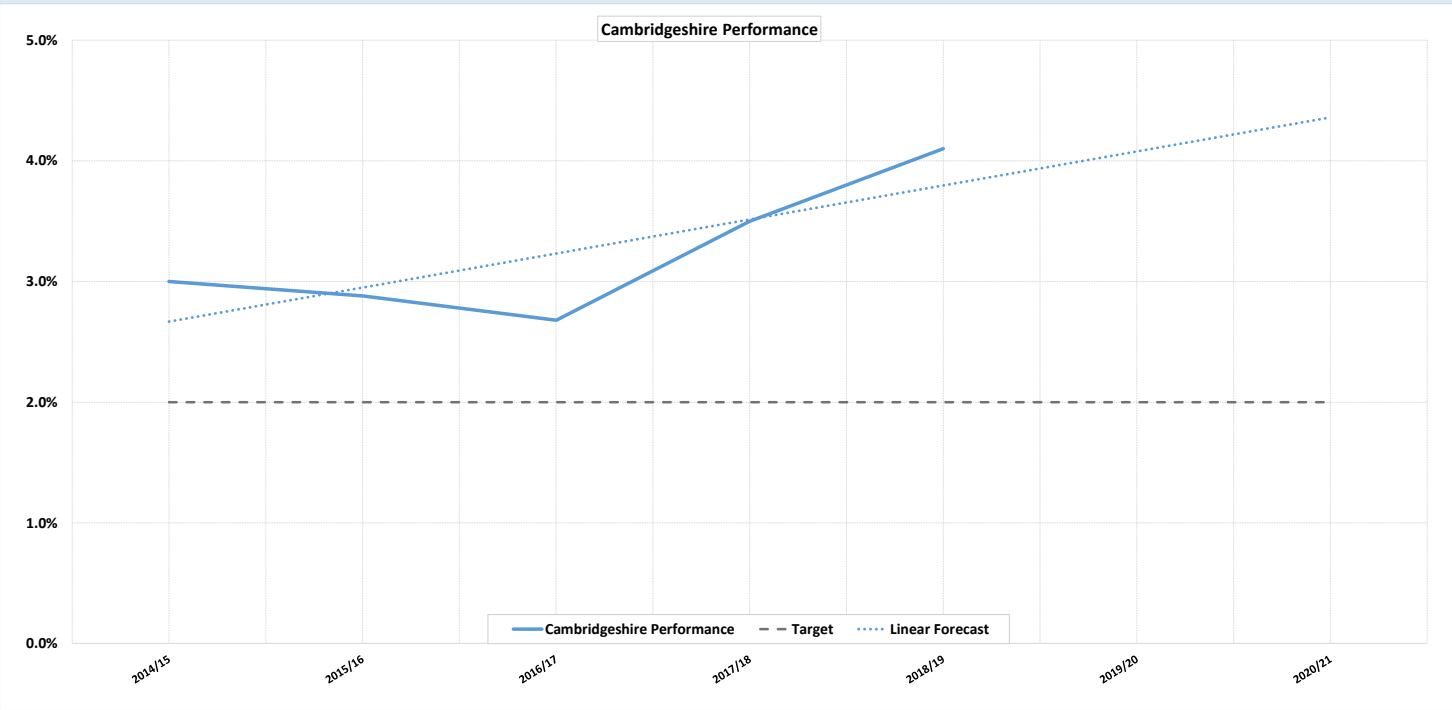
Indicator Description

Indicator of key priority area for highways maintenance.

Based on national standard definition and data collection methodology so can be benchmarked.

Useful Links

LG Inform:
<https://lginform.local.gov.uk/>



Commentary

Figures show the gap increasing by 0.6% from 3.5% last year. Although this is of concern, this may be affected by the experimental error within the machine condition survey methodology. Significant investment has also recently been carried out in the Fenland area associated with the DfT Challenge Fund bid, and the effects of some of these works will not have been included in this year's survey.

Target	Current Year	Previous Year	Direction for Improvement	Change in Performance
8.0%	6.0%	6.0%	↓	↔
Statistical Neighbours Mean	England Mean	RAG Rating		
N/A	N/A	VG		

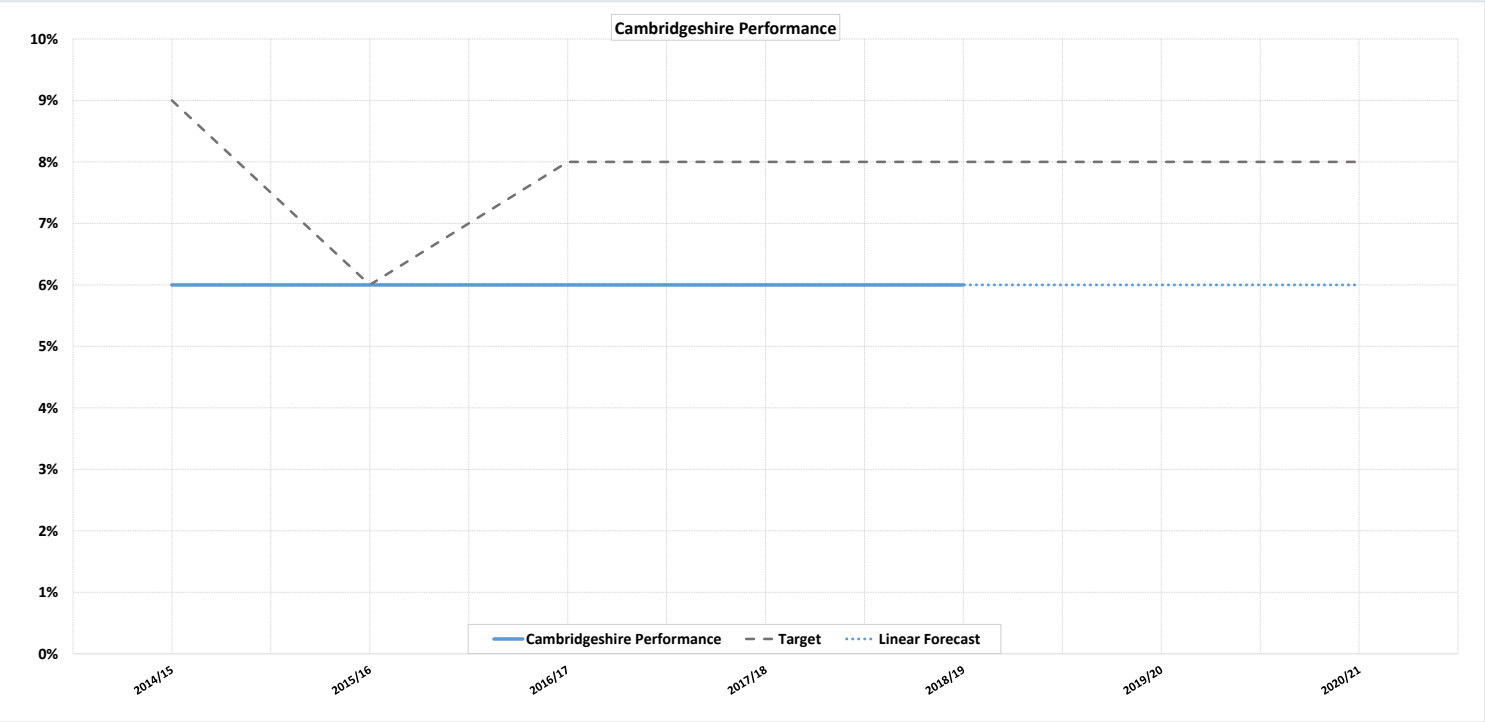
Indicator Description

This is the percentage of the local authority's B-road and C-road carriageways where maintenance should be considered. This indicator was previously reported as NI 169, and is an updated version of the former Best Value Performance Indicator (BVPI) 224a (formerly BVPI 97a). Note that there are some differences from how this data was collected as a BVPI which may hide / increase differences in performance.

Source: Department for Transport

Polarity: Low value is good

Unit of measure: Percentage of the total length surveyed.



Commentary

There is no overall change to the combined condition of B and C roads.

Useful Links

LG Inform:
<https://lginform.local.gov.uk/>

Collection (URL):
<https://www.gov.uk/government/statistical-data-sets/rdc01-roads-where-maintenance-should-be-considered>

Target	Current Month	Previous Month	Direction for Improvement	Change in Performance
256.0	388.0	384.0	↓	↓
Statistical Neighbours Mean	England Mean	RAG Rating		
N/A	N/A	R		

Indicator Description

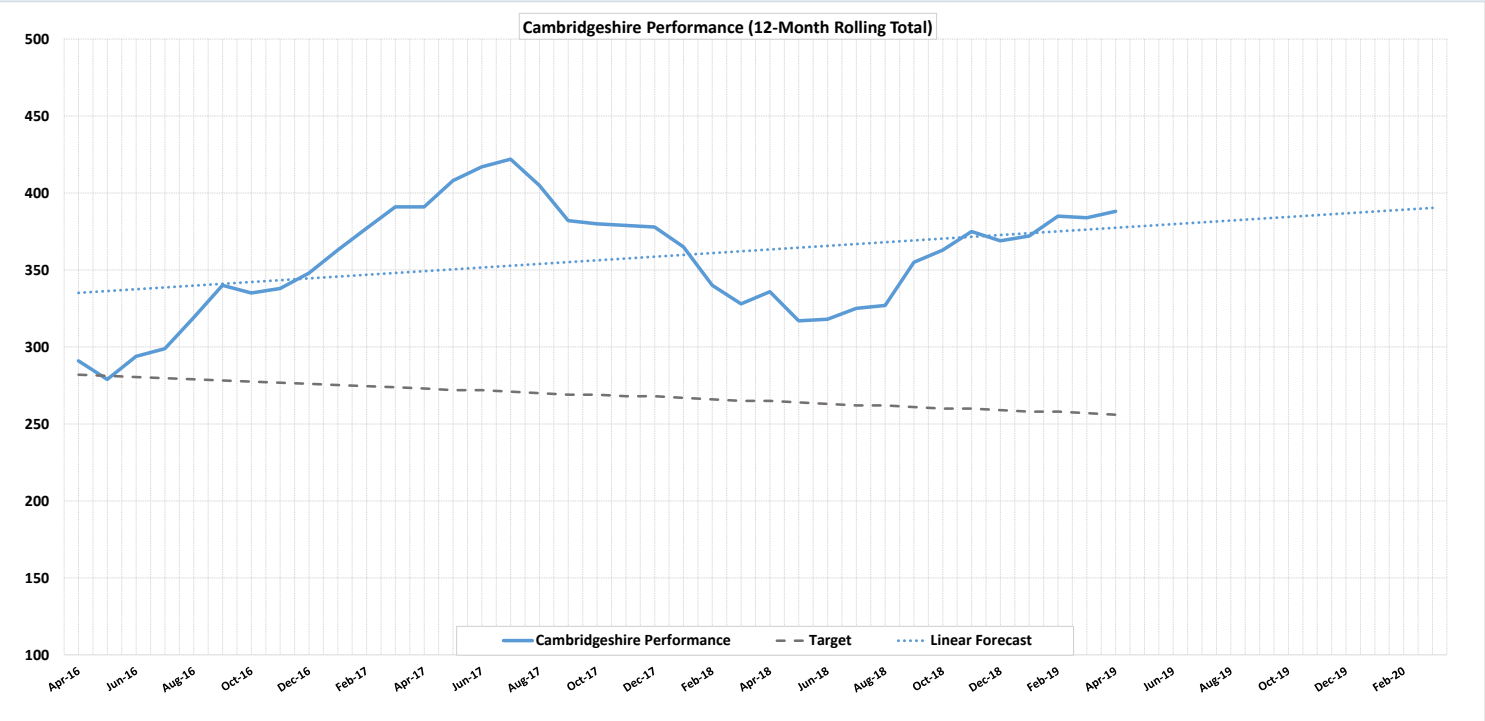
Killed and seriously injured (KSI) casualties is derived from Stats19 data

The number of all people of all ages reported killed or seriously injured (KSI) as a 12 month rolling total on Cambridgeshire roads.

This indicator includes only casualties who were fatally or seriously injured and these categories are defined as follows: - Fatal casualties are those who sustained injuries which caused death less than 30 days after the accident; confirmed suicides are excluded. - Seriously injured casualties are those who sustained an injury for which they are detained in hospital as an in-patient, or any of the following injuries, whether or not they are admitted to hospital: fractures, concussion, internal injuries, crushings, burns (excluding friction burns), severe cuts and lacerations, severe general shock requiring medical treatment and injuries causing death 30 or more days after the accident. A casualty is recorded as seriously or slightly injured by the police on the basis of information available within a short time of the accident. This generally will not reflect the results of a medical examination, but may be influenced according to whether the casualty is hospitalised or not. Hospitalisation procedures will vary regionally.

Useful Links

LG Inform:
<https://lginform.local.gov.uk/>



Commentary

New data for April shows an increase in KSIs from 18 in March to 34 in April.

The provisional 12 month total to the end of April 2019 has been update as new data has been received. The 12 month rolling KSI total is now 388 compared with 336 for the same period of the previous year. The April figure is higher compared to the last reported figure of 384 for March 2019.

During April 2019 there was 1 fatal accident and there were 33 serious casualties.

Target	Current Month	Previous Month	Direction for Improvement	Change in Performance
2.0%	0.0%	0.0%	↓	↔
Statistical Neighbours Mean	England Mean		RAG Rating	
N/A	N/A		VG	

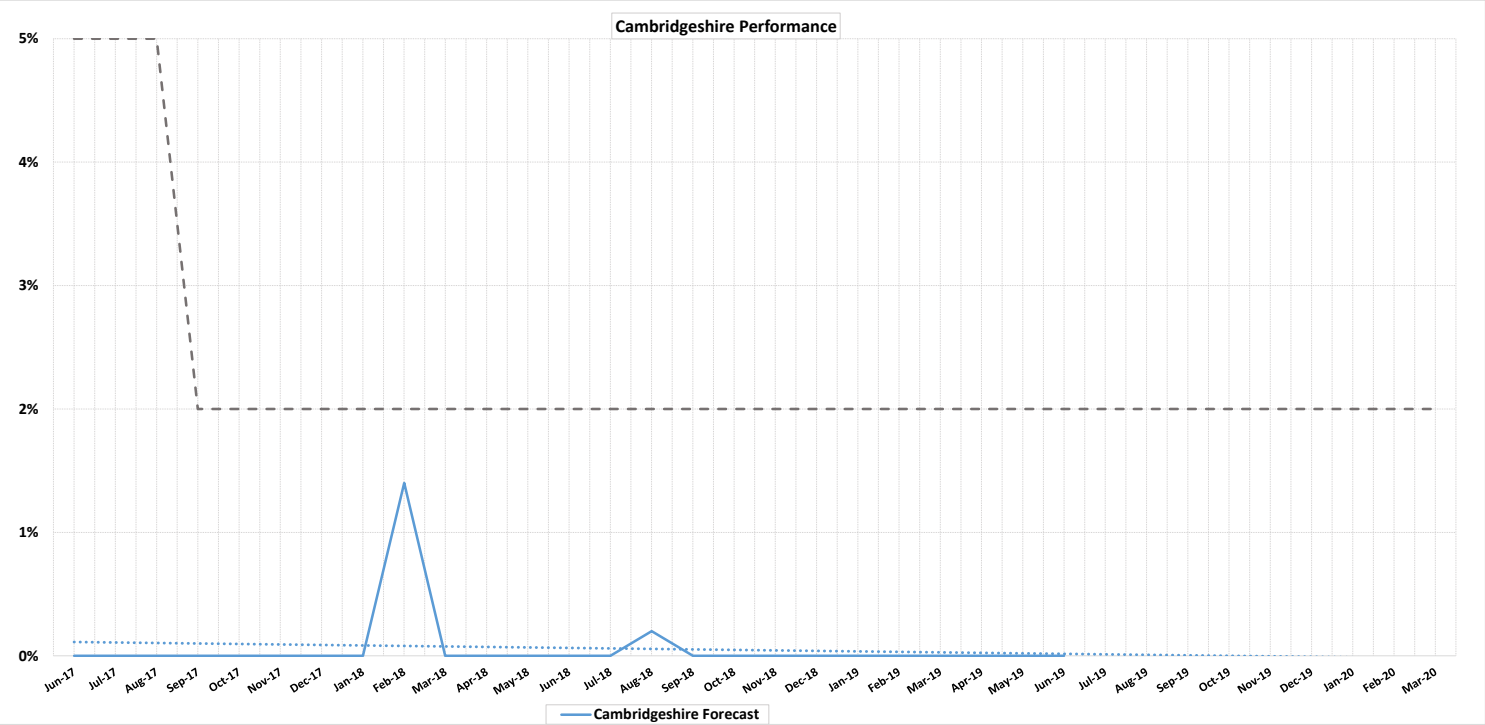
Indicator Description

Key indicator of the quality of highways repairs.

Following any order completed by Skanska, the Cambridgeshire County Council (CCC) officer who raised the order is able to inspect the quality of workmanship. As standard, CCC inspect at least 10% of all orders raised. If the quality is not consistent with the specified standard, a defect certificate is raised. The KPI measures the number of defect certificates raised and is reported as a proportion of the total number of orders completed in a given month.

Previously Members have requested information on how many repairs needed to be rerepaired, but this information is not collected. Members have also requested information on complaints about repairs, however this information is not collected in a reportable format.

Useful Links



Commentary

There were no failed inspections during June therefore the monthly percentage of defect certificates is 0% of the total number of orders, significantly below the target of 2%.

Target	Current Month	Previous Month	Direction for Improvement	Change in Performance
80.0%	92.0%	86.0%	↑	↑
Statistical Neighbours Mean	England Mean	RAG rating		
N/A	N/A	VG		

Indicator Description

Key quality statement for access to Sexual health Services. Prompt access to sexual health services will promote good sexual health and reduce sexual health inequalities. Quick and easy access to support can help to reduce the likelihood of onward transmission of sexually transmitted infections (STIs).

This measure is the percentage of those offered an appointment (as per above) who then go on to be seen within 48 hours of contacting the service.

This is a BASHH standard and is a recommended outcome within the Integrated Sexual Health Service National Specification template.

Calculation:
 $(X/Y) \times 100$

Where:
 X: The number of people offered a appointment with a sexual health service seen within 48 hours.

Y: The number of people offered an appointment with a sexual health service.

Source: Integrated Sexual Health National Specification

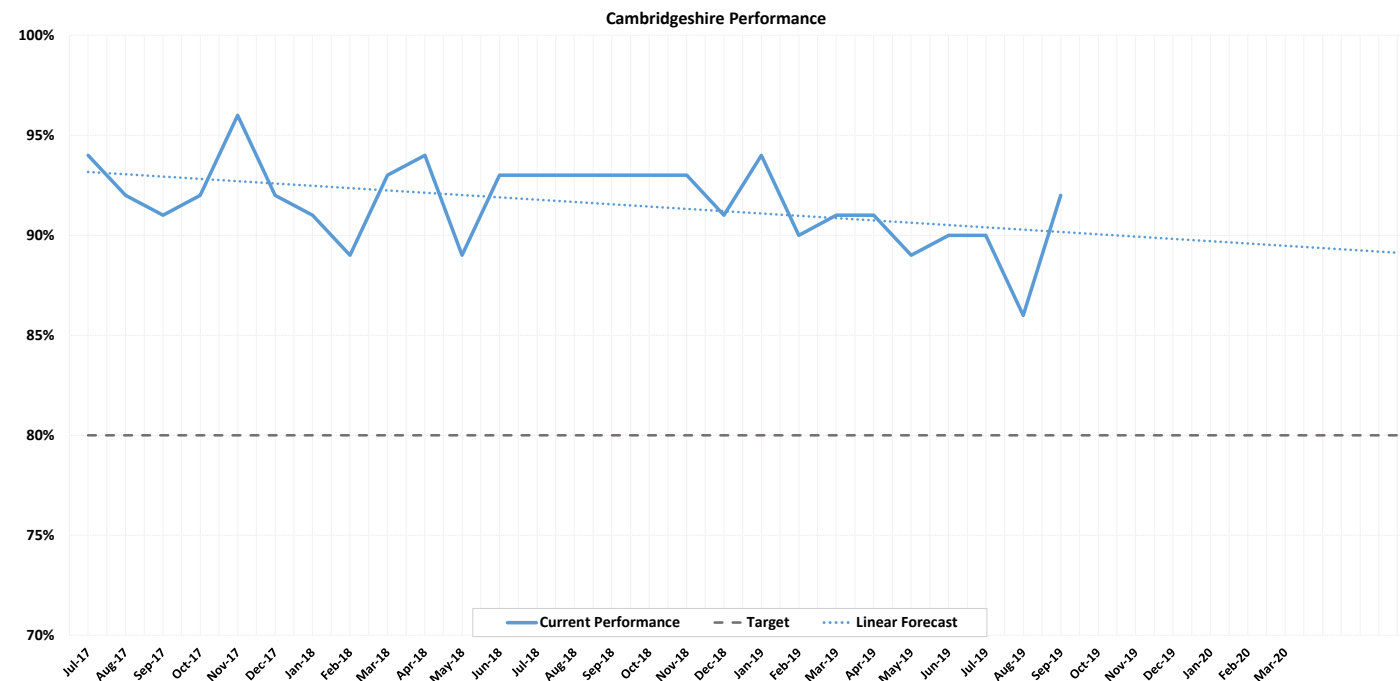
Useful Links

LG Inform:

<https://lginform.local.gov.uk/>

Integrated Sexual Health National Specification

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/731140/integrated-sexual-health-services-specification.pdf



Commentary

Target	Current Quarter	Previous Quarter	Direction for Improvement	Change in Performance
4500	2964	4512	↑	↓
Statistical Neighbours Mean	England Mean	RAG Rating		
N/A	N/A	R		

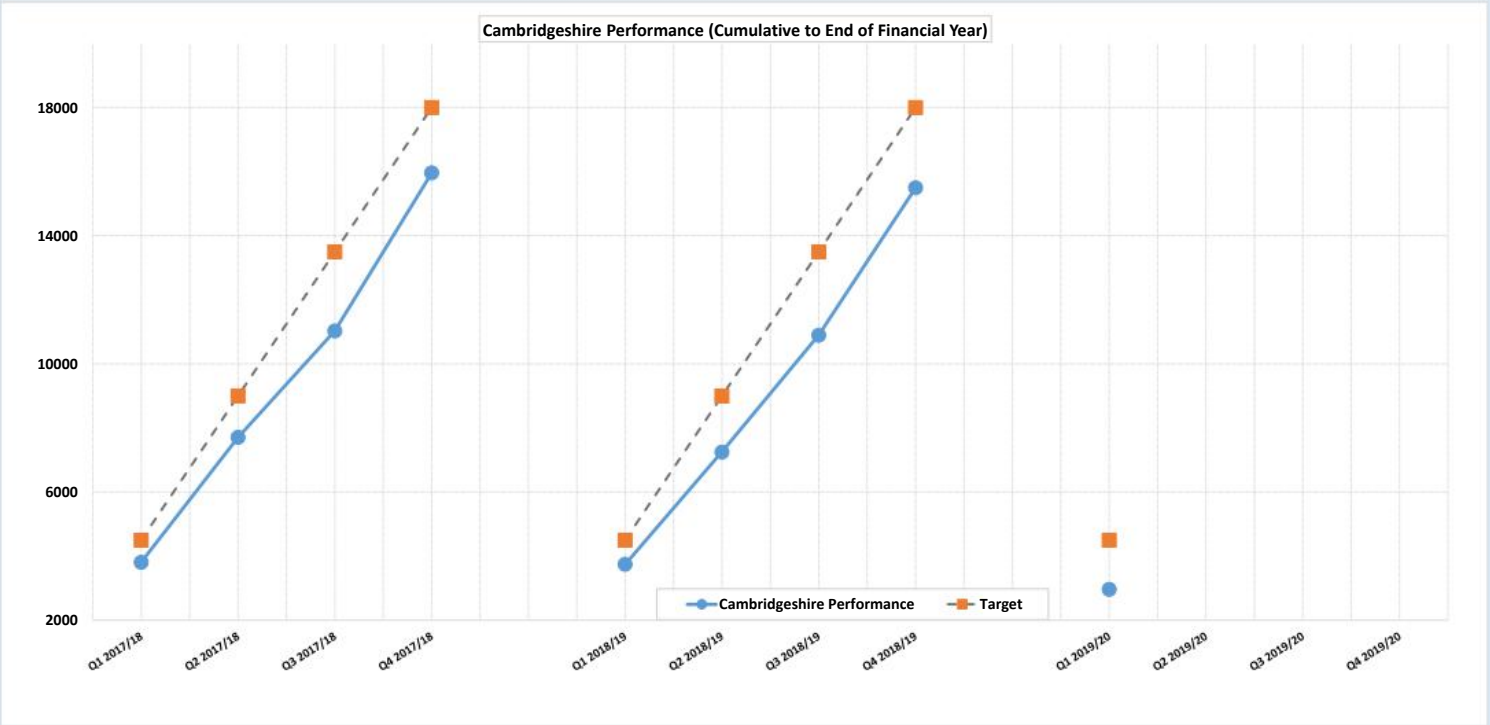
Indicator Description

This measure is the number of people within the eligible population who receive an NHS health check via their GP Practice.

Targets are set based on the eligible population for an NHS health check, as outlined in the NHS Health Check programme guidance. The Local Authority's Public Health Intelligence Team support with the target setting distribution across all GP practices.

Calculation:
Number of health checks completed within a financial quarter.

Source: NHS Health Check National Guidance



Commentary

Performance this quarter is lower (at 66% of target for the period) than for 2018/19 (86% of the target achieved). This reflects the efforts made to support GP practices to trawl their data systems to ensure that all data is reported. NHS Health Checks is a core programme for Public Health as it provides a way of engaging people in an early conversation about their health, risks and lifestyle changes. It also includes potential early detection of risk factors relating to Diabetes, Hypertension, CVD and provides an opportunity to discuss Dementia Awareness.

Useful Links

- LG Inform:
<https://lginform.local.gov.uk/>
- NHS Health Check National Guidance
<https://www.healthcheck.nhs.uk/commissioners-and-providers/national-guidance/>

Target	Current Month	Previous Month	Direction for Improvement	Change in Performance
360	384	142	↑	↑
Statistical Neighbours Mean (2017/18)	England Mean (2017/18)	RAG rating		
N/A	N/A	VG		

Indicator Description

Smoking remains a Public Health Priority area, it remains the main cause of preventable illness in England.

This measure uses the number of individuals receiving stop smoking support via a set programme, who are confirmed as smokefree at 4 weeks post set quit date.

4 week quitters are counted based on the number of individuals accessing a stop smoking programme (via GP, Pharmacy or integrated lifestyle provider), who are confirmed as being smokefree 4 weeks after setting a quit date. Targets are calculated by the Public Health Intelligence team based on the national guidance, considering the estimated number of smokers.

Calculation:
Number of 4 week quitters.

Source: NSCST Stop Smoking Guidance

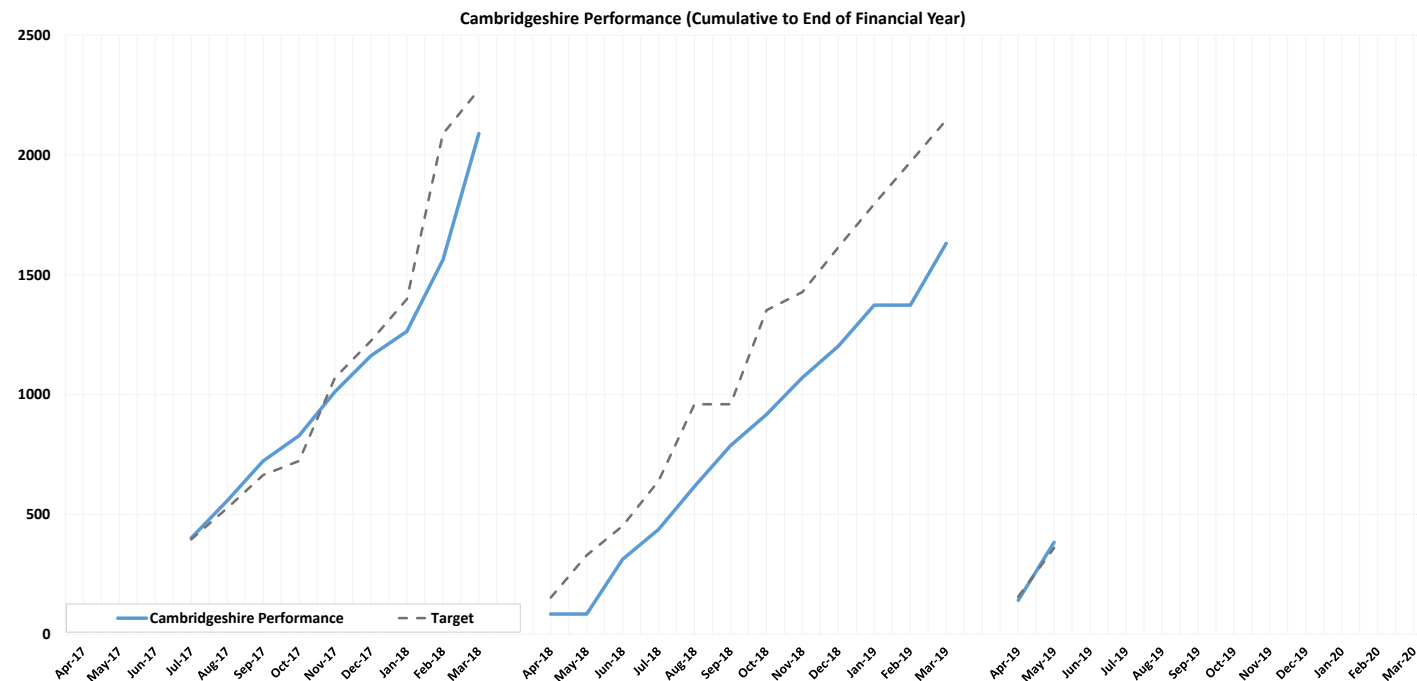
Useful Links

LG Inform:

<https://lginform.local.gov.uk/>

NSCST Stop Smoking Guidance

https://www.ncsct.co.uk/usr/pub/Guidance_on_stop-smoking-interventions-and-services.pdf



Commentary

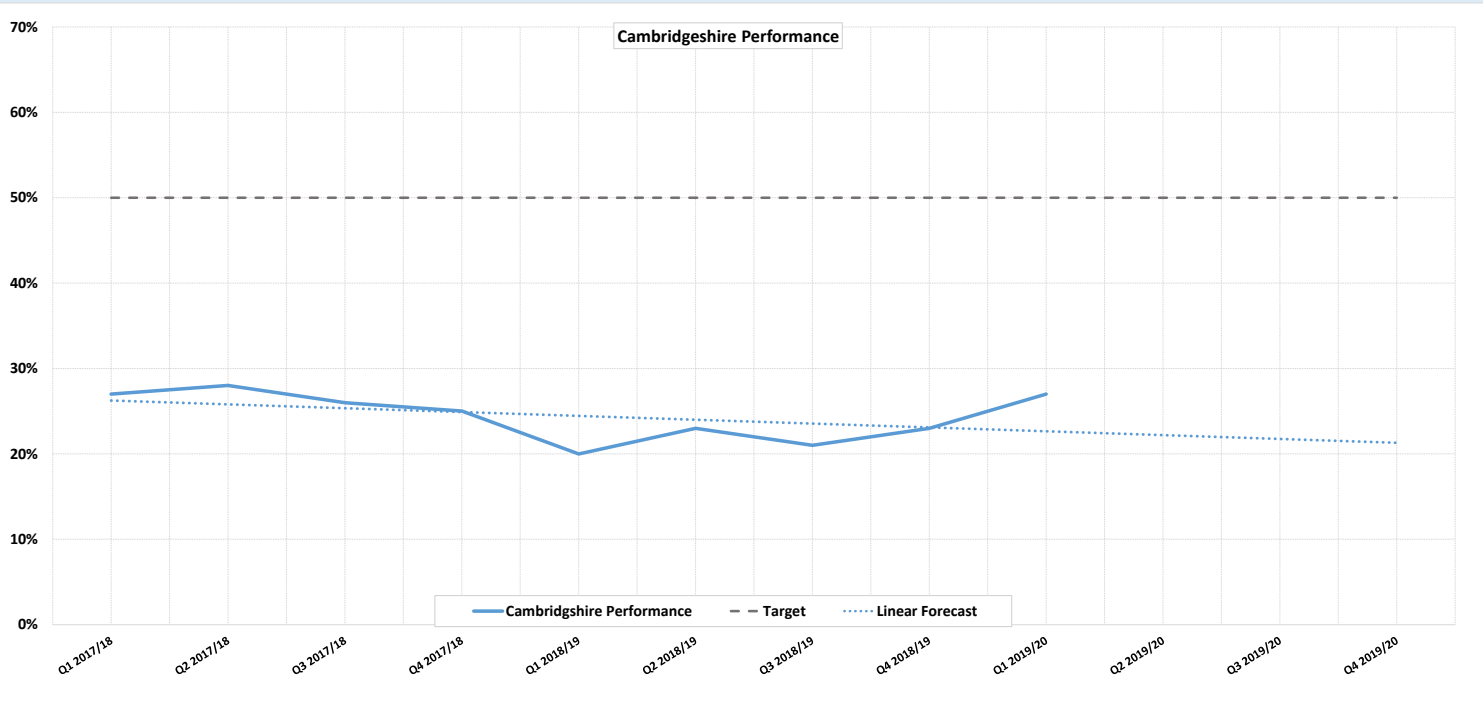
Target	Current Quarter	Previous Quarter	Direction for Improvement	Change in Performance
50.0%	27.0%	23.0%	↑	↑
Statistical Neighbours Mean (2017/18)	England Mean (2017/18)	RAG Rating		
N/A	N/A	R		

Indicator Description

Awaiting official descriptions and rationale from directorate

Useful Links

LG Inform:
<https://lginform.local.gov.uk/>



Commentary

In Cambridgeshire a local target has been set for 50%, with the longer term goal of achieving a target of 90% by 2020. Service transformation, which has included use of the Benson Modelling tool to determine workforce required to deliver the service, has accounted for Health Visitors to be completing all antenatal contacts and will start to be worked against from April 2019. Quarter 1 shows an increase of 5% of antenatal contacts achieved across the service in comparison to quarter 4 performance and month on month improvements - reaching 30% in June. If exception reporting is accounted for, consisting of those booked but not attended, this increases to a quarterly average of 35%. Disaggregated into districts, there continues to be significant variance: Fenland completed 52% of contacts (70% including exception reporting) therefore reaching the target and is a recognisable achievement; Huntingdonshire achieved 47% of contacts (58% including exception reporting); Cambridge City achieved 10% of contacts (12% including exception reporting); East Cambs and South Cambs both achieved 8% (11% including exception reporting). Reasoning cited for this disparity continues to be staffing pressures in the South Locality team, which covers East Cambs, Cambs City and South Cambs. These are being addressed and work is underway to streamline the waiting list to aid assessment and contact planning as well as improving communication with Maternity services. Monthly face to face HV/Midwifery meetings are being established to discuss identified vulnerable pregnant women and there is ongoing development to embed an electronic notification process. The provider reports that the locality is committed to improving the volume of antenatal contacts completed and to address the situation in the immediacy, the student nursing cohort have recently started their consolidation of learning, with specific concentration on delivery of antenatal contacts in the area.

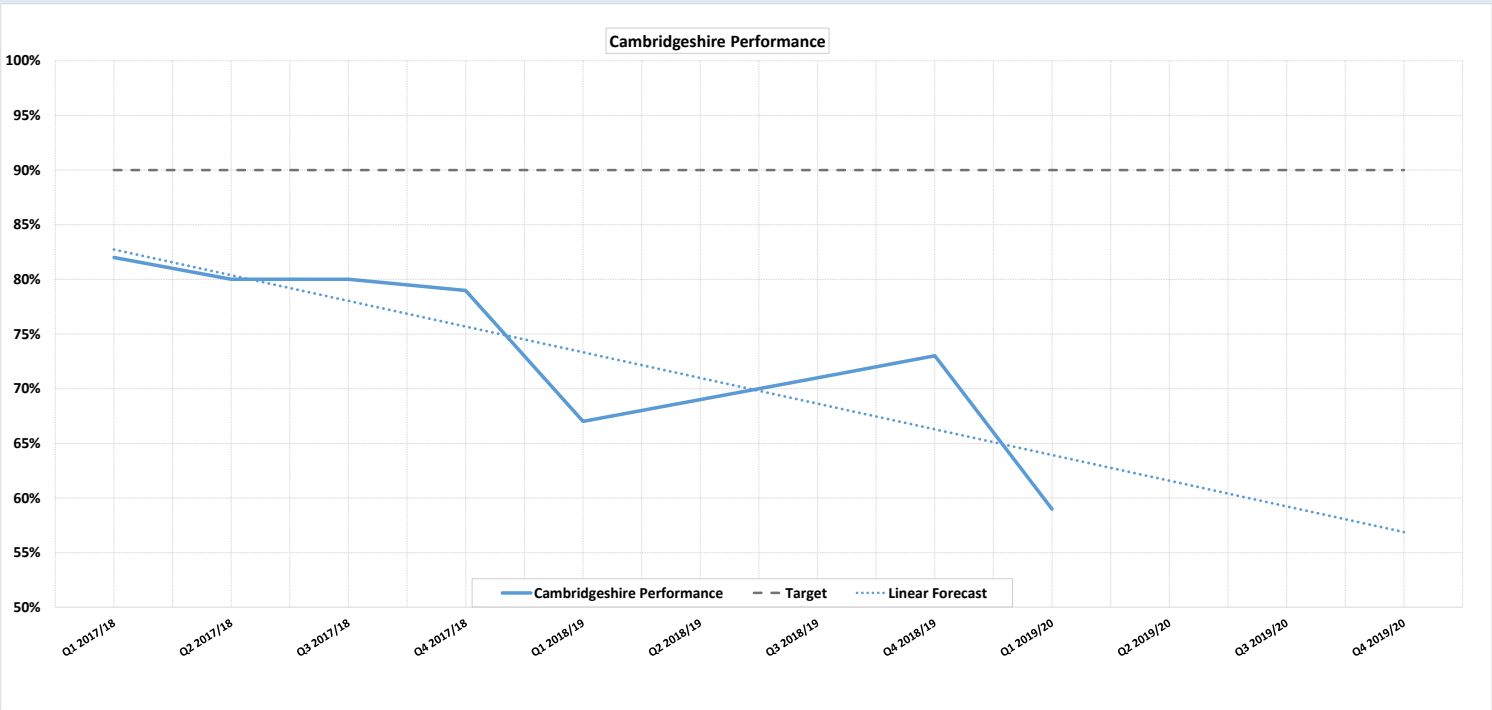
Target	Current Quarter	Previous Quarter	Direction for Improvement	Change in Performance
90.0%	59.0%	73.0%	↑	↓
Statistical Neighbours Mean (2017/18)	England Mean (2017/18)	RAG Rating		
N/A	N/A	R		

Indicator Description

Awaiting official descriptions and rationale from directorate

Useful Links

LG Inform:
<https://lginform.local.gov.uk/>



Commentary

Performance has declined significantly this quarter from 73% to 59% of contacts being completed. The main cause of performance issues against this target is staffing and capacity challenges in the South Locality which has resulted CCS needing to implement stage 4 of the Business Continuity Plan across this team based on their staffing prediction tool generating a result of 61% staffing availability for May/June. This has meant the implementation of a number of short term mitigation measures, including 2 year development checks for those who have only universal needs recorded on their records will also be suspended for the summer in the south locality area with parents sent a self-assessment ASQ and asked to contact the Duty Desk with any concerns. Consequently the number of contacts/assessments being completed by the HCP team has reduced substantially and is impacting on overall figures. It is anticipated that BCP measures will cease by September and business as usual will recommence. This quarter however, broken down at district level, 32% of contacts were completed in Cambs City; 39% of contacts completed in South Cambs; 54% of contacts completed in Huntingdonshire. More positively, 95% of contacts were achieved in Fenland. If exception reporting is accounted for, this quarter it was reported that 64 reviews were not wanted and 75 were not attended. 405 contacts were listed as 'not recorded' and 208 were not offered.

Target	Current Month	Previous Month	Direction for Improvement	Change in Performance
163	182	17	↑	↑
Statistical Neighbours Mean (2017/18)	England Mean (2017/18)	RAG rating		
N/A	N/A	VG		

Indicator Description

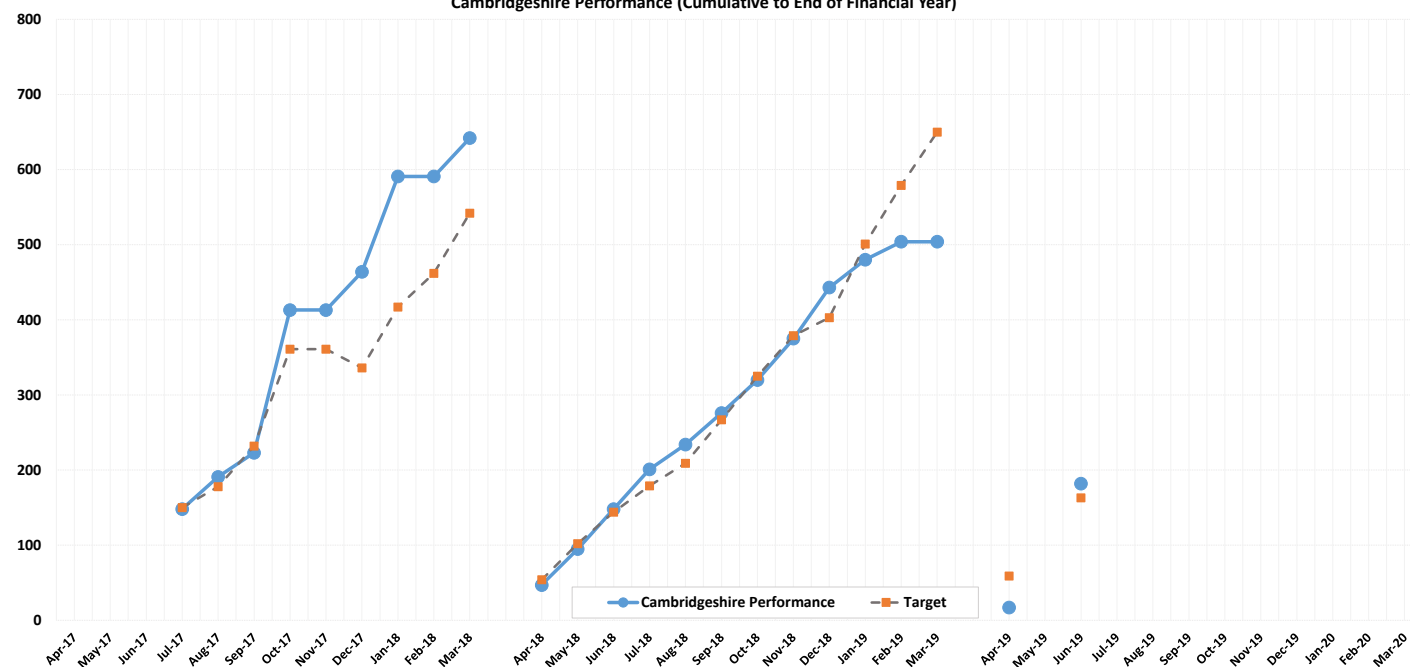
Awaiting official descriptions and rationale from directorate

Useful Links

LG Inform:

<https://lginform.local.gov.uk/>

Cambridgeshire Performance (Cumulative to End of Financial Year)



Commentary

Target	Current Month	Previous Month	Direction for Improvement	Change in Performance
30.0%	35.0%	43.0%	↑	↓
Statistical Neighbours Mean (2017/18)	England Mean (2017/18)	RAG rating		
N/A	N/A	VG		

Indicator Description

Obesity is a chronic condition with multiple risk factors associated such as type 2 diabetes, heart disease etc. The Tier 2 weight management services offers individuals a structured programme to make continued lifestyle changes. This is a significant area of Public health Priority.

% of individuals completing a Tier 2 weight management intervention who have a weight loss of 5%.

PHE KPI recommendations for Tier 2 Adult Weight Management suggests that 30% of all participants will lose a minimum of 5% of their (baseline) initial body weight, at the end of the active intervention.

Calculation:
 $(X/Y) * 100$

Where:

X: The number of Tier 2 clients recruited who complete the course and achieve 5% weight loss.

Y: the number of Tier 2 clients recruited.

Source: NHS Key Performance Indicators Tier 2

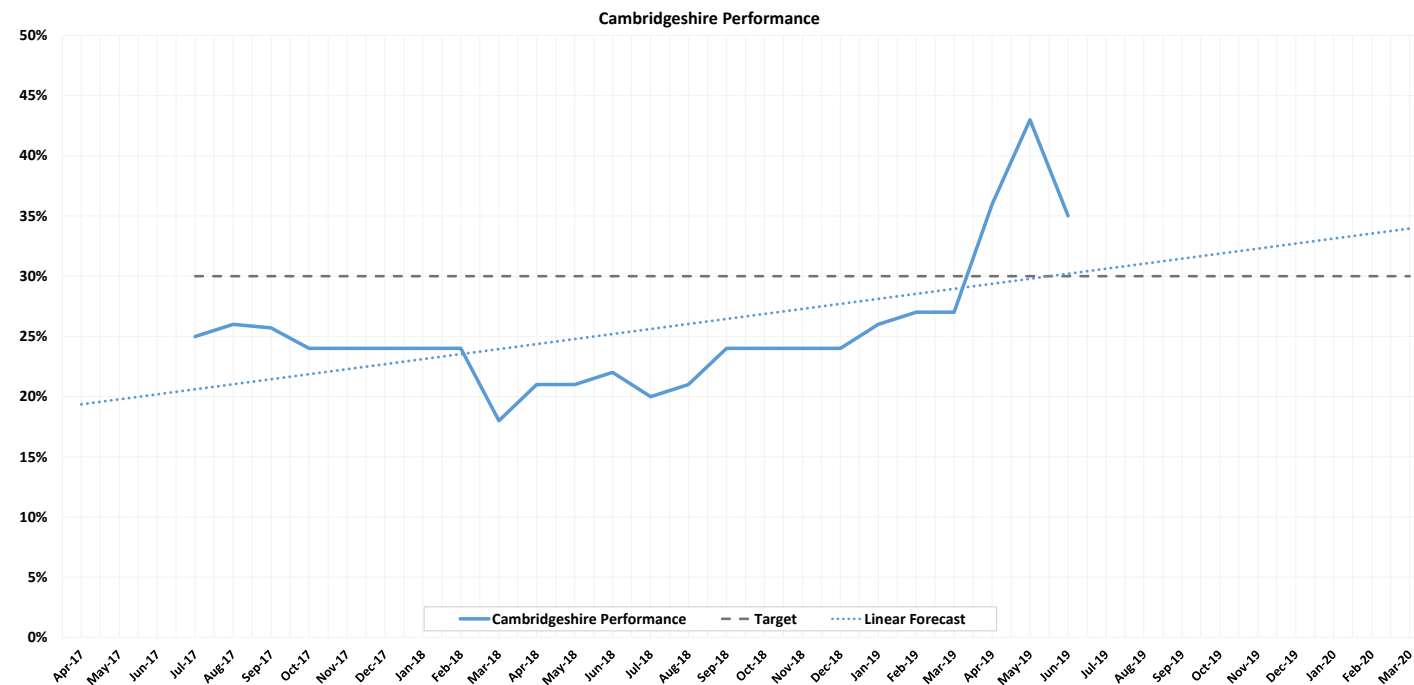
Useful Links

LG Inform:

<https://lginform.local.gov.uk/>

Public Health Key Performance Indicators Tier 2:

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/656533/adult_weight_management_key_performance_indicators.pdf



Commentary

Target	Current Month	Previous Month	Direction for Improvement	Change in Performance
60.0%	64.0%	45.0%	↑	↑
Statistical Neighbours Mean (2017/18)	England Mean (2017/18)	RAG rating		
N/A	N/A	VG		

Indicator Description

Obesity is a chronic condition with multiple risk factors associated such as type 2 diabetes, heart disease etc. The Tier 3 weight management services offers individuals a structured programme to make continued lifestyle changes. This is a significant area of Public health Priority.

% of individuals completing a Tier 3 weight management intervention who have a weight loss of 10%.

PHE KPI recommendations for Tier 3 Adult Weight Management suggests that 30% of all participants will lose a minimum of 10% of their (baseline) initial body weight, at the end of the active intervention.

Calculation:
 $(X/Y) * 100$

Where:

X: The number of Tier 3 clients recruited who complete the course and achieve 10% weight loss.

Y: the number of Tier 3 clients recruited.

Source: NHS Key Performance Indicators Tier 2; Qualitative insights into user experiences of tier 2 and tier 3 weight management services

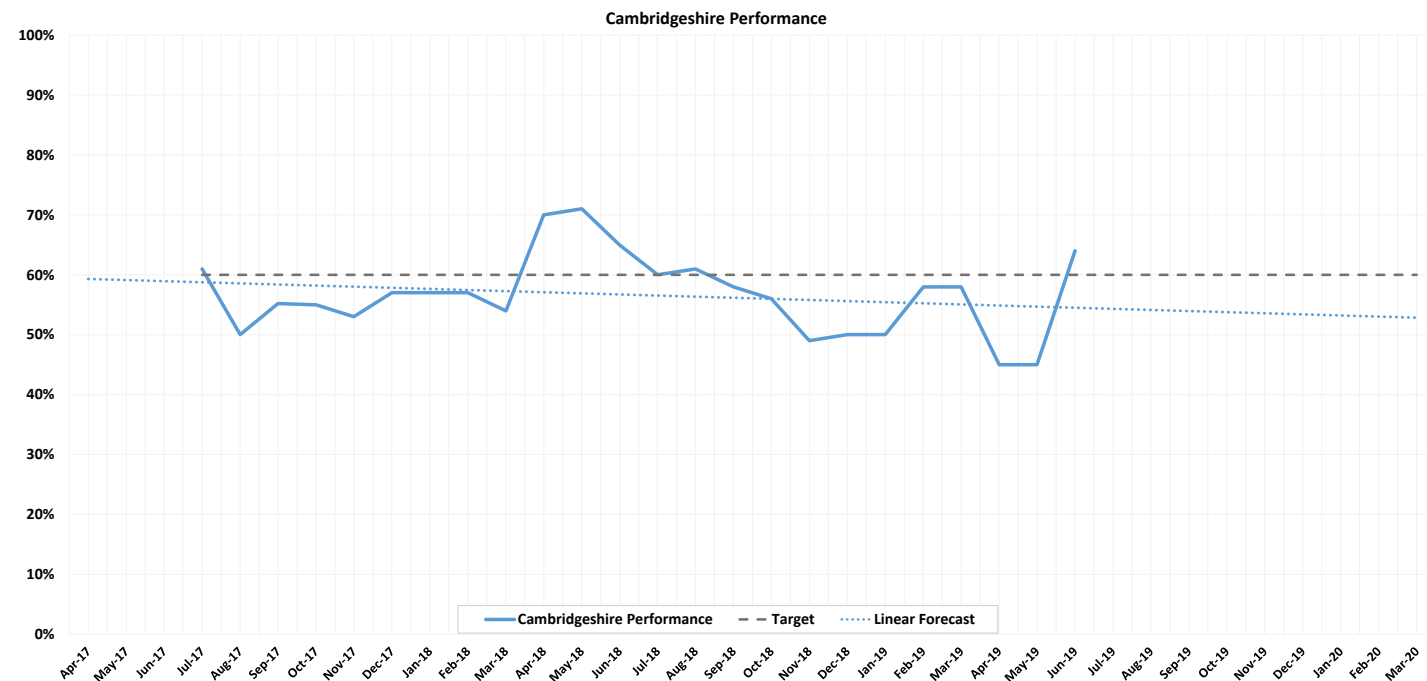
Useful Links

LG Inform:

<https://lginform.local.gov.uk/>

Qualitative insights into user experiences of tier 2 and tier 3 weight management services:

https://www.innovationunit.org/wp-content/uploads/PHE-Report_with-discussion.pdf



Commentary

Target	Current Month	Previous Month	Direction for Improvement	Change in Performance
79	88	67	↑	↑
Statistical Neighbours Mean (2017/18)	England Mean (2017/18)	RAG rating		
N/A	N/A	VG		

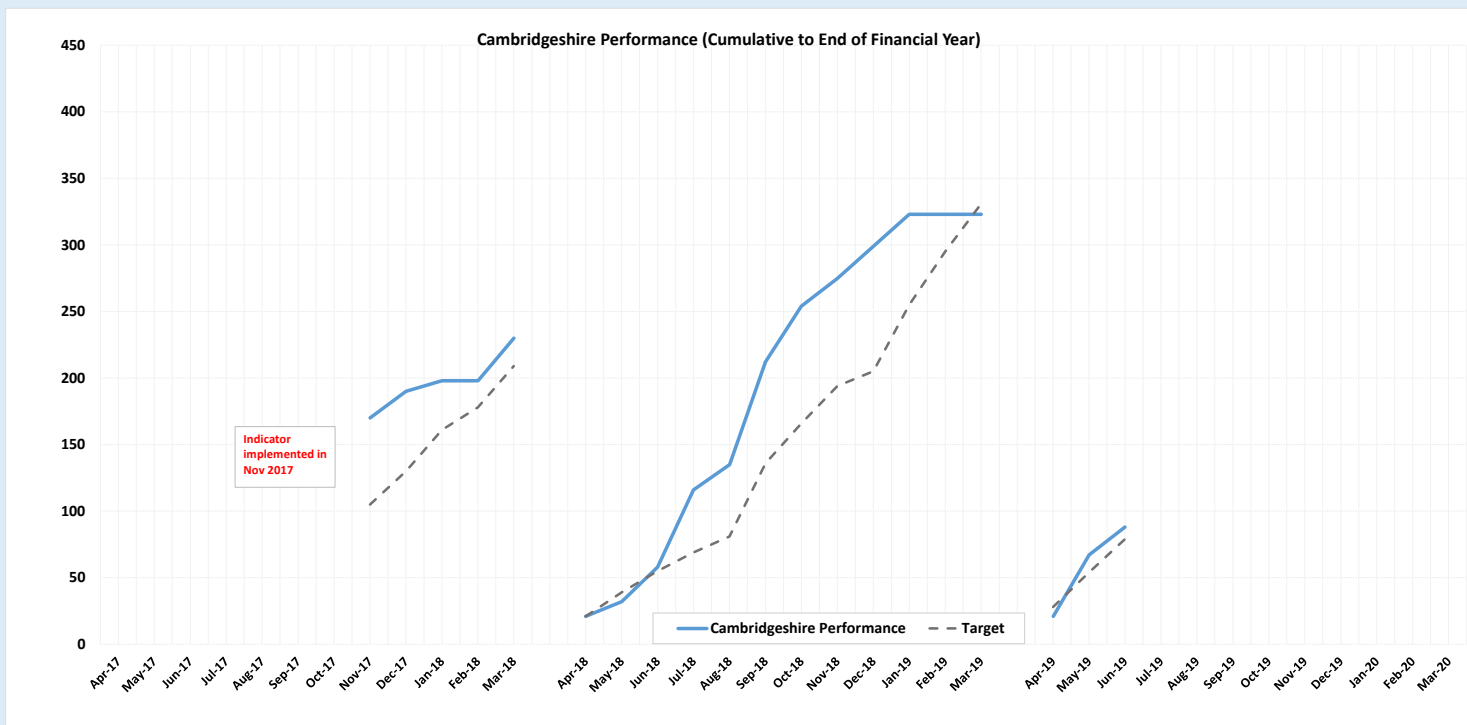
Indicator Description

Awaiting official descriptions and rationale from directorate

Useful Links

LG Inform:

<https://lginform.local.gov.uk/>



Commentary

Target	Current Forecast	Previous Month	Direction for Improvement	Change in Performance
6.0%	5.35%	N/A	↑	N/A
Statistical Neighbours Mean	England Mean	RAG Rating		
N/A	N/A	R		

Indicator Description

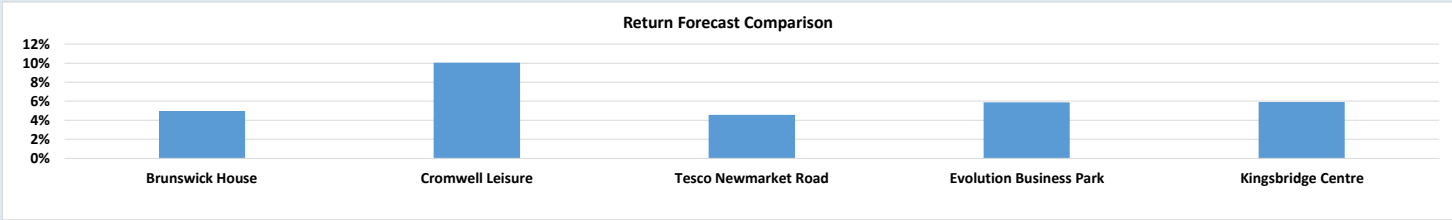
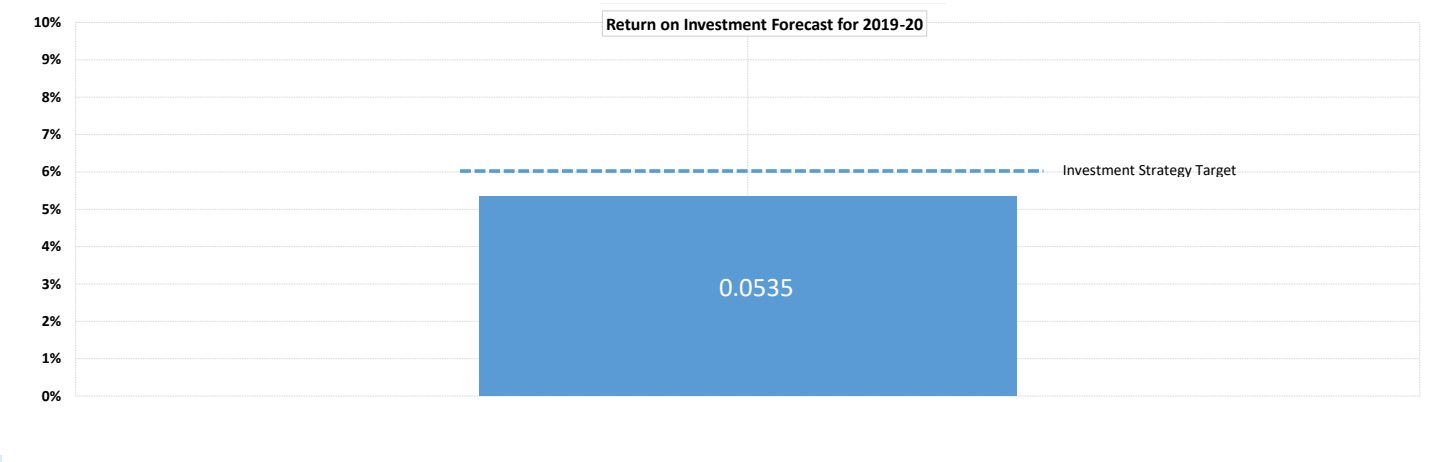
This indicator projects our expected net income from all commercial property income against the 6% target set within the non-financial Investment Strategy.

It is important to note that not all investments will achieve 6% from the outset, however over the medium to longer term it is expected that the portfolio will meet the target. Any specific variances will be explained within the commentary.

This indicator should be used to judge the performance of our investment portfolio/commercial property income as a whole. It should not be used to predict any variances of actual income against budget - this is detailed within the Finance Report.

The return figure includes investment that has already been made, as well as investment that is expected to be made, up to the end of March 2020.

Useful Links



Commentary

The return on investment forecast for 2019-20 is 5.35%. This is based on the forecast return for the year had the properties been held by the Council for the entire year. The in year return in 3.7%. CCC have only just entered this market and it is critical that consideration is not only given to yield, but also to building a balanced portfolio and the spreading of risk. The intention is that the 6% target will be achieved in the long-term from a balanced portfolio. Returns can vary across properties, depending on the level of income being achieved and the risk profile of the investment.

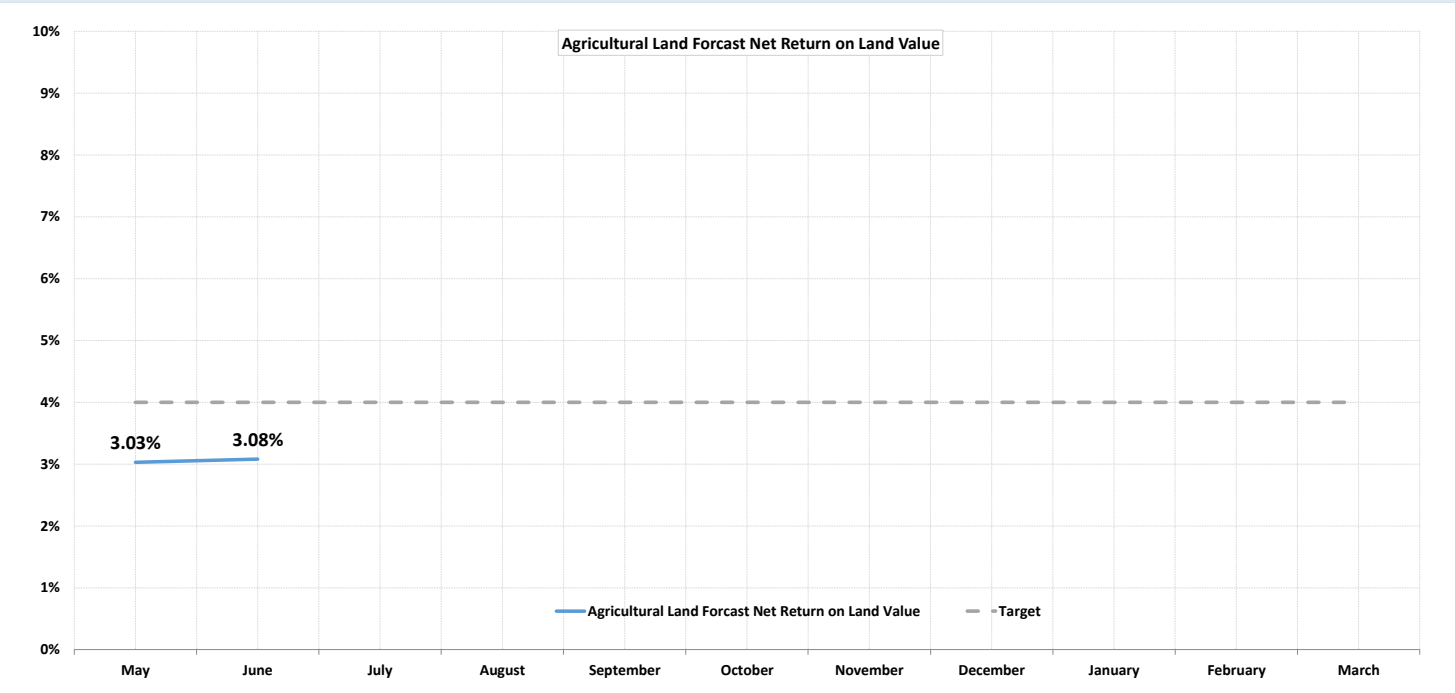
Target	Current Forecast	Previous Month Forecast	Direction for Improvement	Change in Performance
4.0%	3.1%	3.0%	↑	↑
Statistical Neighbours Mean	England Mean	RAG Rating		
N/A	N/A	R		

Indicator Description

The council owns £127.8m of farm land across Cambridgeshire. This indicator demonstrates the forecast net return on the income received from renting out this agricultural land to tenants. It is recorded as a percentage of the value of the farm's estate that is used for agricultural purposes.

This indicator should be used to understand whether the overall agricultural land is achieving the percentage of returns being targeted.

Useful Links



Commentary

These figures exclude the return generated by the solar farm - income generated by renewable energy investments will need to be reported separately in the future. The 4% target return that was proposed previously included the solar farm, so the target may need to be revised.

This does not yet include debt charges relating to capital investment in the property and as such is not fully showing a net return.

INTEGRATED FINANCE MONITORING REPORT FOR THE PERIOD ENDING 30TH SEPTEMBER 2019

To: Audit & Accounts Committee

Date: 28 November 2019

From: Chief Finance Officer

Electoral division(s): All

Forward Plan ref: N/A

Key decision: N/A

Purpose: To present financial information to assess progress in delivering the Council's Business Plan.

Recommendations: The committee is asked to note the following recommendations made to General Purposes Committee on 26 November:

- a) Approve the virement of £230,000 for the increased School Improvement and Brokering Grant from the corporate grants section of Funding items to People and Communities so that it can be used for its intended purpose, as set out in section 4.2;
- b) Note the additional 2019/20 contributions of £360k expected in relation to Combined Authority Schemes, as set out in section 7.7.
- c) Approve additional prudential borrowing of £73m in 2019/20 for Commercial Investments, as set out in section 7.8;
- d) Approve the transfer of £800k Section 106 funding to Cottenham Parish Council, subject to:
 - i. The satisfactory conclusion of a funding agreement; and
 - ii. Cambridgeshire County Council being engaged in an ongoing advisory role to Cottenham Parish Council (and the provider) to ensure that its preferred early years and childcare provider prepares a sustainable business case so that it can provide high quality* and financially sustainable early years and childcare places in the newly built facility. (*Ofsted Good or Outstanding and a minimum of three years engagement with the Early Years' Service or another quality improvement provider.)

As set out in section 7.9.

Officer contact:		Member contacts:	
Name:	Tom Kelly	Names:	Councillors Count & Hickford
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Email:	Tom.Kelly@cambridgeshire.gov.uk	Email:	Steve.Count@cambridgeshire.gov.uk Roger.Hickford@cambridgeshire.gov.uk
Tel:	01223 703599	Tel:	01223 706398

1. PURPOSE

- 1.1 To present financial and performance information to assess progress in delivering the Council's Business Plan.

2. OVERVIEW

- 2.1 The following summary provides the Authority's forecast financial position at year-end and its key activity data for care budgets.
- 2.2 The key issues included in the summary analysis are:
- The overall revenue budget position is showing a forecast year-end pressure of +£0.65m (+0.2%); this is largely within People & Communities (P&C) (£2.6m pressure), Commercial & Investment (C&I) (£0.5m pressure), and LGSS Operational (£0.4m pressure) partially offset by forecast underspends of -£2.0m in Place & Economy, -£0.5m in CS Financing and -£0.3m in Corporate Services. See section 3 for details.
 - The Capital Programme is forecasting an -£21.4m underspend at year-end after the capital programme variations budget has been utilised in full. See section 7 for details.

3. REVENUE BUDGET

3.1 A more detailed analysis of financial performance is included below:

Key to abbreviations

CS Financing – Corporate Services Financing

DoT – Direction of Travel (up arrow means the position has improved since last month)

Original Budget as per Business Plan £000	Forecast Variance (Aug) £000	Service	Current Budget for 2019/20 £000	Actual (Sept) £000	Forecast Variance (Sept) £000	Forecast Variance (Sept) %	Overall Status	DoT
57,504	-1,879	Place & Economy	52,079	19,237	-1,961	-3.8%	Green	↑
254,936	2,972	People & Communities	262,728	134,775	2,578	1.0%	Red	↑
390	-86	Public Health	390	-2,986	-86	-	Green	↔
10,221	-336	Corporate Services	9,117	5,924	-314	-3.4%	Green	↓
14,048	60	LGSS Managed	14,202	10,207	14	0.1%	Green	↑
-9,502	115	Commercial & Investment	-8,768	1,585	542	-	Amber	↓
28,161	-534	CS Financing	27,558	3,525	-534	-1.9%	Green	↔
355,758	312	Service Net Spending	357,306	172,267	239	0.1%	Red	↑
20,357	0	Funding Items	18,447	9,709	0	0.0%	Green	↔
376,115	312	Subtotal Net Spending	375,753	181,976	239	0.1%	Red	↑
		Memorandum items:						
8,161	505	LGSS Operational	8,119	4,745	413	5.1%	Amber	↑
	817	Grand Total Net Spending	383,872	186,721	652	0.2%	Red	↑
170,024		Schools	170,024					
554,300		Total Spending 2019/20	553,896					

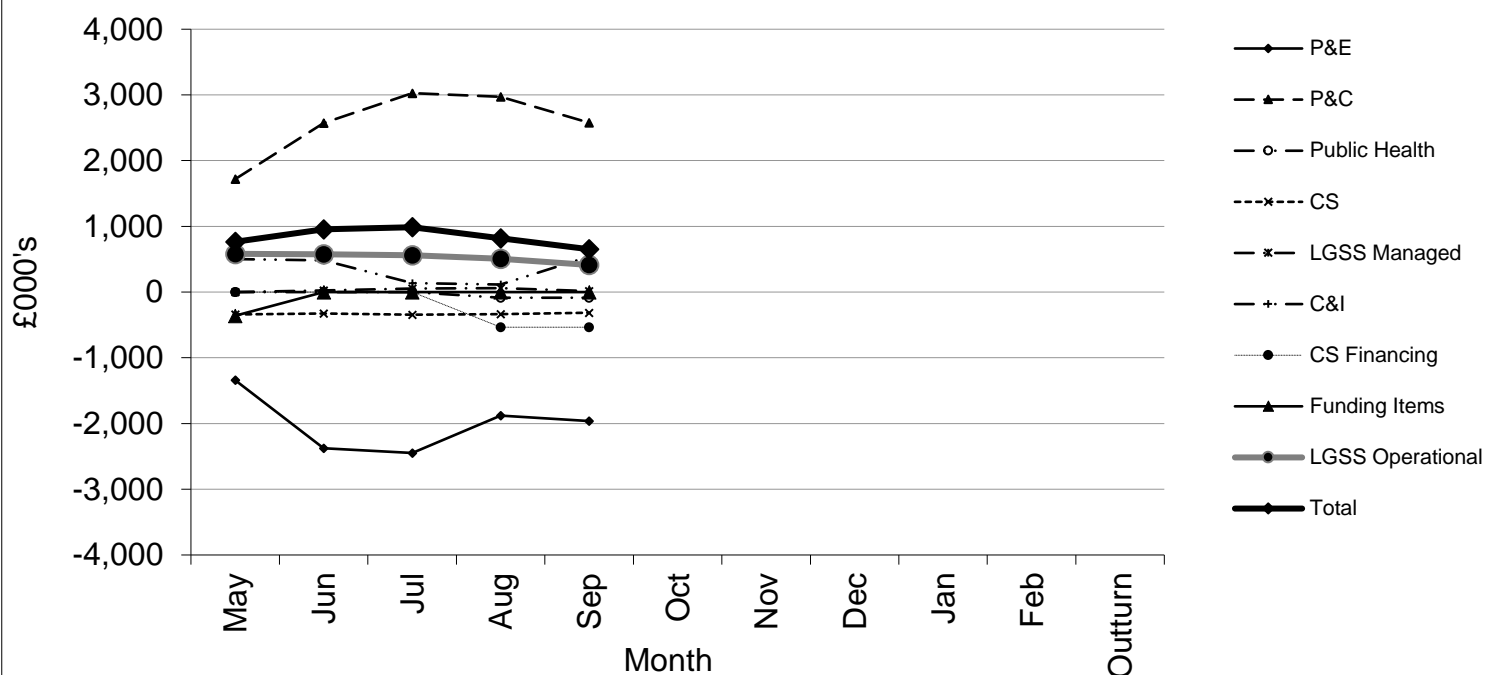
¹ The budget figures in this table are net.

² For budget virements between Services throughout the year, please see [Appendix 1](#).

³ The budget of £390k stated for Public Health is cash limit budget. In addition to this, Public Health has a budget of £24.7m from ring-fenced public health grant, which makes up its gross budget.

⁴ The 'Funding Items' budget comprises the £8.7m Combined Authority Levy, the £407k Flood Authority Levy and £9.3m change in general and corporate reserves budget requirement. The forecast outturn on this line reflects any variance in the amount received from corporate grants and business rates from what was budgeted; a negative outturn indicates a favourable variance, i.e. more income received than budgeted.

Forecast Outturn Position 2019/20



3.2 Key exceptions this month are identified below.

3.2.1 **Place & Economy:** -£1.961m (-3.8%) underspend is forecast at year-end.

- | | £m | % |
|--|--------|--------|
| <ul style="list-style-type: none"> Community Transport – a -£0.313m underspend is forecast, of which -£0.291m relates to a change since last month. An underspend of £313k is forecast for Community Transport due to some contracts costing less than expected and some contracts not being let due to a lack of bidders. | -0.313 | (-11%) |
| <ul style="list-style-type: none"> A combination of more minor variances sum with the above to lead to an overall outturn of -£1.961m. For full and previously reported details see the P&E Finance Monitoring Report, (http://tiny.cc/yecpfz). | | |

3.2.2 **People & Communities:** +£2.578m (+1.0%) pressure is forecast at year-end.

- | | £m | % |
|---|--------|--------|
| <ul style="list-style-type: none"> Older People's Services - a +£4.319m pressure is forecast. This is a decrease of -£1.000m on the position previously reported in June and relates in full to a change since last month. The improved position is due to a number of changes over the first half of the year, specifically the rising number of people in block placements (which are cheaper), a robust process for negotiating fee uplift requests with providers, and an expectation that contributions will be higher than budgeted in line with higher care costs. | +4.319 | (+22%) |
| <ul style="list-style-type: none"> Learning Disability Partnership (LDP) – a +£0.588m pressure is forecast, with the NHS paying a further £0.175m as part of the pooled budget. This is a relatively static cohort of service users | +0.588 | (+1%) |

whose needs have been increasing year on year in line with experiences nationally. Based on changes over the first half of the year, we expect these increases to exceed the level built into budgets. In particular, the cost of young people transitioning into adults is high, linked to rising cost of services for children with high needs. Savings delivery within the LDP is on track to overachieve, which provides some mitigation.

- A combination of more minor variances sum with the above to lead to an overall outturn of +£2.578m. For full and previously reported details see the [P&C Finance Monitoring Report](#), (<http://tiny.cc/yocpfz>).

3.2.3 **Public Health:** -£0.086m (-%) underspend is forecast for year-end. There are no exceptions to report this month; for full details see the [PH Finance Monitoring Report](#), (<http://tiny.cc/uxe3fz>).

3.2.4 **Corporate Services:** -£0.314m (-3.4%) underspend is forecast for year-end. There are no exceptions to report this month; for full and previously reported details see the [CS & LGSS Finance Monitoring Report](#), (<http://tiny.cc/vff3fz>).

3.2.5 **LGSS Managed:** +£0.014m (+0.1%) pressure is forecast for year-end. There are no exceptions to report this month; for full and previously reported details see the [CS & LGSS Finance Monitoring Report](#), (<http://tiny.cc/vff3fz>).

3.2.6 **CS Financing:** -£0.534m (-1.9%) underspend is forecast for year-end. There are no exceptions to report this month; for full and previously reported details see the [CS & LGSS Finance Monitoring Report](#), (<http://tiny.cc/vff3fz>).

3.2.7 **Commercial & Investment:** +£0.542m (-%) pressure is forecast at year-end.

	£m	%
Contract Efficiencies – a +£0.350m pressure is forecast, of which £0.150m relates to an increase since last month. The Contract Efficiencies & Other Income budget is forecast to underachieve by £350k in 2019/20. This is due to delays in putting in place plans for how to meet targets relating to savings from contract efficiencies and additional external income. Work is underway to achieve this target in future years, and is expected to be taken forward by the Commercial Team once that team is in place.	+0.350	(-78%)

- A combination of more minor variances sum with the above to lead to an overall outturn of +£0.542m. For full and previously reported details see the [C&I Finance Monitoring Report](#), (<http://tiny.cc/d6f3fz>).

3.2.8 **Funding Items:** a balanced budget is forecast at year-end. There are no exceptions to report this month.

3.2.9 **LGSS Operational:** +£0.413m (+5.1%) pressure is forecast at year-end. There are no exceptions to report this month; for full and previously reported details see the [CS & LGSS Finance Monitoring Report](#), (<http://tiny.cc/vff3fz>).

Note: exceptions relate to Forecast Outturns that are considered to be in excess of +/- £250k.

4. FUNDING CHANGES

- 4.1 Where a virement of over £175k in 2019/20 revenue budget is requested between main budget headings compared to that budgeted in the Business Plan (BP), this will require approval by GPC.

4.2 School Improvement Grant

The School Improvement Monitoring and Brokering Grant is an un-ringfenced grant from the Education Funding Agency (EFA) that has been allocated to Local Authorities to allow them to continue to monitor performance of maintained schools, broker school improvement provision, and intervene as appropriate.

Allocations are based on the number of maintained schools in each Local Authority as at 1st September 2019; following the revised calculation, Cambridgeshire County Council's 2019/20 allocation of the £50m grant is £257,358 higher than budgeted for. Previous years' grant allocations have also been higher than budgeted for, including £317k higher in 2017/18 and £240k higher in 2018/19. Taking previous and expected future years' allocations into consideration, it is proposed that a permanent virement of £230k is made to increase the School Improvement Grant income budget in the corporate grants section of Funding items, and to increase the expenditure budget within People and Communities accordingly.

General Purposes Committee is asked to approve the virement of £230,000 for the increased School Improvement and Brokering Grant from the corporate grants section of Funding items to People and Communities so that it can be used for its intended purpose.

5. SAVINGS TRACKER

- 5.1 The "Savings Tracker" report – a tool for summarising delivery of savings. Within the tracker the forecast is shown against the original saving approved as part of the 2019-20 Business Planning process. Currently, the Council is on track to deliver £14.0m of savings against its original plan. Blue rated savings total £1.3m, exceeding the target on those initiatives. Green rated savings total £7.4m. The Savings Tracker as at the end of quarter 2 is included as **Appendix 3** to this report.

It is also important to note the relationship with the reported position within this report. As pressures arise in-year, further mitigation and/or additional savings will be required to deliver a balanced position.

- 5.2 A summary of Business Plan savings by RAG rating is shown below:

BLUE			GREEN			AMBER			RED			BLACK				
Number of Savings	Total Original Savings	Total Variance	Number of Savings	Total Original Savings	Total Variance	Number of Savings	Total Original Savings	Total Variance	Number of Savings	Total Original Savings	Total Variance	Number of Savings	Total Original Savings	Total Variance	Total Original Savings	Total Variance
	£000	£000		£000	£000		£000	£000		£000	£000		£000	£000	£000	£000
2	-450	-804	42	-7,359	0	6	-4,730	963	3	-2,566	962	4	-680	680	-15,785	1,801

6. KEY ACTIVITY DATA

- 6.1 The latest key activity data for: Children in Care Placements; Special Educational Needs (SEN) Placements; Adults & Safeguarding; Adult Mental Health; Older People (OP); and Older People Mental Health (OPMH) can be found in the latest [P&C Finance Monitoring Report](#) (section 5), (<http://tiny.cc/yocpfz>).

7. CAPITAL PROGRAMME

- 7.1 A summary of capital financial performance by service is shown below:

2019-20							TOTAL SCHEME	
Original 2019/20 Budget as per Business Plan £000	Forecast Variance - Outturn (Aug) £000	Service	Revised Budget for 2019/20 £000	Actual-Year to Date (Sept) £000	Forecast Variance - Outturn (Sept) £000	Forecast Variance - Outturn (Sept) %	Total Scheme Revised Budget (Sept) £000	Total Scheme Forecast Variance (Sept) £000
43,908	-5,111	P&E	59,123	10,634	-16,439	-27.8%	410,602	-
129,267	0	P&C	101,166	48,601	-0	0.0%	678,259	-2,515
3,457	-40	CS	7,463	2,312	-40	-0.5%	24,677	-
2,827	40	LGSS Managed	2,339	2,005	40	1.7%	6,785	-
90,443	-	C&I	152,635	84,959	-4,995	-3.3%	351,474	-
-	5,111	Outturn adjustment	-	-	-	-	-	-
269,902	0	Total Spending	322,726	148,511	-21,434	-6.6%	1,471,797	-2,515

Notes:

1. The 'Revised Budget' incorporates any changes in the funding available to what was originally budgeted. A breakdown of the use of the capital programme variations budget by service is shown in section 7.2.
2. The reported P&E capital figures do not include Greater Cambridge Partnership, which has a budget for 2019/20 of £30.8m and is currently forecasting an in-year pressure of £0.8m at year-end.
3. The 'Total Scheme Forecast Variance' reflects the forecast variance against budget of the total expenditure for all active capital schemes across all financial years.

- 7.2 A summary of the use of capital programme variations budgets by services is shown below. As forecast underspends are reported, these are offset with a forecast outturn for the variation budget, leading to a balanced outturn overall up to the point when re-phasing exceeds this budget.

2019-20					
Service	Capital Programme Variations Budget	Forecast Variance - Outturn (Sept)	Capital Programme Variations Budget Used	Capital Programme Variations Budget Used	Revised Forecast Variance - Outturn (Sept)
	£000	£000	£000	%	£000
P&E	-13,505	-29,944	13,505	100.00%	-16,439
P&C	-13,399	-6,849	6,849	51.12%	-0
CS	-1,431	-68	68	4.75%	-40
LGSS Managed	-585	0	0	0.00%	40
C&I	-26,312	-31,307	26,312	100.00%	-4,995
Outturn adjustment	-	-	8,498	-	-
Total Spending	-55,232	-68,168	55,232	100.00%	-21,434

7.3. As at the end of September 2019, Place & Economy schemes and C&I schemes have exceeded the capital variations budget allocated to them, forecasting in-year underspends of -£16.4m and -£5.0m respectively. At this stage of the financial year it is thought that the position across the whole programme will be an underspend, so no adjustment has been made to the outturn.

7.4. A more detailed analysis of current year key exceptions this month by programme for individual schemes of £0.25m or greater are identified below.

7.4.1 **Place & Economy:** a -£16.4m (-27.8%) in-year underspend is forecast after the capital programme variations budget has been utilised in full.

Revised Budget for 2019/20	Forecast Spend - Outturn (Sept)	Forecast Spend - Outturn Variance (Sept)	Variance Last Month (Aug)	Movement	Breakdown of Variance	
					Underspend/pressure	Rephasing
£'000	£'000	£'000	£'000	£'000	£'000	£'000
Investment in Connecting Cambridgeshire						
14,133	2,705	-11,428	0	-11,428	0	-11,428

An in-year underspend of -£11.4m is forecast on the Investment in Connecting Cambridgeshire scheme. Due to the nature of the contract with BT, the majority of the costs are back-ended and expenditure will not be incurred until 2020/21 and 2021/22. The total scheme cost is still £36.29m.

- For full and previously reported details see the [P&E Finance Monitoring Report](http://tiny.cc/yecpfz), (<http://tiny.cc/yecpfz>).

7.4.2 **People & Communities:** a balanced budget is forecast at year-end. There are no exceptions to report this month; for full and previously reported details see the [P&C Finance Monitoring Report](http://tiny.cc/yocpfz), (<http://tiny.cc/yocpfz>).

7.4.3 **Corporate Services:** a balanced budget is forecast at year-end. There are no exceptions to report this month; for full and previously reported details see the [CS & LGSS Finance Monitoring Report](#), (<http://tiny.cc/vff3fz>).

7.4.4 **LGSS Managed:** a balanced budget is forecast at year-end. There are no exceptions to report this month; for full and previously reported details see the [CS & LGSS Finance Monitoring Report](#), (<http://tiny.cc/vff3fz>).

7.4.5 **Commercial & Investment:** a -£5.0m (-3.3%) in-year underspend is forecast after the capital programme variations budget has been utilised in full.

Revised Budget for 2019/20	Forecast Spend - Outturn (Sept)	Forecast Spend - Outturn Variance (Sept)	Variance Last Month (Aug)	Movement	Breakdown of Variance	
					Underspend/pressure	Rephasing
£'000	£'000	£'000	£'000	£'000	£'000	£'000
Housing Schemes						
56,847	30,372	-26,475	-1,944	-24,531	0	-26,475
An in-year underspend of -£26.5m is forecast. This is a -£24.5m increase on the underspend position previously reported in July and relates in full to a change since last month. This follows profiling of expected loans in relation to both overage and construction.						
Capital Programme Variations Budget						
-26,312	0	26,312	6,706	19,606	0	26,312
As agreed by the Capital Programme Board, any forecast underspend in the capital programme is offset against the capital programme variations budget, leading to a balanced outturn overall up to the point when re-phasing exceeds this budget. Therefore £26.3m of the above Housing Schemes underspend and a combination of more minor and previously reported underspends is balanced by full utilisation of the capital variations budget.						

- For full and previously reported details see the [C&I Finance Monitoring Report](#), (<http://tiny.cc/d6f3fz>).

7.5 A more detailed analysis of total scheme key exceptions this month by programme for individual schemes of £0.25m or greater are identified below:

7.5.1 **Place & Economy:** a total scheme balanced budget is forecast. There are no exceptions to report this month; for full details see the [P&E Finance Monitoring Report](#), (<http://tiny.cc/yecpfz>).

7.5.2 **People & Communities:** a -£2.515m (-0.4%) total scheme underspend is forecast.

Total Scheme Revised Budget	Total Scheme Forecast Spend - Outturn (Sept)	Total Scheme Forecast Spend - Outturn Variance (Sept)	Variance Last Month (Aug)	Movement
£'000	£'000	£'000	£'000	£'000
Basic Need - Primary				
273,739	271,329	-2,410	-2,066	-344
A total scheme underspend of -£2.4m is forecast across Basic Need – Primary schemes. This is a change of -£0.3m on the position reported last month and is mainly due to forecast savings on completion of the scheme outlined below:				
Histon Additional Places				
17,171	16,887	-284	0	-284
There is a £284k reduction in the overall budget required through the ongoing tender and review process.				

- For full and previously reported details see the [P&C Finance Monitoring Report](http://tiny.cc/yocpfz), (<http://tiny.cc/yocpfz>).

7.5.3 **Corporate Services:** a total scheme balanced budget is forecast. There are no exceptions to report this month; for full and previously reported details see the [CS & LGSS Finance Monitoring Report](http://tiny.cc/vff3fz), (<http://tiny.cc/vff3fz>).

7.5.4 **LGSS Managed:** a total scheme balanced budget is forecast. There are no exceptions to report this month; for full and previously reported details see the [CS & LGSS Finance Monitoring Report](http://tiny.cc/vff3fz), (<http://tiny.cc/vff3fz>).

7.5.5 **Commercial & Investment:** a total scheme balanced budget is forecast. There are no exceptions to report this month; for full and previously reported details see the [C&I Finance Monitoring Report](http://tiny.cc/d6f3fz), (<http://tiny.cc/d6f3fz>).

7.6 A breakdown of the changes to funding has been identified in the table below.

Funding Source	B'ness Plan Budget	Rolled Forward Funding ¹	Revised Phasing	Additional/Reduction in Funding	Revised Budget	Outturn Funding	Funding Variance
	£m	£m	£m	£m	£m	£m	£m
Department for Transport (DfT) Grant	16.0	0.5	-0.3	1.4	17.6	19.4	1.7
Basic Need Grant	6.9	-	-	-	6.9	6.9	-
Capital Maintenance Grant	4.7	-	-	-1.1	3.5	3.5	-
Devolved Formula Capital	1.0	2.0	-	-0.2	2.8	2.8	-
Specific Grants	8.4	0.0	-	0.7	9.1	7.4	-1.8
S106 Contributions & Community Infrastructure Levy	19.4	3.3	-12.8	0.5	10.4	10.4	-0.1
Capital Receipts	45.4	10.4	-10.5	-20.6	24.7	26.7	2.0
Other Contributions	24.6	3.3	-	4.7	32.6	15.2	-17.3
Revenue Contributions	10.1	-	-	-	10.1	10.1	-
Prudential Borrowing	133.4	19.8	-13.4	65.1	204.9	198.9	-6.0
TOTAL	269.9	39.3	-37.0	50.5	322.7	301.3	-21.4

¹ Reflects the difference between the anticipated 2018/19 year end position used at the time of building the initial Capital Programme budget, as incorporated within the 2019/20 Business Plan, and the actual 2018/19 year end position.

7.7 Key funding changes (of greater than £0.25m or requiring approval):

Funding	Service	Amount (£m)	Reason for Change
Addition/Reduction in Funding - Other contributions	P&E	+£0.4	<p>£360k additional contributions are expected in relation to Combined Authority (CA) Schemes in line with the increased level of work expected to be carried out by CCC above that originally anticipated at the beginning of the financial year. The Combined Authority is invoiced on a monthly basis for work on CA schemes.</p> <p>General Purposes Committee is asked to note the additional 2019/20 contributions of £360k expected in relation to Combined Authority Schemes.</p>

- 7.8 In the September [C&I Finance Monitoring Report](#), Commercial & Investment (C&I) Committee is recommending to General Purposes Committee (GPC) the approval of a £52m increase in the 2019/20 budget for Commercial Investments. This also requires an amendment to the capital funding for Commercial Investments. This will reduce funding from Capital Receipts by £21m and increase the Prudential Borrowing requirement by £73m. The reduction in available capital receipts is due to rephasing of the timing of expected overage payments from This Land.

This year the Council has pursued a number of commercial investments in accordance with its Commercial Strategy and the investment section of the Capital Strategy. Following this protocol, individual acquisitions have been assessed according to a standardised multi-measure evaluation process with governance overseen by GPC, the C&I Committee, or its Investment Working Group dependent on the value.

With growing certainty about the total anticipated spend on commercial acquisitions for the current year, proposals for further financial investments made by the appointed investment advisor, Reddington, and rising confidence about the level of capital receipts anticipated as the year progresses, it is now timely to consider the sum of prudential borrowing required to contribute to financing this activity.

We anticipate there will be approaching £32m available by year-end in capital receipts. Therefore it will be prudent to deploy £73m in borrowing to the Commercial investments budget for property investments within Cambridgeshire's economic geography. This approach will mean that the C&I Committee delivers its commercial investment targets on track for this year (subject to acquisition dates and performance of individual assets) alongside supporting local economic development through this major investment.

As a result of this increase in funding by borrowing; the annual cost for this scheme will start in 2020/21 estimated at £4.1m, and decreases each year thereafter. This has already been factored into C&I's overall forecast for property returns, associated with acquisitions made during this financial year.

General Purposes Committee is asked to approve additional prudential borrowing of £73m in 2019/20 for Commercial Investments.

7.9 At the September Children & Young People (CYP) Committee, the CYP Committee recommended to General Purposes Committee (GPC) that £800k of Section 106 funding secured by the County Council for providing new early years and childcare places required in Cottenham, be transferred to Cottenham Parish Council (CPC). This is to enable CPC to construct and own a building which will have dedicated spaces for early years and childcare within it. This funding transfer will be subject to:

- i. The satisfactory conclusion of a funding agreement; and
- ii. Cambridgeshire County Council being engaged in an ongoing advisory role to Cottenham Parish Council (and the provider) to ensure that its preferred early years and childcare provider prepares a sustainable business case so that it can provide high quality* and financially sustainable early years and childcare places in the newly built facility. (*Ofsted Good or Outstanding and a minimum of three years engagement with the Early Years' Service or another quality improvement provider.)

Further details can be found in the CYP paper [here](#). Funding will only be passed to CPC once it has been received. It is anticipated that £128k will be passed to CPC during 2019/20, with the remaining funding being included within the 2020-21 Business Plan.

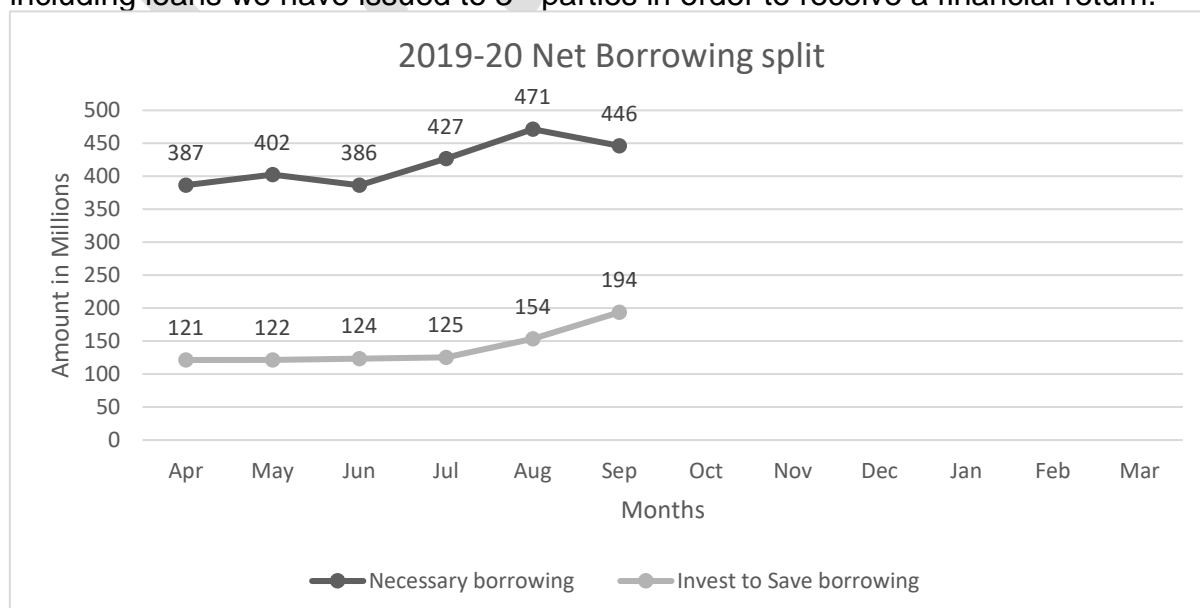
General Purposes Committee is asked to approve the transfer of £800k Section 106 funding to Cottenham Parish Council subject to the conditions above.

8. BALANCE SHEET

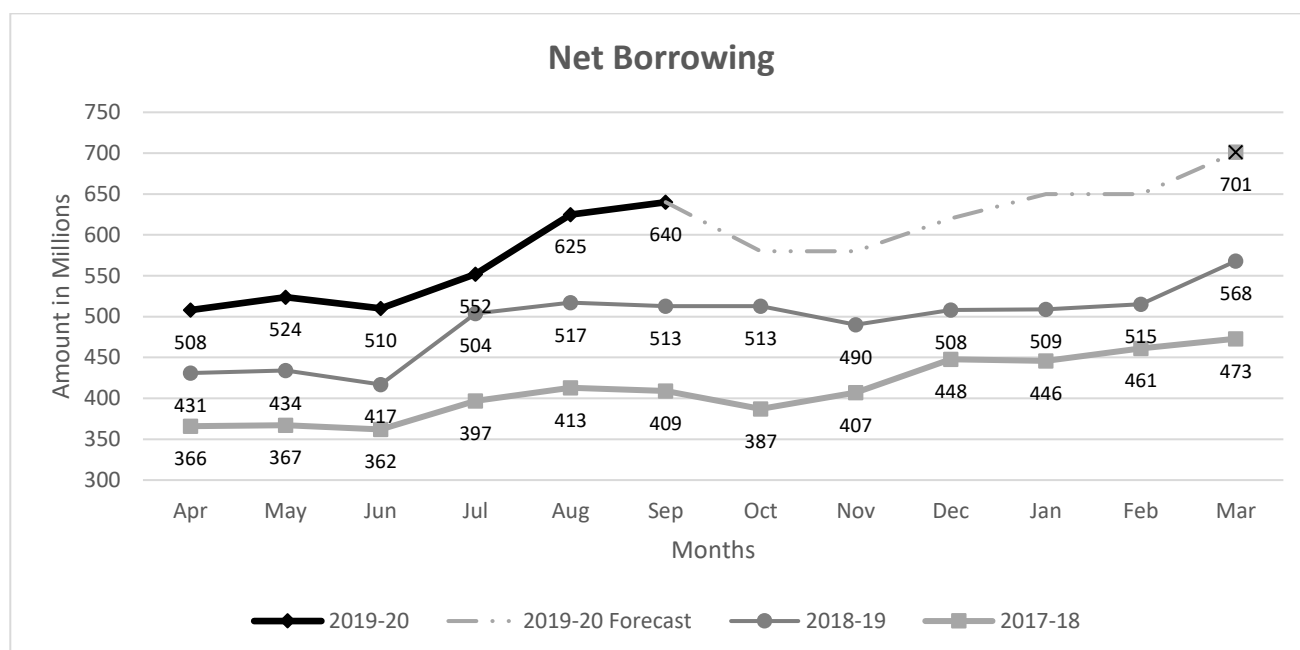
8.1 A more detailed analysis of balance sheet health issues is included below:

Measure		Year End Target	Actual as at the end of Sept 2019
Level of debt outstanding (owed to the council) 91 days +, £m	Adult Social Care	£3.37m	£8.90m
	Sundry	£1.71m	£4.19m

8.2 The graph below shows the estimated split of the net borrowing between necessary borrowing and Invest to Save borrowing. Of the gross borrowing in 2019-20, it is estimated that £194m relates to borrowing for Invest to Save or Invest to Earn schemes, including loans we have issued to 3rd parties in order to receive a financial return.



- 8.3 The graph below shows net borrowing (borrowings less investments) on a month by month basis and compares the position with the previous financial year. At the end of September 2019, investments held totalled £108m (excluding 3rd party loans) and gross borrowing totalled £748m, equating to a net borrowing position of £640m.



- 8.4 The Council's cash flow profile – which influences the net borrowing requirement - varies considerably during the year, due to the timing difference between outgoing payments (payroll, supplier payments etc.) and income streams (grants, council tax etc.). As illustrated by the comparative 2017-18 and 2018-19 actual net borrowing positions, cash flows at the beginning of the year are typically stronger than at the end of the year, as many grant receipts are received in advance of spend. The 2019-20 net borrowing position is expected to take a similar path, rising more substantially towards the end of the financial year as capital projects are progressed to completion and financed.
- 8.5 The Treasury Management Strategy Statement (TMSS) sets out the plan for treasury management activities over the forthcoming year. It identifies the expected levels of borrowing and investments based upon the Council's financial position and forecast capital programme. When the 2019-20 TMSS was set in February 2019, it anticipated that net borrowing would reach £732.1m by the end of this financial year. Based on the 2018-19 outturn position and subsequent revisions to the capital programme is, this is now forecast to be £700.5m by the end of this financial year.
- 8.6 From a strategic perspective, the Council continues to temporarily utilise cash-backed resources in lieu of additional borrowing (known as internal borrowing) and where borrowing is undertaken loans are raised for shorter terms, both to generate net interest cost savings and consequently holding less investments reduces the Council's exposure to credit risk. However, this approach carries with it interest rate risk and officers continue to monitor options as to the timing of any potential longer term borrowing should underlying interest rates be forecast to rise in a sustained manner.
- 8.7 There is a link between the capital financing borrowing requirement, the net borrowing position and consequently net interest costs. However, the Debt Charges budget is prudently formulated with sensitivity to additional factors including projected levels of cash-backed reserves, forecast movements in interest rates, and the overall borrowing requirement for the Council over the life of the Business Plan and beyond.

- 8.8 Further detail around the Treasury Management activities can be found in the latest [Treasury Management Report](http://tiny.cc/3by0cz), (<http://tiny.cc/3by0cz>).
- 8.9 The Council's reserves include various earmarked reserves (held for specific purposes), as well as provisions (held for potential liabilities) and capital funding. A schedule of the Council's reserves and provisions can be found in [Appendix 2](#).

9. ALIGNMENT WITH CORPORATE PRIORITIES

9.1 A good quality of life for everyone

There are no significant implications for this priority.

9.2 Thriving places for people to live

There are no significant implications for this priority.

9.3 The best start for Cambridgeshire's children

There are no significant implications for this priority.

10. SIGNIFICANT IMPLICATIONS

10.1 Resource Implications

This report provides the latest resources information for the Council and so has a direct impact.

10.2 Procurement/Contractual/Council Contract Procedure Rules Implications

There are no significant implications within this category.

10.3 Statutory, Legal and Risk Implications

There are no significant implications within this category.

10.4 Equality and Diversity Implications

There are no significant implications within this category.

10.5 Engagement and Consultation Implications

No public engagement or consultation is required for the purpose of this report.

10.6 Localism and Local Member Involvement

There are no significant implications within this category.

10.7 Public Health Implications

There are no significant implications within this category.

Implications	Officer Clearance
Have the resource implications been cleared by Finance?	Yes Name of Financial Officer: Chris Malyon
Have the procurement/contractual/ Council Contract Procedure Rules implications been cleared by Finance?	No Name of Legal Officer: Not applicable
Has the impact on Statutory, Legal and Risk implications been cleared by LGSS Law?	No Name of Legal Officer: Not applicable
Have the equality and diversity implications been cleared by your Service Contact?	No Name of Officer: Not applicable
Have any engagement and communication implications been cleared by Communications?	No Name of Officer: Not applicable
Have any localism and Local Member involvement issues been cleared by your Service Contact?	No Name of Officer: Not applicable
Have any Public Health implications been cleared by Public Health	No Name of Officer: Not applicable

Source Documents	Location
P&E Finance Monitoring Report (September 19) P&C Finance Monitoring Report (September 19) PH Finance Monitoring Report (September 19) CS and LGSS Cambridge Office Finance Monitoring Report (September 19) C&I Finance Monitoring Report (September 19) Capital Monitoring Report (September 19) Report on Debt Outstanding (September 19)	1 st Floor, Octagon, Shire Hall, Cambridge

APPENDIX 1 – transfers between Services throughout the year (only virements of £1k and above (total value) are shown below)

	P&C	Public Health	P&E	CS Financing	Corporate Services	LGSS Managed	C&I	LGSS Op	Financing Items
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Opening Cash Limits as per Business Plan	254,936	390	57,504	28,161	10,221	14,048	-9,502	8,161	20,357
Greater Cambridge Partnership budgets not reported in CCC budget					-602				
Budget Build correction- Impact of Local Government Pay offer on CCC Employee Costs					-430	430			
External audit fees budget transfer					27	-27			
19/20 Council tax income generation proposal to precept income codes					200				
Transfer of Cultural & Community Services from P&E to P&C	4,721		-4,721						
Movement of Contract Efficiency saving target from Corporate Services					49		-49		
Inflation allocation adjustment for Children's Services Legal from CS	30				-30				
Remove Traded Services Central income target from Central Services Risks budget.					-58		58		
Correction of apprenticeship levy					-7	7			
Correction of staffing budget					48			-48	
Community & Safety – Trading Standards moving from P&E to P&C	694		-694						
Review of 2019-20 budget as approved by GPC at 16th July 2019 meeting, Agenda item 5a	2,360				-322	-250	122		-1,910
Transfer Concessionary Fares budget to P&E	-12		12						
Adjustment to match revised LGSS Law SLA						-5		5	
Transfer of commercial schemes' debt charges budget				-603			603		
Transfer P&E Management restructure savings			-22		22				
Current budget	262,728	390	52,080	27,558	9,118	14,203	-8,768	8,119	18,447
Rounding	0	0	0	0	1	1	0	-1	0

APPENDIX 2 – Reserves and Provisions

Fund Description	Balance at 31 March 2019	2019-20		Forecast Balance 31 March 2020	Notes
		Movements in 2019-20	Balance at 30 Sept 2019		
	£000s	£000s	£000s	£000s	
General Reserves					
- County Fund Balance	12,850	4,699	17,549	16,897	
- Services					
1 P&C	0	0	0	0	
2 P&E	0	0	0	0	
3 CS	0	0	0	0	
4 LGSS Operational	112	0	112	185	
subtotal	12,962	4,699	17,661	17,082	
Earmarked					
- Specific Reserves					
5 Insurance	4,060	-679	3,381	3,381	
subtotal	4,060	-679	3,381	3,381	
- Equipment Reserves					
6 P&C	8	0	8	8	
7 P&E	0	0	0	0	
8 CS	3	0	3	3	
9 C&I	56	0	56	0	
subtotal	67	0	67	11	
Other Earmarked Funds					
10 P&C	286	0	286	286	
11 PH	2,886	0	2,886	2,258	
12 P&E	5,571	-947	4,624	3,437	Includes liquidated damages in respect of the Guided Busway
13 CS	3,193	297	3,490	3,498	
14 LGSS Managed	63	0	63	0	
15 C&I	600	0	600	679	
16 Transformation Fund	24,504	4,567	29,071	20,841	Savings realised through change in MRP policy.
17 Innovate & Cultivate Fund	1,561	-196	1,365	963	
subtotal	38,664	3,721	42,385	31,962	
SUB TOTAL	55,753	7,742	63,495	52,437	
Capital Reserves					
- Services					
18 P&C	29,463	0	29,463	29,463	
19 P&E	6,069	841	6,910	1,000	
20 LGSS Managed	0	0	0	0	
21 C&I	20,415	13,208	33,623	0	
22 Corporate	54,694	12,047	66,740	56,951	Section 106 and Community Infrastructure Levy balances.
subtotal	110,641	26,096	136,736	87,414	
GRAND TOTAL	166,394	33,838	200,231	139,851	

In addition to the above reserves, specific provisions have been made that set aside sums to meet both current and long term liabilities that are likely or certain to be incurred, but where the amount or timing of the payments are not known. These are:

Fund Description	Balance at 31 March 2019	2019-20		Forecast Balance 31 March 2020	Notes
		Movement s in 2019- 20	Balance at 30 Sept 2019		
	£000s	£000s	£000s	£000s	
- Short Term Provisions					
1 P&E	0	0	0	0	
2 P&C	200	0	200	200	
3 CS	0	0	0	0	
4 LGSS Managed	3,460	0	3,460	3,460	
5 C&I	0	0	0	0	
subtotal	3,660	0	3,660	3,660	
- Long Term Provisions					
6 LGSS Managed	3,613	0	3,613	3,613	
subtotal	3,613	0	3,613	3,613	
GRAND TOTAL	7,273	0	7,273	7,273	

Savings Tracker 2019-20

				Investment £000				Prior Years	Planned Savings 2019-20 £000					Prior years	Forecast Savings 2019-20 £000									
				7,378	3,414	1,529	286	-21,509	-5,291	-1,998	-1,794	-1,549	-15,785	-15,910	-5,395	-2,761	-2,038	-2,218	-13,984	1,801				
RAG	Reference	Title	Description	Budgeted Investment - Prior Years £000	Actual Investment - Prior Years £000	Budgeted Investment - 19-20 £000	Actual Investment - 19-20 £000	Original Saving - Prior Years	Original Phasing - Q1	Original Phasing - Q2	Original Phasing - Q3	Original Phasing - Q4	Original Saving 19-20	Savings Achieved - Prior Years	Current Forecast Phasing - Q1	Current Forecast Phasing - Q2	Current Forecast Phasing - Q3	Current Forecast Phasing - Q4	Forecast Saving 19-20	Variance from Plan £000	Saving complete?	% Variance	Direction of travel	Forecast Commentary
Blue	A/R.6.114	Learning Disabilities - Increasing independence and resilience when meeting the needs of people with learning disabilities	A three-year programme of work was undertaken in Learning Disability Services from 2016/17 to ensure service-users had the appropriate level of care - this saving is the remaining impact of part-year savings made in 2018/19.	1,536	1,520	0	0	-5,481	0	0	0	0	-200	-3,992	-250	-148	-26	-26	-450	-250	No	-125.00	↑	Forecast to deliver £250k in excess of the original target through continuing reviews and commissioning work.
Amber	A/R.6.126	Learning Disabilities - Converting Residential Provision to Supported Living	This is an opportunity to de-register a number of residential homes for people with learning disabilities and change the service model to supported living. The people in these services will benefit from a more progressive model of care that promotes greater independence.	0	0	0	0	0	0	0	0	0	-250	0	0	0	0	-50	-50	200	No	80.00	↓	This is a complex and very volatile area for savings delivery, with challenge from family carers, service user advocates and housing providers. This has slowed delivery of this saving, with only a small element expected to be achieved.
Blue	A/R.6.127	Care in Cambridgeshire for People with Learning Disabilities	Work to enable people with learning disabilities who have been placed 'out of county' to move closer to their family by identifying an alternative placement which is closer to home. To be approached on a case by case basis and will involve close work with the family and the person we support. Will also involve ensuring out of county placements are cost effective and are appropriately funded by the NHS.	120	120	0	0	0	0	0	0	0	-250	0	-200	-478	-63	-63	-804	-554	No	-221.60	↑	On track to over-deliver.
Green	A/R.6.128	Better Care Fund - Investing to support social care and ease pressures in the health and care system	The Improved Better Care Fund is a grant from Central Government for adult social care, to ensure that the health and social care market is not destabilised by pressures on Adult Social Care. A proportion of the funding will be taken as a saving in order to offset increased cost in social care as a result of demand rising and legislative pressures. The IBCF also provides targeted investment in social care services that will promote better outcomes for patients and social care services. The funding has not been confirmed beyond 2019/20, and so at this stage this remains a temporary saving.	0	0	0	0	-7,200	-1,300	0	0	0	-1,300	-7,200	-1,300	0	0	0	-1,300	0	No	0.00	↓	On track
Amber	A/R.6.132	Mental Health Social Work PRISM Integration Project	The introduction of social workers and social care support staffing into the community / primary care health services (PRISM) will deliver improved mental health outcomes for Cambridgeshire residents and reduce demand for services through a focus on prevention, early intervention and strengths-based approach.	340	0	0	0	0	-50	-75	-50	-25	-200	0	-10	-28	-50	-27	-115	85	No	42.50	↓	A change of direction regarding implementation of PRISM has meant that the original model for savings delivery is no longer appropriate. Whilst alternative savings plans are being considered, it is expected that there will be a shortfall against the target, reflecting upwards demand pressures in relation to the provision of care.
Green	A/R.6.133	Impact of investment in Occupational Therapists	OT involvement in reablement goal-setting and review will improve outcomes at the end of the pathway through achieving greater service user independence at the end of reablement.	0	0	0	0	0	-50	-100	-50	-20	-220	0	-50	-100	-50	-20	-220	0	No	0.00	↔	On track
Green	A/R.6.143	Review of Support Functions in Adults	A review of support functions to ensure that capacity is aligned appropriately to the needs of the services supported.	100	4	0	0	0	-150	0	0	0	-150	0	-150	0	0	0	-150	0	No	0.00	↔	On track
Red	A/R.6.174	Review of Supported Housing Commissioning	An ambitious saving of £1m was included in the 2018-23 Business Plan linked to a review of commissioning arrangements for supported housing. Following a detailed review of contract opportunities over the last 12 months, a reduction in the overall saving level is required. The remaining saving will be achieved through working with district partners and providers to redesign services.	250	0	0	0	0	-146	-146	-146	-146	-583	0	-80	-80	-80	-81	-321	262	No	44.94	↔	Expected to be delivered over 2 years into 2020/21 - this revised phasing was agreed when Council set the 2019-24 budget, with the service finding mitigations in-year to offset the revised phasing.
Amber	A/R.6.176	Adults Positive Challenge Programme	Through the Adults Positive Challenge Programme, the County Council has set out to design a new service model for Adult Social Care which will continue to improve outcomes whilst also being economically sustainable in the face of the huge pressure on the sector. This work will focus on promoting independence and changing the conversation with staff and service-users to enable people to stay independent for longer, and has already had success in 2018/19 through a fast-forward element of the programme.	500	239	1,500	258	0	-1,349	-983	-884	-584	-3,800	0	-582	-1,214	-957	-575	-3,309	491	No	12.92	↓	Some evidence of slower than expected delivery, with some cases of interventions not having avoided as much cost as expected. Over-delivery in Reablement is a positive, and further evidence of effects of changing the conversation work is being reviewed, which is expected to demonstrate further costs being avoided.
Green	A/R.6.177	Savings through contract reviews	Several contracts have been retendered throughout 17/18 and 18/19 and have delivered efficiencies, which can now be taken as savings. The largest of these was a retender of domiciliary care block car rounds in late 2017/18.	0	0	0	0	0	-412	0	0	0	-412	0	-412	0	0	0	-412	0	Yes	0.00	↔	Complete
Green	A/R.6.211	Safer Communities Partnership	A review of the required management and support functions within the team will be undertaken depending on the outcome of funding bids, and could deliver a saving of £30,000 during 2019/20.	0	0	0	0	0	0	0	0	0	-30	0	-30	0	0	0	-30	0	Yes	0.00	↔	Complete
Green	A/R.6.212	Strengthening Communities Service	The deletion of a recently vacant Community Protection Project Officer post. The community led no cold calling zones project, which was coordinated by the previous post holder, has now successfully concluded.	0	0	0	0	0	0	0	0	0	-30	0	-30	0	0	0	-30	0	Yes	0.00	↔	Complete
Green	A/R.6.213	Youth Offending Service - efficiencies from joint commissioning and vacancy review	The full year impact of savings realised as a result of the Commissioning of Appropriate Adults and Reparation Services with Peterborough City Council and Cambridgeshire Constabulary. The removal of all capacity within the Youth Offending Service to spot purchase time limited support programmes, tailored to meet individual needs, which may be over and above the core offer. The removal of a part time vacant case holding post, and part time vacant Senior YOS Officer post.	0	0	0	0	-124	0	0	0	0	-40	-192	-40	0	0	0	-40	0	Yes	0.00	↔	Complete

				Investment £000				Prior Years	Planned Savings 2019-20 £000					Prior years	Forecast Savings 2019-20 £000									
				7,378	3,414	1,529	286	-21,509	-5,291	-1,998	-1,794	-1,549	-15,785	-15,910	-5,395	-2,761	-2,038	-2,218	-13,984	1,801				
RAG	Reference	Title	Description	Budgeted Investment - Prior Years £000	Actual Investment - Prior Years £000	Budgeted Investment - 19-20 £000	Actual Investment - 19-20 £000	Original Saving - Prior Years	Original Phasing - Q1	Original Phasing - Q2	Original Phasing - Q3	Original Phasing - Q4	Original Saving 19-20	Savings Achieved - Prior Years	Current Forecast Phasing - Q1	Current Forecast Phasing - Q2	Current Forecast Phasing - Q3	Current Forecast Phasing - Q4	Forecast Saving 19-20	Variance from Plan £000	Saving complete?	% Variance	Direction of travel	Forecast Commentary
Green	A/R.6.214	Youth Support Services	Removal of a staff training budget for Youth Staff (£10k), a reduction in staff capacity and the Community Reach Fund (£30k)	0	0	0	0	0	0	0	0	0	-40	0	-40	0	0	0	-40	0	Yes	0.00	↔	Complete
Green	A/R.6.252	Total Transport - Home to School Transport (Special)	Saving to be made through re-tendering contracts, route reviews, looking across client groups and managing demand for children requiring transport provision	0	0	0	0	0	-83	-28	0	0	-110	0	-28	-27	-28	-27	-110	0	No	0.00	↔	On track
Green	A/R.6.253	Children in Care - Mitigating additional external residential placement numbers	There is currently a shortage of foster placements due to increased numbers of children in care both locally and nationally. This has resulted in a growing number of young people being placed in much higher cost residential placements. This business case describes how we will seek to mitigate 3 of the 8 additional residential placements expected and hence requiring a reduced contribution to the placement budget from demography funding.	705	92	0	18	0	-125	-125	-125	-125	-500	0	-125	-125	-125	-125	-500	0	No	0.00	↔	On track
Green	A/R.6.254	Children in Care - Fee negotiation and review of high cost placements	Negotiation of external placement costs and review of high cost placements. This will be delivered by: - Cost discounts - Volume/long term discounts - Reviewing packages of support for all purchased placement types - Reviewing high cost placements	50	16	50	10	0	-50	-50	-50	-50	-200	0	-50	-50	-50	-50	-200	0	No	0.00	↔	On track
Green	A/R.6.255	Children in Care - Placement composition and reduction in numbers	Numbers of children in care remain at around 100 higher than they should be if our performance was in line with the average of our statistical neighbours. This business case is targeted at reducing demand in the system and delivering sustainable savings by reducing costs associated with higher numbers of children in care in the system as well as increasing in-house fostering numbers and reducing the number of independent agency placements, which are more costly.	0	0	0	0	0	-336	-325	-325	-325	-1,311	0	-336	-325	-325	-325	-1,311	0	No	0.00	↔	On track
Green	A/R.6.258	Children's home changes (underutilised)	Anticipated savings resulting from the closure of the Victoria Road children's home that is currently underutilised. The budget associated with the residential element of the children's home is £600K per annum. The placement costs of the young people living in the provision until mid-June is in the region of £230K per annum, resulting in a full year saving of around £350K per annum.	0	0	0	0	0	-350	0	0	0	-350	0	-350	0	0	0	-350	0	Yes	0.00	↔	Complete
Green	A/R.6.259	Early Years Service	A review of services provided by the Early Years Service in light of the links with Peterborough and growing traded services.	0	0	0	0	0	-50	-50	-50	-50	-200	0	-50	-50	-50	-50	-200	0	No	0.00	↔	On track
Green	A/R.6.260	Reduction of internal funding to school facing traded services	A reduction to the internal funding of the ICT Service and the PE and Sports Advisory Service recognising a reduction in LA usage	0	0	0	0	0	-38	-38	-38	-37	-151	0	-38	-38	-38	-37	-151	0	No	0.00	↔	On track
Green	A/R.6.261	Schools Intervention Service	Reduction in capacity of the service in line with the reduced number of maintained schools that require a direct service	0	0	0	0	0	-25	-25	-25	-25	-100	0	-25	-25	-25	-25	-100	0	No	0.00	↔	On track
Amber	A/R.6.263	Term time only contracts	A voluntary change to term time only contracts (or annualised hours) for staff in the Education Directorate where this is appropriate for their role.	0	0	0	0	0	-7	-8	-7	-8	-30	0	0	0	0	-15	-15	15	No	50.00	↓	Work has not yet started on this and as such it is unlikely to be fully achieved in 2019/20
Green	A/R.6.264	Review of Therapy Contracts	Savings will be delivered by reviewing existing arrangements but further details are unavailable at this time due to commercial confidence.	0	0	0	0	0	0	0	0	0	-321	0	0	0	0	-321	-321	0	No	0.00	↔	On track
Green	A/R.7.101	Early Years subscription package	Proposal to develop Early Years subscription package for trading with settings.	0	0	0	0	0	-4	-4	-4	-4	-16	0	-4	-4	-4	-4	-16	0	No	0.00	↔	On track
Green	A/R.7.103	Attendance and Behaviour Service income	A review of charging models and use of school absence penalty notices within the Attendance and Behaviour Service	0	0	0	0	0	-12	-13	-12	-13	-50	0	-12	-13	-12	-13	-50	0	No	0.00	↔	On track
Black	B/R.6.103	Shared Service: Historic Environment	Income generation shared services with Peterborough.	0	0	0	0	0	0	0	0	0	-10	0	0	0	0	0	0	10	No	100.00	↔	Shared service with PCC, still at discussion stage, may get introduced at back end of year

				Investment £000				Prior Years	Planned Savings 2019-20 £000					Prior years	Forecast Savings 2019-20 £000										
				7,378	3,414	1,529	286	-21,509	-5,291	-1,998	-1,794	-1,549	-15,785	-15,910	-5,395	-2,761	-2,038	-2,218	-13,984	1,801					
RAG	Reference	Title	Description	Budgeted Investment - Prior Years £000	Actual Investment - Prior Years £000	Budgeted Investment - 19-20 £000	Actual Investment - 19-20 £000	Original Saving - Prior Years	Original Phasing - Q1	Original Phasing - Q2	Original Phasing - Q3	Original Phasing - Q4	Original Saving 19-20	Savings Achieved - Prior Years	Current Forecast Phasing - Q1	Current Forecast Phasing - Q2	Current Forecast Phasing - Q3	Current Forecast Phasing - Q4	Forecast Saving 19-20	Variance from Plan £000	Saving complete?	% Variance	Direction of travel	Forecast Commentary	
Green	B/R.6.105	Transformation of the Infrastructure & Growth Service into a profit centre.	The service recovers its operating costs through recharge and development related income. A large proportion of this is for external clients, such as the Combined Authority & GCP. Commerical operation of the service will maximise income opportunities and standardise the approach to working with external clients.	0	0	0	0	0	0	0	0	0	-79	0	-79	0	0	0	-79	0	No	0.00	↔	Already taken from base budget	
Green	B/R.6.202	Highways Maintenance	Utilising a greater proportion of the on-street parking surplus to fund highways and transport works as allowed by current legislation.	0	0	0	0	0	0	0	0	0	-350	0	-350	0	0	0	-350	0	No	0.00	↔	Change of funding source to accommodate savings	
Amber	B/R.6.206	Highways Shared Services Model	Creation of a single, shared highway service across Cambridgeshire and Peterborough.	0	0	0	0	0	0	0	0	0	-150	0	-12	-13	-12	-13	-50	100	No	66.67	↔	The £150k shared service saving will not be achieved until 20/21. However there are savings within Road Safety of £50k which will mitigate this shortfall.	
Green	B/R.6.210	Household Recycling Centre changes	Implementation of a permitting system for vans and trailers.	0	0	0	0	0	0	0	0	0	-60	0	-15	-15	-15	-15	-60	0	No	0.00	↔	Saving in 19/20 to be made via vacancy saving within the team.	
Green	B/R.6.214	Street Lighting - contract synergies	Annual saving from joint contract drafting with partners. This will not lead to any reduction in street lighting provision.	800	228	0	0	-227	0	0	0	0	11	-227	11	0	0	0	11	0	No	0.00	↔	Funding adjustment	
Red	C/R.6.101	Sharing with other Councils	A joint working agreement is now in place with Peterborough City Council along with a growing number of shared posts.	400	267	0	0	0	0	0	0	0	-500	0	0	0	0	-100	-100	400	No	80.00	↔	Shared Services saving from 18/19 to be met before progress can be made against this target.	
Black	C/R.6.106	Reduction in costs on Redundancy, Pensions & Injury budget	Reduction in costs on Redundancy, Pensions & Injury budget, held within Corporate Services.	0	0	0	0	-20	0	0	0	0	-10	-20	0	0	0	0	0	10	No	100.00	↔	Saving not expected to be met, as costs are not reducing as anticipated.	
Green	C/R.7.101	BP 19/20 - Council Tax: Increasing Contributions	We will seek to work with Cambridgeshire District Councils to identify the best possible activities to drive up increased payment of Council Tax in Cambridgeshire. Based upon these discussions, we will procure support to undertake a process of identifying residents who are incorrectly paying less Council Tax than they should be, notify them and bill them appropriately, bringing in additional revenue. We may also seek to support arrangements to enable people who are genuinely unable to pay their Council Tax by offering more flexible payment terms. Based upon previous work in this area, there is a reasonable likelihood that this activity could be commissioned on a no-win-no-fee basis, with the Local Authority only having to pay if the work undertaken is successful.	0	0	0	0	0	0	0	0	0	-200	0	0	0	-100	-100	-200	0	No	0.00	↔	Complete due to work to understand increased growth in the Council Tax base. A further project is underway to look at reducing fraud in the next financial year.	
Green	D/R.6.999	LGSS operational savings	Savings being driven out by the Milton Keynes Council partnership, from LGSS income growth and from efficiencies following the introduction of the new ERP system.	0	0	0	0	0	0	0	0	0	-159	0	0	0	0	0	-159	0	No	0.00	↔		
Black	D/R.6.999	LGSS trading savings	Saving predicated on growth in LGSS' trading base through acquiring a fourth partner and further customer growth. With much of the work to achieve this on hold whilst the review of the LGSS operating model is completed there is risk around the delivery of this saving.	0	0	0	0	0	0	0	0	0	-460	0	0	0	0	0	0	460	No	100.00	↔	Saving predicated on securing a fourth partner which is not possible whilst the review of the LGSS operating model is ongoing.	
Amber	D/R.6.999	LGSS additional savings	Additional LGSS savings ask above and beyond the savings share between the three partners. This will need to be delivered through a reduced service offering to CCC and options are being drawn up by LGSS for consideration by CCC for the delivery of this saving.	0	0	0	0	0	0	0	0	0	-300	0	0	0	0	0	-228	72	No	24.00	↔		
Green	E/R.6.031	NHS Health Checks - IT software contract decommissioned	NHS Health Checks is a cardiovascular risk assessment offered to people aged to 40 to 74 year olds every five years who do not have a diagnosed health condition. GP practices are commissioned to identify and invite eligible individuals to have an NHS Health Check. A robust data collection process is required to manage patient data and to ensure that anonymized data is sent to the Local Authority as part of the performance monitoring and payment system to the GPs. In 2017 after securing agreement from the Clinical Commissioning Group (CCG) which has responsibility for practice systems new software was commissioned to sit on GP practice systems. The introduction of GPPR compromised the security of the software as it could not meet fully the GDPR requirements and therefore the contract was decommissioned. The IT company fully agreed with this approach and assumed any additional cost for removing systems already in practices. GP practice systems have developed rapidly and they are now able to manage NHS Health Check data electronically and share anonymized data with the Local Authority at no cost to the Local Authority.	0	0	0	0	0	-41	0	0	0	-41	0	-41	0	0	0	-41	0	No	0.00	↔		
Green	E/R.6.032	NHS Health Checks Funding	There has been a recurrent underspend on the NHS Health Checks Programme since the transfer of the funding from the NHS to the Local Authority which has reflected fairly stable activity levels.	0	0	0	0	0	-13	-13	-13	-13	-50	0	-13	-13	-13	-13	-50	0	No	0.00	↔		
Green	E/R.6.033	Drug & Alcohol service - funding reduction built in to new service contract	Savings will be secured through the re-commissioning of the Cambridgeshire Adult Drug and Alcohol Treatment Services, which will enable transformational changes to be undertaken. The Drugs and Alcohol Joint Strategic Needs Assessment, (2016) indicated changes in needs that are addressed in the new service model. An aging long-term drug using population that enter and re-enter the Service has complex health and social problems that do not require intensive acute drug treatment services but more cost effective support services to ensure their good mental and physical health and social support needs are met. Strengthened recovery services using cost-effective peer support models to avoid readmission, different staffing models and a mobile outreach service.	0	0	0	0	0	-162	0	0	0	-162	0	-162	0	0	0	-162	0	No	0.00	↔		

				Investment £000				Prior Years	Planned Savings 2019-20 £000					Prior years	Forecast Savings 2019-20 £000										
				7,378	3,414	1,529	286	-21,509	-5,291	-1,998	-1,794	-1,549	-15,785	-15,910	-5,395	-2,761	-2,038	-2,218	-13,984	1,801					
RAG	Reference	Title	Description	Budgeted Investment - Prior Years £000	Actual Investment - Prior Years £000	Budgeted Investment - 19-20 £000	Actual Investment - 19-20 £000	Original Saving - Prior Years	Original Phasing - Q1	Original Phasing - Q2	Original Phasing - Q3	Original Phasing - Q4	Original Saving 19-20	Savings Achieved - Prior Years	Current Forecast Phasing - Q1	Current Forecast Phasing - Q2	Current Forecast Phasing - Q3	Current Forecast Phasing - Q4	Forecast Saving 19-20	Variance from Plan £000	Saving complete?	% Variance	Direction of travel	Forecast Commentary	
Green	E/R.6.035	Children 5-19 - Mental Health Training for Children's workforce	This proposal ceases funding for intensive training for a relatively small number of the young people's workforce each year, delivered face to face by Cambridgeshire and Peterborough NHS Foundation Trust. Instead it is proposed that Public Health staff work together with the Heads of Early Help to establish a clear specification of the training requirements and success criteria for an e-learning training package with less intensive face to face training in 2019/20, focussed on the mental health training needs of Young People's workers in the Early Help Teams.	0	0	0	0	0	-36	0	0	0	-36	0	-36	0	0	0	-36	0	No	0.00	↔		
Green	E/R.6.036	Children's 0-19 Services - Healthy Child Programme - Proposal previously agreed in 2017/18 business planning process	<p>This £238k savings proposal was previously discussed by Health Committee in the autumn 2017 business planning round. It was agreed to fund the £238k saving from public health reserves in 2018/19, to allow further time to develop the 0-19 Healthy Child integration programme (and associated savings) for implementation in 2019/20.</p> <p>The Healthy Child programme is a universal-progressive, needs-based service delivered at 4 levels: Community, Universal, Universal Plus (single agency involvement) and Universal Partnership Plus (multi-agency involvement). All children, young people and families are offered a core programme of evidence based, early intervention and preventative health care with additional care and support for those who need it.</p> <p>The 0-19 Healthy Child Programme (HCP) consists of Health Visiting (0-5yrs), Family Nurse Partnership (for vulnerable teenage parents), and School Nursing (5-19yrs). It is delivered by CCS in Cambridgeshire and CPFT in Peterborough. The 2018/19 budget allocations are £8,926,739 in Cambridgeshire and £3,695,226 in Peterborough. Total approximately £12.6 million. Savings will be achieved by integrating the two services with a common management structure, and redesigning the service model to achieve savings through improved skill mix. A Transformation Board including commissioners, public health and senior management from the two provider organisations has been set up to oversee the project from design to implementation.</p> <p>The positive impact of this integration is that it will reduce duplication freeing up workforce capacity to improve areas of poor performance across the HCP particularly in mandated 0-5 checks. There will be an increased focus on areas of need so workforce and services will be resourced to ensure there is an improvement in outcomes and reduced inequalities. The Benson modelling tool has</p>	0	0	0	0	0	-238	0	0	0	-238	0	-238	0	0	0	-238	0	No	0.00	↔		
Green	E/R.6.037	Children's 0-19 Services - Healthy Child Programme - Additional savings proposal for 2018/19	See description for proposal E/R.6.036. This proposal is for additional savings associated with integration of the 0-19 Healthy Child integration programme, not previously discussed in autumn 2017.	0	0	0	0	0	-160	0	0	0	-160	0	-160	0	0	0	-160	0	No	0.00	↔		
Green	E/R.6.038	Public Health Directorate - In house staff rationalisation	It has been possible to build on the efficiencies created by creating a joint public health directorate across Cambridgeshire County Council and Peterborough City Council, by merging two team leader posts in the joint public health commissioning unit. In addition it is proposed to delete three vacant posts in the public health directorate. The saving will be shared across Cambridgeshire County Council and Peterborough City Council, and some of the saving is offset by a technical change to the recharge across the two Councils.	0	0	0	0	0	-80	0	0	0	-80	0	-80	0	0	0	-80	0	No	0.00	↔		
Green	E/R.6.039	Reduce Long Acting Reversible Contraception (LARCs) funding in line with audit results and completion of clinician training	LARCs are commissioned from GP practices. The Clinical Commissioning Group (CCG) recharges the LA for the cost of the contraception devices. Audits have been undertaken of the services which revealed that the recharges included the cost of items for which the LA is not liable i.e. injectable contraception and the use of devices for gynaecological purposes. In addition the training programme for clinicians to ensure that there is capacity in the system to accommodate retiring GPs has now been completed.	0	0	0	0	0	-15	-15	-15	-15	-60	0	-15	-15	-15	-15	-60	0	No	0.00	↔		
Green	E/R.6.040	Reduce immunisations promotion budget	In 2016/17 funding of £20k per annum was allocated by Cambridgeshire County Council for promotion of immunisations. Since then childhood immunisation rates have improved, although still with some further work to do, and the PHE/NHS England screening and immunisations team have been actively taking forward further improvement measures. It is proposed to mainstream promotion of immunisations within the wider health protection and communications functions. £7k will be allocated to the health protection budget and the remaining £13k taken as a saving.	0	0	0	0	0	-9	0	0	0	-13	0	-13	0	0	0	-13	0	No	0.00	↔		
Green	E/R.6.041	Expected operational savings across Public Health staffing and contracts	In-year vacancy savings and efficiencies within demand-led contracts.	0	0	0	0	0	0	0	0	-109	-109	0	0	0	0	-109	-109	0	No	0.00	↔	Will be made through staff vacancies and any other underspends on demand led spending.	
Black	F/R.6.001	BP 19/20 Contract Efficiency	A review of specific areas identified within the contract register to discover what potential there is for savings through more commercially minded renegotiation, re-consideration of service specifications and consideration of where smarter payment processes may assist in driving down costs.	0	0	0	0	0	0	0	0	0	-200	0	0	0	0	0	0	200	No	100.00	↔	Any savings made in 2019/20 will go towards the savings target carried forward from 2018/19 which was not met in that year.	
Green	F/R.6.108	Energy Efficiency Fund - Repayment of Financing Costs	Savings to be generated from Energy Efficiency Fund capital investment. Element to repay financing costs. Links to capital proposal F/C.2.119	0	0	0	0	-39	0	0	0	0	-19	-39	0	0	0	-19	-19	0	No	0.00	↔		
Green	F/R.7.103	County Farms Investment (Viability) - Surplus to Repayment of Financing Costs	Increase in County Farms rental income resulting from capital investment. Element surplus to repaying financing costs.	0	0	0	0	-15	0	0	0	0	16	-15	0	0	0	0	16	0	No	0.00	↔		

				Investment £000				Prior Years	Planned Savings 2019-20 £000					Prior years	Forecast Savings 2019-20 £000									
				7,378	3,414	1,529	286	-21,509	-5,291	-1,998	-1,794	-1,549	-15,785	-15,910	-5,395	-2,761	-2,038	-2,218	-13,984	1,801				
RAG	Reference	Title	Description	Budgeted Investment - Prior Years £000	Actual Investment - Prior Years £000	Budgeted Investment - 19-20 £000	Actual Investment - 19-20 £000	Original Saving - Prior Years	Original Phasing - Q1	Original Phasing - Q2	Original Phasing - Q3	Original Phasing - Q4	Original Saving 19-20	Savings Achieved - Prior Years	Current Forecast Phasing - Q1	Current Forecast Phasing - Q2	Current Forecast Phasing - Q3	Current Forecast Phasing - Q4	Forecast Saving 19-20	Variance from Plan £000	Saving complete?	% Variance	Direction of travel	Forecast Commentary
Green	F/R.7.104	County Farms Investment (Viability) - Repayment of Financing Costs	Increase in County Farms rental income resulting from capital investment. Links to capital proposal F/C.2.101.	0	0	0	0	-97	0	0	0	0	-16	-95	0	0	0	0	-16	0	No	0.00	↔	
Green	F/R.7.105	Renewable Energy Soham - Repayment of Financing Costs	Income generation resulting from capital investment in solar farm at Soham. Element to repay financing costs. Links to capital proposal C/C.2.102 in BP 2016-17.	0	0	0	0	-877	0	0	0	0	-8	-877	0	0	0	0	-8	0	No	0.00	↔	
Green	F/R.7.106	Utilisation/commercialisation of physical assets	One Public Estate Asset plan Maximise the income generated from parking Venue request tool	0	0	0	0	0	0	0	0	0	-21	0	0	0	0	0	-21	0	No	0.00	↔	
Red	F/R.7.113	Invest to Save Housing Schemes - Income Generation	The Council is a major landowner in Cambridgeshire and this provides an asset capable of generating both revenue and capital returns. This will require CCC to move from being a seller of sites to being a developer of sites, through a Housing Company. In the future, CCC will operate to make best use of sites with development potential in a co-ordinated and planned manner to develop them for a range of development options, generating capital receipts to support site development and significant revenue and capital income to support services and communities.	2,577	928	-21	0	-6,923	0	0	0	0	-1,483	-2,747	0	0	0	0	-1,183	300	No	20.23	↓	Dependent on land values and This Land's readiness for construction loans.
Green	F/R.7.127	Renewable Energy Soham - Surplus to Repayment of Financing Costs	Income generation resulting from capital investment in solar farm at Soham. Element to surplus to repaying financing costs.	0	0	0	0	-187	0	0	0	0	-5	-187	0	0	0	0	-5	0	No	0.00	↔	
Green	G/R.6.004	Capitalisation of interest on borrowing	Through a change in the Council's accounting policy in 2017-18, the cost of borrowing within all schemes will be capitalised. This will help to better reflect the cost of assets when they actually become operational.	0	0	0	0	-319	0	0	0	0	11	-319	0	0	0	0	11	0	No	0.00	↔	

Key to RAG ratings:

Total saving	Over £500k	100-500k	Below 100k
Black	100% non-achieving	100% non-achieving	100% non-achieving
Red	% variance more than 19%	-	-
Amber	Underachieving by 14% to 19%	% variance more than 19%	% variance more than 19%
Green	% variance less than 14%	% variance less than 19%	% variance less than 19%
Blue	Over-achieving	Over-achieving	Over-achieving

TITLE INTERNAL AUDIT PROGRESS REPORT

To: **Accounts and Audit Committee**

Date: **14th November 2019**

From: **Duncan Wilkinson, LGSS Chief Internal Auditor**

Electoral Division(s) **All**

1. PURPOSE

- 1.1 To report on the main areas of audit coverage for the period to 31st October 2019 and the key control issues arising since the last update provided to the Audit & Accounts Committee on 24th September.

2. RECOMMENDATION

- 2.1 The Committee is invited to note the report.

3. BACKGROUND

- 3.1 The role of Internal Audit is to provide the Audit Committee and Management independent assurance on the effectiveness of the controls in place to ensure that the Council's objectives are achieved. Internal Audit coverage is planned so that the focus is upon those areas and risks which will most impact upon the Council's ability to achieve these objectives.
- 3.2 The work being undertaken by the Council's Internal Audit service concerning Manor Farm and the Farms Estate is still in progress. This is a complex, and interlinked piece of work, and it has always been essential to us to get it right, rather than get the report to any specific meeting. When ready the audit will be reported to the next available committee and discussed in public.'
- 3.3 Cambridgeshire County Council (CCC) Joint Management Team considered this report on 14th Nov prior to its submission to the Audit & Accounts Committee on 28th November. The report has been finalised in consideration of election purdah requirements in conjunction with the Chairs briefing meeting on Tuesday 12th Nov.

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LGSS Internal Audit & Risk Management

Cambridgeshire County Council

Update report

As at 31st October 2019

Section 1

1. FINALISED ASSIGNMENTS

- 1.1 Since the previous Progress Report in September 2019, the following audit assignments have reached completion, as set out below in Table 1.

Table 1: Finalised Assignments

No.	Directorate	Assignment	Compliance Assurance	Systems Assurance	Organisational impact
1.	Place & Economy	Cost Recovery in Place & Economy	Satisfactory	Satisfactory	Minor
2.	People & Communities	Disabled Facilities Grant	Grant certification provided		
3.	Place & Economy	Highways Contract Open Book Review – Stage 1	Reconciliation completed and reported		

- 1.2 Summaries of the finalised reports with satisfactory or less assurance are provided in Section 4.
- 1.3 The following audit assignments have reached draft report stage, as set out below in table 2:

Table 2: Draft Reports

No.	Directorate	Assignment
1.	Resources	Rental Income
2.	Place & Economy	Highways Contract Governance Processes
3.	Corporate & Customer Services	Business Continuity
4.	Corporate & Customer Services	General Data Protection Regulations

- 1.4 Further information on work planned and in progress may be found in the Audit Plan, attached as Annex A.

Section 2

2. **FRAUD AND CORRUPTION UPDATE**

2.1 CURRENT INTERNAL AUDIT INVESTIGATIONS:

A summary of the current investigative caseload of the Internal Audit team is provided below at Table 3. This includes investigations relating to suspected theft, fraud or misuse of funds, which are led by Internal Audit.

Table 3: Internal Audit Investigations Caseload

Case Category	Description of activity or risk example	No.	Outcomes
Investigations	FACT Investigation	1	Ongoing support to post-report process.
	Whistleblowing concerns	7	Closed, either no concerns or advice provided.
		2	Investigation in progress.
	Allegations regarding misuse of a Direct Payment	1	Investigation in progress.
	Manor Farm Tenancy Review	1	Draft report stage.
	Cash thefts	3	Referred to police.
	Suspected bank mandate fraud at a school	2	Advice provided.
Totals		17	

Section 3

3 **IMPLEMENTATION OF MANAGEMENT ACTIONS**

- 3.1 The outstanding management actions as at the end of September 2019 are summarised in Table 4 below, which includes a comparison with the percentage implementation from the previous report (bracketed figures).
- 3.2 There are currently 20 management actions outstanding.

Table 4: Outstanding Management Actions (Year To Date)

	Category 'Essential' recommendations		Category 'Important' recommendations		Total	
	Number	% of total	Number	% of total	Number	% of total
Implemented	1	2% (2%)	45	73% (67%)	46	74% (69%)
Actions due within last 3 months, but not implemented	0	0% (0%)	12	19% (23%)	12	19% (23%)
Actions due over 3 months ago, but not implemented	0	0% (0%)	4	6% (8%)	4	6% (8%)
Totals	1		61		62	

4. SUMMARIES OF COMPLETED AUDITS WITH SATISFACTORY OR LESS ASSURANCE

4.1 PLACE AND ECONOMY DIRECTORATE

Cost Recovery in Place & Economy

At the request of the Executive Director of Place & Economy, an audit was undertaken of cost recovery processes in the Infrastructure and Growth Service Group, a key part of the Place and Economy (P&E) Directorate. It includes a number of services that deliver essential project development and delivery of construction work across the County, including projects and work undertaken on behalf of external organisations. The objective was to provide assurance that there are processes in place to fully recover the Council's costs, and that those processes are complied with.

Internal Audit gave satisfactory assurance over the controls in place to assure cost recovery, and satisfactory assurance over compliance with those controls. The primary most significant finding was that there is not a consistent approach to time recording across Infrastructure and Growth. Timesheets are recorded via excel spreadsheets and costs are calculated and collated through a series of different spreadsheets, rather than through a formal time recording and calculation software. The lack of a single consistent recording system increases the risk of error in charges issued, and Internal Audit sample testing identified two instances where costs had not been charged due to officers recording their time on the wrong timesheets or timesheets being missed out of invoicing calculations.

An exercise is already underway to procure time-recording software for the service, and Internal Audit has made several recommendations for key areas of functionality that should be included in the specification of this software. Other key recommendations made by Internal Audit as a result of this review were for the service to introduce monthly invoicing for cost recovery, to improve cashflow and reduce the risk of errors, and introducing monthly monitoring processes.

5. OTHER AUDIT ACTIVITY

5.1 UPDATES TO THE INTERNAL AUDIT PLAN 2019/20

In each Progress Report, Internal Audit outlines any proposed changes or updates to the annual Audit Plan in light of additional pressures and/or the evolving risk profile of the Council.

5.1.1 Pressures on the Internal Audit Plan:

The following audits represent areas of pressure on the Internal Audit Plan. To date it has been possible to manage this pressure within the Plan, and at Section 6.1.2, below Audit have proposed audit areas which can either be reduced or cut from the Audit Plan, or deferred until the 2020/21 financial year:

- **Manor Farm Tenancy Investigation and associated work:** The complexity of the Manor Farm Tenancy investigation has proved greater than initially expected. Additionally, as a result of findings made during the review it has been necessary to undertake an additional, separate audit of the County Farms service as a whole.
- **Rental Income:** Findings made during the course of this audit have resulted in a requirement to undertake additional work, and the audit fieldwork as a whole has been complicated and extended as a result of the current record-keeping systems within the service.
- **Contract Management Policy and Guidance:** Internal Audit has proposed to slightly extend the planned time budget for this review, in order to undertake unplanned additional value-added work which falls within the scope of the review and will provide new guidance and support to staff on the crucial area of contract management.
- **Highways Contract Open Book Review:** Internal Audit continue to undertake work on the Highways Contract. The complexity of undertaking an open-book review requires significant audit time, and this has been further complicated by the record-keeping systems in place. In addition to undertaking work on the review itself, Audit have been required to provide substantial support to the development of new systems and processes around the administration and oversight of the contract and charges.

- **LGSS Law:** Additional time has been required to complete this review due to the difficulties experienced in obtaining expected documentation (in part due to staff turnover both within CCC and LGSS) and the need to complete additional work.
- **Home & Community Support Services Framework Contract:** Additional time is required to complete the review, due to the scale and complexity of the framework contract.
- **Residential and Nursing Contract Framework:** Additional time is required due to the scope of the review being revised, in light of the initial work undertaken.
- **Provision of Section 17 Financial Assistance:** Additional time is required due to the complexity of identifying a sample of Section 17 expenditure given the constraints of extant records, and undertaking testing across multiple services.
- **Committee Reporting:** Additional time has been required for Committee reporting in 2019/20 due to the high volume of reporting requested.

5.1.2 Proposed revisions to the Audit Plan:

Internal Audit has identified that it will be possible to reduce the planned time budget for the following reviews, while still delivering a sufficient level of assurance:

- **Waste PFI:** Contractual negotiations have been ongoing longer than expected, meaning that a full audit will not be possible in 2019/20 and instead Internal Audit has been involved in providing advice and guidance to the project team, to reduce the Council's risk exposure.
- **Project Assurance of High-Risk Projects:** The number of projects to be reviewed in-year will be reduced to two, and this will be treated as a pilot of the full assurance process to be launched in 2020/21.

The following audits are proposed to be removed from the Internal Audit Plan 2019/20 and deferred until 2020/21:

- **Contract Management – Cambridgeshire Energy Performance Contracting Project:** The two contracts within the project were selected for audit review as they are high-value (combined annual value of £11m), but Internal Audit are not aware of any concerns regarding the contracts and therefore it is recommended the review is deferred.

- **Contract Management – Integrated Drug and Alcohol Treatment System:** The contract was selected for review as a high-value contract (£4.875m) awarded in May 2018, but Internal Audit are not aware of any concerns regarding the contract and therefore it is recommended the review is deferred.
- **Most Economically Advantageous Tenders:** This area was subject to audit review in 2018/19, and therefore it is recommended the review is deferred.
- **Key Performance Indicators:** This review is considered comparatively low-risk, as a full review of the Council's Performance Management processes was conducted in 2018/19. Additionally, some assurance over this key area will be provided in 2019/20 via a brief review of the Council's KPI Framework.
- **Street Lighting PFI:** The contract was selected for review as a key high-value contract for the Council, but given current pressures particularly on contract audit resource, it is recommended this is deferred.
- **Strategic Approach to Schools Charging:** Internal Audit are not aware of concerns in this area and as such it is recommended the review is deferred.

The following audits are proposed for removal from the 2019/20 Audit Plan:

- **National Productivity Fund and Cambridgeshire Challenge Fund:** These planned audits are no longer required as the Combined Authority has now confirmed that there was no new award of this funding.
- **Safeguarding the Assets of Clients in External Establishments:** As planned, Internal Audit will conduct the related review of Safeguarding Clients' Personal Assets, which will provide some assurance in this area.

CCC INTERNAL AUDIT PLAN 2019/20

Summary of Progress:

Total Completed Audits from 2019/20 Audit Plan	12
Total Audits at Draft Report Stage	5
Total “Ongoing” Work <i>(i.e. which does not have a specific end date, but will close at the end of the financial year)</i>	10
Total Open Audits	33
Total Not Yet Opened Audits	24

Full Audit Plan:

Audit	Status	Quarter Opened	Quarter Closed
VAT	NOT OPENED		
Unannounced Visits	OPEN	Q3	
Development of Project Assurance Framework	ONGOING	N/A	N/A
Project Assurance of High Risk Projects	OPEN	Q2	
Business Continuity	OPEN	Q1	
Financial Planning, Demand Management and Control	NOT OPENED		
Financial Regulations Monitoring & Compliance, including Delegated Authorities	NOT OPENED		
Capital Project Variations and Overspends	NOT OPENED		
Contract Management - Eastern Highways Alliance	OPEN	Q2	
Contract Management - Provision of Community Equipment Services	OPEN	Q3	

Contract Management - Home and Community Support Service Framework	OPEN	Q2	
Contract Management – Supported Living Services for Adults with a Learning Disability	OPEN	Q2	
Contract Management - Cambridgeshire Lifestyle Services	OPEN	Q1	
High Value Supplier Contract Management Reviews	OPEN	Q2	
Business Continuity for Key Contracts	OPEN	Q2	
Contract Management Policy and Guidance	OPEN	Q2	
Transformation Fund Benefits Realisation	OPEN	Q2	
Fees and Charges Policy & Compliance	NOT OPENED		
Annual Key Policies & Procedures Review	NOT OPENED		
Corporate Key Performance Indicator Framework	NOT OPENED		
Procurement Governance	OPEN	Q2	
Procurement Compliance	OPEN	Q2	
Procurement Waivers for Procurement Outside Contract Procedure Rules	OPEN	Q3	
Consultancy Policy Compliance	NOT OPENED		
LGSS Law Ltd	OPEN	Q1	
Regulation of Investigatory Powers Act Policy Compliance	OPEN	Q2	
Property Asset Disposals & Acquisitions Policy Compliance	OPEN	Q3	
County Farms Process & Practice	OPEN	Q1	
Fire Safety Checks	CLOSED	Q1	Q3
Residential & Nursing Contract Management	NEW	Q1	
Rental Income	OPEN	Q1	
This Land Limited	OPEN	Q1	
Annual Whistleblowing Policy Report and Awareness	NOT OPENED		
Direct Payments - Prepayment Cards	OPEN	Q2	
Troubled Families Grant	ONGOING	Q1	N/A
Schools Payroll and Safe Recruitment	OPEN	Q2	
Disabled Facilities Grant	CLOSED	Q1	Q3
Special Educational Needs Placements	OPEN	Q2	
Annual Safeguarding Assurance	OPEN	Q2	
Provision of Section 17 Financial Assistance	OPEN	Q1	
Adult Social Care Finance	NOT OPENED		
Safeguarding Clients' Personal Assets - Compliance	OPEN	Q2	
Highways Stage 1 Open Book Review (Client)	CLOSED	Q1	Q2
Highways Commercial Group	ONGOING	Q1	N/A

Highways Contract Stage 2 Open Book Review (Contractor)	OPEN	Q3	
Highways Contract Governance Processes	OPEN	Q1	
Waste PFI Renegotiation of Contract	ONGOING	Q1	N/A
Local Transport Capital Block Funding	CLOSED	Q1	Q2
Bus Service Operators	CLOSED	Q1	Q1
Pothole Action Fund	CLOSED	Q1	Q2
Cycle City Phase II	CLOSED	Q1	Q2
Safer Roads Funding	CLOSED	Q1	Q2
Chisholm Trail 19 - 20	OPEN	Q2	
Coroners Service	OPEN	Q1	
Additional Highways Maintenance Grant	CLOSED	Q1	Q1
Complaints Process	NOT OPENED		
Accounts Receivable	NOT OPENED		
Purchase to Pay	NOT OPENED		
CHAPS Payments Review	OPEN	Q1	
Payroll	NOT OPENED		
General Ledger	NOT OPENED		
Bank Reconciliation	NOT OPENED		
Treasury Management	NOT OPENED		
Annual Assurance on Risk Management	NOT OPENED		
Debt Recovery	OPEN	Q1	
Pensions	NOT OPENED		
Annual Governance Statement/Code of Corporate Governance	NOT OPENED		
General Data Protection Regulations Implementation	OPEN	Q2	
Information Technology Audit Plan	NOT OPENED		
Financial Systems IT General Controls	NOT OPENED		
Community Transport Investigation 2019 - 20	ONGOING	Q1	N/A
Code of Conduct investigation	OPEN	Q1	
Manor Farm Tenancy Review	OPEN	Q1	
Ely Bypass Review	CLOSED	Q1	Q2

Source Documents: None

AUDIT AND ACCOUNTS COMMITTEE FORWARD AGENDA PLAN

MEETING DATE REPORT DEADLINES AND REPORT TITLES	Frequency of report	Corporate/Service Director /external officer responsible	Report author
COMMITTEE DATE 2.00 P.M. THURSDAY 28TH NOVEMBER 2019			
Deadline for reports to be with Democratic Services: Mid-day Friday 15th November			
Safer Recruitment in Schools Update – Tri-Annual update	Tri-annual	Senior Education Adviser	Chris Meddle
Quarterly Report in respect of Consultancy expenditure and Update on Compliance with the Policy	Quarterly Report requested at the November 2018 meeting	HR / Procurement	Sarah Haig Martin Cox
Update on the Highway Records Assets (Moved from September)	Six monthly update	Asset Information Manager <i>Highways Service</i>	Mrs Camilla Rhodes (Haggett) <i>Dan Ashman to present</i>
Transformation Fund Update Report Quarter 2	Quarterly	Interim Head of Transformation	Julia Turner
Resources Report	Each Cycle - would always be	Chief Finance Officer	Tom Kelly / Rebecca Barnes

	one that had already been through General Purposes Committee		
Performance Report	Quarterly	Head of Business Intelligence	Tom Barden
Internal Audit Progress Report on progress of Implementation of Management Actions and Internal Audit Plan Update) <i>Relevant officers to attend the Committee to be invited by Head of Internal Audit where management actions have gone beyond the next agreed target date</i>	Each meeting other than the meeting when the IA Annual Audit Plan Report (March) is received or the special meeting to consider the draft accounts (June)	LGSS Chief Internal Auditor / Audit and Risk Manager	Neil Hunter / Mairead Claydon
Agenda Plan	Each meeting	Head of Internal Audit / Democratic Services / Chairman and Vice Chairman in a Chairman briefing	Duncan Wilkinson / Ro Sanderson Cllr Shellens / Cllr Rogers

COMMITTEE DATE 2.00 P.M. TUESDAY 28TH JANUARY 2020			
Deadline for reports to be with Democratic Services: Mid-day Wednesday 15th January			
County Farms Tenancy Audit	One off Report	LGSS Chief Internal Auditor / Audit and Risk Manager	Neil Hunter / Mairead Claydon
Manor Farm Tenancy Investigation (May have a confidential appendix to be confirmed)	One off investigation	LGSS Chief Internal Auditor / Audit and Risk Manager	Neil Hunter / Mairead Claydon
Risk Register Update		LGSS Chief Internal Auditor / Audit and Risk Manager	Chris Malyon / Graham Hughes
Debt Collection Update		LGSS Head of Revenues and Benefits	Robin Bates
Transformation Fund Monitoring Report 3	Quarterly Update	Interim Head of Transformation	Julia Turner
Statement of Accounts Process – Action / Improvement Plan	Monitoring each meeting	Head of Finance and Deputy Section 151 Officer / EY to be confirmed	? / Tom Kelly / Michelle Parker
Internal Audit Progress Report Including Progress of Implementation of Management Actions and Internal Audit Plan Update) <i>Relevant officers to attend the Committee to be invited by Head of Internal Audit where management actions have gone beyond the next agreed target date</i>	Each meeting other than the meeting when the IA Annual Audit Plan Report (March) is received or the special meeting to consider the draft accounts (June)	LGSS Chief Internal Auditor / Audit and Risk Manager	Neil Hunter / Mairead Claydon

Quarter 2 Performance Report	Quarterly	Head of Business Intelligence	Tom Barden
Resources Report	Each Cycle	Chief Finance Officer	Tom Kelly / Rebecca Barnes
Community Transport Update	Monitoring each meeting	LGSS Chief Internal Auditor / Audit and Risk Manager	Neil Hunter / Mairead Claydon
Agenda Plan	Each meeting	Head of Internal Audit / Democratic Services / Chairman and Vice Chairman in a Chairman briefing	Duncan Wilkinson / Rob Sanderson Cllr Shellens / Cllr Rogers
COMMITTEE DATE 2.00 P.M. TUESDAY 24TH MARCH 2020			
Deadline for reports to be with Democratic Services: Mid-day Wednesday 11TH March 2020			
FACT, HACT and ESACT Recovery of Monies This may require a separate confidential appendix as it may contains business sensitive information for the Council and other parties	One-off Report	Chief Finance Officer / Service Director Highways and Finance	Chris Malyon / Graham Hughes
Update on the Highway Records Assets – review whether still required	Six monthly update	Asset Information Manager	<i>Camilla Rhodes – Dan Ashman to present</i>
Safer Recruitment in Schools Update –	Tri-annual Termly	Senior Education Adviser	Chris Meddle
Annual Risk Report	Annual Report	Sue Norman Internal Audit	
Quarterly Report in respect of Consultancy expenditure and	Quarterly Report	HR/ Procurement	

compliance with the Policy	requested at the November 2018 meeting		
Estates and Building Maintenance Inspection Programme Update a year on update on the 5 year rolling inspections of property assets which would also now include schools	One off Annual Report		John Mac Millan
Internal Audit Progress Report Including Progress of Implementation of Management Actions and Internal Audit Plan Update) <i>Relevant officers to attend the Committee to be invited by Head of Internal Audit where management actions have gone beyond the next agreed target date</i>	Each meeting other than the meeting when the IA Annual Audit Plan Report (March) is received or the special meeting to consider the draft accounts (June)	LGSS Chief Internal Auditor / Audit and Risk Manager	Neil Hunter / Mairead Claydon
Community Transport – 12 month on review of the consequences of recommendations on membership following implementation of Membership changes from March 2019	Request from November 2018 Committee	Assistant Director of Culture and Community Services	Christine May
Resources Report	Each Meeting	Chief Finance Officer	Tom Kelly / Rebecca Barnes
Statement of Accounts Process – Action Plan Update	Monitoring each meeting	Head of Finance and Deputy Section 151 Officer	? / Tom Kelly / Michelle Parker
Transformation Fund Monitoring Report	Quarterly Update	Interim Head of Transformation	Julia Turner
Agenda Plan	Each meeting	Head of Internal Audit / Democratic Services / Chairman and Vice Chairman in a Chairman	Duncan Wilkinson / Ro Sanderson Cllr Shellens / Cllr Rogers

		briefing	
COMMITTEE DATE 2.00 P.M. TUESDAY 2nd JUNE 2020			
Deadline for reports to be with Democratic Services: Mid-day Thursday 21st May 2020			
Statement of Accounts Process – Action Plan Update	Monitoring each meeting	Head of Finance and Deputy Section 151 Officer	? / Tom Kelly / Michelle Parker
Section 106 Update Report	Annual	Deputy Section 151 Officer	Tom Kelly
Performance Report Quarter 3	Quarterly	Head of Business Intelligence	Tom Barden
Resources Report	Each Cycle - would always be one that had already been through General Purposes Committee or was going the same day	Chief Finance Officer	Tom Kelly / Rebecca Barnes
Quarterly Report in respect of Consultancy expenditure and compliance with the Policy	Quarterly Report requested at the November 2018 meeting	HR/ Procurement	Sarah Haig
Safer Recruitment in Schools Update	Tri-annual Termly	Senior Education Adviser	Chris Meddle

Internal Audit Progress Report Including Progress of Implementation of Management Actions and Internal Audit Plan Update) <i>Relevant officers to attend the Committee to be invited by Head of Internal Audit where management actions have gone beyond the next agreed target date</i>	Each meeting other than the meeting when the IA Annual Audit Plan Report (March) is received or the special meeting to consider the draft accounts (June)	LGSS Chief Internal Auditor / Audit and Risk Manager	Neil Hunter / Mairead Claydon
Agenda Plan	Each meeting	Head of Internal Audit / Democratic Services / Chairman and Vice Chairman in a Chairman briefing	Duncan Wilkinson / Ro Sanderson Cllr Shellens / Cllr Rogers
COMMITTEE DATE 2.00 P.M. TUESDAY 16th June 2020			
Deadline for reports to be with Democratic Services: Mid-day Wednesday 3rd June 2020			
Annual Whistle Blowing Report	Annual Report	LGSS Chief Internal Auditor / Audit and Risk Manager	Neil Hunter / Mairead Claydon
Draft Accounts 2019-2020		Head of Finance	? / Martin Savage / Tracy Pegram
Annual Governance Statement	Annual Report	LGSS Chief Internal Auditor / Audit and Risk Manager	Neil Hunter / Mairead Claydon
Internal Audit Annual Report	Annual Report	LGSS Chief Internal Auditor / Audit and Risk Manager	Neil Hunter / Mairead Claydon
Agenda Plan	Each meeting	Head of Internal Audit /	Duncan Wilkinson / Ro

		Democratic Services / Chairman and Vice Chairman in a Chairman briefing	Sanderson Cllr Shellens / Cllr Rogers
COMMITTEE DATE 2.00 P.M. THURSDAY 30th JULY 2020			
Deadline for reports to be with Democratic Services: Mid-day Friday 17th July 2020			
Final Accounts		Head of Finance and Deputy Section 151 Officer	? / Tom Kelly / Michelle Parker
Performance Report Quarter 3	Quarterly	Head of Business Intelligence	Tom Barden
Resources Report	Each Cycle - would always be one that had already been through General Purposes Committee or was going the same day	Chief Finance Officer	Tom Kelly / Rebecca Barnes
Internal Audit Progress Report Including Progress of Implementation of Management Actions and Internal Audit Plan Update) <i>Relevant officers to attend the Committee to be invited by Head of Internal Audit where management actions have gone beyond the next agreed target date</i>	Each meeting other than the meeting when the IA Annual Audit Plan Report (March) is received or the special meeting to consider the draft	LGSS Chief Internal Auditor / Audit and Risk Manager	Neil Hunter / Mairead Claydon

	accounts (June)		
Agenda Plan	Each meeting	Head of Internal Audit / Democratic Services / Chairman and Vice Chairman in a Chairman briefing	Duncan Wilkinson / Ro Sanderson Cllr Shellens / Cllr Rogers
COMMITTEE DATE 2.00 P.M. TUESDAY 22nd SEPTEMBER 2020			
Deadline for reports to be with Democratic Services: Mid-day Wednesday 9th September 2020			
Performance Report	Quarterly	Head of Business Intelligence	Tom Barden
Resources Report	Each Cycle - would always be one that had already been through General Purposes Committee or was going the same day	Chief Finance Officer	Tom Kelly / Rebecca Barnes
Quarterly Report in respect of Consultancy expenditure and compliance with the Policy	Quarterly Report requested at the November 2018 meeting	HR/ Procurement	Sarah Haig
Internal Audit Progress Report Including Progress of Implementation of Management Actions and Internal Audit Plan Update)	Each meeting other than the meeting when the IA Annual Audit Plan Report	LGSS Chief Internal Auditor / Audit and Risk Manager	Neil Hunter / Mairead Claydon
Relevant officers to attend the Committee to be invited by			

Head of Internal Audit where management actions have gone beyond the next agreed target date	(March) is received or the special meeting to consider the draft accounts (June)		
Agenda Plan	Each meeting	Head of Internal Audit / Democratic Services / Chairman and Vice Chairman in a Chairman briefing	Duncan Wilkinson / Ro Sanderson Cllr Shellens / Cllr Rogers
COMMITTEE DATE 2.00 P.M. TUESDAY 24th November 2020			
Deadline for reports to be with Democratic Services: Mid-day Wednesday 11th November 2020			
Statement of Accounts Process – Action Plan Update	Monitoring each meeting	Head of Finance and Deputy Section 151 Officer	? / Tom Kelly / Michelle Parker
Performance Report Quarter 1	Quarterly	Head of Business Intelligence	Tom Barden
Resources Report	Each Cycle - would always be one that had already been through General Purposes Committee or was going the same day	Chief Finance Officer	Tom Kelly / Rebecca Barnes
Quarterly Report in respect of Consultancy expenditure and compliance with the Policy	Quarterly Report requested at the November 2018 meeting	HR/ Procurement	Sarah Haig

Safer Recruitment in Schools Update	Tri-annual Termly	Senior Education Adviser	Chris Meddle
Internal Audit Progress Report Including Progress of Implementation of Management Actions and Internal Audit Plan Update) Relevant officers to attend the Committee to be invited by Head of Internal Audit where management actions have gone beyond the next agreed target date	Each meeting other than the meeting when the IA Annual Audit Plan Report (March) is received or the special meeting to consider the draft accounts (June)	LGSS Chief Internal Auditor / Audit and Risk Manager	Neil Hunter / Mairead Claydon
Agenda Plan	Each meeting	Head of Internal Audit / Democratic Services / Chairman and Vice Chairman in a Chairman briefing	Duncan Wilkinson / Ro Sanderson Cllr Shellens / Cllr Rogers
COMMITTEE DATE 2.00 P.M. TUESDAY 26th January 2021			
Deadline for reports to be with Democratic Services: Mid-day Wednesday 13th January 2021			
Statement of Accounts Process – Action Plan Update	Monitoring each meeting	Head of Finance and Deputy Section 151 Officer	? / Tom Kelly / Michelle Parker
Performance Report Quarter 2	Quarterly	Head of Business Intelligence	Tom Barden
Resources Report	Each Cycle - would always be one that had already been through General Purposes Committee or was going the same	Chief Finance Officer	Tom Kelly / Rebecca Barnes

	day		
Quarterly Report in respect of Consultancy expenditure and compliance with the Policy	Quarterly Report requested at the November 2018 meeting	HR/ Procurement	Sarah Haig
Safer Recruitment in Schools Update	Tri-annual Termly	Senior Education Adviser	Chris Meddle
Internal Audit Progress Report Including Progress of Implementation of Management Actions and Internal Audit Plan Update) Relevant officers to attend the Committee to be invited by Head of Internal Audit where management actions have gone beyond the next agreed target date	Each meeting other than the meeting when the IA Annual Audit Plan Report (March) is received or the special meeting to consider the draft accounts (June)	LGSS Chief Internal Auditor / Audit and Risk Manager	Neil Hunter / Mairead Claydon
Agenda Plan	Each meeting	Head of Internal Audit / Democratic Services / Chairman and Vice Chairman in a Chairman briefing	Duncan Wilkinson / Ro Sanderson Cllr Shellens / Cllr Rogers
COMMITTEE DATE 2.00 P.M. TUESDAY 23rd March 2021			
Deadline for reports to be with Democratic Services: Mid-day Wednesday 10th March 2021			
Statement of Accounts Process – Action Plan Update	Monitoring each meeting	Head of Finance and Deputy Section 151 Officer	? / Tom Kelly / Michelle Parker
Resources Report	Each Cycle - would always be one that had	Chief Finance Officer	Tom Kelly / Rebecca Barnes

	already been through General Purposes Committee or was going the same day		
Quarterly Report in respect of Consultancy expenditure and compliance with the Policy	Quarterly Report requested at the November 2018 meeting	HR/ Procurement	Sarah Haig
Safer Recruitment in Schools Update	Tri-annual Termly	Senior Education Adviser	Chris Meddle
Internal Audit Progress Report Including Progress of Implementation of Management Actions and Internal Audit Plan Update) Relevant officers to attend the Committee to be invited by Head of Internal Audit where management actions have gone beyond the next agreed target date	Each meeting other than the meeting when the IA Annual Audit Plan Report (March) is received or the special meeting to consider the draft accounts (June)	LGSS Chief Internal Auditor / Audit and Risk Manager	Neil Hunter / Mairead Claydon
Agenda Plan	Each meeting	Head of Internal Audit / Democratic Services / Chairman and Vice Chairman in a Chairman briefing	Duncan Wilkinson / Ro Sanderson Cllr Shellens / Cllr Rogers
COMMITTEE DATE 2.00 P.M. TUESDAY 1st JUNE 2021			
Deadline for reports to be with Democratic Services: Mid-day Wednesday 19th May 2020			
Statement of Accounts Process – Action Plan Update	Monitoring each	Head of Finance and	? / Tom Kelly / Michelle

	meeting	Deputy Section 151 Officer	Parker
Section 106 Update Report	Annual	Deputy Section 151 Officer	Tom Kelly
Performance Report Quarter 3	Quarterly	Head of Business Intelligence	Tom Barden
Resources Report	Each Cycle - would always be one that had already been through General Purposes Committee or was going the same day	Chief Finance Officer	Tom Kelly / Rebecca Barnes
Quarterly Report in respect of Consultancy expenditure and compliance with the Policy	Quarterly Report requested at the November 2018 meeting	HR/ Procurement	Sarah Haig
Safer Recruitment in Schools Update	Tri-annual Termly	Senior Education Adviser	Chris Meddle
Internal Audit Progress Report Including Progress of Implementation of Management Actions and Internal Audit Plan Update) Relevant officers to attend the Committee to be invited by Head of Internal Audit where management actions have gone beyond the next agreed target date	Each meeting other than the meeting when the IA Annual Audit Plan Report (March) is received or the special meeting to consider the draft accounts (June)	LGSS Chief Internal Auditor / Audit and Risk Manager	Neil Hunter / Mairead Claydon
Agenda Plan	Each meeting	Head of Internal Audit / Democratic Services / Chairman and Vice	Duncan Wilkinson / Ro Sanderson Cllr Shellens / Cllr Rogers

		Chairman in a Chairman briefing	
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REPORTS TO BE PROGRAMMED

BDO External Audit Final report on investigations into challenges to the 2016/17 and 17-18 Accounts		Council's previous External Auditors - BDO	Lisa Clampin
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