

INTERNAL AUDIT PROGRESS REPORT to 31st May 2016

To: **Audit and Accounts Committee**

Date: **12th July 2016**

From: **LGSS Head of Audit and Risk Management**

Electoral Division(s): **All**

Forward Plan Ref: **N/A**

Key decision: **No**

Purpose: To report on the main areas of audit coverage for the period 1st March 2016 to 31st May 2016 and the key control issues arising.

Key Issues: **N/A**

Recommendation: **The Audit and Accounts Committee is asked to consider the contents of this report.**

<i>Officer contact:</i>	
Name:	Duncan Wilkinson
Post:	LGSS Head of Internal Audit
Email:	Duncan.Wilkinson@Milton-Keynes.gov.uk
Tel:	01908 252089

1. BACKGROUND

- 1.1 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.

<i>Source Documents</i>	<i>Location</i>
None	

LGSS Internal Audit & Risk Management

Cambridgeshire County Council

Quarterly update report

Q1

Section 1

1. INTRODUCTION AND SUMMARY OF ACTIVITY

1.1 THE REPORTING PROCESS

This quarterly report provides stakeholders, including SMT and the Audit & Accounts Committee, with a summary of internal audit activity for the first quarter 2016/17 and the proposed coverage for the rest of the year.

1.2 BACKGROUND

The changing public sector environment increasingly necessitates an ongoing re-evaluation of the type and level of coverage required to give stakeholders the appropriate level of assurance on the control environment of the Council.

The Head of Audit must provide an annual internal audit opinion on the entire internal control environment based on an objective assessment of the framework of governance, risk management and control. This includes an evaluation of the adequacy and effectiveness of controls in responding to risks within the organisation's governance, operations and information systems. To support this, internal audit must develop and deliver a risk-based plan which takes into account the organisation's risk management framework and includes an appropriate and comprehensive range of work, which is sufficiently robust to confirm that all assurances provided as part of the system of internal audit can be relied upon by stakeholders.

To develop this plan, there must be a sound understanding of the risks facing the Council. The Corporate Risk Register is used as a key source of information, as is the Internal Audit risk assessment of the organisation, and these are used to form the basis of the Internal Audit plan.

The audit plan should be reviewed and robustly challenged by the Senior Management Team, the S151 Officer and the Audit & Accounts Committee.

In the last quarter the audit plan has been re-assessed in line with current risks facing the organisation and updated accordingly. The planning process has necessitated a thorough evaluation of the appropriate level and scope of coverage required to give stakeholders an appropriate level of assurance on the control environment. More importantly it should be noted that an on-going re-evaluation of this will be required throughout the year and, on a quarterly basis, the audit plan will be formally re-assessed and resources re-prioritised towards the areas of highest risk.

This plan is based on *assurance blocks* that each give an opinion on the key control environment elements, targeted towards in-year risks, rather than a more traditional cyclical approach that looks at each system over a number of years. For each

assurance block, the most appropriate level of coverage necessary to provide the most effective annual assurance opinion and added value to the organisation has been developed. The Audit Plan reflects the environment in which public sector audit operates, recognising that this has changed considerably over the past few years with more focus on, for example, better assurance, safeguarding and *making every penny count*.

1.3 HOW INTERNAL CONTROL IS REVIEWED

There are three elements to each internal audit review. Firstly, the control environment is reviewed by identifying the objectives of the system and then assessing the controls in place mitigating the risk of those objectives not being achieved. Completion of this work enables internal audit to give an assurance on the control environment.

However, controls are not always complied with, which in itself will increase risk, so the second part of an audit is to ascertain the extent to which the controls are being complied with in practice. This element of the review enables internal audit to give an opinion on the extent to which the control environment, designed to mitigate risk, is being complied with.

Finally, where there are significant control environment weaknesses or where the controls are not being complied with and only limited assurance can be given, internal audit undertakes further substantive testing to ascertain the impact of these control weaknesses.

At the conclusion of each audit, internal audit assigns three opinions. The opinions will be:

- Control Environment Assurance
- Compliance Assurance
- Organisational Impact

The following updated definitions are now in use:

Control Environment Assurance	
Level	Definitions
Substantial	There are minimal control weaknesses that present very low risk to the control environment
Good	There are minor control weaknesses that present low risk to the control environment
Moderate	There are some control weaknesses that present a medium risk to the control environment

Limited	There are significant control weaknesses that present a high risk to the control environment.
No Assurance	There are fundamental control weaknesses that present an unacceptable level of risk to the control environment

Compliance Assurance	
Level	Definitions
Substantial	The control environment has substantially operated as intended although some minor errors have been detected.
Good	The control environment has largely operated as intended although some errors have been detected
Moderate	The control environment has mainly operated as intended although errors have been detected.
Limited	The control environment has not operated as intended. Significant errors have been detected.
No Assurance	The control environment has fundamentally broken down and is open to significant error or abuse.

Organisational impact is reported as major, moderate or minor. All reports with major organisation impacts are reported to SMT, along with the appropriate Directorate's agreed action plan.

Organisational Impact	
Level	Definitions
Major	The weaknesses identified during the review have left the Council open to significant risk. If the risk materialises it would have a major impact upon the organisation as a whole
Moderate	The weaknesses identified during the review have left the Council open to medium risk. If the risk materialises it would have a moderate impact upon the organisation as a whole
Minor	The weaknesses identified during the review have left the Council open to low risk. This could have a minor impact on the organisation as a whole.

Specifically for the compliance reviews undertaken, the following definitions are used to assess the level of compliance in each individual review:

Opinion for Compliance Audits – Levels of Compliance	
Level	Definitions
High	There was significant compliance with agreed policy and/or procedure with only minor errors identified.
Medium	There was general compliance with the agreed policy and/or procedure. Although errors have been identified there are not considered to be material.
Low	There was limited compliance with agreed policy and/or procedure. The errors identified are placing system objectives at risk.

Section 2

2. FINALISED ASSIGNMENTS

2.1 Since the previous Progress Report to the Audit and Accounts Committee in March 2016, 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.	Customer Service & Transformation	Records Management	Moderate	Good	Minor
2.	Children, Families & Adults	Domiciliary Care – missed, short and late calls	Limited	Moderate	Moderate
3.	Children, Families & Adults	Direct Payments Compliance	Moderate	N/A	Minor
4.	Council-wide (Cross-cutting)	Safe Recruitment Compliance	Good	N/A	Minor
5.	Council-wide (Cross-cutting)	Business Planning - Benefits Realisation	Good	Good	Minor
6.	Council-wide (Cross-cutting)	Capital Contracts	Moderate	Good	Minor
7.	Key Financial Systems	Purchase to Pay	Substantial	Substantial	Minor
8.	Key Financial Systems	Accounts Receivable	Substantial	Substantial	Minor
9.	Key Financial Systems	Payroll	Substantial	Substantial	Minor
10.	Key Financial Systems	General Ledger	Substantial	Substantial	Minor
11.	CFA - Schools	Safe Recruitment, Recruitment & Payroll – Hartford Junior	Safe Recruitment – Limited assurance Recruitment & Payroll – Limited assurance		
12.	CFA - Schools	Safe Recruitment, Recruitment & Payroll – Sawtry Junior	Safe Recruitment – Limited assurance Recruitment & Payroll – Moderate assurance		

13.	CFA - Schools	Safe Recruitment, Recruitment & Payroll – Earith Primary	Safe Recruitment – Moderate assurance Recruitment & Payroll – Moderate assurance
14.	CFA - Schools	Safe Recruitment, Recruitment & Payroll – Thomas Eaton	Safe Recruitment – Moderate assurance Recruitment & Payroll – Good assurance
15.	CFA - Schools	Safe Recruitment, Recruitment & Payroll – Kinderley Primary	Safe Recruitment – Limited assurance Recruitment & Payroll – Limited assurance
16.	CFA - Schools	Safe Recruitment, Recruitment & Payroll – Gorton Glebe	Safe Recruitment – Moderate assurance Recruitment & Payroll – Good assurance
17.	CFA - Schools	Safe Recruitment, Recruitment & Payroll – Great Gidding	Safe Recruitment – Limited assurance Recruitment & Payroll – Moderate assurance
18.	CFA - Schools	Safe Recruitment, Recruitment & Payroll – Milton Road	Safe Recruitment – Limited assurance Recruitment & Payroll – Limited assurance
19.	CFA - Schools	Safe Recruitment, Recruitment & Payroll – Weatheralls	Safe Recruitment – Moderate assurance Recruitment & Payroll – Good assurance
20.	CFA - Schools	Safe Recruitment, Recruitment & Payroll – Waterbeach	Safe Recruitment – Moderate assurance Recruitment & Payroll – Good assurance
21.	CFA - Schools	Safe Recruitment, Recruitment & Payroll – Wisbech St Mary	Safe Recruitment – No assurance Recruitment & Payroll – Limited assurance
22.	CFA - Schools	Safe Recruitment, Recruitment & Payroll – Icknield	Safe Recruitment – Limited assurance Recruitment & Payroll – Good assurance
23.	CFA - Schools	Safe Recruitment, Recruitment & Payroll – Guyhirn	Safe Recruitment – Limited assurance Recruitment & Payroll – Moderate assurance
24.	CFA - Schools	Safe Recruitment, Recruitment & Payroll – Guilden Morden	Safe Recruitment – Limited assurance Recruitment & Payroll – Moderate assurance

2.2 Summaries of the finalised reports with moderate or less assurance are provided in Section 6.

2.3 The following audit assignments have reached draft report stage, as set out below in table 2:

Table 2: Draft Reports

No.	Directorate	Assignment
1.	Key Financial Systems	Pensions
2.	Key Financial Systems	IT General Controls
3.	CFA - Schools	Histon Early Years – Safe Recruitment, Recruitment & Payroll
4.	Economy, Transport & Environment	Arts Grant

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

Section 3

3. FRAUD AND CORRUPTION UPDATE

3.1 PROCEEDS OF CRIME ACT HEARING:

A Proceeds of Crime Act hearing was held on the 21st June, in relation to the fraud committed against Cambridgeshire County Council by Sarah Lees, the former Children's Workforce Development Manager.

Ms Lees has been ordered to repay £23,514.14 to Cambridgeshire County Council, with three months to pay.

After pleading guilty to the charges against her, on the 10th December 2015 Ms Lees received a 12-month suspended sentence, which was suspended for 18 months, and was ordered to complete 200 hours unpaid work within this period.

3.2 COUNTER FRAUD POLICIES AND AWARENESS:

Counter Fraud policies including the Anti-Fraud and Corruption Policy and the Anti-Money Laundering Policy are currently being reviewed and updated by the LGSS Internal Audit Counter Fraud Team, who have been working with the CIPFA Counter Fraud Centre to develop a campaign to raise awareness of these policies and the issue of fraud.

This includes a refresh of the Council's current Fraud Awareness posters, which encourage members of staff to blow the whistle on fraud. The posters are being redesigned with support from the CIPFA Counter Fraud Centre and will be relaunched over the summer.

3.3 CYBER CRIME:

The LGSS Internal Audit Counter Fraud Team has met with the lead officer for the Cyber Crime Unit within the East of England Special Operations Unit ('ERSOU'), to establish a closer working relationship with them. This should help ensure better responses to any cyber crime incidents within Cambridgeshire. A further project meeting is planned, and will include representatives from both HR and IT.

More broadly, the team is also seeking to establish closer working relationships with Cambridgeshire police, as well as the Council's blue badges and concessionary fares teams.

3.4 IMPLEMENTATION OF CIVICA:

The LGSS Internal Audit Counter Fraud Team is also currently in the process of implementing CIVICA, a specialist fraud management system. This system will enable the team to meet both Data Protection Act and Criminal Procedure and Investigations Act requirements in their work.

Section 4

4 IMPLEMENTATION OF MANAGEMENT ACTIONS

- 4.1 The outstanding management actions as at May 2016 are summarised in Table 3, which includes a comparison with the percentage implementation reported at the previous Committee (bracketed figures).

Table 3: Outstanding Management Actions

	Category 'Fundamental' recommendations		Category 'Significant' recommendations		Total	
	Number	% of total	Number	% of total	Number	% of total
Implemented	27	100% (100%)	56	92% (90%)	83	94% (93%)
Actions due within last 3 months, but not implemented	0	0% (0%)	4	7% (10%)	4	5% (7%)
Actions due over 3 months ago, but not implemented	0	0% (0%)	1	2% (0%)	1	1% (0%)
Totals	27		61		88	

- 4.2 There are currently no outstanding fundamental recommendations.
- 4.3 Of the five outstanding recommendations, four relate to the Cambridge Library Enterprise Centre review. A separate report on progress with implementation of these actions is being brought to the July Audit & Accounts Committee meeting.

- 4.4 The remaining outstanding recommendation relates to a review of Traded Services. This recommendation was discussed at the Audit & Accounts Committee meeting in June, and it was agreed that a full update on this action would be brought to the September Committee meeting.

Section 5

5. SUMMARIES OF COMPLETED AUDITS WITH MODERATE OR LESS ASSURANCE

A COUNCIL - WIDE (CROSS – CUTTING REVIEWS)

A.1 CAPITAL CONTRACTS

This review resulted in good assurance over the Financial Regulations relating to the Council's capital programme, and moderate assurance over compliance with the regulations in practice. Section 6 of the Council's Financial Regulations sets out a uniform process for appraisal of capital schemes, but in reality the approach to project appraisal is different across (and also within) different Directorates.

This means that elements of the appraisal process are not always completed for all schemes that are included in the Business Plan, and represents a risk that capital projects may be approved without a full consideration of the impact on Council resources. Our testing of a sample of capital schemes identified that, while an analysis of risks and impact was carried out in all cases, there were instances of non-compliance with other appraisal criteria contained in the Financial Regulations.

The newly formed Capital Programme Board (CPB) has already commenced work in this area, and it has been agreed that a standardised approach to capital scheme appraisal, including standardised appraisal documentation, will be implemented by the end of September. It has also been agreed that the Financial Regulations relating to the Capital Programme will be reviewed in light of a number of suggestions identified through audit benchmarking, again by the end of September.

B CUSTOMER SERVICE & TRANSFORMATION

B.1 RECORDS MANAGEMENT

A high-level Internal Audit review of records management was carried out in anticipation of the Information Commissioners Office (ICO) review of Cambridgeshire County Council between the 10th - 12th May. This review was focused on the key areas of records management which previous ICO reports have detailed as areas of improvement for local government, namely: the corporate policy framework; comprehensive Information Asset Register; and formal training programme.

Internal Audit has given a good assurance over the adequacy of the controls in place for records management; however moderate assurance has been assigned over the

compliance with controls in practice. A number of actions have been agreed which will improve the control environment for records management.

Currently, there is no system for monitoring non-compliance with policies and procedures and no way of identifying any issues which are not reported to the Information Governance Team. It has been agreed to introduce an annual compliance check conducted by Audit on high-risk services identified by the Information Governance Team. This will actively monitor any non-compliance with policies and procedures and identify how to prevent non-compliance rather than react to it.

Further promotion of the mandatory *Information Security* training and the introduction of compulsory, specific records management training will help make staff fully aware of policies and procedures. An update of records management and information governance content on CamWeb will ensure that staff can access process notes for record keeping systems, further reducing the risk of non-compliance. A refresh of the Information Asset Register, so that the Council's information assets are assessed by risk, will also help the Council to prioritise the monitoring of key information assets.

Internal Audit are due to conduct a further review of Information Security in September, which will address any wider Information Security issues, including a more in-depth review of an issue identified regarding access permissions for systems.

C CHILDREN, FAMILIES & ADULTS

C.1 DOMICILIARY CARE – MISSED, SHORT & LATE CALLS

Internal Audit has conducted a review of the number of missed, short and late calls by domiciliary care providers. The review focussed primarily on missed calls, as these pose the greatest risk to the safety of individual service user and to the Council both on a reputational and financial level.

A strategic decision has been taken that the Council does not wish to introduce an Electronic Call Monitoring (ECM) system, due to a number of issues which mean that ECM is not considered a feasible solution for Cambridgeshire. This review therefore focused on examining how to improve the monitoring of missed calls without the need to use an ECM system.

Moderate assurance has been assigned over the processes in place for reporting and monitoring missed calls, but limited assurance over compliance with these systems. The audit identified that although there are a number of controls which are partially in place, but at present none of these are being fully implemented.

A number of actions have been agreed which, when implemented, will significantly strengthen the current control environment. Firstly, a more centralised approach to monitoring will be introduced, which not only takes into account information reported by service providers but also considers complaints made by the Service Users and

anything gathered from monitoring visits. This will give the Council a greater ability to effectively monitor the number of missed, short and late calls.

Service Users will be issued with revised guidance about what to do if domiciliary care calls are consistently missed, short or late, to encourage reporting of persistent issues. When developing the new domiciliary care contract, officers will explore potential financial or non-financial incentives to encourage providers to inform the Council of missed calls, as currently providers are not incentivised to report.

A new IT system is due to be introduced across Social Care, and officers will also explore the potential to reintroduce a link between provider payment and the submission of full timesheets by providers.

C.2 DIRECT PAYMENTS - COMPLIANCE

In December 2015, Internal Audit conducted a review of Direct Payments at Cambridgeshire County Council. As a result of this review, it was agreed that Internal Audit would introduce an annual monitoring regime, providing intense monitoring of a small random sample of Direct Payments recipients in order to assist the Direct Payments Monitoring Officer (DPMO) team with the implementation of the actions from the report, and give further guidance on areas that could be improved. This report was the first of these annual monitoring reviews, and will provide a baseline against which to assess improvements in the service.

Given the short time since the Direct Payments report was finalised, it was expected that many of the issues picked up by this compliance review would be similar to those raised in the Direct Payments review. This proved to be the case, with issues identified around insufficiently detailed Support Plans; lack of evidence of agreement and authorisation of Support Plans and payments; insufficient monitoring information and a lack of challenge by DPMOs. Actions that address these issues had already been agreed as part of the Direct Payments Report which was issued in December 2015, and there were no further findings which required additional action.

The detailed findings were provided to the DPMO team. Internal Audit will continue to monitor the implementation of the agreed actions from the Direct Payments report, and a further compliance review will be conducted towards the end of 2016/17.

Section 6

6. OTHER AUDIT ACTIVITY

In addition to completing ongoing audit reviews, the Internal Audit team is conducting work in the following areas.

6.1 TRANSFORMATION PROGRAMME

The Internal Audit team is currently working with senior management to conduct a review of the Internal Audit Plan 2016/17, to ensure that it is aligned with the transformation programme currently underway at Cambridgeshire County Council. A revised plan will be presented to SMT for discussion on the 12th August and the outcomes from this meeting will be brought to the September meeting of the Audit and Accounts Committee.

6.2 ANNUAL GOVERNANCE STATEMENT & THE CODE OF CORPORATE GOVERNANCE

Cambridgeshire County Council's draft Annual Governance Statement was presented to the Audit & Accounts Committee on the 7th June 2016 and was agreed pending minor amendments.

Internal Audit has completed its annual review of the Council's Code of Corporate Governance. This review has identified that the Council would benefit from a refresh of policy/guidance relating to the governance of partnership arrangements. It has been agreed that a comprehensive new partnerships framework will be developed, and this is being taken forward as part of the transformation programme work on partnerships and stakeholders.

6.3 IMPLEMENTATION OF GALILEO

LGSS Internal Audit is currently working on the pre-implementation of the Galileo audit management, documentation and reporting system. This system is currently in use at the Milton Keynes office and an updated version will be rolled out across the LGSS offices. This will enable effective electronic and agile working, and improved automation of performance reporting and management information.

Team members from the Cambridgeshire office are currently attending initial design workshops to ensure that the system meets the requirements of the Cambridge team.

The current intention is that this system will be rolled out to Cambridgeshire for the start of the new financial year in 2017/18.

APPENDIX A

CCC INTERNAL AUDIT PLAN 2016/17

Audit Title <i>as per APACE</i>	Status (drop-down)	Directorate (drop-down)	Qtr Opened	Qtr Closed	Plan Days
MAKING EVERY PENNY COUNT					
Making Every Penny Count - Strategy	Not Started	Cross-Cutting	Q3		20
Client Contributions	Open	CFA	Q1		20
Agency Staff Framework & Strategy	Open	Cross-Cutting	Q1		20
Transformation Programme:					35
Procurement, Contracts & Purchasing (V4)	Open	Cross-Cutting	Q1		15
Traded Services - Cost Recovery	Not Started	Cross-Cutting	Q2		20
VAT - Compliance	Open	Cross-Cutting	Q1		20
Review of Procurement - Compliance	Not Started	Cross-Cutting	Q2		10
Overtime - Compliance	Open	Cross-Cutting	Q1		20
Travel & Subsistence - Compliance	Not Started	Cross-Cutting	Q2		20
KEY FINANCIAL SYSTEMS					
Accounts Receivable	Not Started	Cross-Cutting	Q4		15
Purchase to Pay	Not Started	Cross-Cutting	Q4		20
Payroll	Not Started	Cross-Cutting	Q4		25
General Ledger	Not Started	Cross-Cutting	Q4		10
Bank Reconciliation	Not Started	Cross-Cutting	Q4		5
Treasury Management	Not Started	Cross-Cutting	Q4		5
Financial Systems IT General Controls	Not Started	Cross-Cutting	Q4		10
Risk Management	Not Started	Cross-Cutting	Q3		5
Procurement Governance	Not Started	Cross-Cutting	Q2		20
Debt Recovery	Not Started	Cross-Cutting	Q1		20
GRANTS					
Local Transport Capital Block Funding	Not Started	ETE	Q2		5
Local Sustainable Transport Fund	Open	ETE	Q1		5
Cycle City Phase II	Not Started	ETE	Q2		5
Public Health Grant	Not Started	PH	Q2		5
Troubled Families Grant	Open	CFA	Q1		20
Arts Grant	Open	ETE	Q1		5
COMMISSIONING & CONTRACTS					
Schools Capital Programme	Not Started	CFA	Q2		25
Skanska Highways	Open	ETE	Q1		25

Highways Contract Transformation	Open	ETE	Q1		25
Waste PFI Contract	Not Started	ETE	Q2		25
Street Lighting PFI	Open	ETE	Q1		15
Off-Contract Spend	Open	Cross-Cutting	Q2		15
Commissioning	Not Started	Cross-Cutting	Q3		20
RISK-BASED AUDITS					
Section 106	Open	ETE	Q1		20
Total Transport Pilot	Open	ETE	Q1		20
Replacement of AIS System	Open	CFA	Q1		20
Commitment Records in CFA	Open	CFA	Q1		20
Public Health Joint Intelligence Unit	Open	PH	Q1		15
Quality Assurance	Open	CFA	Q1		15
Appointeeships	Open	CFA	Q1		15
Blue Badges	Closed	CST	Q1	Q1	2
Residential Care Homes Project	Open	CFA	Q1		10
Property Portfolio Development Project	Open	Cross-Cutting	Q1		10
Other Risk-Based Audits					47
POLICIES & PROCEDURES					
Financial Regulations	Not Started	Cross-Cutting	Q3		5
Contract Procedure Rules	Not Started	Cross-Cutting	Q3		5
Business Continuity Policy	Not Started	Cross-Cutting	Q3		5
Scheme of Delegation	Not Started	Cross-Cutting	Q3		5
Information Governance Policies	Not Started	Cross-Cutting	Q3		10
Code of Conduct and Behaviour Policies	Not Started	Cross-Cutting	Q3		5
Risk Management Policy	Not Started	Cross-Cutting	Q3		5
Enforcement Policy	Not Started	Cross-Cutting	Q3		5
Other Key Policies & Procedures	Not Started	Cross-Cutting	Q3		15
COMPLIANCE					
Direct Payments - Compliance	Not Started	CFA	Q4		15
Duplicate Payments - Compliance Follow-Up	Not Started	Cross-Cutting	Q3		5
Fees and Charges Compliance	Not Started	Cross-Cutting	Q2		10
Grants to Voluntary Organisations - Compliance	Not Started	Cross-Cutting	Q2		15
Agency Staff - Compliance	Open	Cross-Cutting	Q2		15
Unannounced Visits - Compliance	Not Started	Cross-Cutting	Q2		20
Key Performance Indicators - Compliance	Open	Cross-Cutting	Q1		15
Scheme of Delegation - Compliance	Not Started	Cross-Cutting	Q2		15
Use of GPC - Compliance	Not Started	Cross-Cutting	Q2		15
Contract Extensions - Compliance	Not Started	Cross-Cutting	Q2		15

EU Procurement Regulations - Compliance	Not Started	Cross-Cutting	Q2		20
ICT AND INFORMATION GOVERNANCE					
Information Security	Not Started	CST	Q3		15
Records Management - ICO	Closed	CST	Q1	Q1	6
General Computer Controls	Not Started	Cross-Cutting	Q4		20
SCHOOLS					
Schools Financial Risks	Open	CFA	Q1		30
Safe Recruitment	Open	CFA	Q1		30
Schools (Other)	Not Started	CFA	Q3		60
Schools Advice & Training Sessions	Not Started	CFA			5
ANTI-FRAUD AND CORRUPTION					
Preventative & Pro-Active Fraud Work	Open	Cross-Cutting			10
National Fraud Initiative	Open	Cross-Cutting			30
St Luke's Working Party	Not Started	CFA	Q2		10
Fraud Investigations:					104
Supervised Contact Team	Open	CFA	Q1		20
Social Care Solutions	Closed	CFA	Q1	Q1	1
GOVERNANCE, RISK MANAGEMENT & OTHER					
Annual Governance Statement/Code of Corporate Governance	Open	Cross-Cutting	Q1		15
Assurance Framework	Closed	Cross-Cutting	Q1	Q1	10
Risk Management	Not Started	Cross-Cutting			75
Advice & Guidance	Not Started	Cross-Cutting			50
Follow-Ups of Agreed Actions	Not Started	Cross-Cutting			40
Committee Reporting	Not Started	Cross-Cutting			25
Management Reporting	Not Started	Cross-Cutting			25
Audit Plan	Not Started	Cross-Cutting			25
Operational Plan Total - 2016/17					1550