

INTERNAL AUDIT PROGRESS REPORT TO 31st DECEMBER 2015

To: **Audit and Accounts Committee**

Date: **26th January 2016**

From: **Head of Internal 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 31st October 2015 to 31st December and the key control issues arising.**

Key Issues: **N/A**

Recommendation: **The Audit and Accounts Committee is asked:**

a) to note and comment on the progress being made against the approved Internal Audit Plan

b) Comments on and approves the in-year changes to the Audit Plan as set out in section 3.2 and Appendix A

c) to note the material findings and themes identified by Internal Audit reviews completed in the period.

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LGSS Internal Audit & Risk Management

Cambridgeshire County Council

Quarterly update report

Q4

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1. INTRODUCTION AND SUMMARY OF ACTIVITY

1.1 THE REPORTING PROCESS

This quarterly report provides stakeholders, including Strategic Management Team (SMT) and the Audit & Accounts Committee, with a summary of internal audit activity for the fourth quarter 2015/16 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 November 2015, 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.	Children, Families & Adults	Fairer Contributions Policy	Moderate	Good	Minor
2.	Children, Families & Adults	Direct Payments	Limited	Moderate	Moderate
3.	Children, Families & Adults	Purchasing and Payments in Schools Consolidated Report	Moderate	-	-
4.	Public Health	Pilot Work with Peterborough City Council	Good	Good	Minor
5.	Economy, Transport & Environment	Total Transport Pilot	Good	Good	Minor
6.	Economy, Transport & Environment	City Deal – Embedded Assurance	N/A	N/A	N/A
7.	LGSS	Duplicate Payments	N/A	N/A	N/A
8.	Economy, Transport & Environment	Local Sustainable Transport Fund Grant	N/A	N/A	N/A
9.	Public Health	National Fraud Initiative Investigation Report – PAYE Error	N/A	N/A	N/A
10.	LGSS	National Fraud Initiative Investigation Report – Identity Fraud	N/A	N/A	N/A

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

- 2.3 The following audit assignments have been issued as draft reports and are currently awaiting management response and finalisation, as set out below in table 2:

Table 2: Draft Reports Issued to Management

No.	Directorate	Assignment
1.	Council-wide (Cross-Cutting)	Fees and Charges
2.	LGSS	Budgetary Monitoring & Control
3.	Children, Families & Adults	Home to School Transport
4.	Children, Families & Adults	Pupil Premium Schools Consolidated Report
5.	LGSS	Key Systems Access
6.	Children, Families & Adults	15x individual Schools Financial Value Standard schedules

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

Section 3

3. **AUDIT PLAN 2015/16**

The current audit plan is attached at **Appendix A** to this report. As previously agreed, 242 days have currently been earmarked as unallocated.

3.1 **RESOURCE ALLOCATION BY DIRECTORATE**

This is a high level summary of the allocation of those resources:

Directorate	Audit Days	%
Children, Families & Adults (CFA)	244	13%
Schools audits (CFA)	226	12%
Economy, Transport & Environment (ETE)	106	6%
Customer Service & Transformation (CST)	14	1%
LGSS	129	7%
Public Health (PH)	54	3%
Cross-Cutting reviews	804	44%
Unallocated audit days	242	13%
	1819	100%

The allocation of resources by assurance block is summarised below:

Assurance Area	Risk Area	% Coverage
Safeguarding	Safeguarding	23%
Legal	Legislative non-compliance	32%
Value for Money	Financial Management	37%
	Assets & Capital	12%
	Procurement	22%
	Fraud & Corruption	44%
Strategic Planning	Staff Resources	20%
	Business Planning	18%
	Business Disruption	4%
	Project Management	10%
Information	Information Management	13%
	Information Systems	12%
	Performance Management	15%

Stakeholders	External Partnerships & Co-Working	14%
	Customers & Community	17%
Key Financial Systems	Key Financial Systems reviews	7%

3.2 ADJUSTMENTS TO THE AUDIT PLAN

An audit of Adults Safeguarding was planned for 2015/16, and a Terms of Reference for this review has been circulated. However, a request has been received from the service to defer this audit until 2016/17, as work is currently underway to develop a new Safeguarding process based on the principles of Making Safeguarding Personal (MSP), as a result of the 2014 Care Act. The service is shortly expecting feedback on the MSP process from Cambridge University and the Multi-Agency Safeguarding Hub (MASH). Given the high-risk nature of this area, a decision is sought from the Audit and Accounts Committee as to whether this review should be delayed until later in the year.

As LGSS Internal Audit seeks to continually adapt and respond to business need and emerging risks, several minor changes have been made to the Audit Plan since it was last presented to Committee in November 2015.

Section 4

4. FRAUD AND CORRUPTION UPDATE

4.1 CRIMINAL PROSECUTION:

Internal Audit has been working with Cambridgeshire Constabulary and the Crown Prosecution Service on a case of suspected fraud by Sarah Lees, the former Children's Workforce Development Manager, which was progressed to prosecution. After Ms Lees moved to a relief contract in October 2013, suspicions were raised and an investigation by LGSS Internal Audit identified that she had been submitting and approving invoices to her own companies over a number of years, for training which should have been delivered as part of her day job, or in some cases was not delivered at all.

After pleading guilty to the charges against her, on the 10th December 2015 Ms Lees received an 12-month suspended sentence, which was suspended for 18 months, and was ordered to complete 200 hours unpaid work within this period. A Proceeds of Crime Act hearing is scheduled for the 14th January 2016, at which the amount Ms Lees will have to pay back will be determined. The Council will be seeking to recoup the full amount of the money which was defrauded, and has also submitted an estimate of the cost of staff time spent on the investigation, with the aim of recovering these costs as well.

4.2 NATIONAL FRAUD INITIATIVE INVESTIGATION - IDENTITY THEFT:

The National Fraud Initiative (NFI) is an exercise that matches electronic data within and between public and private sector bodies to prevent and detect fraud. LGSS Internal Audit investigated a match found between the Council's Payroll system and the Metropolitan Police's identity fraud document watchlist, and identified that Cambridgeshire County Council is employing an individual who has provided a falsified immigration document as proof of identity.

Human Resources (HR) have been provided with details of this case to allow appropriate action to be taken. If it is identified that there is sufficient evidence to proceed to court, the Council will seek to reclaim salary costs paid to this individual and any other related costs (including legal costs and the cost of re-advertising the post) under the Proceeds of Crime Act 2002.

4.3 NATIONAL FRAUD INITIATIVE INVESTIGATION – PAYE ERROR:

Internal Audit has also completed an investigation into results of the National Fraud Initiative which identified matches between the Council's Payroll and Creditors systems. The investigation did not find any fraud-related issues, but did identify two errors which were made when individuals were paid as suppliers for additional work completed for the Council, rather than through Payroll. This creates a liability for the Council in terms of income tax and national insurance payments due to HM Revenue and Customs (HMRC).

A report has been provided to management on this issue, and Human Resources will calculate the tax burden due and contact HMRC to arrange payment. A communication will be issued by LGSS Internal Audit to remind staff of the Council's regulations about payments to employees.

4.4 DIRECT PAYMENTS:

The Counter Fraud team have recently received a referral from social care regarding concerns that a service user may have misused their Direct Payment. An initial review has indicated that there are grounds for concern, and therefore Internal Audit will be providing support to the service to further investigate this issue.



Section 5

5 IMPLEMENTATION OF MANAGEMENT ACTIONS

- 5.1 The outstanding management actions as at December 2015 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%)	59	97% (95%)	86	97% (97%)
Actions due within last 3 months, but not implemented	0	0% (0%)	2	3% (8%)	2	2% (0%)
Actions due over 3 months ago, but not implemented	0	0% (0%)	0	0% (5%)	0	0% (3%)
Totals	27		61		88	

- 5.2 There are currently no outstanding fundamental recommendations. 2 significant recommendations have not yet been implemented; these relate to the Central Library Enterprise Centre (CLEC) review. A separate report is being provided to Audit & Accounts Committee giving full details of progress against all actions from the CLEC review, including details of these two outstanding recommendations.

Section 6

6. SUMMARIES OF COMPLETED AUDITS WITH MODERATE OR LESS ASSURANCE

In all three cases set out below, all audit recommendations have been fully accepted; once implemented, these will strengthen the control environment.

A CHILDREN, FAMILIES & ADULTS DIRECTORATE

A.1 FAIRER CONTRIBUTIONS POLICY

Internal Audit has conducted a review of the Adult Social Care Fairer Contributions Policy, which sets out how a service user's financial contribution to their care costs will be assessed and the circumstances in which service users will be charged for their care. This policy and an associated Improvement Plan were approved by the Adults Committee in July 2014, following a review of the previous Adult Social Care Contributions Policy.

Although Internal Audit awarded good assurance for the system of control set out in the policy, moderate assurance was given for compliance with the policy. While the Fairer Contributions Policy primarily aimed to improve the service user experience, rather than improve Cambridgeshire County Council's ability to collect income due from service users, it was anticipated that the improvements brought about by the new policy would lead to an increase in income from client contributions. In practice, however, it was found that a number of aspects of the policy, which were expected to improve the Council's ability to collect income due, were not being applied. It was identified that in most instances, this was due to system or process problems which prevented the policy from being applied; for instance, locality teams had been unable to charge service users for interim beds, as they were not receiving information on interim bed occupation from hospital teams. Appropriate actions to fix these issues and enable full compliance with the policy have been identified and are being, or have been, implemented.

The audit also identified that there is no set timetable for re-assessment of service users by the Financial Assessments team, meaning that many service users are not having their contributions re-assessed regularly. Given that the majority of re-assessments result in an increased contribution from the service user, there would be a financial benefit to the Council of implementing more frequent re-assessments. It has therefore also been recommended that the Financial Assessments team further explore the possible benefits of taking on additional temporary staff to conduct reassessments.

A.2 DIRECT PAYMENTS

Service users with support needs are able to choose to receive a Direct Payment, to enable them to manage their social care arrangements themselves. Internal Audit conducted a review of Direct Payments, which included in-depth review of 56 case files across Learning Disability, Physical Disability, Mental Health and Older People's service, and has provided moderate assurance over the system of controls in place to manage Direct Payments, and limited assurance over compliance with the controls in place.

The current system to flag new Direct Payments for monitoring by the Council's team of Direct Payments Monitoring Officers (DPMOs) relies upon Social Care Business Support teams to identify the DPMOs each time a new Direct Payment is set up. The audit work identified that compliance with this system has been poor, meaning that a minority of Direct Payments have not been subject to any monitoring by the Council. It has been agreed that a new system will be implemented to enable the DPMOs to run monthly reports showing all service users in receipt of Direct Payments, which will ensure that all Direct Payments are subject to regular monitoring.

The audit also identified that in some cases, poor practice by staff in social care makes it difficult for the Council to identify or challenge inappropriate expenditure and misuse of Direct Payments. Although the DPMOs are ideally placed to challenge social workers to address identified issues, at present the team's line management arrangements and procedures do not enable this to take place. Consequently, it has been agreed that line management arrangements for the DPMOs will be reviewed and a full set of written procedures for the team will be created, including a formal procedure to be followed in the event of suspected misuse of Direct Payments.

A.3 PURCHASING & PAYMENTS IN SCHOOLS CONSOLIDATED REPORT

Ten maintained schools were randomly selected for this review of purchasing and payments; where control weaknesses were identified which were specific to individual schools, action plans have been agreed to rectify these issues.

Two key areas were identified where schools would benefit from greater advice and guidance from the Local Authority: Government Procurement Cards (GPCs) and checks to determine employment. As a result of this review, a new guide to GPCs has been produced and published on the Learn Together Portal by LGSS Finance, along with a transaction log and FAQs. LGSS HR Advisory has also issued an advice note to schools providing greater guidance on the checks that must be completed to determine a worker's legal status. The next revision of Cambridgeshire County Council's Financial Regulations for Schools will also be updated with further information on these areas.

In several cases, the review identified a lack of documented evidence that Governors are currently undertaking reviews and monitoring checks of policies and procedures relating to financial management. The Finance team have worked with the Schools

Intervention Service to write a letter which has been sent to all schools, for the attention of the school Governors, providing detail on their financial management responsibilities and the requirement to review policies and procedures and monitor compliance.



Section 7

7. OTHER AUDIT ACTIVITY

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

7.1 TRANSITION TO SHAREPOINT

The Internal Audit team has now transitioned to using the Microsoft SharePoint 2013 electronic document storage system, rather than the CCC network drives. By enabling instant document sharing and collaboration between team members based at different sites across LGSS, Cambridgeshire's Audit team now has access to a much greater range of professional resources to support their work.

7.2 AUDIT GUIDANCE AND RESOURCES REVIEW

In conjunction with the launch of the LGSS Direct intranet, Internal Audit are planning a review of the content, guidance and resources available to staff on the LGSS Internal Audit intranet pages. This will seek to increase the profile of Internal Audit and ensure that all staff can access appropriate guidance, particularly relating to areas which currently generate a high proportion of queries to the team.

7.3 KEY FINANCIAL SYSTEMS REVIEWS

The annual Key Financial Systems reviews have been launched by the LGSS Internal Audit team. These reviews are being conducted jointly by Internal Audit staff across the Cambridgeshire and Northamptonshire offices, to maximise the efficiency with which the work can be carried out.



APPENDIX A

CCC INTERNAL AUDIT PLAN 2015/16

RISK REGISTER / ASSURANCE FRAMEWORK:		Area	Review type	Priority	Qtr	Days
CFA	Domiciliary Care - Missed Calls	CFA	Assurance	In Progress	1	15
	Looked after Children (LAC) Placements Strategy	CFA	Assurance	In Progress	3	5
	Quality Assurance	CFA	Assurance	In Progress	2	18
	Appointeeships (NCC & CCC)	CFA	Assurance	In Progress	2	13.5
	Care Act	CFA	Assurance	Complete	1	5.93
	Home to School Transport	CFA	Assurance	In Progress	2	25
	Demand Management - CFA	CFA	Assurance	In Progress	4	9
	Care Home Project	CFA	Embedded Assurance	In Progress	3	4
	Care Act/Transforming Lives	CFA	Embedded Assurance	Medium	4	5
	Troubled Families Grant	CFA	Grant Certification	High	2	4
	Think Autism Capital Grant	CFA	Grant Certification	Complete	2	1.98
	Community Capacity Grant	CFA	Grant Certification	Complete	2	4.17
ETE	Waste Private Finance Initiative (PFI)	ETE	Open Book Review	Complete	2	7.47
	Street Lighting PFI	ETE	Open Book Review	In Progress	4	13
	Highways Revaluation	ETE	Assurance	Complete	2	9.19
	Total Transport Pilot (Cambridgeshire Future Transport) CFT	ETE	Embedded Assurance	Complete	2	18
	City Deal	ETE	Embedded Assurance	Complete	3	22
	Additional Highways Maintenance Funding	ETE	Grant Certification	Complete	3	13.4
	Local Transport Capital Block Funding	ETE	Grant Certification	Complete	3	0
	Bus Service Operators Grant	ETE	Grant Certification	Complete	3	5.26
	Local Sustainable Transport Fund	ETE	Grant Certification	Complete	1	12.5

CC	Business Planning - Benefits Realisation	CST	Assurance	In Progress	2	13.5
	Fees and Charges	Cross-Cutting	Assurance	In Progress	3	25
PH	Public Health Grant	PH	Grant Certification	Complete	2	29.6
	Pilot Work with Peterborough City Council	PH	Assurance	Complete	2	19
LGSS	PSN Compliance and IT General Controls	LGSS	Assurance	High	2	0
	IT Contract Value for Money	LGSS	Assurance	Medium	3	0
	IT - Project Management	LGSS	Assurance	In Progress	3	9
	IT - Next Generation Enterprise Resource Planning (ERP)	LGSS	Embedded Assurance	In Progress	3	0
	Budget Monitoring & Control	LGSS	Assurance	In Progress	3	23.5
	Capital Programme	LGSS	Assurance	In Progress	3	13.5
	Procurement	LGSS	Assurance	Medium	3	10
	Treasury Management	LGSS	Key Financial Systems	In Progress	3	0
	Accounts Receivable	LGSS	Key Financial Systems	In Progress	3	20
	Purchase to Pay	LGSS	Key Financial Systems	In Progress	3	23
	Payroll	LGSS	Key Financial Systems	In Progress	3	15
	Pensions	LGSS	Key Financial Systems	In Progress	3	0
	General Ledger	LGSS	Key Financial Systems	In Progress	3	0
	Bank Reconciliation	LGSS	Key Financial Systems	In Progress	3	0
	IT General Controls	LGSS	Key Financial Systems	In Progress	3	0
Compliance Reviews	CCC Safe Recruitment	Cross-Cutting	Compliance	In Progress	4	10
	Social Care Recruitment & Retention	CFA	Compliance	Complete	2	1
	Direct Payments Compliance	CFA	Compliance	High	3	5
	Framework Contracts Quarterly Reviews	Cross-Cutting	Compliance	In Progress	2	12
	Duplicate Payments	Cross-Cutting	Compliance	Complete	2	5
	Key Systems Access Controls	LGSS	Compliance	In	2	3.5

				Progress		
	Cash & Cheque Payments (Payment Methods)	Cross-Cutting	Compliance	In Progress	2	13.5
Contingency	Vulnerable Clients Monies Management	CFA	Assurance	Complete	1	13.1
	Older People's Finance & Performance	CFA	Embedded Assurance	Complete	1	2.02
	Section 106 & Community Infrastructure Levy (CIL)	ETE	Assurance	Complete	1	1.09
	Health & Safety	LGSS	Assurance	Complete	2	10.5
	Public Health - Health Checks	PH	Assurance	Complete	1	1.59
	Better Care Fund	CFA	Assurance	Complete	1	8.51
	Traded Services	CFA	Assurance	Complete	1	2.39
	Fairer Contributions (Care Income)	CFA	Assurance	Complete	1	20.7
	Direct Payments	CFA	Assurance	Complete	1	40
	Waste PFI	ETE	Assurance	Complete	1	1.58
	Better Bus Area Fund	ETE	Grant Certification	Complete	1	1.76
	Pupil Premium Consolidated Report	Schools	Assurance	In Progress	1	6.04
	Consolidated Schools Safe Recruitment	Schools	Assurance	Complete	1	4.86
	Consolidated Schools Purchasing & Payments	Schools	Assurance	Complete	1	4.49
	Governance of Pupil Premium 2014 - 15	Schools	Assurance	Complete	1	10
Schools	Schools Financial Value Standard (SFVS)	Schools	Assurance	In Progress	2	40
	Safe Recruiting	Schools	Assurance	In Progress	2	35
	Schools Thematics	Schools	Assurance	In Progress	2	90
	Schools Causing Financial Concern	Schools	Assurance	In Progress	2	10
	Dissemination of Audit Findings	Schools	Assurance	In Progress	2	15
Governance		Cross-Cutting	Governance	High	3	40
Fraud	Special Investigations (SI)	Cross-Cutting	Investigations	Medium		130
	SI - Carer Payments (Nevin)	CFA	Investigations	In Progress	1	6
	SI - Swavesey Kids Club	CFA	Investigations	Complete	1	0.83
	SI - Fenland LDP Support	CFA	Investigations	Complete	1	1.15
	SI - Greenside Private	CFA	Investigations	Complete	1	4.73

	Pension					
	SI - Fenland LDP Direct Payments	CFA	Investigations	Complete	1	2.09
	SI - Deprivation of Capital	CFA	Investigations	In Progress	1	1
	SI - Concessionary Fares	ETE	Investigations	Complete	5	1.05
	SI - Jeavons Wood	Schools	Investigations	Complete	1	5.41
	SI - Estover Complaint	Cross-Cutting	Investigations	Complete	1	10.9
	SI - Workforce Development	CFA	Investigations	Complete	1	13
	SI - CLEC	Cross-Cutting	Investigations	Complete	2	24
	SI - Linton Heights	Schools	Investigations	Complete	2	4.95
	Preventative / Proactive Anti-Fraud Control Work	Cross-Cutting	Investigations	Medium		195
	Preventative / Pro-active Anti Fraud (PAF) - Whistleblowing Policy	Cross-Cutting	Investigations	Complete	1	3.3
	PAF - St Luke's Working Party	CFA	Investigations	In Progress	1	4
	National Fraud Initiative (NFI)	Cross-Cutting	Investigations	Medium		30
	Strategic Risk Management	Cross-Cutting	Risk Management	High		75
Advice	Advice & Guidance, Follow Ups	Cross-Cutting	Advice & Guidance	Medium		80
	Other Chargeable Work	Cross-Cutting	Advice & Guidance	Medium		150
Cancelled Reviews	LGSS Law	LGSS	Assurance	Cancelled	1	0.81
	15/16 - Compliance - High Value Contract	Cross-Cutting	Compliance	Cancelled	1	0.54
	Adult Safeguarding	CFA	Assurance	Deferred?	3	8
	Business Continuity Plans	Cross-Cutting	Compliance	Cancelled	4	0
	Inter-Agency Information Sharing	CFA	Compliance	Deferred	3	0
	Civil Contingencies Act - Emergency Planning	CST	Compliance	Cancelled	2	0
	Healthy Child Programme	PH	Embedded Assurance	Cancelled	2	3.73
	Reablement Transfer	CFA	Embedded Assurance	Cancelled	2	0.34
	Value for Money (VFM) - Year End Transactions	Cross-Cutting	Compliance	Cancelled	3	0
	Extra Care Housing	CFA	Compliance	Cancelled	3	0
	Highway Services Contract	ETE	Open Book Review	Cancelled	2	0

Unallocated Contingency		Unallocated			242
					1819