

# AUDIT AND ACCOUNTS COMMITTEE



**Date: Thursday, 28 March 2019**

**Democratic and Members' Services**

Fiona McMillan  
Monitoring Officer

**14:00hr**

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*  
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2. **Minutes of Audit and Accountst Committee 24th January 2018** **5 - 24**
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5. **Children's Social Care Caseloads Quarterly Update** **37 - 46**
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<b>19,</b>	<b>Date of Next Meeting 28th May 2019</b>	

The Audit and Accounts Committee comprises the following members:

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

Councillor Peter Hudson Councillor Noel Kavanagh 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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**AUDIT AND ACCOUNTS COMMITTEE: MINUTES**

**Date:** Thursday, 24<sup>th</sup> January 2019

**Time:** 2.00pm – 5.05pm

**Place:** Kreis Viersen Room, Shire Hall, Cambridge

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

**Apologies:** none

**ANNOUNCEMENT FROM THE CHAIRMAN**

Further to comments he had made at the previous Full Council meeting, the Chairman stated:

“To be unequivocally clear, that I had not, never have and do not contend that our budgets are criminally fraudulent and never intended to suggest that they were, nor were any of my words intended to reflect the views of the Audit and Accounts Committee”.

**143. DECLARATIONS OF INTEREST**

None.

**144. MINUTES**

The minutes of the meetings held on 22<sup>nd</sup> November 2018 were agreed as a correct record and signed by the Chairman.

**145. MINUTES ACTION LOG**

Updates and issues raised included:

**Page 22 – Item 3a) Minute Action Log January 2018 - Training – ‘Running through details of a non-contentious project’** – A training session on Auditing projects had taken place before the current meeting and therefore action to provide more details on project management was now an **action completed**.

**Page 23 – Item 6) Safer Recruitment in Schools Update** – added to the list of meetings for the May Committee as the appropriate first date to meet the officer advice to receive a report around Easter. **Action completed**

**Page 24 – Item 8). Minute 120 Internal Audit Progress Report – Deprivation of Liberty Safeguards** – titled incorrectly in the Minute Action

Log as Deprivation of Liberty Standards – the latest update was in the Internal Audit report included later on the agenda and further updates on progress would be provided in future Internal Audit Progress Reports.

#### **Page 25 –Item 10) 31<sup>st</sup> October Community Transport Report**

On a) - Chairman to be informed of details of any breaches of FACT / HACT / ESACT licences – none had so far been identified requiring such a notification.

**Page 26 Action 2 - Reasonableness of the charges levied on the commercial arms of the Community Transport Vehicle Fleets** – a full written update was provided as part of the Community Transport Update report rather than as incorrectly stated in the log, as part of the Internal Audit Progress Report.

**Page 26 - Action 3 - Chief Finance Officer to` review a random selection of legal documents** – the action had been undertaken as detailed in the log and while the Chief Finance Officer's review had not experienced the same level of concern as the Chairman on the number of mistakes (mainly grammatical) found, there had been errors of some scale that he would be taking up with LGSS Law. The Chairman indicated that he would contact the Chief Finance Officer outside of the meeting regarding the action LGSS Law intended to take in terms of ensuring future enhanced checking procedures were in place.

#### **Page 27 - Item 11) Petitions and Public Questions**

- a) **Community Transport** - a response had been provided to questions raised in advance of the November Committee meeting by the Cambridgeshire Bus, Coach and Taxi Association in an e-mail dated 13<sup>th</sup> December which had also been brought to the attention of the Committee in an e-mail dated 8<sup>th</sup> January **action completed**.
- b) **Objection to the Accounts – additional information sent to the Chief Executive and the Committee from Mr Mason** – Democratic Services also passed this additional information to the Monitoring Officer and the Chief Finance Officer, the latter of whom had passed it on to Lisa Clampin at BDO (the Council's previous External Auditor lead) who was the appropriate person to review the additional information as part of her overall review on the objections already made. The Chairman orally reported that he was concerned with the length of time the review was taking, highlighting that it was impacting on the new External Auditor's work programme which had already been delayed from the current meeting to the next meeting. While he had been informed that the latest date that sharing the review findings was April, due to his concerns, he had made two calls to BDO seeking progress, but had so far not received a response. It was confirmed at the meeting by both the new External Auditor lead Mark Hodgson and Jon Lee, Head of Integrated Finance that they also had not received

any further update on progress. The Deputy Section 151 Officer understood talks had taken place between BDO and the Chief Executive but was not aware of the outcome.

#### **Page 28 12. Minute 132 - Community Transport Action Plan**

- A) **Action 40 - External officer to investigate inaccurate responses to Freedom of Information requests and for the Chief Executive to share the findings with Committee** – This was currently with the Chief Executive. The intention was to produce an action plan to be appended to the current Community Transport Plan in response to the recommendations in the report. **A full update was expected to be included in the March Report. Action: Mairead Claydon**
- C) **Geographical Eligibility to Community Transport** - Councillor Williams challenged the statement made at the previous meeting by another Member stating that South Cambridgeshire did not have a Community Transport provider. He clarified that this was incorrect as there were two community transport providers for South Cambridgeshire operated by Royston and District and three Counties. A further provider was currently being sought for the northern part of the district.

#### **Page 30 Item 13 Minute 133 Use of Consultants**

**Item a)** as an update it was confirmed that **the follow up review of compliance with the Policy for the quarter April to March would come back as part of the September Internal Audit Progress report. Action: Mairead Claydon**

**Item b) Request from the Chairman for details of Strategic Management Team's (SMT) involvement including being provided with relevant notes regarding V4's appointment** - as an oral update it was reported that the Chief Finance Officer had met with the Chairman the previous week explaining that only actions notes were recorded at Strategic Management Team (SMT) for the record, rather than formal notes, as Democratic Services did not service the meetings.

**Item c)** As an oral update to the Chairman's request for examples of items purchased at the £5k limit recorded in the transparency code, these had been provided by the Chief Finance Officer to him in the previous week.

**Page 30 Issues Management Action Plan – Use of Consultants Policy** – update on when the updated Policy Document would be presented to the Committee – as highlighted in g), that while the body of the Policy had been agreed, there were two key areas as detailed in the Action Log that required to be agreed with services. Depending on the resolution of these, **the Policy would either come back to the March or May Committee with updates on progress given if the final report was not available, as part of the Internal Audit Progress report. Action: Mairead Claydon / Sarah Haig**

**Page 32 New Consultants Policy Document – page 85 – Connecting Cambridgeshire Workstream** - with reference to the final sentence, second paragraph referencing payments to De Poel and the request for clarification of the issue outstanding at the November Committee meeting, as an oral update it was highlighted that the Committee had received an e-mail on 22<sup>nd</sup> January providing the response from Internal Audit stating as a clarification:

“that their initial response was incorrect and the arrangement was in fact made directly with De Poel, as the advice from Procurement was that this was the compliant route via the Professional Services Framework. The service state that the engagement was made via Peterborough City Council, who had previously appointed the same individual as a contractor, and it was considered that he had the right expertise and offered value for money. Due to a change in staff, no further information was provided regarding how the engagement via Peterborough was made. Internal Audit advised that the contract needed to be recorded on the Council’s Contract Register and expenditure needed to be correctly coded to the Council’s ‘Consultancy’ account code”. **Action completed.**

**Page 35 – Minute 138 Internal Audit Progress Report**

**Item a) Systems assurance for ERP Gold** – an oral update indicated that this would be reported back as part of the May (Annual) Internal Audit Report. As this was such an important issue for the accounts production and other areas of the council’s work, **the Chairman asked for a progress update to be included within the Internal Audit’s March Progress report. Action: Mairead Claydon**

**Page 35 – Item c) Schools Payroll and Safe Recruitment** - meeting update on meeting with External Payroll Providers to discuss the recommendations that had previously been postponed in September – the revised target date for implementation was 31<sup>st</sup> March. As this was after the March Committee **there was a request for a progress update to be included in the March Internal Audit Progress Report. Action: Mairead Claydon**

The Minute Action Log was noted with the updates on actions completed and as updated for additional actions as agreed at the meeting.

**146. PETITION AND PUBLIC QUESTIONS**

No Petitions or public questions were received.

**147. STATEMENT OF ACCOUNTS PROGRESS UPDATE**

This provided an update on progress of the planning for the 2018-19 Closure of the accounts and the production of the Cambridgeshire County Council Statement of Accounts.

It was highlighted that:

- Meetings had continued with EY (the new Council external auditors) to plan the audit work to deliver and audit the accounts effectively. As this was EY's first year as external auditors, it was to be expected that there might be some initial areas of clarification on aspects of the audit work in respect of EY's requirements, but currently no issues of concern had been identified.
- 2018/19 would be the first financial year that the ERP Gold system was being used. It was expected to help streamline the Accounts production, while also recognising that with any new system, there might be issues that had yet to be identified.
- Meetings with EY had already taken place to agree the data specification required to maximise the use of data analytics during the 2018/19 audit.
- Requests for specific information from EY had been received in relation to areas such as Treasury, Property Plant and Equipment and the opening balance, with information and documentation for several areas having already been provided. The outstanding areas at the time the report was written were identified as being 'This Land', Minimum Revenue Provision ('MRP') and Tax. As an oral update it was explained that Tax issues had been responded to, while it was hoped that 'This Land' would be responded to by the end of January and MRP by the end of the week.
- There was the suggestion of providing a 30 minute training seminar on a demonstration of the ERP gold accounts production tool in advance of the next meeting on 28th March. **Action: Jon Lee to discuss with Democratic Services** *(Note suggest a Training session between 1.20 to 1.50 as there is a Pension Fund Committee in the morning in KV Room)*

In discussion issues and questions raised included:

- whether there were any conflicts of interest in the same external auditors being used by all LGSS partners. It was explained that each authority had a separate engagement with a different audit partner and audit team. Even where some audit testing was carried out by the same external Audit teams, the data was still checked separately for each of the different council clients.
- Highlighting, in response to a comment from a councillor regarding whether the accounts would be on time this year, that they were only six days over the deadline the previous year, which was the first year the accounts had to be produced two months earlier in response to a new statutory requirement from Central Government. This had been a massive change in accountancy practice for local Government and

needed to be recognised as being very good performance compared with previous, recent years performance.

- That as both the new external auditor EY and the ERP Gold system were new in respect of the accounts auditing / production process, officers were asked to identify the biggest potential vulnerability. In reply, this was around the correct data being inputted into ERP Gold. Other theoretical risks included potential issues around property valuations and Financial Instruments that might be issued during the year requiring changes to the treatment of aspects of the accounts.

Having commented, it was resolved:

To note the report update.

#### **148. LEVEL OF OUTSTANDING DEBT**

This report updated the Committee on actions being taken to control and manage debt divided into Adult Social Care Debt and all other (Sundry) Debt.

The report provided details of the:

- Debt notices issued between 1<sup>st</sup> April 2018 and 31<sup>st</sup> December 2018 for all income types whereby at the end of December 12,500 notices had been issued chasing £52m of debt.
- debts over 1 year old and the debt recovery stage they were at.
- the percentage and value of invoices billed and cleared in 2018/19 showing that for all income types by value and volume, the majority of invoices raised during 2018/19 were being collected.
- the key performance targets.
- Debt over 90 days old at each of the three month ends covering the period from October to December. Whilst they showed that debt was still higher than the year-end target, recovery activity in quarter 4 was expected to further reduce debts by 31<sup>st</sup> March 2019.
- £4.5 m of debt was over two years old. While no irrecoverable debt had been written-off during 2018/19, cases were being prepared for the Section151 officer to review and approve the write off of debt to a value of £200k.
- As an update to the table in paragraph 2.1.3 showing the percentage number and value of invoices billed and cleared in 2018/19 for a period of eight month from April to November an oral update highlighted that for December invoices valued at £68m had been issued with £63m having been collected with the other £5m being actively pursued.

As previously requested by the Committee, the annual Chartered Institute of Public Finance and Accountancy debtors benchmarking club report was included as an appendix with the headline figures showing that for 2017/18 the level of CCC's debts compared well across the 17 Local Authorities that took part with their names being read out. (they included Bradford, Bristol, Darlington, Newcastle, Norfolk, Gateshead, Northampton Stockport

Warwickshire and Wigan) The Vice Chairman questioned the value of the benchmarking comparator data with this limited number and that many were based in the North and Midlands as opposed to the South East and East.

The issues highlighted and issues raised included:

- The cost of the debt recovery service provided by LGSS per £'000 billed debit was the second lowest. In response Members suggested that one of the reasons for this could be that the authority paid its staff less.
- 46% of CCC outstanding invoices were over 90 days old compared to an average of 62%.
- CCC had the highest percentage of credit notes at 13% compared to an average of 6%. This was seen as reflecting the quality of the billing teams and the technology that had been used. If an invoice was challenged leading to a correction, a credit note was issued. There was an expectation that the use of ERP Gold would lead to a reduction in this area. **There was a request in the next report back on providing more detail for the current high figure. Action: Head of Debt and Income: Bob Outram**
- On debtor days, for debts over 90 days old CCC performed well against the other Local Authorities, with Sundry debts at just 4 debtor days compared to the average of 13 and Adult Social Care debts at 49 debtor days compared to the average of 67.
- Staffing costs measured by £'000 per full time employee FTE were low for CCC compared to the average across all 17 Local Authorities that took part on the survey. Again Members suggested that this reflected the paycales used.
- During 2018/19, staff recruitment and retention had been a significant challenge for both the debt and income teams impacting on their ability to pursue debts. Vacancies advertised for permanent staff had not attracted sufficient numbers and calibre of applicants and therefore temporary interim staff were required to be employed supplied by Agencies.
- Section 6 listed the actions being taken to reduce debt.

Issues raised / responded to in discussion on the cover report and benchmarking appendix included:

- In response to a query regarding how confident officers were that the level of outstanding debt would be reduced further in the fourth quarter, factors included the unavoidable longer timescale required to chase Adult Social Care debt due the nature of the clients involved, and as a large percentage of corporate debt was seasonal, it was billed in the third or fourth quarter.
- Regarding the above, the Chairman asked when the year-end position would be known. This would be by Mid-April. **Action Head of Debt and Income Bob Outram to email the Committee on the position on outstanding debt when the mid-April position was known.**

- Asking the reasons for the difficulty in retaining staff. In reply this included:
  - the low pay scales compared to other authorities which was beyond the manager's control coupled with Cambridge being a very high cost housing area
  - people looking ahead and not wishing to move office to Alconbury
  - the three day closedown over the Christmas period whereby staff above a certain grade were forced to take this as unpaid leave. **In relation to this, there was a request that the Chairman on behalf of the Committee should ask the Chief Executive what feedback she had received from staff on the closedown and that this be reported back to Members.**
- It was orally reported that recently, staffing levels had increased following a concerted recruitment drive and with a new staff member starting the following week, one of the teams would be fully staffed for the first time for a long time. Other ways to encourage retention included the option to offer agency staff the choice of becoming a permanent appointment. The manager was currently working with HR regarding the possibility of undertaking a formal review of pay scales based on comparator authority pay structures.

In respect of the benchmarking report, responses to specific questions on the statistical tables included:

- Page 53 – there were no CCC figures for % of invoices and debt collected in 90 days as the previous oracle system could not produce this information. This was also the reason for similar missing figures on other pages.
- Page 58 the reason why sundry debtor invoices were higher than the average, was due to the value of NHS invoices. Some authorities did not have them.

Having considered the report:

It was resolved:

- a) To receive a further update at the March meeting on progress to be in the format of the previous report format submitted to the September meeting to include the results of HR discussions on the salary structure. *(Post meeting note: as the Head of Debt and Income left the authority within two weeks of the meeting and after consultation with the Chairman it was agreed that this report was moved to the May meeting)*
- b) That the Committee be sent by e-mail the updated Monthly listing of Outstanding Debt at month-end March 2018 – December 2018 and



Invoices Raised and Cleared 2018/19 some of which had been shared with the Chairman at the briefing earlier in the week.

#### **149. ESTATES AND BUILDING MAINTENANCE INSPECTIONS**

Further to a report at a recent Commercial and Investment Committee regarding the condition of a Council leased building that had not been maintained by a charity who then could not afford to carry out required repairs, with the result that the costs could fall back on the Council, concerns were expressed on the adequacy and frequency of the Council's property portfolio inspection programme. On a request from one of this Committee Members, the Chairman agreed to receive a report which detailed how all property assets were inspected.

The report for the Committee explained that Buildings owned by the Council or let out on short leases were inspected regularly, but schools and properties let on long leases (greater than 25 years), including schools let to Academy Trusts, were not. The Education Skills and Funding Agency were currently surveying academy schools. Inspections were the responsibility of the landowner e.g. the Council, but only for non-academy maintained schools.

The report highlighted that:

- Property services were responsible for carrying out building maintenance checks with corporate offices and libraries inspected annually. The Service did not inspect academy and other schools which like Non academy schools with devolved budgets, were responsible for their own repairs and maintenance. The Council had produced a Good Stewardship Guide to help schools. (provided as Appendix 3 to the report)
- The current inspection programme was shown at Appendix 1 with a sample condition survey report at Appendix 2 which detailed over five years the works that required to be carried out, with the most urgent, undertaken in the early years.
- 10% of schools were inspected annually. When last inspected the cost of the inspection programme for maintained schools was given as £105k. As C&I had requested that schools required inspections on a more regular basis, the best approach and identification of resource was being considered by Education and Property teams and would be reported back to a future meeting.
- Strategic Assets were responsible for Landlord and Tenant matters with inspections carried out by contractors as part of the asset valuation programme every 5 years and ad hoc inspections between.
- The County Farms estate was inspected by in-house surveyors via 5 yearly building inspections programme with ad hoc visits in between.

Councillor Hudson expressed disappointment with the report contents which had not provided the detail he had requested on seeing a first draft of the report and reading from the email sent to the Group Asset Manager on 12<sup>th</sup> December on what he considered required to be included as follows:

1. *"The list provided is by no means a complete list of all our assets i.e. schools number is much higher than the few listed.*
2. *The report to C and I recommends how our assets are to be monitored/inspected but an audit paper should be a list of those inspections giving dates of inspections carried out and scheduled inspections against each property. It should also include a brief summary of the inspection i.e. 'all ok' or 'concerns with roof structure' etc.*
3. *A table with inspection details could also include important information such as 'rent due' and then 'rent collected' and also 'length of lease' and/or 'lease terms' i.e. peppercorn rent, fully maintaining and insuring, current occupiers and uses etc.*
4. *An audit document on this could be very helpful in us understanding how all of our assets are being used/managed/maintained and the report to C and I should be a policy framework which A and A can judge how they are doing."*

In response it was explained that lease information on rents and tenancy terms requested would be provided at the next meeting but would require to be in a confidential appendix due to the information being commercially sensitive.

Questions / issues raised included:

- Asking whether all inspections were logged in one central register for all council assets. The reply was that currently there no central record as the inspections as listed above were undertaken by different parts of the Council depending on who was responsible for the asset.
- The same Member highlighted that a system called K2 had been purchased six years ago at a cost of £160k to record assets and was not being used. In reply it was explained that it was currently being implemented and that asset information could be extracted from it.

It was resolved:

- a) To request a more detailed paper should come back to the March Committee setting out the detail of who was responsible for the different council assets and how they recorded the inspections carried out.
- b) The report should make recommendations on how the assets should be recorded and managed, taking account the suggestions made at the meeting.

- c) Councillor Hudson to make available his original e-mail to the officers and Chairman as a basis for the information being requested.

## **150. BREXIT IMPACT ASSESSMENT AND RESILIENCE PLANNING**

This report presented by Adrian Chapman Service Director Communities and Safety (the recently appointed designated lead on BREXIT awareness), provided the Committee with details on this Council's and other partners' preparations for Brexit on 29th March 2019 when the United Kingdom (UK) was set to leave the European Union (EU). A slide show presentation was also given setting out the main highlights and is included as Appendix 1 to the minutes.

While the detail of the terms of the exit were still unknown, the Council was seeking to identify the potential impacts on the organisation, staff, and residents. An impact assessment had been created included as Appendix 1 to the report. It was recognised that it would require frequent review to ensure it was still relevant in what was a rapidly changing environment. This was reflected in the fact that a fee of £65 to charge those EU citizens living in the Country wishing to apply for settled status had already been withdrawn and also on the day of the meeting, the Polish Government was said to be encouraging its citizens to return home from Britain.

The draft impact assessment had been designed to cover impacts relevant to both Cambridgeshire County and Peterborough City Councils with officers planning for a no-deal scenario. The focus was on the immediate short term issues in the six months following the 29 March 2019 and potential impacts that the Council could seek to influence e.g. citizens' rights, rather than the likelihood of different scenarios, which were beyond the Council's control and did not cover areas which were the responsibility of national organisations e.g. Road blockages. In addition, work was also being undertaken with partners in the Cambridgeshire and Peterborough Local Resilience Forum (CPLRF) to consider potential Brexit scenarios in the context of partnership preparation. The Ministry for Housing, Communities and Local Government had viewed the Plan and stated that the Council's activities and plans were far in advance of many other Councils.

The impact assessment set out sixteen potential risks, with ten scored as having a potentially high or very high impact should they come about. All of the following had been scored as possible, likely or very likely to happen:

- Workforce issues associated with recruitment and retention of staff, both internal and those from within our commissioned services
- Ensuring our EU citizen residents are fully informed, but especially those who are vulnerable and/or to whom we have a statutory responsibility
- Community reactions, including increased community tensions
- Impact on our finances should there be a negative national financial reaction (e.g. extra Import Inflation)

- Interruption to supplies and services, including for example medicines and fuel supplies
- Impact on travel and road infrastructure caused by disruption to and from ports

It was highlighted that to respond to the developments that emerge over the coming weeks:

- a cross-departmental taskforce was being set up to develop a single shared plan to manage any Brexit impacts with a first meeting scheduled to take place in February.
- A communications strategy and plan (including a Brexit information webpage - *please click on the following link [web page](#)*) was being developed along with a community engagement strategy to help support the work and to promote the EU Settlement Scheme for EU citizens, as well as Council targeted work to support EU citizen employees.
- General Purposes Committee would monitor progress as part of the Corporate Risk register process.

In discussion there was a request that the website link should also be included on the Council's face-book page and other social media / communication channels. **Action: Christine Birchall Head of Communications and Information**

Councillor van de Ven speaking as a local Member expressed her thanks to the officers for the work currently undertaken which she had shared with her local MP, Heidi Allen. She highlighted her concerns to the Committee and officers regarding:

- a) The £1 Library Internet Fees should be waived to assist EU Nationals with on-line applications for Settled Status as, in Members' opinion, this should be seen in the same way as benefits and not charged for.
- b) School funding and the ability of headteachers to plan budgets as a result of the potential impact of post-BREXIT causing a rise in food and fuel prices.
- c) Potential fuel shortages impact on public transport, transport to schools and staff and pupils being able to travel to work / schools.
- d) The duty as a local authority employer to communicate to EU staff to reassure them around the work being undertaken to help with settlement, as well as issues around the rights of low skilled jobs earning under £30k, highlighting that their protection had been removed.
- e) What plans there were to deal with rising tensions in the community, highlighting that some children could be bringing to school some of the negative views expressed by their parents?
- f) BREXIT exacerbating long term rises in inequalities and their negative knock-on impact on public health.

In discussion other issues raised included:

- The need to clarify the voting rights of EU citizens in local and general elections.
- The potential impact on personal finances.
- Potential difficulties in paying Council Tax.
- While it was known some supermarkets were already stockpiling products, needing to know the position on medicines.
- Officers to consider factoring in to the risks timetable the risks / impact of a delayed BREXIT.
- That the updated Impact Assessment document should show against each identified risk the last date it had been updated.
- Asking why the loss of EU funding was not shown as a high priority. This was as the Plan concentrated on the first six months post BREXIT in which time the Government were guaranteeing continued funding.
- The need for all Members to have access to the report and slides. One Member suggested that this could be by way of an item on the next Member seminar, the next one being Friday in the following week.  
**Democratic Services to action.** *Post meeting note: The Members seminar for 1<sup>st</sup> February was already fully booked. The proposal was therefore taken to Group Leaders where it was concluded the report and slides and background information should be made available on the Members bulletin.*
- Regarding the charge in libraries this would be taken up by officers and also by Councillor Hudson who would raise it with the relevant Chairman. *(Post meeting note: Christine May the Director with responsibility for Libraries was able to confirm following the meeting that EU nationals and others on benefits seeking to access Government websites, including information on obtaining settlement status, were already exempt from paying the Library computer access charge).*
- Asking when Library and other front line staff would be briefed / appropriately skilled to provide advice to EU nationals etc. Originally the intention was to be ready for March, but with the Government undertaking a beta test of the settlement scheme now, some Libraries were already offering an advice service on Settlement which would be rolled out to other front line staff such as social workers.

It was resolved that a further report should be presented:

- a) with a more detailed Impact Assessment document regarding identified risks showing each date the last title risk entry had been updated, and
- b) more detail on the issues highlighted at the meeting with where practicable, any proposed remedies.

## 151. INTEGRATED RESOURCES AND PERFORMANCE REPORT TO END OF NOVEMBER 2018

Members received a report that presented financial and business information to assess progress in delivering the Council's Business Plan which had been presented to General Purposes Committee (GPC) who had agreed the recommendations as set out on the front page of the report.

### Performance Indicators

Members were reminded that further detail on the performance indicators set out on pages 132-135 was available at the link included at paragraph 2.3 on page 136 of the report. At the request of GPC, more commentary was now provided against each indicator set illustrated as pie charts. It was also highlighted that both the Economy and Environment and Highways and Community Infrastructure Committees had recently updated their performance indicators for relevance and practicality.

During the course of the discussion issues raised / responses provided included:

- clarifying the pie chart performance Indicator information covered the up to date position of the end of the month in question.
- Page 133 – 'Adults and Children kept safe' - the Chairman highlighted that while the performance indicator for the Number of Children with a Child Protection Plan had improved from 13.1% to 10.1% it was still double the 5% target. As additional information officers explained that as the outcome area was 100% off target GPC had received a further report.
- On the above, the Vice Chairman wondered if GPC were asking the right questions or querying such performance. The Chairman of the Health Committee who was also on GPC assured him that GPC were querying performance indicators where there was significant variance and that there had been considerable discussion at the meeting on this indicator. The Vice Chairman had concerns that the key pressures appeared to be the same over the last few reports. The Chairman of Health suggested he spoke directly to the Chairman of the Children and Young People's Committee regarding his concerns so that he could be briefed on the discussions and actions being taken at that Committee.
- Page 134 - the Chairman expressed surprise that the indicator titled 'the average journey time per mile' had not been measured since August 2017. It was explained that some of the measures were only measured on an annual basis and would not be available until the next Financial Year. The Officers would check on whether this should have read August 2018 and whether this would result in a larger change in the next report. **Action: T Barden**

- Page 134 – ‘Places that work with children help them to reach their potential’. – The Chairman highlighted that the main text read ‘worsening’ but the summary headline to the right of the pie chart stated that the indicator ‘stayed the same’ Officers accepted that this was not correct.
- Page 135 – The Chairman asked whether the text reading “The last indicator that remained off target was Pupils’ attending schools that are judged as Good or Outstanding (Special Schools). This indicator decreased from 87.0% to 93.1%” and should be shown as “increased”.
- Page 137 service users Public Engagement –the figure from ‘other contact centre engagement’ should have read ‘increased’ as opposed to ‘decreased’ as the figure was 5332 for November 2018 compared with 5316 for April 2018. It was explained that although higher than the base line, this was a one month blip but that the trend in the previous months and the overall trend since April has decreased.
- Page 155 – Smoothing Fund Line – Clarification on why this was showing as zero. As set out in the explanatory text, this was as a result of the allocation of £3.413m to the Children and Young People’s Budget during the year to deal with the identified budget gaps.

The report was noted

## **152 COMMUNITY TRANSPORT ACTION PLAN UPDATE**

This report provided the Committee with an update on progress with the Community Transport Action Plan since the previous update at the November Committee. Of the 14 actions which had not been completed at the time of the previous meeting:

- 4 were ongoing actions, with no expected end date (29%)
- 3 actions had now been marked as completed (21%)
- 7 remained in progress (50%)

As a correction update on page 162 of Appendix 1 setting out the Community Transport Action Log Update the text on action 52 titled ‘Report State Aid Issue to the mayor in relation to the bus review’, this was dependent on action 30 and not 34 as stated in the text commentary.

The key issues highlighted were

- Internal Audit Visit to FACT, HACT & ESACT (FH&E):

Internal Audit visited FH&E on the 23<sup>rd</sup> November 2018 to confirm the processes for financial segregation between the commercial and charitable

arms of the organisation, including a review of charging for use of vehicles by the commercial arm. The detailed findings of Internal Audit were set out in Appendix 2 of the report. The weaknesses highlighted in the report had been accepted by the Trustees of FH&E, and their Chairman had confirmed that a number of short-term actions have already been put in place to strengthen the organisations' accounting systems as detailed in the report.

An e-mail response from Gary Christy Trustee and Chair of FACT, HACT & ESACT (FH&E) had been received by officers since the published report with an oral update highlighting that:

- The composition of the Board of trustees was undergoing significant change with a review of the six legal entities with the proposal that there would be one completely separate new charity organisation and a separate commercial organisation. The aim was to complete this by February.
- The roles of Treasurer and Secretary were currently vacant due to resignations and, in the interim, were being covered across the Board of Trustees. They were currently actively pursuing appointing new accountants and auditors.
- Membership Eligibility Criteria – to be implemented in April to all new members when they applied and existing members when they reapplied. The Chairman challenged this timescale as he believed the Committee had instructed that this should happen straight away. The Audit and Risk Manager clarified that this had been in relation to the circulation of the Data Protection Regulation Letter. (*Note: the Council's revised eligibility criteria had only been agreed at the 10th January Economy and Environment Committee*).
- An updated Privacy Policy had now been submitted to Council officers which was currently being reviewed by the Governance Team. As a result, the requested letter had not yet been sent out to their membership. The expectation was that it would now go out in a mail-shot in the week of 11<sup>th</sup> February.
- They had strengthened their cross trading transactions and implemented interest payments on loans and vehicle hire agreements between the not-for-profit organisations and the commercial trading entities.

#### Review of Public Funding:

The draft report from PKF had now been received, and discussed by senior management at a meeting on 15<sup>th</sup> January. From this meeting it had been concluded that it would need to be confidential, as some of the monies to be recovered involved the District Councils and negotiations would be commercially sensitive. The intention was that confidential updates on progress would be provided to the Chairman and Vice Chairman. As the need to negotiate reimbursement of monies should not be delayed, in discussion the proposal was that subject to the Monitoring Officer confirming that this would be constitutionally appropriate, it was proposed to delegate to the Section 151 officer in consultation with the Chairman and Vice Chairman



along with District Councils' Section 151 officers the authority to negotiate the sums to be reimbursed to the County Council and the relevant district councils.

#### East Cambs Connect Contract:

Internal Audit has identified that due to an oversight, the ESACT contract for provision of the East Cambs Connect service had not been re-tendered at the same time as the other contracts. The current contract expired in 2022 and required six months' notice to break, which had now been given. Evaluation of the Total Transport project has taken place, and the contract would therefore be re-tendered, with an expected start date in July. The new contract would require the service provider to operate with a full PSV Operator's Licence ("O Licence"), and would ensure that all commercial transport providers to Cambridgeshire County Council were operating under an O License or taxi license.

#### External Officer Review of Freedom of Information (FOI) Requests:

The full detail of the independent review including recommendations and proposed action was to be reported to the Committee's next meeting in March and in the interim, updates were to be provided to the Chair and Vice Chair of the Committee to evidence progress.

It was resolved

- a) To note the progress with Action Plan as set out in the report and in the subsequent oral update.
- b) That, subject to confirmation on it being appropriate in respect of the Council Constitution, to delegate to the Section 151 Officer in consultation with Chairman and Vice Chairman of the Committee the authority to negotiate along with District Councils' Section 151 officers the sums to be reimbursed to the County Council and the relevant district councils.

### **153. DRAFT WHISTLEBLOWING POLICY AND MANAGER GUIDANCE DOCUMENT**

Further to the draft documents submitted to and commented on at the November Committee, this report provided revised Whistleblowing Policy and Whistle Blowing Manager's guidance documents. They had both been updated to include the suggestions made at the said meeting and had subsequently been approved by Strategic Management Team and as this Committee was now responsible for the Whistleblowing Policy and guidance documents the report sought approval to them.

In response to a question regarding what was the position received a whistleblowing complaint they should also follow the procedures as set out in the policy.

With reference to the first section 5.4 of the policy and the first two lines reading “The Council will send an acknowledgement of receipt of concern within a couple of days and will then write to the person raising the concern within 7-10 working days .....” the term couple of days should be changed to read two working days. The Committee endorsed this change.

Subject to a change of wording in paragraph 5.4 of the Policy and any change needed with reference to it in the Manager Guidance document,

The Committee resolved:

to approve the revised Whistleblowing Policy and Whistleblowing Manager’s Guidance document.

#### **154. INTERNAL AUDIT PROGRESS REPORT**

The Internal Audit progress report was received by the Committee providing details of the main areas of audit coverage for the period 1<sup>st</sup> November to 31<sup>st</sup> December and the key control issues that had arisen.

Table 1 in Section 1 titled ‘Finalised Assignments’ set out the completed audit assignments with table 2 the audit assignments that had reached draft stage.

On page 196 number 5 of the draft assignments list the assignment reading “Cross Cutting (CCC wide) – Impact of Price Quality Evaluation”. In response to a query it was explained that this was where the Council undertook procurement was where a higher price bid could be accepted if it could be justified on higher quality grounds than a lower price bid received.

Section 2 listed brief details of Current Internal Audit fraud and corruption investigations and provided an update on the National Fraud Initiative including the Data Matching exercise review of policies and procedures expected at the end of January with highlight matches in February. The latter would be areas for further investigation, as detailed in the report.

Section 3 set out the implementation of management actions with table 4 summarising those outstanding. Section 4 - the summaries of completed audits with satisfactory or less assurance - was blank as no audit reports had been completed which only had a satisfactory or less rating. Section 5 ‘Other Audit Activity’ updated the Committee on the pressures on the delivery of the Audit Plan with details provided on the following:

- Whistleblowing cases
- Community Transport Investigation
- Key Corporate Contracts
- ERP Systems Assurance work.

Proposed revisions recommended to be agreed were in relation to:

- The detail on revising the Internal Audit (IT) Audit Plan as set out on page 202.
- Removing Audits from the 2018-19 Plan in respect of the following for re-consideration in the preparation of the 2019 -20 Audit Plan:
  - Procurement Governance
  - Special Educational Needs Placements
  - Safeguarding Assurance
  - Project Assurance Reviews.

An explanation was requested regarding the proposal to delay the Safeguarding Assurance Review as this was a sensitive area for the Committee. It was explained that this was a normal review of policies and procedures and that nothing had been alerted that suggested this review was required to be undertaken any earlier than was now being suggested.

Annex A on pages 204 to 207 detailed the summary of progress against the 2018-19 Audit Plan.

Annex B set out the detail of the outstanding recommendations. Issues raised by Members on this section included:

- Page 208-209 - seeking and receiving assurance that 'Information Security Culture' would still meet its revised target date of 31<sup>st</sup> January and there would be an appropriate update at the March meeting. The latter applied to all those with a target date of 31<sup>st</sup> January. All confirmed outstanding actions are reported on every audit progress report
- Page 209 Third Party Assurance target date 28<sup>th</sup> February - while it was hoped this target date could be achieved, it was dependent on resources.
- Page 209 Schools Payroll and Safe Recruitment – there was a request for an update regarding the meeting with the external provider EPM to discuss the provision of third party assurance on the integrity of payroll systems. The recommended assurance had not yet been received. The Chairman volunteered to intervene if this would be considered helpful.
- Page 213-214 – Regulation of Investigatory Powers Act Policy (RIPA) - clarification on the text on page 214 that this should have read that the training regarding social media should be to those who used RIPA.
- Page 214 – Section 106 monitoring system records – in answer to how many Section 106 agreements the Council undertook, it was over 2,000.
- Page 215 Safe Recruitment Compliance – the Chairman expressed concern at the statement reading “HR are working with colleagues involved in delivery of ERP to try to progress this action”. While it was noted that the revised target date was 31<sup>st</sup> March as this was after the date of the next Committee, the March IA Progress Report should provide a progress update as this was such a sensitive area. **Action: Mairead Claydon**

It was resolved:

- a) To note the report.
- b) To remove the following from the 2018-19 Audit Plan for re-consideration in the preparation of the 2019 -20 Audit Plan:
  - Procurement Governance
  - Special Educational Needs Placements
  - Safeguarding Assurance
  - Project Assurance Reviews.

**155. FORWARD AGENDA PLAN**

The Committee received its forward agenda plan for noting to be updated for changes agreed earlier in the meeting.

It was resolved to note the forward agenda plan.

**CHAIRMAN**

**AUDIT AND ACCOUNTS COMMITTEE MINUTES ACTION LOG FOR JANUARY 2019 COMMITTEE MEETING**

<b><u>NO</u></b>	<b><u>TITLE OF REPORT / MINUTE AND ACTION REQUESTED</u></b>	<b><u>LEAD</u></b>	<b><u>PROGRESS / RESPONSE</u></b>
<b>ACTIONS ARISING FROM THE MINUTES OF THE JULY 2016 COMMITTEE MEETING</b>			
<b>1.</b>	<b>MINUTE 226. MINUTES</b>		
	<p><b>Minute 213 'Systems in place to ensure that Section 106 Funds do not go unspent'</b></p> <p>The November 2016 Committee meeting agreed that updates either to the Committee or to the Chairman should be provided on a six monthly basis.</p>	<b>Tom Kelly</b>	<p>Next update due in March 2019. (Action: Tom Kelly)</p> <p><b>ACTION ONGOING</b></p>
<b>ACTIONS ARISING FROM THE MINUTES OF THE 29<sup>th</sup> NOVEMBER 2016 COMMITTEE MEETING</b>			
<b>2.</b>	<b>MINUTE 261 – CAMBRIDGESHIRE COUNCIL WORKFORCE STRATEGY UPDATE</b>		
	There was a request that once implemented, there should be a regular quarterly report on the Action Plan progress.	<b>Martin Cox / Lynsey Fulcher</b>	The report submitting the final Strategy for endorsement by General Purposes Committee and for final approval by full Council has been rescheduled a number of times since the report to the November 2016 Committee. It has now been re-titled People Strategy will now be going to 26 <sup>th</sup> March 2019 General Purposes Committee (GPC) and the 14 <sup>th</sup> May Council meeting.

			General Purposes Committee have agreed that the appropriate Committee to receive future updates on the People Strategy will be Staffing and Appeals Committee. In line with the Constitution the rule is to avoid more than one Committee receiving the same report.  <b>ACTION ONGOING</b>
3.	Ely Bypass Project	D Wilkinso n / Mairead Kelly	Economy and Environment Committee at their meeting in April when considering the Ely Bypass overspend Capital Report requested that Internal Audit should review this project as part of one of the reviews on capital project overspends to establish whether any lessons could be learnt going forward.  The revised timescale is for the report to come forward to the May Committee meeting.  <b>ACTION ONGOING</b>
<b>ACTIONS ARISING FROM THE MINUTES OF THE 29TH MAY 2018 COMMITTEE MEETING</b>			
4.	MINUTE 85- CHILDREN'S SOCIAL CARE CASE LOADS QUARTELY UPDATE	Sarah-Jane Smed-mor	The next update report which was due in March 2019 <b>is included on the agenda.</b>
<b>ACTIONS ARISING FROM THE MINUTES OF THE 30TH JULY 2018 COMMITTEE MEETING</b>			
5.	MINUTE 102 - SAFER RECRUITMENT IN SCHOOLS UPDATE		
	In terms of progress on the gaps in provision and when a good time would be to receive an update report, the officers	R Sander-son / C	Easter is April in 2019 and therefore May 2019 was added as the next appropriate Committee date for the substantive update.

	indicated that this should be around Easter 2019.	<b>Meddle to agree</b>	The lead officer has been made aware.
<b>6.</b>	<b>MINUTE 108 - AUDIT COMPLETION REPORT (ISA 260) DRAFT FOR THE YEAR ENDED 31ST MARCH 2018</b>		
	<b>a)</b> Democratic Services to liaise with BDO on scheduling a date for BDO to report back on the current objection and with the detail on the outcome of the objection on the previous year's Accounts.	<b>RVS / L Clampin</b>	It was confirmed that BDO were not in a position to report to the January Committee. External Audit indicated that they would alert Democratic Services as to the appropriate Committee to which the report should go.
<b>ACTIONS ARISING FROM THE MEETING HELD ON 20<sup>TH</sup> SEPTEMBER 2018</b>			
<b>7.</b>	<b>MINUTE 120 INTERNAL AUDIT PROGRESS REPORT</b>		
	<ul style="list-style-type: none"> <li>Deprivation of Liberty Safeguard (DOLS) assessments - Members requested that a further report regarding DOLS assessments be programmed regarding the implementation of recommendations made by the audit.</li> </ul>	<b>M Claydon</b>	Updates are being provided as part of the Internal Audit Progress Report.
<b>ACTIONS ARISING FROM THE MEETING HELD ON 31<sup>ST</sup> OCTOBER 2018 – COMMUNITY TRANSPORT REPORT</b>			
<b>8.</b>	The Chairman to be informed of details of any breaches of licences as detailed under Minute 127 on page 26.	<b>Assist-ant Director Culture</b>	Checks have been ongoing for all types of contracts / operators. No breaches by FHE (FACT / HACT / ESACT), have been discovered in the period since the October meeting. Staff have been instructed to notify Cllr Shellens of any FHE breaches that occur.

		and Communit y Services.  C May	Will need Christine to update for march
<b>ACTIONS ARISING FROM THE MEETING HELD ON 22<sup>ND</sup> NOVEMBER 2018</b>			
9.	<b>MINUTE 132. COMMUNITY TRANSPORT ACTION PLAN</b>		
	<b>A) Action 40 – ‘external officer to investigate where the issues with the Freedom of Information requests originated’ and Action 41 Chief Executive to share Report with Audit and Accounts Committee.</b>	<b>Demo- cratic Services add to agenda plan in name of Internal Audit.</b>	An update is included in the Community Transport report update.  <b>ACTION COMPLETED</b>
	<b>B) Request for a follow up report on Membership in March 2020</b>	<b>C May</b>	Included in the Community Transport Update  <b>ACTION COMPLETED</b>
	<b>C) PKF Report to come forward to January Meeting</b>	<b>M Claydon</b>	This was now likely to be reported as part of the Community Transport Update Report to the May meeting.  <b>ACTION ONGOING</b>



<b>10.</b>	<b>MINUTE 133 USE OF CONSULTANTS</b>		
	<b>a) Internal Audit indicated that they would be conducting a follow-up review of compliance with this policy in the first quarter of 2019/20. (April-March)</b>	<b>Mairead Claydon</b>	Any final report back to Committee would depend on the time taken to conduct the review. As an update at the January Committee meeting Internal Audit confirmed this was now unlikely to be until either July or September at the earliest.  <b>ACTION ONGOING</b>
	<b>Issues on Management Action Plan</b>		
	b) Page 58 - Management Action Plan – the Chairman asked that the recommendation regarding Succession Planning should have the addition of the words “and this Committee”	<b>Mairead Claydon/ S Haig</b>	<b>This was to be looked at as part of the update.</b>
	c) The Chairman requested that in relation to control of consultancy expenditure, he wished to see regular reporting and asked that it should come back on a quarterly basis to Audit and Accounts Committee until the Committee was satisfied it was no longer needed.	<b>S Haig</b>	<b>A report is included on the agenda.</b>
	d) In reply to when the policy document would be available it was stated that it would be available for the January meeting. <b>Action– also action for Democratic Services to add to agenda plan.</b>	<b>S Haig</b>	<b>While not available for the January Committee meeting a report including a revised policy document is included on the current agenda.</b>  <b>ACTION COMPLETED</b>

	<p><b>New Policy Document suggested changes</b></p> <p>e) Page 63 - paragraph 1.4 - with reference to value for money should be 1.1 and not what appeared to be an afterthought.</p> <p>f) Page 64 – The wording in bold on OPUS LGSS seemed to be contradictory and should be looked at again and an explanation provided on what it meant.</p> <p>g) Page 70 8.10 – on the last line reading “A summary of All ex-employees re-engaged as consultants will be presented to SMT/ CMT on a regular basis” - It was suggested that this should be on a quarterly basis and that this should be added to the wording.</p>	<p><b>S Haig</b></p> <p><b>MC</b></p> <p><b>MC</b></p>	<p><b>The final document is included on the agenda.</b></p> <p><b>Ditto response above under e)</b></p> <p><b>Ditto response above under e)</b></p>
<b>11.</b>	<p><b>MINUTE 134 REVIEW OF THE IMPLEMENTATION OF THE ‘CHANGE FOR CHILDREN PROGRAMME’ INCLUDING THE DEVELOPMENT OF SHARED SERVICES ACROSS CAMBRIDGESHIRE AND PETERBOROUGH’</b> Further update report to come forward to the July 2019 Committee meeting.</p>	<p><b>Rob Sander-son</b></p>	<p><b>Action: Democratic Services to add to Agenda Plan.</b></p>

12.	<b>MINUTE 138 - INTERNAL AUDIT PROGRESS REPORT</b>		
	<p>a) ERP Gold – <b>The Chief Internal Auditor offered to provide</b> a briefing note prepared for Section 151 officers on issues requiring to be addressed.</p> <p>b) Schools Payroll and Safe Recruitment – Review of CCC contracts with External Payroll Providers – noting that the meeting to discuss the recommendations had been postponed in September the Chairman asked that this be chased up as soon as possible. <b>Action: Mairead Claydon</b></p>	<b>Duncan Wilkin-son</b>	<p>An oral update was not possible at the January meeting as the Chief Internal Auditor was on compassionate leave due to a bereavement. On his return he confirmed the briefing went to the Chairman on 21<sup>st</sup> November but as the Chairman could not recall receiving it, a further copy was sent on 29<sup>th</sup> January <b>ACTION COMPLETED</b></p> <p>It was reported at the January Committee that the meeting with the payroll providers had taken place and the revised target date for implementation was 31<sup>st</sup> March. As this was after the March Committee <b>the Chairman requested a progress update be included in the March Internal Audit Progress Report.</b></p> <p><b>Officers were still chasing on this. An oral update will be provided at the meeting.</b></p>
<b>ACTIONS ARISING FROM THE MEETING HELD ON 24<sup>th</sup> JANUARY 2019</b>			
13.	<b>145. MINUTES ACTION LOG</b>		
	<p><b>Page 28 12. Minute 132 - Community Transport Action Plan</b></p> <p>A) <b>Action 40 - External officer to investigate inaccurate responses to Freedom of Information requests and for the Chief</b></p>	<b>Action: Mairead Claydon</b>	<b>A full update is included in the update report on the agenda.</b>

	<b>Executive to share the findings with Committee</b>		
	<b>B) Page 30 Issues Management Action Plan – Use of Consultants Policy</b> – update on when the updated Policy Document would be presented to the Committee –	<b>Action: Note change of officer from Minute to Sarah Haig</b>	<p>The January Committee was informed the Policy would either come back to the March or May Committee with updates on progress given if the final report was not available, as part of the Internal Audit Progress report.</p> <p>A separate report is included on the agenda.</p> <p><b>ACTION COMPLETED</b></p>
	<b>C) Page 35 – Minute 138 Internal Audit Progress Report</b>  <b>Item a) Systems assurance for ERP Gold</b> – an oral update indicated that this would be reported back as part of the May (Annual) Internal Audit Report. As this was such an important issue for the accounts production and other areas of the council's work, <b>the Chairman asked for a progress update to be included within the Internal Audit's March Progress report.</b>	<b>Action: Mairead Claydon</b>	<p>A short update is included in the Internal Audit Progress Report on the agenda. A full update is expected to be able to be provided at the May meeting.</p> <p><b>ACTION ONGOING</b></p>
	<b>D) Page 35 – Item c) Schools Payroll and Safe Recruitment</b> - meeting update on meeting with External Payroll Providers to discuss the recommendations that had previously been postponed in September – the revised target date for implementation was 31 <sup>st</sup> March.		See 12b) response

	As this was after the March Committee <b>there was a request for a progress update to be included in the March Internal Audit Progress Report.</b>	<b>Action:</b> <b>Mairead Claydon</b>	
14.	<b>MINUTE 147. STATEMENT OF ACCOUNTS PROGRESS UPDATE</b>  There was the suggestion of providing a 30 minute training seminar on a demonstration of the ERP gold accounts production tool in advance of the next meeting on 28th March.	<b>Action:</b> <b>Jon Lee to discuss with Democratic Services</b>	<b>It was hoped that a training session could be set up between 1.20 to 1.50 before the current March Committee meeting but as the Pension Committee is meeting that morning and is expected to go on beyond 1.00 p.m. and includes the Chairman and Vice Chairman this will have to be scheduled for a future meeting</b>
15.	<b>MINUTE 148. LEVEL OF OUTSTANDING DEBT</b>  a) CCC had the highest percentage of credit notes at 13% compared to an average of 6%. <b>There was a request in the next report back on providing more detail for the current high figure.</b>  b) Request that the head of <b>Debt and Income to email the Committee on the position on outstanding debt when the mid-April position was known.</b>	<b>Action:</b> <b>Head of Debt and Income:</b>	a) As the Head of Debt and Income left the authority shortly after the meeting the actions requested in a follow up report had been deferred to the May meeting.  b) see response to a) above

	<p>c) Reference was made when discussing the difficulties in retaining staff on the three day closedown over the Christmas period whereby staff above a certain grade were forced to take this as unpaid leave. <b>In relation to this, there was a request that the Chairman on behalf of the Committee should ask the Chief Executive what feedback she had received from staff on the closedown and that this be reported back to Members.</b></p>		<p>c) see response to a) above</p>
16.	<b>MINUTE 149. ESTATES AND BUILDING MAINTENANCE INSPECTIONS</b>		
	<p>a) To a more detailed paper should come back to the March Committee setting out the detail of who was responsible for the different council assets and how they recorded the inspections carried out.</p> <p>a) The report should make recommendations on how the assets should be recorded and managed, taking account the suggestions made at the meeting.</p> <p><b>b)</b> Councillor Hudson to make available his original e-mail to the officers and Chairman as a basis for the information being requested.</p>		<p>A report with this information is included on the current agenda.</p> <p>See above.</p> <p>This was provided following the meeting. <b>ACTION COMPLETED</b></p>

17.	<p><b>MINUTE 150 BREXIT IMPACT ASSESSMENT AND RESILIENCE PLANNING</b></p> <p>a) In discussion there was a request that the website link should also be included on the Council's face-book page and other social media / communication channels.</p> <p>b) the need all Members to have access to the report and slides. One Member suggested that this could be by way of an item on the next Member seminar, the next one being Friday in the following week.</p> <p>c) a further report should be presented:</p> <ul style="list-style-type: none"> <li>• with a more detailed Impact Assessment document regarding identified risks showing each date the last title risk entry had been updated, and</li> <li>• more detail on the issues highlighted at the meeting with where practicable, any proposed remedies.</li> </ul>	<p><b>Christine Birchall Head of Communications and Information</b></p> <p><b>Democratic Services</b></p>	<p>This had been undertaken.</p> <p><b>ACTION COMPLETED</b></p> <p>The Members seminar for 1<sup>st</sup> February was already fully booked. The proposal was therefore taken to Group Leaders where it was concluded the report and slides and background information should be made available on the Members bulletin. This was undertaken.</p> <p><b>ACTION COMPLETED</b></p> <p>A report is included on the agenda.</p>

18.	<p><b>MINUTE 151 INTEGRATED RESOURCES AND PERFORMANCE REPORT TO END OF NOVEMBER 2018</b></p> <p>Page 134 - the Chairman expressed surprise that the indicator titled 'the average journey time per mile' had not been measured since August 2017. It was explained that some of the measures were only measured on an annual basis and would not be available until the next Financial Year. The Officers would check on whether this should have read August 2018 and whether this would result in a larger change in the next report. <b>Action: T Barden</b></p>		<p>The congestion indicator was last updated in June 2018. We use academic year data for this indicator, so this was calculated using Sept 2016-Aug 2017 Trafficmaster data, which is why it is labelled Aug 2017. Trafficmaster is a very large national dataset based on GPS signals centrally purchased by Dept for Transport and provided to English Local Authorities. We are due to receive the 2017/18 data from Trafficmaster in April this year. As it is such a large dataset we have previously used a commercial service to perform analysis, but this service has been withdrawn. We are therefore currently investigating alternatives to calculate this indicator for the period to Aug 2018.</p> <p><b>ACTION COMPLETED</b></p>
19.	<p><b>MINUTE 154. INTERNAL AUDIT PROGRESS REPORT</b></p>		
	<ul style="list-style-type: none"> <li>Page 215 Safe Recruitment Compliance – the Chairman expressed concern at the statement reading “HR are working with colleagues involved in delivery of ERP to <u>try</u> to progress this action”. While it was noted that the revised target date was 31st March as this was after the date of the next Committee, the March IA Progress Report should provide a progress update as this was such a sensitive area.</li> </ul>	<p><b>Action: Mairead Claydon</b></p>	<p>The update is included in the Internal Audit Progress Report.</p>



**Agenda Item No: 5**

**CHILDREN'S SOCIAL CARE CASELOADS QUARTLEY UPDATE**

*To:* **Audits and Accounts Committee**

*Meeting Date:*

*From:* **Lou Williams Service Director Children and Safeguarding**

*Electoral division(s):* **All**

*Purpose:* **Arrangements for Safeguarding Vulnerable Children and Adults- to report on social care caseloads**

*Recommendation:* **a) To note and comment on the report.**

**b) To note the continued monitoring of caseloads held by the Children's Social Work Teams by the senior leadership team.**

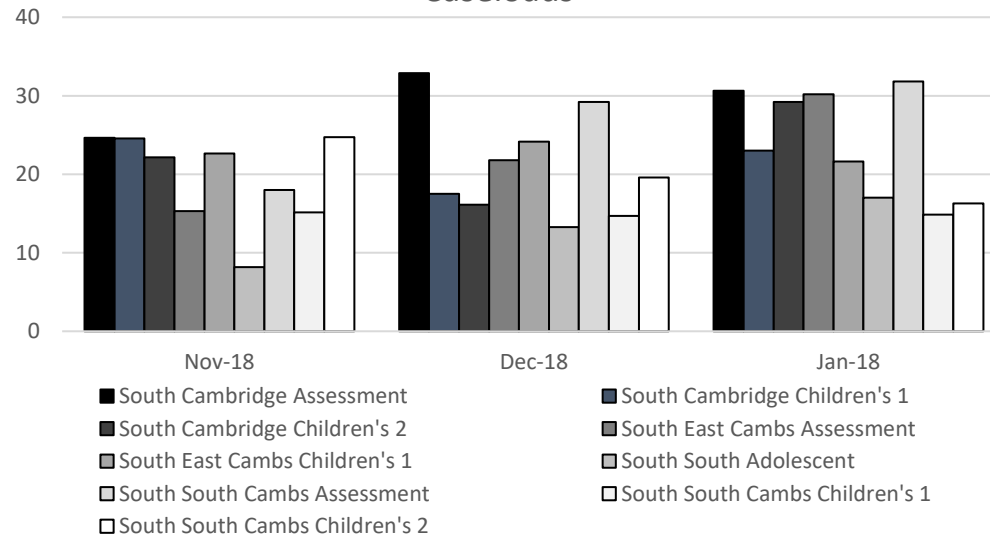
**Officer contact:**

Name: **Sarah-Jane Smedmor**  
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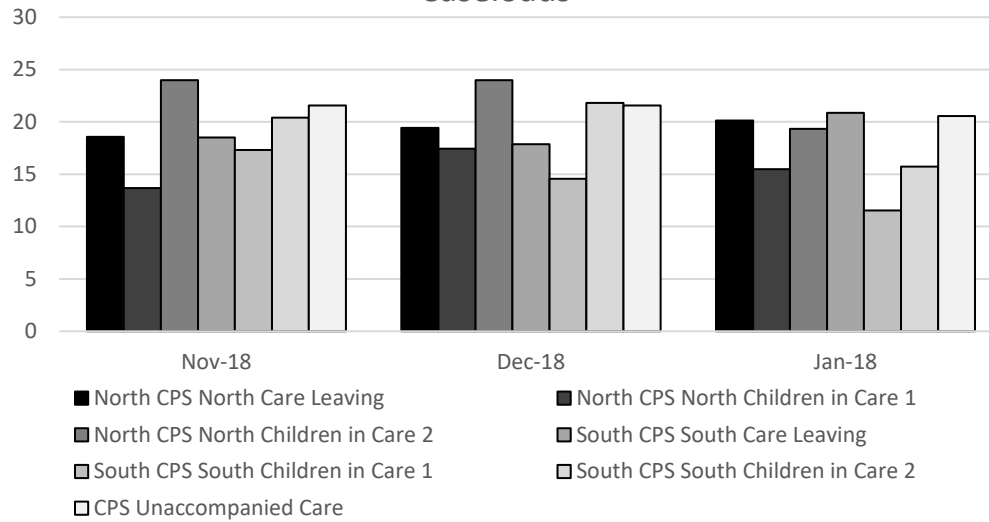
<b>1.</b>	<b>BACKGROUND</b>
<b>1.1</b>	<p>Following a period of consultation, Children's Social Care teams restructured to a new model as part of the Change for Children Programme. The new model includes social work teams, comprised of a non-case holding team managers, senior practitioners, social workers and alternatively qualified practitioners. The following teams are located across the five Districts and hold the following specialist functions;</p> <ul style="list-style-type: none"><li>• Assessment teams - hold cases for up to 8 weeks and undertake an initial assessment.</li><li>• Children's Teams - work with children who are subject to a child protection plan, in public law proceedings and eleven years old and under with a child in need plan.</li></ul> <p>The following teams are comprised of the same workforce but work across the North and South of the County;</p> <ul style="list-style-type: none"><li>• Adolescent Teams - support all young people aged 11 to 18 with a child in need plan.</li><li>• Children in Care Teams - support all young people in the care of the Local Authority following the completion of care proceedings or once a permanency decision is made for them.</li></ul>

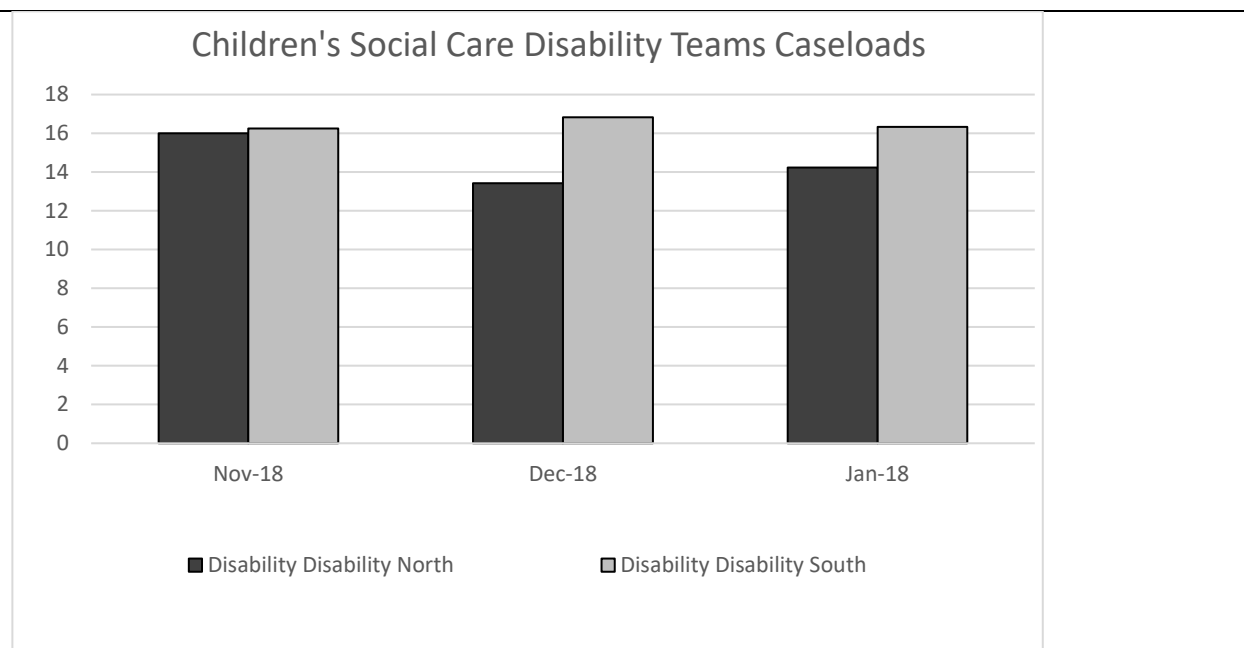
	<ul style="list-style-type: none"><li>• Care Leavers - support children and young people as they are planning to leave and have left care. These team work with children &amp; young people aged 17 - 25.</li><li>• Unaccompanied Care Team - supports all unaccompanied asylum seeking children and young people.</li><li>• Disabled Children's Teams - supports children and young people with disabilities.</li></ul>																																
1.2	The new structure commenced on 1 <sup>st</sup> November 2018.																																
2.	MAIN ISSUES																																
2.1	<p>The following graphs highlight the average number of cases held by the teams.</p> <div><p>Children's Social Care North Safeguarding Teams Caseloads</p><table border="1"><thead><tr><th>Month</th><th>North Fenland Assessment</th><th>North Fenland Children's 1</th><th>North Fenland Children's 2</th><th>North North Adolescent</th><th>North Hunts Assessment</th><th>North Hunts Children's 1</th><th>North Hunts Children's 2</th></tr></thead><tbody><tr><td>Nov-18</td><td>18</td><td>15</td><td>19</td><td>9</td><td>12</td><td>17</td><td>21</td></tr><tr><td>Dec-18</td><td>12</td><td>18</td><td>16</td><td>9</td><td>13</td><td>18</td><td>19</td></tr><tr><td>Jan-18</td><td>14</td><td>16</td><td>16</td><td>7</td><td>17</td><td>17</td><td>16</td></tr></tbody></table></div>	Month	North Fenland Assessment	North Fenland Children's 1	North Fenland Children's 2	North North Adolescent	North Hunts Assessment	North Hunts Children's 1	North Hunts Children's 2	Nov-18	18	15	19	9	12	17	21	Dec-18	12	18	16	9	13	18	19	Jan-18	14	16	16	7	17	17	16
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Jan-18	14	16	16	7	17	17	16																										

Children's Social Care South Safeguarding Teams  
Caseloads



### Children's Social Care Corporate Parenting Teams Caseloads





<b>2.2</b>	<p>The structure was built to ensure social workers held the following caseloads;</p> <ul style="list-style-type: none"> <li>• In the assessment teams caseloads of 22 children</li> <li>• In the Children's Teams caseloads between 18 and 20 children</li> <li>• In the Adolescent teams caseloads of 18 children</li> <li>• In the Children in Care and Unaccompanied Care Teams caseloads of 18 children</li> <li>• In the Leaving Care Teams caseloads of 20 to 22 young people</li> <li>• In the Disabled Children's Teams caseloads of 18 children</li> </ul>
<b>2.3</b>	<p>The graphs account for caseloads held within the teams over a three month period commencing at the start of the new structure. Whilst as much preparation as possible</p>

	was undertaken before the structure commenced, during the month of November and the first few weeks in December, children's cases were transitioning between the teams and this is reflected within the caseloads.
<b>2.4</b>	Existing staff were appointed to their roles in the new structure prior to November 2018 and received induction days to support their work in the new teams. For posts which remain vacant, recruitment still continues.
<b>2.5</b>	We have been successful in recruiting the Children's Practitioner posts and anticipate all of these post will be filled by April 2019, allowing a more even spread of cases within the children teams and adolescent teams.
<b>2.6</b>	Recruitment of social workers, especially in South Cambridgeshire and Cambridge City continues to be challenging. We are working with the transformation team, following a successful recruitment campaign for adult's services, on a recruitment campaign for Children's in Cambridgeshire. This is being overseen by the Assistant Director for Children and Safeguarding. This is a priority for all Children's Services managers.
<b>2.7</b>	City and South teams are supported with vacancies by agency workers when they are available. When vacancies cannot be recruited to or whilst new recruits are awaited the caseloads are shared amongst the teams, creating higher caseloads than required.
<b>2.8</b>	We have been successfully recruiting to posts in the North of Cambridgeshire, meaning teams are mainly fully staffed and caseloads are manageable.
<b>2.9</b>	Caseloads have gradually increased in the assessment teams. This is kept under close review as the teams are receiving contacts from the contact centre and MASH, which is a new process following the restructure.
<b>2.10</b>	The teams with manageable caseloads have really focused on the quality of practice and performance indicators to ensure children's plans are progressed in a timely manner and most importantly children are seen regularly.

<b>2.11</b>	For teams where caseloads remain higher due to recruitment issues, the practitioners are ensuring children are safe and plans are made for them, but their time is more limited and the quality of the direct work they undertake with children is impacted.
<b>2.12</b>	Children and young people are saying they like the new structure, especially within the Corporate Parenting Teams and already they feel they are spending more time with their social workers.
<b>2.13</b>	Successful recruitment to all posts will ensure manageable caseloads for social workers and the best possible outcomes for the children and families we support.
<b>3.</b>	<b>FUTURE PLANS</b>
<b>3.1</b>	Following a successful international recruitment campaign with Peterborough City Council, we have recruited a total of 12 social workers, with three workers still to start with us over the next few months
<b>3.2</b>	Our recruitment campaign 'We love Social Workers' will launch in May 2019 and be targeted to attract social workers to City and South teams. The adult campaign has been successful and already by joining some of their campaign materials, social workers have been enquiring about posts in Children's Services.
<b>3.3</b>	Caseloads are monitored by the Senior Leadership Team on a weekly basis, with an action plan to oversee the transitioning of cases and support to teams with caseload pressures for vacancies.

<b>Source Documents</b>	<b>Location</b>
	None







**REVIEW OF CONSULTANCY POLICY**

*To:* **Audit and Accounts Committee**

*Date:* 28<sup>th</sup> March 2019

*From:* Martin Cox

*Electoral Division(s):* **All**

*Purpose:* The paper outlines the main changes made to the Consultants Policy.

*Recommendation:* The Committee are asked to note the content of the updated Consultants policy and reporting arrangements.

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## **1. BACKGROUND**

An internal audit was undertaken on the use of consultants in 2018. This identified that while there is a clear Consultancy Policy in place there was no evidence that it was being followed in practice. Weaknesses in the current arrangements represent a high risk to the Council's ability to achieve value for money in this area. An update to the Consultants policy was recommended in response to the issues highlighted in the audit.

## **2. SUMMARY OF POLICY CHANGES**

- 2.1 An updated consultancy policy has been developed jointly by Procurement and Human Resources with input from Internal Audit. The updated policy was reviewed by the Senior Management Team on the 7<sup>th</sup> March 2019. SMT endorsed the updated policy approach.
- 2.2 The updated policy is provided in appendix 1. The policy clearly defines the difference between a consultant and an interim and the engagement routes and tax treatment of these different types of arrangement.
- 2.3 The policy requires Engaging Managers to use the Verto system (the Council's recognised project management solution) to produce a full business case for engaging a consultant. The policy specifies the information that the business case needs to cover. The engaging manager is required to use Verto to record a consultant's progress throughout the placement to monitor if they are meeting the milestones set out in the business case.
- 2.4 The updated policy requires the final approval to engage a consultant must be obtained from either the Deputy Chief Executive or the Director of Business Development and Improvement.
- 2.5 The Consultants Policy emphasises the requirement for payment to consultants to be linked to the achievement of agreed outcomes and payment should be staged to ensure the largest proportion is allocated upon completion of the outcomes. The policy also makes clear that contracts for consultancy must include expected costs for expenses and no separate expenses will be paid.
- 2.6 To increase ownership the policy requires that each consultancy arrangement has a named responsible officer who takes on the day-to-day procurement and management of the contracts and is responsible for ensuring that the arrangement complies with Consultants Policy and legislation and that outcomes are delivered.
- 2.7 The policy clarifies the approach taken where CCC intends to engage a consultant that has previously been used by a partner organisation.

### 3. REPORTING REQUIREMENTS

- 3.1 The use of Verto to keep records of each consultancy placement will assist with producing this reporting information. We are currently working with the Transformation team to set up the required reporting form the Verto system. HR Business partners will source any additional information that is not held in Verto. This data will be provided to Directors on a monthly basis to ensure that they have regular oversight on the use of consultants. SMT will review data on consultants use and spend on a quarterly basis.
- 3.2 Information on the use and spending on consultants within each Directorate will be collated and presented to the Audit and Accounts Committee on a quarterly basis by the Deputy Chief Executive.

Source Documents	Location
None	



## Consultants Policy (CCC/NCC)

This policy defines our approach to engaging and using consultants. We are committed to only using consultants where absolutely necessary and where their use represents value for money.

### 1. Policy Principles

- We will consider all available alternatives prior to engaging a Consultant.
- Engaging Managers will produce a Business Case prior to engaging a Consultant.
- The Engaging Manager will obtain appropriate approval prior to engaging a Consultant.
- The Engaging Manager will adhere to the requirements of this policy and Contract Procedure Rules.
- The Engaging Manager, in conjunction with HR Advisory, will assess the employment status of any Consultant prior to engagement.
- The Engaging Manager will retain records of each consultancy placement in line with the relevant Records Retention policy.
- Each Directorate will maintain a record of all consultant placements within their Directorate.
- Consultancy spend will be coded to the Consultancy account code on ERP Gold, to allow for full and accurate monitoring and reporting.

### 2. Definitions of Non-Payroll Workers

This policy only applies to the engagement of and use of consultants. The appointment of agency workers and interims are subject to a separate Agency Worker Policy  
<http://sharepoint.lgss.local/Pages/Agency-Workers.aspx>

For reference the following terms are used throughout this policy with reference to agency workers and interims being for information purposes.

Please note: appointing an employee on a fixed term contract is outside of the scope of this policy. An individual on a fixed term contract is an employee, they are recruited in line with the recruitment and selection policy, has a contract of employment and are paid via the payroll.

Term	Definition	Engagement Route	Payment and tax arrangements
Consultant	<p>A consultant can be an individual/pair of individuals/consultancy company.</p> <p>A consultancy arrangement is distinct from a Hired Services contract (e.g. for highways maintenance contract).</p> <p>A consultant is engaged to undertake a specific project/task with a specified endpoint, and provides expertise that is not available internally.</p> <p>Consultants are not held against an existing post in our</p>	<p>Prior to undertaking any procurement activity, a Business Case must be written and approved by the appropriate individuals (see section 5, below).</p> <p>Engaging a consultant is subject to Contract Procedure Rules. A consultant can be engaged via OPUS LGSS in some circumstances, via a framework contract; or the contract can be advertised.</p> <p>Where a direct appointment is proposed without following one of</p>	<p>Payment of a consultant must be linked to the achievement of outputs/outcomes and should be staged to ensure the largest proportion is allocated upon completion of the outcomes. Consultants must not be paid a daily rate.</p> <p>Where IR35 <b>does not apply</b> - Consultant paid via OPUS LGSS or set up as a supplier and paid by invoice.</p>

	<p>establishment. This policy covers the use of consultants.</p> <p>A Business Case must be approved prior to engaging a consultant, and any extensions to the original consultancy placement are subject to additional approvals and require a revised Business Case (see section 5, below)</p>	<p>the above options a Procurement Waiver must be approved for the total anticipated value of the contract prior to the consultant being engaged.</p> <p>Seek guidance from Procurement and LGSS Law.</p>	<p>Where IR35 <b>applies</b> consultant will be paid via OPUS LGSS/the supplier subject to tax and NI deductions.</p> <p>Bids for consultancy contracts should be inclusive of any expenses expected to be incurred in delivery of the consultancy work, as this ensures comparability of costs across different prospective providers.</p>
Agency worker	<p>Engaged as a temporary resource. The maximum length of an agency worker placement is 13 weeks, or 20 weeks for a placement in a Social Care role. A single extension beyond this time period may be approved via a formal Business Case, as per the Agency Worker Policy.</p>	<p>Sourced via OPUS LGSS. The approach to be followed is detailed in the <b>Agency Worker Policy</b>.</p> <p>Any appointments outside of OPUS LGSS will require a Procurement Waiver to be approved prior to engagement.</p>	<p>Individual paid via OPUS LGSS/the agency payroll. OPUS LGSS/agency is responsible for making tax and NI deductions – the Council are invoiced by OPUS LGSS where sourced via them.</p> <p>Rates for mileage and expenses must be in line with those paid to Council employees.</p>
Interim	<p>Engaged to cover a substantive post within our organisational structure for a defined period of time. Covers business-as-usual activities of a role on a short term basis.</p> <p>As interims provide temporary cover for key roles, once an interim is appointed, their line manager has responsibility to develop a Succession Plan, to identify a permanent solution for filling the post. This may include identifying existing staff members to undertake skills transfer work with the interim worker. Advice may be sought from HR Advisory.</p>	<p>Sourced through OPUS LGSS. The approach to be followed is detailed in the <b>Agency Worker Policy</b>.</p> <p>Any appointments outside of OPUS LGSS will require a Procurement waiver to be approved prior to engagement.</p>	<p>Interims are automatically classed as within the scope of IR35 regulations, and subject to tax and NI deductions. OPUS LGSS or the relevant agency is responsible for making these deductions and the Council is invoiced by the agency. If the IR35 status of an interim is unclear, the Engaging Manager will need to complete the HMRC employment status tool.</p> <p>Rates for mileage and expenses must be in line</p>



			with those paid to Council employees.
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### 3. Alternatives to Using Consultants

Before engaging a Consultant, the Engaging Manager must consider using existing resources within the Council. The Engaging Manager should discuss with their HR Business Partner any alternatives available, for example:

- Using an existing employee or amending working arrangements within the service area.
- Use of unallocated resource from elsewhere in the Council.
- Seconding resource from inside or outside the Council.
- Creating a fixed-term post.
- Sharing resources with other local authorities and government organisations.
- Training internal staff.
- Experience-sharing with other organisations which have undertaken similar projects/work.

Particular attention should be paid to consultancy placements of 3 months or more, as alternative arrangements are likely to be more cost effective.

### 4. Who Engages/Oversees a Consultant?

Engaging Managers must be employees of the Council. The Engaging Manager is the accountable officer for day-to-day management and oversight of the Consultancy contract, including the management of outcomes and costs.

In some cases, the Engaging Manager may assign an employee to be the named Accountable Officer for the duration of the consultancy placement. The Accountable Officer must have both seniority and capacity to carry out this task.

If the named Accountable Officer leaves the Council, the Engaging Manager must assign this role to another employee or take on the responsibility themselves. If an Engaging Manager leaves the Council, they should assign responsibility for managing any Consultant placements to another appropriate manager.

Unless the consultant has been appointed via OPUS LGSS or via a procurement process undertaken via the Council's e-tendering system then the Engagement Manager is responsible for updating and maintaining details of the contract on the Council's Contract Register and completing other requirements relating to reporting of the contract as defined in the Council's Contract Procedure Rules.

### 5. Consultancy – Business Case

The Engaging Manager must write a Business Case. The Business Case must include the following information:

- What alternatives have been considered and why these have been rejected.
- The specific outputs required from the placement and detail of how payment will link to delivery.
- Detail of how quality and performance will be measured, including specific performance measures.
- The total expected cost of the consultancy placement, and the budget for the consultancy spend.
- Detail of how the skills and knowledge acquired will be captured for future use.

- The name of the accountable officer who will be responsible for day-to-day management and oversight of the contract.
- Evaluation and award criteria for the procurement stage if applicable (see section 8).

In CCC approval to engage a consultant is obtained via Verto. Details of how to access and use Verto are given in Appendix 2.

The Engaging Manager will complete details of the work that needs to be undertaken in Verto’s Early Idea Gateway and submit this to the relevant Director. The relevant Director at this stage is indicating that they agree that the work needs to be undertaken.

Once the early idea has been approved by the Director the consultancy details are moved to Verto’s Business Case Gateway where the Engaging Manager can continue completing the required information to produce a full business case.

In NCC the business case is submitted for approval to the Chief Executive Panel. The Engaging Manager must ensure that their Director approves of the submission of the Business Case, before it is sent for final approval.

## 6. Consultancy – Obtain Final Approval

The Engaging Manager must submit the full Business Case for the appropriate approval as follows:

- CCC – The business case should be submitted to the Deputy Chief Executive, or the Director of Business Development and Improvement for final approval via Verto.
- NCC – Approval is required from the Chief Executive Approval Panel, via the appropriate Director, prior to engaging a consultant. This is in accordance with the NCC Emergency Expenditure Protocol.

### Extensions

The Engaging Manager must submit a Revised Business Case and follow the full approval process outlined above to obtain approval for any proposed extensions to the original consultancy placement. An extension must not be agreed or enacted until the Engaging Manager has obtained this approval. In instances where the consultant was secured via a waiver a new waiver must also be approved prior to extending the arrangement.

## 7. Routes to Engaging a Consultant

There are 4 options available for obtaining a consultant

<b>1. Engage via OPUS LGSS.</b>	<p>The Engagement Manager should contract OPUS LGSS to discuss their requirements as in some specific circumstances OPUS LGSS may be able to assist in the appointment of individual consultants although their primary role is to secure agency workers and interims.</p>
<b>2. Utilise existing supplier framework contracts for the provision of consultants.</b>	<p>There are a number of existing supplier framework contracts available to the Council relating to consultancy. The Engaging Manager must contact the LGSS Procurement team for advice on the use of these framework contracts and the procurement process that must be followed under that framework including whether a mini competition is required and whether direct award is possible and under what circumstances.</p>

<b>3. Advertise and run a competitive tendering process to invite bids, in accordance with the Contract Procedure Rules.</b>	<p>Where an existing supplier framework contract is not suitable, the requirement for the contract should normally be advertised via the appropriate advertising site in each Council, contact LGSS Procurement for details.</p>
<b>4. Submit a Procurement Waiver for approval</b>	<p>If the Engaging Manager considers that the existing framework contracts or a competitive tendering process is not suitable to meet the requirements they must submit a Waiver Request as defined in the Contract Procedure Rules and submit this for approval prior to any engagement. Advice should be sought by the Engaging Manager from LGSS Procurement in this situation.</p>

There may be instances where the Council may wish to use the services of a Consultant who has been appointed by a partner organisation; for instance where the Consultant has already undertaken work on aspects of a joint project. In such cases, before the Council incurs any costs or agrees to fund the work, a Business Case must be written and approved as per Section 5 and appointment must also follow one of the routes defined above.

## 8. Selecting a Consultant

The selection criteria for the Consultant should relate both to the technical skills required and the total cost relating to the consultancy placement.

For all consultant placements, the Engaging Manager must:

- Where the requirement is advertised, formulate evaluation and award criteria for the procurement stage. If using an existing Framework agreement, the same evaluation or award criteria must be applied where this is a requirement of the framework contract.
- Formulate the required outcomes that must be delivered, which will form the acceptance criteria for the assignment.
- Formulate appropriate performance measures.

## 9. Contractual Arrangements

The Engaging Manager must obtain advice from LGSS Law to ensure that the appropriate terms and conditions are used to protect the Council's interests.

Where the value or complexity requires a contract rather than a Purchase Order, the Engaging Manager must use the Council's template terms and conditions relating to Consultancy. These can be provided by LGSS Law.

The Engaging Manager must ensure that specific provisions relating to the required outputs/outcomes, termination, insurance, assignment etc. are agreed with LGSS Law. Officers must ensure that any contract with a consultant contains a requirement that any conflicts of interest which arise during the course of the contract (including those of any sub-contractor engaged) will be notified to an officer of the Council. All contracts entered into for consultancy services must also have a clear outline of termination conditions, to accommodate a change in organisational requirement, breach of contract and/or poor performance. Under no circumstances should the supplier's terms and conditions be used unless this is explicitly agreed in writing by LGSS Law.

The Engaging Manager must ensure that the contract stipulates that any Intellectual Property Rights remain with the Council and not with the Consultant; if this cannot be readily agreed advice must be sought from LGSS Law.

The Engagement Manager must also create a Purchase Order for the consultancy placement (unless via OPUS LGSS) and this must contain the relevant Finance Code for Consultancy (D4100).

## 10. Assessing Employment Status – IR35

IR35 is a piece of tax legislation that differentiates between genuine businesses and workers who for tax purposes are considered to be temporary employees. Where a contractor meets the HMRC definition of employment for tax purposes, they must be paid via the relevant payroll and will be subject to tax and national insurance deductions.

It is our legal responsibility to determine whether IR35 applies. Failure to comply with IR35 rules will result in liability for the additional tax/NI, fines and potentially a full tax audit. In addition, there is potential reputational damage to the organisation if we are not compliant. If HMRC impose a claim/fine, these will be charged to the cost centre where the Consultant was engaged.

It is a mandatory requirement for the Engaging Manager to assess the employment status of a Consultant before making arrangements to engage them. This means that the Engaging Manager must complete the HMRC Employment Status Tool available [here](#) and provide a copy of this to their HR Business Partner.

The Engaging Manager must answer the questions honestly and accurately based on the requirements of the role. If the result is achieved through contrived answers designed to get a particular outcome, HMRC will treat this as evidence of deliberate noncompliance. HMRC have the ability to award higher penalties in this situation. The employment status check results must be saved and retained by the Engaging Manager. The status check results must be accessible should a query or challenge arise. A copy of the outcome should be kept on the Consultant’s record for a minimum of 6 years.

Where a consultancy assignment is extended, or the scope of the placement changed the Engaging manager must repeat the employment status check.

## 11. Payments to Consultants

Payment to consultants must be linked to the achievement of outputs/outcomes. Payment should be staged to ensure the largest proportion is allocated upon completion of the outcomes.

**Payment Mechanisms:** Payment will be made to consultants via the following mechanisms, as appropriate:

### Payments to consultants within the scope of IR35:

Where a Consultant is determined to be within the scope of IR35 the individual will be set up via the supplier and subject to tax and NI deductions.

### Payments to consultants outside the scope of IR35:

There are two options for payment of consultants outside the scope of IR35:

- Payment via OPUS LGSS where the consultant engaged via OPUS LGSS – Where OPUS LGSS is advised that an individual has been identified as outside the scope of IR35 they will check this determination with a HR Business Partner. If HR Advisory confirm that the individual is

outside of the scope of IR35 OPUS LGSS will process payments to the individual via a limited company.

- Payment via invoices – Alternatively where a Consultant is determined to be outside of the scope of IR35 they will be set up as a supplier by P2P and will be paid via invoice. The supplier record should clearly state that it is related to consultancy spend.

**Expenses:** Expected expenses costs should be included in the quoted price of a consultancy contract. This is to ensure comparability in the full cost of the contract across quotations by different firms, and to ensure that the total actual cost of the contract does not exceed the expected total cost. This means that no expenses can be claimed by the consultant. In exceptional circumstances, the Engaging Manager may approve the reimbursement of a reasonably-incurred expense claim by a consultant, on submission of a valid VAT receipt. Any such additional expenses may only be paid in line with the rates paid to Council employees.

**Recording:** Budget holders are responsible for ensuring that all Consultancy expenditure must be coded to the Consultancy account code on ERP Gold.

## 12. Managing a Consultancy Contract

**Skills Transfer:** Skills transfer must be a written contractual requirement for Consultants, to enable officers to develop expertise which will directly benefit the Council. The Consultant shall identify the required knowledge and skill set to carry out the services, and impart the necessary skills and knowledge to the Council's employees with whom the Consultant has contact in the performance of their duties. This should be undertaken with a view to increasing and consolidating the skills base within the Council.

In addition, the Consultant shall deliver training including a Question and Answer Session to those workers and employees with whom the Consultant has had contact, together with such others as are nominated by the Council. The training shall be of such duration and timing as specified by the Council and shall focus on those areas identified by the Council that arise from the delivery of the Consultancy Services to the Council.

**Performance Management:** Poor performance must be addressed promptly and before serious damage to the project, work or to the Council's reputation can occur.

**Record-Keeping:** Engaging managers must maintain information for each consultant engaged both via OPUS LGSS and directly, in line with the Council's Records Retention Policy. This must include a copy of the business case and approval, all the relevant procurement and contract information and a copy of the employment status check. OPUS LGSS also maintains a central record of any interim or consultant placed via them. This will specify if a placements in within/outside of the scope of IR35.

## 13. Reporting and Monitoring

The Engaging Manager must complete monthly progress reports to demonstrate that the objectives of the original Business Case are being achieved. For CCC the business case will progress to Verto's Implementation Gateway, the Engaging Manager must record progress against the original tasks and milestones on at least a monthly basis (updating the status for each task and milestone).

For NCC an appropriate alternative system must be used.

Directors will review information on consultancy use and spending on a monthly basis. SMT/CMT will review a summary of all of the current Consultancy placements and spending on consultants on a quarterly basis to see whether these are on track. In CCC the Transformation team will provide

Verto reports on consultancy placements and HR Business Partner will source any additional information needed.

For CCC the ongoing monitoring role at Member level is undertaken by the Audit and Accounts Committee. The Deputy Chief Executive will provide a report on consultancy use and spending to the audit and accounts committee on a quarterly basis.

Senior managers will be expected to confirm that they have complied with IR35 requirements in respect of engaging consultants and office holders, as part of the annual statement of accounts assurance process.

#### 14. Ending or Terminating a Consultancy Arrangement

**Managed Exit:** When consultant assignments are coming to end, Engaging Managers must plan accordingly for the decommissioning of the Consultant's agreement, and consider what information needs to be appropriately transferred or distributed within the Council to ensure a smooth transition period. Engaging Managers should also consider whether training of internal employees should be carried out so that they are able to replicate work without needing to call on the services of a Consultant again.

**Terminating a Contract:** Engaging Managers must consult with LGSS Law on how to exit from a contract, if this is outside of the normal termination process, and ensure that the available exit strategies and penalties are explicitly written in the contract.

**Assignment Evaluation:** Engaging Managers who have used Consultants to deliver project work, manage a project or carry out any work on a project, should ensure that the usage of external resources is considered in their Lessons Learned Report and Project Closure Report.

#### 15. Avoiding Legal Claims for Employee Status

Consultants are not employees of the Council. Precautions should be taken to ensure that Consultants cannot claim employment rights with the Council. Therefore the Engaging Manager must not:

- Use a Consultant for a protracted period.
- Control the way the Consultant does his/her work – focus on achievement of agreed outputs.
- Integrate the Consultant into the Council more than is necessary. Matters of pay, sickness, leave, and any performance problems should be raised with the consulting firm and detailed in the framework agreement contracts.

#### 16. Conflicts of Interest

**Manager Conflicts of Interest:** A manager is not permitted to engage a relative as a Consultant. Any conflict of interest when engaging/overseeing a Consultant must be avoided. Where the Engaging Manager has a conflict of interest in the selection and procurement, they must make this known to their manager and an alternative requestor should manage the procurement. Where this is not possible, advice must be sought from LGSS Head of Procurement who may refer the issue to the Monitoring Officer.

**Use of Ex-Employees:** An employee terminated on the grounds of voluntary or compulsory redundancy must not be re-engaged as a Consultant. Further details are given in the [Re-engagement and re-employment rules](#). In exceptional circumstances a manager who wishes to make a business case to engage an ex-employees who has previously been made redundant from the Council will require prior authorisation from the Director of HR. Where an ex-employees has



been reengaged as a consultant this will be highlighted to SMT/CMT on the monthly reporting of consultancy arrangements.

**Consultant Conflicts of Interest:** Consultants must not allow personal and/or private interests to influence their conduct during the assignment and must notify the Council of any potential conflicts of interest prior to engagement or as soon as these arise. In particular all Consultants are required to inform the Council if they have any other current assignments which may conflict with their consultancy role within the Council.

The Consultant must also inform the Council prior to engagement if they, their colleagues, partner and/or close relatives have an interest in a private enterprise that could potentially benefit from the advice given by the Consultant or by information acquired by the Consultant during the course of the engagement. If the Council considers that there is a conflict of interest, the Consultant will not be considered for assignment.

Non-disclosure of a possible conflict of interest could result in the Consultant's contract being terminated and/or legal action taken if identified at a later date or stage of their assignment.

## 17. Data Protection and Other Legislation

While engaged and providing services for the Council, all Consultants shall comply with any notification requirements and its obligations under the Data Protection Act and the Computer Misuse Act insofar as performance of the Agreement gives rise to obligations under those Acts.

Consultants shall ensure that they do nothing knowingly or negligently, which places the Council in breach of their obligations under the Act. Consultants shall at all times value the right to privacy of the people about whom information is held and manage personal information professionally and in accordance with the law.

Engaging Managers are responsible for ensuring Consultants are aware of their responsibilities under the principles of the General Data Protection Regulations and associated legislation, ensuring that external resources such as Consultants provide written confirmation that both the Consultant and their staff will treat the Council information confidentially.

The procurement process itself and the Consultant once appointed must comply with all legislation relevant to their assignment including but not limited to Equalities legislation.

If a Confidentiality Agreement is required, please contact LGSS Law.

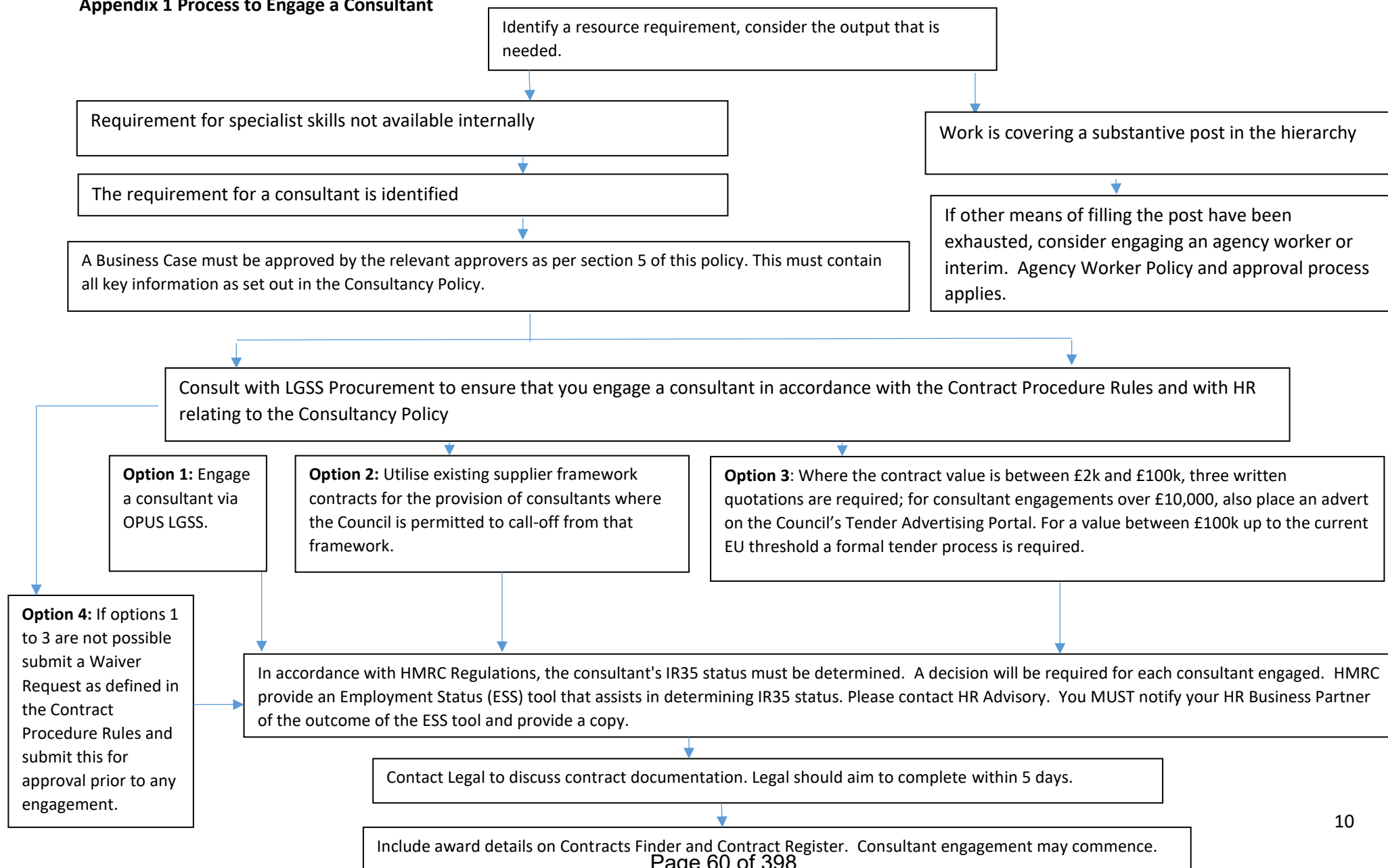
## 18. Freedom of Information

Consultants should acknowledge that the Council is subject to the requirements of the Freedom of Information Act (FOIA) and the Environmental Information Regulations (EIR) and shall assist and cooperate with the Council to enable timely compliance with its information disclosure obligations.

## 19. Monitoring and Review

This policy is a corporate policy and will be reviewed in line with any changes in legislation or relevant best practice. Any requested changes to the policy must be made via the joint document owners within Human Resources and Procurement.

## Appendix 1 Process to Engage a Consultant





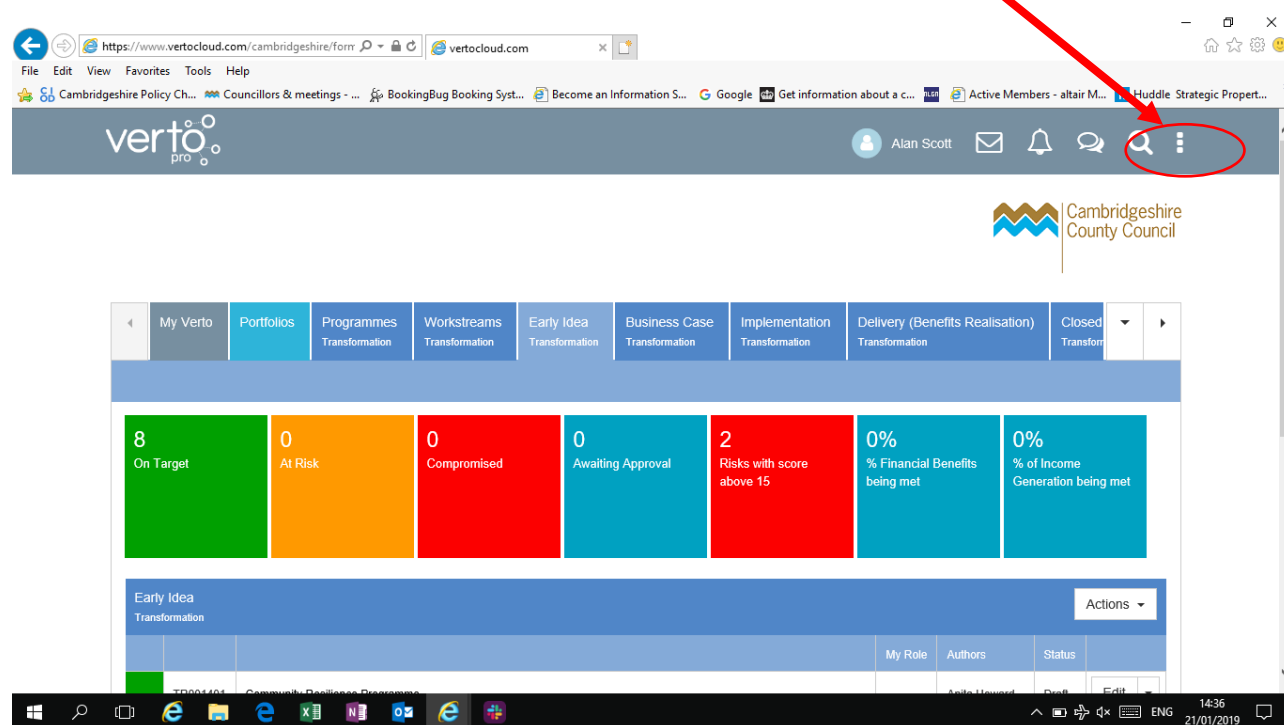
## Appendix 2 Accessing and using Verto (CCC only)

Verto is the web based project management solution that we use across the organisation. Further information about Verto is available on Camweb [here](#).

The Engaging Manager will need access to Verto to complete the Early Idea, Business Case and Implementation information. The relevant Director or Executive Director will also need access to Verto in order to approve the Early Idea and Business Case.

To get set up with access to Verto please email the Transformation Team at [Transformation.Team@cambridgeshire.gov.uk](mailto:Transformation.Team@cambridgeshire.gov.uk)

Once you have access to Verto to create an Early Idea click on the three buttons and press add.



The Transformation Team can provide training and help with using the Verto system, to access this please email [Transformation.Team@cambridgeshire.gov.uk](mailto:Transformation.Team@cambridgeshire.gov.uk).



**ESTATES AND BUILDING MAINTENANCE INSPECTIONS**

*To:* **AUDIT & ACCOUNTS COMMITTEE**

*Meeting Date:* **28 March 2019**

*From:* **Chris Malyon, Deputy Chief Executive & Chief Finance Officer**

*Electoral division(s)* **All**

*Forward Plan ref:* **Key Decision:  
No**

*Purpose:* **To provide background information in respect of the Council's approach to the inspection, and maintenance, of buildings within its asset portfolio.**

*Recommendation:*      **It is recommended that the Committee:-**

- (1)      Notes the contents of this report;
- (2)      Supports the commissioning of non-intrusive condition surveys to be undertaken for all maintained nursery, primary and secondary schools in Cambridgeshire and Peterborough, and for the Cambridgeshire element to be funded from the Councils 2019/20 maintenance allocation from the Department for Education;
- (3)      Requests that this survey become baselined as an operational activity and be commissioned so that all schools are reviewed on a rolling basis of 5 years;
- (4)      Proposes that a report is prepared for both Commercial and Investment (C&I) and Children and Young People's (CYP) Committees) that evaluates the option of bringing the property management functions for both schools and non-school assets together in to a single delivery model;
- (5)      Requests that that the on-going merger of schools property data (paragraph 7.3) in to the Council's corporate property database, K2, is undertaken as a priority and is then maintained as an on-going basis by a single service (recommendation 4 refers);
- (6)      Requests that a further report be presented setting out a proposal for integrating how property related income is recognised within the accounts of the authority and how this can be managed more effectively.

<b><i>Officer contact:</i></b>		<b><i>Member contacts:</i></b>	
Name:	<b>John Macmillan</b>	Names:	Cllr M Shellens
Post:	Group Asset Manager	Post:	Chair of Audit & Accounts Committee
Email:	John.macmillan@cambridgeshire.gov.uk	Email:	shellens@waitrose.com
Tel:	07808 861360	Tel:	

## **1. BACKGROUND**

- 1.1 Commercial & Investments Committee in September 2018 considered a report which looked at the inspection programme for buildings occupied or leased by the County Council. Buildings owned by the Council or let out on short term leases are inspected regularly but schools, and properties let on long leases (>25 years), including school sites let to Academy Trusts, are not.
- 1.2 It was requested that a report be prepared for the January 2019 Audit & Accounts committee to include:
- A list all property assets.
  - A list of all property inspections, with a summary of findings.
  - A list of leased properties to include lease length, lease terms, repairing obligations and rent collection.

A link to this report presented to the Committee is in the source documents section below.

- 1.3 Not all the information required was available in time for the January report and as a consequence a revised report was requested for the March Committee. This revised report contains more detail on Education and fuller information on inspections and leases.

## **2 OVERVIEW OF RESPONSIBILITIES FOR PROPERTY MATTERS**

- 2.1 The responsibility for the management of functions and therefore the information requested is overseen by different teams in the Council. There is not a single point of responsibility within the Council and the drafting of this report has highlighted that this lacks transparency and coordination. The teams responsible for the various activities are set out below:
- Education – maintained schools
  - Property - non schools properties
  - Compliance - all CCC properties
  - Strategic Assets – landlord and tenant information, and County Farms
  - Accounts Receivable (LGSS) – debt management for all property debt
- 2.2 Appendix 1 contains a full list of the County Council's property assets, including schools, produced from the K2 database.

## **3 EDUCATION REMIT**

- 3.1 When a school becomes an Academy the Council is statutorily required to lease the school to the Academy for a period of 125 years at zero rent, based on the model lease prepared by the DfE as this protects the Council's interest by ensuring that:
- the land and buildings would be returned to the Council when the lease ends;
  - use is restricted to educational purposes only;

- the Trust is only able to transfer the lease to another educational establishment provided it has the Council's consent.

The Trust (depending on the lease wording) is only able to sublet part of the site with approval from the Council.

The leases are Full Repairing and Insuring leases and therefore the responsibility for the maintenance of the site becomes the responsibility of the Trust. Before the leases are agreed the Trust about to take over the lease may seek an upfront commitment from the Council that it will fund and undertake work to the school buildings and/or external areas in order to mitigate their future operational liabilities. This process is a matter of negotiation between the Council and the Trust as in the majority of situations the works identified are not an urgent priority for the Council concerned.

- 3.2 As a result of academy conversions, which happen throughout the year, the number of schools which the Council maintains has been, and continues to reduce steadily. Maintained schools have the status of: community, voluntary controlled, voluntary aided (VA) or foundation schools
- 3.3 The Department for Education (DfE) provides two different funding streams to address school condition issues.
  1. Responsible bodies, which include the local authority for maintained schools and larger academy trust with 5 or more establishments and at least 3000 pupils receive an annual allocation of School Condition Funding. This funding methodology is driven by the Property Data Surveys that were commissioned by the government in 2012 as well as a pupil led element. The DfE administers funding through the Condition Improvement Fund for single academy trusts and smaller multi-academy trusts.
  2. Schools receive an individual Devolved Formula Capital (DFC) allocation to maintain their buildings and undertake small scale capital projects.
- 3.4 The expectation is that schools should carry out surveys and repairs themselves using their DFC before they seek financial support from the Council. The Cambridgeshire Good Stewardship guidance details what schools are expected to do, see the link in the source documents section. This is in the process of being updated.
- 3.5 It is recognised, however, that the level of funding awarded to schools in the form of DFC is generally only sufficient to meet the cost of minor works and day-to-day maintenance. Ultimately, the Council still retains a duty of care to the children who live in Cambridgeshire to ensure that the schools in which they are educated are safe and in good condition. In practice therefore, schools take responsibility for day-to-day maintenance within the confines of the devolved budget, while the Council takes responsibility for major items of work that relate to retaining the integrity and safety compliance of the buildings. This will include expenses such as new boilers, heating systems, or roof works.
- 3.6 The DFC allocations for 2019 are detailed below:

Local Authority	Total DFC	Total Schools Condition Funding	Total VA DFC	Total VA Schools Condition Funding
Cambridgeshire	£2,230,030	£3,877,013	£282,888	£585,233
Peterborough	£759,251	£1,263,379	£211,164	£333,617

- 3.7 In 2012, Cambridgeshire commissioned a stock condition survey of all its maintained schools, at a cost of £105,000. The results of those surveys were used to develop an annual programme of planned preventative maintenance, with the highest priority items being addressed first. That programme of work is on-going and the 2019/20 Schools Condition Funding allocation for Cambridgeshire is already fully committed.
- 3.8 In recognition of the need to ensure that decisions on future capital investment are taken on up-to-date information, a tender process for a refreshed set of non-intrusive condition surveys is about to be undertaken for all maintained nursery, primary, special and secondary schools in Cambridgeshire and Peterborough. The exception to this will be those schools that are in the process of converting to academy status and/or where the Councils have commissioned surveys in the recent past linked to, for example, larger building projects. The cost of the surveys has been estimated in the order of £150,000, taking account of the inclusion of Peterborough maintained schools and cost inflation since 2012. Peterborough City Council will pay their respective proportion of the cost.
- 3.9 Once completed the surveys will determine the work plan and priorities for investment over the next five years. It also means that as and when the Councils receives notification of schools choosing to convert or having to convert to academy status, we will already have a good base-line assessment of their condition needs ahead of the conversion.

#### **4 PROPERTY SERVICES REMIT**

- 4.1 Property Services are responsible for carrying out planned preventative and reactive building maintenance, including condition survey inspections on all non-schools properties, 177 in total. The inspection work has been tendered out to specialist professionals with ad hoc inspections carried out by the in house team as part of business as usual.
- 4.2 There are some exceptions, for example where the budgets are with the Service – Park and Ride locations; Children's Centre buildings which are in transition with leases being agreed; or where the maintenance responsibility is with the school (depending on the location).
- 4.3 The current condition survey programme runs on a five year cycle and is linked to in the source documents section below. The schedule has been slightly updated since then with some more dates added. Also linked are both parts of a recent example of a condition survey report. Part 1 of the survey report is narrative and photographic, and Part 2 comprises a table of indicative costs, which allows for inclusion into a larger assessment of Condition Survey works across the portfolio. The surveys are reviewed by the Property Team for:
- Technical assessment of the indicated issues
  - Further review of critical systems if indicated in the report
  - Critical (statutory) works will be carried out as soon as is practicable (revenue or capital as defined by cost of works)
  - Identified maintenance issues will be carried out under the revenue term contract

- Planned programme for non-critical works in line with corporate objectives

- 4.4 Contractors provide an indicative cost. In the Bargroves example there is an indicative cost for replacement of the fire alarm system; actual costs would be determined by investigation and quotes. Column 1 gives the total cycle estimate. The work is necessarily irregular but smooths out when the profiles of the other properties being inspected and repaired each year are taken into account. Condition survey priorities may change according to corporate aims and objectives with low priority work at the end of the cycle if funding allows; for example decorations will be carried out only if there is an imperative need and funding to do so. Priority will always be given to statutory, and health and safety requirements.
- 4.5 Costs of condition surveys are funded from the maintenance revenue budget. Tendered costs of the survey and the report are based on the m2 of the property, plus any additional costs as agreed. Previously these costs were capitalised; this is no longer possible as individual surveys do not meet the £10k de minimis for capital spend and they do not directly enhance the value or lifespan of the asset. Therefore condition surveys are now a cost pressure on the revenue (operational) budget, in the region of the figures below:
- 2016 – 2017 - £30k
  - 2017 – 2018 - £40k
  - 2018 – 2019 - £20k
  - 2019 – 2020 - PREDICTED - £40k

## **5 COMPLIANCE TEAM REMIT**

- 5.1 Compliance are responsible for property health and safety related inspections on all Council-owned properties as well as external properties that are shared and/or contain our staff. This includes Asbestos, Legionella, Fire and Contractor Control plus the statutory maintenance to ensure the Council is operating in compliance with current property regulations as required by the Health and Safety Executive and other regulatory bodies.
- 5.2 The Council has a responsibility to ensure that children are being educated in a safe and secure place (including academies) and external Adult and Children Social Care providers offer a safe and secure place. This responsibility is based on Government guidance issued subsequent to the Grenfell Fire. Compliance has a Key Performance Indicator (KPI) of 10% inspections which is based on risks as identified by officers and/or various committees.
- 5.3 A risk based approach is used, for example schools and social care buildings carry more risk and are inspected more regularly, whereas farms carry a lower level of risk and subsequently are inspected less frequently. All corporate offices and libraries are inspected each year.
- 5.4 Due to the fact that 91% of our schools still have asbestos-containing material, a strict management approach is in force. The schools carry out self-checks on asbestos twice each year using software known as Frontline which highlights any issues which are reported directly to Compliance. This process meets the requirements of the Control of Asbestos Regulations (2012).



## **6 STRATEGIC ASSETS REMIT**

- 6.1 Strategic Assets are responsible for Landlord and Tenant matters on leased properties with inspections carried out by contractors as part of the asset valuation programme every five years and backed up by ad hoc inspections by officers in between.
- 6.2 The County Farms estate uses in-house surveyors to carry out a programme of five yearly building inspections with ad hoc visits in between. Asbestos surveys are carried out every five years by specialist contractors overseen by the Compliance team.
- 6.3 Lease information on rents and tenancy terms as requested by Audit & Accounts Committee is given at Appendix 2. Cleansing of this information is underway as this year's asset valuation programmes comes to an end.

## **7 INCOME COLLECTION PROCESSES**

- 7.1 The collection of income from rents, leases, and other property based arrangements are undertaken across the Council. The work required to bring this report together has identified that the processes are fragmented and there is a lack of consistency of approach. Major leases and agreements are supported by legal agreements and appropriate documentation but there are many less formal arrangements that have been negotiated locally and could therefore leave the Council at risk of potential claims were an event to arise that resulted in litigation.
- 7.2 Although the risk is a relatively low the position has been driven by the old approach to budgeting – i.e. departmental cash limits. As a result services sometimes used the ability to generate income from the use of assets to negate the potential savings requirement set within the budget setting process. As the Council no longer budgets in this way the need to adopt a very service based approach to income from property is less relevant. It also is contrary to the corporate landlord model within which the Council purports to operate. The Council could therefore centralise the responsibility for and the budgets associated with the income generated from the use of property to external users without any budgetary consequences.
- 7.3 Having recognised the 'debt' due in respect of property income the responsibility for debt collection and management then falls upon LGSS. The debt is collected within the policies approved by the Council in respect of debt management. Whilst the income, and therefore the level of arrears, in respect of property income is not shown within the Council's corporate property database the information is retained within the Council's core resources system – ERP Gold. Debt management is managed centrally and any recovery processes are adopted consistently in accordance with the aforementioned policies. It is not suggested that this centralised approach is changed as recovery is managed by those experienced in such matters.

## **8 PROPERTY INFORMATION DATABASE**

- 8.1 Property information is held in a variety of databases and spreadsheets. In 2014 an estate management database provided by Tribal and known as K2 was procured by LGSS, which at that time managed both Cambridgeshire and Northamptonshire property assets. The aim

was to have a single version of key property information which is transparent and available to users across the Council. Implementation has been slow and has been compounded by the demerger of both Councils' property teams from LGSS in 2017.

- 8.2 K2 contains the core property data. This is being improved and added to as data is "cleansed". A database manager is being recruited whose responsibility will be to further develop the database. K2 contains the rental information as given in the lease but rent invoicing and collection is recorded on ERP, the Council's financial system.
- 8.3 Education previously used an older version of K2 to manage schools property data, and this also included some other properties that overlap with the Estates portfolio. Their data has been loaded into Cambridgeshire's K2 instance and is being maintained by the Education Capital team. Further structural changes in the way data is held will be required before the data held by Education Capital can be fully merged with the rest of the Council's property data.

## **9 PROPOSED ARRANGEMENTS**

- 9.1 It is clear from collating the information required for this report that the Council's approach to property management is a little fragmented. Although the Council has a central estates and property function and in theory operates under a corporate landlord model many property responsibilities sit with operational services. There is therefore an opportunity for the Council to look at roles, responsibilities and budgets for property related functions again. This report has highlighted a number of non-people related actions that could be undertaken immediately, albeit they will need some resource to create this capacity, in bringing a single view of all property in to the corporate asset base – currently K2.
- 9.2 There is a rolling programme of condition surveys for non-schools programme and these surveys feed in to the setting of priorities for the budget setting process. This is however not replicated for education properties. This report recognises that the nature of schools and their budgets are different from those of Council core properties. However in spite of schools being responsible for the upkeep of the buildings within which they operate the Council still has a duty of care to the children that are educated there. This report is therefore recommending formalising an inspection process and using this information to inform the allocation of a maintenance programme.
- 9.3 In order to create a fully integrated central property service that is responsible for all on-going property related matters would involve the redirection of some resources from across the Council. This work has not been undertaken to date and would involve an appropriate HR process. If the Committee felt that this would assist the Council in developing a more robust corporate landlord model than the one that has operated to date then a further report will be developed setting out the implications of this approach.

## **10 ALIGNMENT WITH CORPORATE PRIORITIES**

- 10.1 **A good quality of life for everyone**  
There are no significant implications for this priority.

## **10.2 Thriving places for people to live**

There are no significant implications for this priority.

## **10.3 The best start for Cambridgeshire's children**

There are no significant implications for this priority.

# **11 SIGNIFICANT IMPLICATIONS**

## **11.1 Resource Implications**

The costs associated with undertaking non-intrusive condition surveys for all Cambridgeshire schools are set out in the report. Further reports will be presented to C&I and CYP Committees setting out the resource implications for bringing the responsibilities for property management in to a single service.

## **11.2 Procurement/Contractual/Council Contract Procedure Rules Implications**

There are no significant implications within this category.

## **11.3 Statutory, Legal and Risk Implications**

There are no significant implications within this category.

## **11.4 Equality and Diversity Implications**

There are no significant implications within this category.

## **11.5 Engagement and Communications Implications**

There are no significant implications within this category.

## **11.6 Localism and Local Member Involvement**

There are no significant implications within this category.

## **11.7 Public Health Implications**

The undertaking of regular surveys of council property will assist the Council in discharging its statutory, health and safety, and safeguarding responsibilities.

<b>Implications</b>	<b>Officer Clearance</b>
<b>Have the resource implications been cleared by Finance?</b>	Name of Financial Officer: Chris Malyon

# **12. SOURCE DOCUMENTS**

<b>Source Documents</b>	<b>Location</b>
Previously provided: 1. Previous report from January A&A Committee 2. Good Stewardship guidance for schools 3. Property Services inspection dates 4. Bargroves condition survey	<a href="#">Link</a> <a href="#">Link</a> <a href="#">Link</a> <a href="#">Link</a>

New appendices: 1. Full property list from K2 2. Lease information	Appendix 1 Appendix 2
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Business Unit Name	Alternative Name	Service	Property Type	Postal UPRN	Postal Address	Trade Address	Trade UPRN	National Standard Grid	Parish	Ward	Administrative Area	Electoral Division
00001 - Huntingdon Community Centre	St Michael	People & Communities (P&C)	Community Centre	100091521288	Huntingdon Community Centre, Ambury Road, Huntingdon, Cambridgeshire, PE29 1JE, UK					Huntingdon East	Huntingdonshire	Godmanchester and Huntingdon South
00002 - Butts Grove Centre	Butts Grove Day Centre	People & Communities (P&C)	Centre/Day	100091521563	Butts Grove Centre, Butts Grove Way, Huntingdon, Cambridgeshire, PE29 1LY, UK					Huntingdon East	Huntingdonshire	Godmanchester and Huntingdon South
0000202 - Hill Rise Centre		People & Communities (P&C)	Centre/Resid	100091521563	Hill Rise Centre, Butts Grove Way, Huntingdon, PE29 1LY, UK							
00004 - Cambridgeshire Music	The Amber Centre inc Cambridgeshire Music	People & Communities (P&C)	Centre	100090108936	The Amber Centre, 36 Mayfield Road, Huntingdon, Cambridgeshire, PE29 1NL, UK					Huntingdon East	Huntingdonshire	Godmanchester and Huntingdon South
00005 - Godmanchester CP School		People & Communities (P&C)	School	100091521819	Godmanchester CP School, Park Lane, Huntingdon, Cambridgeshire, PE29 2AG, UK				Godmanchester	Godmanchester	Huntingdonshire	Godmanchester and Huntingdon South
00006 - St Annes CE School	Appendix 1 Estates and Building Maintenance Inspections - Full Property List	Primary Education	School	10000147115	St Annes CE School, London Road, Huntingdon, Cambridgeshire, PE29 2WW, UK				Godmanchester	Godmanchester	Huntingdonshire	Godmanchester and Huntingdon South
00007 - Hartford I & J Schools		Primary Education	School	10000158598	Hartford I & J Schools, Mayfield Crescent, Huntingdon, Cambridgeshire, PE29 1UL, UK					Huntingdon East	Huntingdonshire	Godmanchester and Huntingdon South
00009 - Thongsley Fields CP School		Primary Education	School	100091521558	Thongsley Fields CP School, Butts Grove Way, Huntingdon, Cambridgeshire, PE29 1PE, UK					Huntingdon North	Huntingdonshire	
00010 - St Johns CE Primary School		People & Communities (P&C)	School	100091521545	St Johns CE Primary School, Sallowbush Road, Huntingdon, Cambridgeshire, PE29 7LA, UK					Huntingdon North	Huntingdonshire	
00011 - Hartford Student Support Ctre	The Trinity School Hartford	People & Communities (P&C)	Education otherwise	10000149328	Hartford Student Support Ctre, School Lane, Huntingdon, Cambridgeshire, PE29 1XX, UK					Huntingdon East	Huntingdonshire	Godmanchester and Huntingdon South
00013 - St Peters School		Secondary Education	School		St Peters School, St Peters Road, Huntingdon, Cambridgeshire, PE29 7DD, UK					Huntingdon West	Huntingdonshire	
00022 - Winhills Primary School		Primary Education	School	100091523039	Winhills Primary School, Off Duck Lane, St Neots, Cambridgeshire, PE19 2DX, UK				Eynesbury	St Neots Eynesbury	Huntingdonshire	St Neots Eynesbury
00026 - Priory Park Infant School		People & Communities (P&C)	School	100091522531	Priory Park Infant School, Almond Road, St Neots, Cambridgeshire, PE19 1DZ, UK					St Neots Priory Park	Huntingdonshire	
00027 - Priory Junior School		People & Communities (P&C)	School	100091522764	Priory Junior School, Longsands Road, St Neots, Cambridgeshire, PE19 1TF, UK					St Neots Priory Park	Huntingdonshire	
00028 - St Neots Former Youth Centre		People & Communities (P&C)	Centre		St Neots Former Youth Centre, Priory Road, St Neots, Cambridgeshire, PE19 1AU, UK					St Neots Priory Park	Huntingdonshire	
00029 - St Neots Library	St Neots Branch Library	Place & Economy (P&E)	Library	100091608775	St Neots Branch Library, Priory Centre, Priory Lane, St Neots, Cambridgeshire, PE19 2BH, UK					St Neots Priory Park	Huntingdonshire	
00032 - Shortsands Day Centre		People & Communities (P&C)	Centre/Day	100091522512	Shortsands Day Centre, Cambridge Road, St Neots, Cambridgeshire, PE19 1PL, UK					St Neots Eynesbury	Huntingdonshire	St Neots Eynesbury
00034 - Samuel Pepys School		Special Schools	School	10000161547	Samuel Pepys School, Cromwell Road, St Neots, Cambridgeshire, PE19 2EZ, UK					St Neots Eynesbury	Huntingdonshire	St Neots Eynesbury

00036 - Hinchingsbrooke School	People & Communities (P&C)	School			Hinchingsbrooke School, Brampton Road, Huntingdon, Cambridgeshire, PE29 3BN, UK		Huntingdon West	Huntingdonshire	
00038 - Abbots Ripton CE School	People & Communities (P&C)	School	10000148391		Abbots Ripton CE School, High Street, Huntingdon, Cambridgeshire, PE28 2LT, UK	Abbots Ripton	Upwood and The Raveleys	Huntingdonshire	
00039 - Great Abington CP School	People & Communities (P&C)	School	10003196657		Great Abington CP School, High Street, Cambridge, Cambridgeshire, CB21 6AE, UK	Great Abington		South Cambridgeshire	Duxford
00040 - Alconbury CE Primary School	People & Communities (P&C)	School	200001061330		Alconbury CE Primary School, School Lane, Huntingdon, Cambridgeshire, PE28 4EQ, UK	Alconbury	Alconbury and The Stukeley	Huntingdonshire	
00041 - Babraham CE School	Primary Education	School	10003202690		Babraham CE School, High Street, Cambridge, Cambridgeshire, CB22 3AG, UK	Babraham		South Cambridgeshire	Duxford
00042 - Meadow CP School	People & Communities (P&C)	School	10003203760		Meadow CP School, High Street, Cambridge, Cambridgeshire, CB21 4DJ, UK	Balsham	Balsham	South Cambridgeshire	Linton
00043 - Bar Hill CP School	Primary Education	School	10033037599		Bar Hill CP School, Gladeside, Cambridge, Cambridgeshire, CB23 8DY, UK	Bar Hill	Bar Hill	South Cambridgeshire	Bar Hill
00044 - Bar Hill Library	Place & Economy (P&E)	Library	10033036873		Bar Hill Library, Gladeside, Cambridge, Cambridgeshire, CB23 8DY, UK	Bar Hill	Bar Hill	South Cambridgeshire	Bar Hill
00046 - Barrington CE School	Primary Education	School	100091415322		Barrington CE School, Haslingfield Road, Cambridge, Cambridgeshire, CB22 7RG, UK	Barrington	Orwell and Barrington	South Cambridgeshire	Gamlingay
00047 - Barton CE School	People & Communities (P&C)	School	10003200299		Barton CE School, School Lane, Cambridge, Cambridgeshire, CB23 7BD, UK	Barton		South Cambridgeshire	Hardwick
00049 - Bassingbourn CP School	Primary Education	School	100091610500		Bassingbourn CP School, Brook Road, Royston, Hertfordshire, SG8 5NP, UK	Bassingbourn	Bassingbourn	South Cambridgeshire	
00050 - Benwick CP School	People & Communities (P&C)	School	100091516559		Benwick CP School, High Street, March, Cambridgeshire, PE15 0XA, UK	Benwick	Benwick Coates and Eastrea	Fenland	
00051 - St Helens Primary School	Primary Education	School			St Helens Primary School, Colne Road, Huntingdon, Cambridgeshire, PE28 3NY, UK	Bluntisham	Earith	Huntingdonshire	
00052 - Bottisham VC	Secondary Education	School			Bottisham VC, Lode Rd, Cambridge, Cambridgeshire, CB25 9DL, UK	Bottisham	Bottisham	East Cambridgeshire	
00053 - Bottisham CP School	People & Communities (P&C)	School	10002596440		Bottisham CP School, Beechwood Ave, Cambridge, Cambridgeshire, CB25 9BE, UK	Bottisham	Bottisham	East Cambridgeshire	Woodditton
00055 - Bourn CE School	People & Communities (P&C)	School	100091416376		Bourn CE School, Ridby Lane, Cambridge, Cambridgeshire, CB23 2SP, UK	Bourn	Bourn	South Cambridgeshire	Bourn
00056 - Brampton Village Primary School	People & Communities (P&C)	School	10070124315		Brampton Village Primary Schl, The Green, Huntingdon, Cambridgeshire, PE28 4RF, UK	Brampton	Brampton	Huntingdonshire	Brampton and Buckden
00058 - Brington CE School	Primary Education	School	100091520657		Brington CE School, Church Lane, Huntingdon, Cambridgeshire, PE28 5AE, UK	Brington	Ellington	Huntingdonshire	
00059 - Buckden CE School	People & Communities (P&C)	School	10000146069		Buckden CE School, School Lane, Huntingdon, Cambridgeshire, PE19 5TT, UK	Buckden	Buckden	Huntingdonshire	

00061 - Burrough Green CE School	Primary Education	School	10002597869	Burrough Green CE School, Bradley Road, Newmarket, Suffolk, CB8 9NH, UK	Burrough Green	Bottisham	East Cambridgeshire	Woodditton
00062 - Burwell VC (Primary)	People & Communities (P&C)	School	10002596260	Burwell VC (Primary), The Causeway, Cambridge, Cambridgeshire, CB25 0DU, UK	Burwell	Burwell	East Cambridgeshire	Burwell
00063 - Burwell House	Place & Economy (P&E)	Education otherwise	10002596266	Burwell House, North Street, Cambridge, Cambridgeshire, CB25 0BB, UK	Burwell	Burwell	East Cambridgeshire	Burwell
00064 - Bury CE School	People & Communities (P&C)	School	100091518218	Bury CE School, Owls End, Huntingdon, Cambridgeshire, PE26 2NJ, UK	Bury	Warboys and Bury	Huntingdonshire	
00065 - Caldecote CP School	Primary Education	School	10003185902	Caldecote CP School, Highfields, Cambridge, Cambridgeshire, CB23 7NX, UK	Caldecote	Caldecote	South Cambridgeshire	Hardwick
00066 - Homerton Nursery School	People & Communities (P&C)	School	200004211635	Homerton Nursery School, Holbrook Rd, Cambridge, Cambridgeshire, CB1 4ST, UK	Newtown	Queen Edith's	City Of Cambridge	Queen Edith's
00067 - Castle School	People & Communities (P&C)	School	10002562871	Castle School, Courtney Way, Cambridge, Cambridgeshire, CB4 2EE, UK		West Chesterton	City Of Cambridge	West Chesterton
00069 - Arbury CP School	Primary Education	School	10002565449	Arbury CP School, Carlton Way, Cambridge, Cambridgeshire, CB4 2DE, UK		West Chesterton	City Of Cambridge	West Chesterton
00070 - Cherry Hinton CE Primary Schl	Primary Education	School	10002564606	Cherry Hinton CE Primary Schl, High Street, Cambridge, Cambridgeshire, CB1 9HH, UK	Cherry Hinton	Cherry Hinton	City Of Cambridge	Cherry Hinton
00071 - Spinney CP School	Primary Education	School	200004213675	Spinney CP School, Hayster Drive, Cambridge, Cambridgeshire, CB1 9PB, UK		Cherry Hinton	City Of Cambridge	Cherry Hinton
00072 - Colleges Nursery School	Education otherwise	School	10002565535	Colleges Nursery School, Campkin Road, Cambridge, Cambridgeshire, CB4 2LD, UK		King's Hedges	City Of Cambridge	King's Hedges
00073 - Colville CP School	People & Communities (P&C)	School	10002565459	Colville CP School, Colville Road, Cambridge, Cambridgeshire, CB1 9EJ, UK	Cherry Hinton	Cherry Hinton	City Of Cambridge	Cherry Hinton
00074 - Fawcett CP School	People & Communities (P&C)	School		Fawcett CP School, Alpha Terrace, Cambridge, Cambridgeshire, CB2 2HS, UK	Trumpington	Trumpington	City Of Cambridge	Trumpington
00075 - Grove CP School (The)	People & Communities (P&C)	School	10002565458	Grove CP School, Campkin Road, Cambridge, Cambridgeshire, CB4 2NB, UK		King's Hedges	City Of Cambridge	King's Hedges
00076 - Kings Hedges Primary School	Primary Education	School	200004214182	Kings Hedges Primary School, Northfield Avenue, Cambridge, Cambridgeshire, CB4 2HU, UK		King's Hedges	City Of Cambridge	King's Hedges
00077 - Mayfield CP School	People & Communities (P&C)	School	10002565450	Mayfield CP School, Warwick Road, Cambridge, Cambridgeshire, CB4 3HN, UK		Castle	City Of Cambridge	Castle
00079 - Morley Memorial CP School	Primary Education	School	200004172832	Morley Memorial CP School, Blinco Grove, Cambridge, Cambridgeshire, CB1 7TX, UK		Queen Edith's	City Of Cambridge	Queen Edith's
00080 - Newnham Croft CP School	People & Communities (P&C)	School	10002565446	Newnham Croft CP School, Chedworth Street, Cambridge, Cambridgeshire, CB3 9JF, UK			City Of Cambridge	Newnham

00081 - Abbey Meadows CP School	People & Communities (P&C)	School	10002562984	Abbey Meadows CP School, Galfrid Road, Cambridge, Cambridgeshire, CB5 8ND, UK		Abbey	City Of Cambridge	Abbey
00082 - Queen Edith CP School	Primary Education	School		Queen Edith CP School, Godwin Way, Cambridge, Cambridgeshire, CB1 8QP, UK		Queen Edith's	City Of Cambridge	Queen Edith's
00086 - Chesterton Primary School	People & Communities (P&C)	School	200004213848	Chesterton Primary School, Green End Road, Cambridge, Cambridgeshire, CB4 1RW, UK		East Chesterton	City Of Cambridge	East Chesterton
00087 - Shirley Nursery & Primary	People & Communities (P&C)	School	200004214065	Shirley Nursery & Primary, Nuffield Road, Cambridge, Cambridgeshire, CB4 1TF, UK	Chesterton	East Chesterton	City Of Cambridge	East Chesterton
00088 - St Laurence RC Primary School	Primary Education	School	200004216303	St Laurence Rc Primary School, Arbury Road, Cambridge, Cambridgeshire, CB4 2JX, UK		King's Hedges	City Of Cambridge	King's Hedges
00089 - St Lukes CE Primary School	Primary Education	School	10002565448	St Lukes CE Primary School, Frenchs Road, Cambridge, Cambridgeshire, CB4 3JZ, UK		Arbury	City Of Cambridge	Arbury
00090 - St Matthews CP School	Primary Education	School	200004215136	St Matthews CP School, 19 Norfolk Street, Cambridge, Cambridgeshire, CB1 2LD, UK		Petersfield	City Of Cambridge	Petersfield
00091 - St Philips CE Primary School	Primary Education	School	200004184633	St Philips CE Primary School, 2 Vinery Way, Cambridge, Cambridgeshire, CB1 3DR, UK		Romsey	City Of Cambridge	Romsey
00092 - Chesterton Community College	People & Communities (P&C)	School	200004213272	Chesterton Cc, Gilbert Road, Cambridge, Cambridgeshire, CB4 3NY, UK	Chesterton	West Chesterton	City Of Cambridge	West Chesterton
00093 - Coleridge CC	Secondary Education	School		Coleridge Cc, Radegund Road, Cambridge, Cambridgeshire, CB1 3RJ, UK		Coleridge	City Of Cambridge	
00094 - Manor Community College	Secondary Education	School		Manor Community College, Arbury Road, Cambridge, Cambridgeshire, CB4 2JF, UK		King's Hedges	City Of Cambridge	
00097 - Parkside Community College	Secondary Education	School		Parkside Community College, Parkside, Cambridge, Cambridgeshire, CB1 1EH, UK		Market	City Of Cambridge	
00098 - St Bedes Church School	People & Communities (P&C)	School		St Bedes Church School, Birdwood Road, Cambridge, Cambridgeshire, CB1 3TB, UK		Coleridge	City Of Cambridge	Coleridge
00099 - Queen Emma Primary School	Primary Education	School		Queen Emma Primary School, Gunhild Way, Cambridge, Cambridgeshire, CB1 8QY, UK		Queen Edith's	City Of Cambridge	
00100 - Netherhall School	Secondary Education	School		Netherhall School, Queen Ediths Way, Cambridge, Cambridgeshire, CB1 8NN, UK		Queen Edith's	City Of Cambridge	Queen Edith's
00101 - East Barnwell Community Centre	People & Communities (P&C)	Community Centre	200004202833	East Barnwell Community Centre, Newmarket Road, Cambridge, Cambridgeshire, CB5 8RS, UK		Abbey	City Of Cambridge	Abbey
00103 - Barnwell Road Library	Place & Economy (P&E)	Library	200004213110	Barnwell Road Library, Newmarket Road, Cambridge, Cambridgeshire, CB5 8RQ, UK		Abbey	City Of Cambridge	Abbey



00104 - Arbury Court Library	Place & Economy (P&E)	Library	200004213070	Arbury Court Library, Arbury Road, Cambridge, Cambridgeshire, CB4 2JQ, UK		King's Hedges	City Of Cambridge	King's Hedges
00105 - Cherry Hinton Library	Place & Economy (P&E)	Library	10002564604	Cherry Hinton Library, High Street, Cambridge, Cambridgeshire, CB1 9HZ, UK	Cherry Hinton	Cherry Hinton	City Of Cambridge	Cherry Hinton
00106 - Milton Road Library	Place & Economy (P&E)	Library	200004216916	Milton Road Library, Milton Road, Cambridge, Cambridgeshire, CB4 2BD, UK		West Chesterton	City Of Cambridge	West Chesterton
00107 - Rock Road Library	Place & Economy (P&E)	Library	200004172840	Rock Road Library, Rock Road, Cambridge, Cambridgeshire, CB1 7UG, UK		Queen Edith's	City Of Cambridge	Queen Edith's
00109 - Brunswick Nursery School	Education otherwise	School	200004215249	Brunswick Nursery School, Young Street, Cambridge, Cambridgeshire, CB1 2LZ, UK		Petersfield	City Of Cambridge	Petersfield
00110 - Castle Camps CE School	Primary Education	School	10003203697	Castle Camps CE School, Bartlow Road, Cambridge, Cambridgeshire, CB21 4TH, UK	Castle Camps	Balsham	South Cambridgeshire	Linton
00112 - Kettlefields Primary School	People & Communities (P&C)	School	10002591476	Kettlefields Primary School, Stetchworth Road, Newmarket, Suffolk, CB8 9UH, UK	Dullingham	Dullingham Villages	East Cambridgeshire	Woodditton
00113 - Newton CP School (The)	People & Communities (P&C)	School	100091523179	Newton CP School, Caxton End, Huntingdon, Cambridgeshire, PE19 6TL, UK	Eltisley	Bourn	South Cambridgeshire	Papworth and Swavesey
00115 - Meridian CP SchI	Primary Education	School	100091416374	Meridian CP Schl, Harbour Avenue, Cambridge, Cambridgeshire, CB23 7DD, UK	Comberton	Comberton	South Cambridgeshire	Hardwick
00116 - Coton CE School	People & Communities (P&C)	School	100091416304	Coton CE School, Whitwell Way, Cambridge, Cambridgeshire, CB23 7PW, UK	Coton		South Cambridgeshire	Hardwick
00117 - Cottenham CP School	Primary Education	School	200001054708	Cottenham CP School, Lambs Lane, Cambridge, Cambridgeshire, CB24 8TA, UK	Cottenham	Cottenham	South Cambridgeshire	
00118 - Cottenham Village College	Secondary Education	School		Cottenham Village College, High Street, Cambridge, Cambridgeshire, CB24 8UA, UK	Cottenham	Cottenham	South Cambridgeshire	
00119 - Lionel Walden School	Primary Education	School	100091609587	Lionel Walden School, High Street, March, Cambridgeshire, PE15 0TF, UK	Doddington	Doddington	Fenland	Forty Foot
00120 - Downham Feoffees CE School	People & Communities (P&C)	School	10002596765	Downham Feoffees CE School, Main Street, Ely, Cambridgeshire, CB6 2ST, UK	Little Downham	Downham Villages	East Cambridgeshire	Sutton
00121 - Dry Drayton CE School	Primary Education	School	100091417826	Dry Drayton CE School, Park Street, Cambridge, Cambridgeshire, CB23 8DA, UK	Dry Drayton	Bar Hill	South Cambridgeshire	Bar Hill
00122 - Ely PRU Centre E	People & Communities (P&C)	Education otherwise	10002589693	Ely Pru, Centre E, Ely, Cambridgeshire, CB7 4DE, UK	Barton Road	Ely East	East Cambridgeshire	Ely North
00124 - Kingsfield Primary School Academy	People & Communities (P&C)	School	10002209332	Kingsfield Primary School, Burnsfield Street, Chatteris, Cambridgeshire, PE16 6ET, UK		Slade Lode	Fenland	Forty Foot
00127 - Sir Harry Smith College	Secondary Education	School		Sir Harry Smith College, Eastrea Road, Peterborough, Cambridgeshire, PE7 1XB, UK	Whittlesey		Fenland	
00130 - Fulbourn School	Primary Education	School	10003196150	Fulbourn School, School Lane, Cambridge, Cambridgeshire, CB21 5BH, UK	Fulbourn	Fulbourn	South Cambridgeshire	Fulbourn

00131 - Windmill School	Unknown on Migration		10003190254	Windmill School, Ida Darwin Hospital, Cambridge, Cambridgeshire, CB1 5EE, UK	Fulbourn	South Cambridgeshire	South Cambridgeshire	Fulbourn
00132 - Barnabas Oley CE School	Primary Education	School	100091577239	Barnabas Oley CE School, Little Lane, Sandy, Bedfordshire, SG19 3AE, UK	Great Gransden	Gransden and The Offords	Huntingdonshire	
00135 - Robert Arkenstall CP School	Primary Education	School	10002596916	Robert Arkenstall CP School, Camping Close, Ely, Cambridgeshire, CB6 3UA, UK	Haddenham	Haddenham	East Cambridgeshire	
00136 - Beaupre School	People & Communities (P&C)	School	200002761499	Beaupre School, Church Drove, Wisbech, Cambridgeshire, PE14 8RH, UK	Outwell	South Cambridgeshire		South Cambridgeshire
00138 - Hemingford Grey CP School	People & Communities (P&C)	School	10000151148	Hemingford Grey CP School, St Ives Road, Huntingdon, Cambridgeshire, PE28 9DU, UK	Hemingford Grey	The Hemingfords	Huntingdonshire	The Hemingfords and Fenstanton
00140 - Bushmead Primary School	Primary Education	School	10012046645	Bushmead Primary School, Bushmead Road, St Neots, Cambridgeshire, PE19 8BT, UK	Eaton Socon	St Neots Eaton Socon	Huntingdonshire	St Neots Eynesbury
00141 - Wyton on the Hill CP School	Primary Education	School	10000152209	Wyton On The Hill CP School, Cambridge Square, Huntingdon, Cambridgeshire, PE28 2JB, UK	Wyton	Upwood and The Raveleys	Huntingdonshire	
00143 - Overhills CP School	People & Communities (P&C)	School	100091520618	Overhills CP School, Newtown, Huntingdon, Cambridgeshire, PE28 0HY, UK	Kimbolton	Kimbolton and Staughton	Huntingdonshire	
00144 - Burrowmoor CP School	People & Communities (P&C)	School	100091609647	Burrowmoor CP School, Burrowmoor Road, March, Cambridgeshire, PE15 9RP, UK		March West	Fenland	
00145 - Cavalry Primary School	People & Communities (P&C)	School	100091517359	Cavalry Primary School, Cavalry Drive, March, Cambridgeshire, PE15 9EQ, UK		March East	Fenland	
00148 - Bewick Bridge CP School	Primary Education	School	10003183176	Bewick Bridge CP School, Fulbourn Old Drift, Cambridge, Cambridgeshire, CB1 9ND, UK	Cherry Hinton	Teversham	South Cambridgeshire	Fulbourn
00149 - March FE Centre Playing Field	People & Communities (P&C)	Playing Field		March Fe Centre Playing Field, Estover Road, March, Cambridgeshire, PE15 8LF, UK		March North	Fenland	
00150 - All Saints Inter Church School	People & Communities (P&C)	School	100091517120	All Saints Inter Church School, County Road, March, Cambridgeshire, PE15 8ND, UK		March North	Fenland	
00151 - Cheveley CE School	Primary Education	School	10002597878	Cheveley CE School, High Street, Newmarket, Suffolk, CB8 9DF, UK	Cheveley	Cheveley	East Cambridgeshire	Woodditton
00152 - Ely College	Secondary Education	School		Ely College, Downham Road, Ely, Cambridgeshire, CB6 2SH, UK		Ely North	East Cambridgeshire	Ely North
00154 - Clarkson Infant School	People & Communities (P&C)	School	200002987574	Clarkson Infant School, Trafford Road, Wisbech, Cambridgeshire, PE13 2ES, UK			Fenland	
00156 - Coates CP School	Primary Education	School	200002988176	Coates CP School, The Fold, Whittlesey, Cambridgeshire, PE7 2BP, UK	Coates	Benwick Coates and Eastrea	Fenland	Whittlesey South
00157 - Westwood Junior School	Primary Education	School	100091517124	Westwood Junior School, Maple Grove, March, Cambridgeshire, PE15 8JT, UK		March North	Fenland	
00160 - Comberton Village College	Secondary Education	School		Comberton Village College, West Street, Cambridge, Cambridgeshire, CB23 7DU, UK	Comberton	Comberton	South Cambridgeshire	
00162 - Oakington CE Primary School	People & Communities (P&C)	School	100091421073	Oakington CE Primary School, Water Lane, Cambridge, Cambridgeshire, CB24 3AL, UK	Oakington	Cottenham	South Cambridgeshire	

00163 - Offord CP School	People & Communities (P&C)	School	10000146309	Offord CP School, Millers Close, St Neots, Cambridgeshire, PE19 5SB, UK	Offord Darcy	Gransden and The Offords	Huntingdonshire	
00164 - Cromwell Community College	People & Communities (P&C)	School	100091517399	Cromwell Community College, Wenny Road, Chatteris, Cambridgeshire, PE16 6UU, UK			Fenland	Chatteris
00165 - Crosshall I&J Schools	Primary Education			Crosshall I&J Schools, Great North Road, St Neots, Cambridgeshire, PE19 7GG, UK		St Neots Eaton Ford	Huntingdonshire	
00168 - Ditton Lodge First School	People & Communities (P&C)	School	10002598256	Ditton Lodge First School, St Johns Avenue, Crockfords Park, Newmarket, Suffolk, CB8 8BL, UK	Woodditton	Cheveley	East Cambridgeshire	Woodditton
00170 - Petersfield CE Primary School	Primary Education	School	100091577572	Petersfield CE Primary School, Hurdleditch Road, Royston, Hertfordshire, SG8 5QG, UK	Orwell	Orwell and Barrington	South Cambridgeshire	Gamlingay
00171 - Over Primary School	Primary Education	School	10003196008	Over Primary School, Long Furlong, Cambridge, Cambridgeshire, CB24 5PG, UK	Over	Willingham and Over	South Cambridgeshire	
00173 - Duxford CE School	Primary Education	School	10003209708	Duxford CE School, St John's Street, 0, Cambridgeshire, CB22 4RA, UK	Duxford	Duxford	South Cambridgeshire	Duxford
00174 - Earith CP School	People & Communities (P&C)	School	100091517399	Earith CP School, School Road, Huntingdon, Cambridgeshire, PE28 3QB, UK	Earith	Earith	Huntingdonshire	Somersham and Earith
00175 - Ex Cambridgeshire Music Centre	CIMA Resources	Misc Build	10003187382	Ex Cambridgeshire Music, Emine Street North, Cambridge, Cambridgeshire, CB23 3RH, UK	Papworth Everard	Papworth and Elsworth	South Cambridgeshire	Papworth and Swavesey
00176 - Westfield Junior School	People & Communities (P&C)	School	200001061233	Westfield Junior School, Ramsey Road, St Ives, Cambridgeshire, PE27 5RG, UK		St Ives South	Huntingdonshire	
00178 - Alderman Payne Primary School	People & Communities (P&C)	School	10012123995	Alderman Payne Primary School, Main Road, Wisbech, Cambridgeshire, PE13 4JA, UK	Parson Drove	Parson Drove and Wisbech	Fenland	Waldersey
00179 - William Westley CE School	Primary Education	School	10003203757	William Westley CE School, Mill Lane, Cambridge, Cambridgeshire, CB22 4NE, UK	Whittlesford	Whittlesford	South Cambridgeshire	Duxford
00181 - Elm CE School	Primary Education	School	100091514970	Elm CE School, Main Road, Wisbech, Cambridgeshire, PE14 0AG, UK	Elm	Elm and Christchurch	Fenland	Waldersey
00182 - Elm Road Primary School	People & Communities (P&C)	School	100091610188	Elm Road Primary School, Elm Road, Wisbech, Cambridgeshire, PE13 2TB, UK			Fenland	
00184 - Elsworth CE School	People & Communities (P&C)	School	10003200514	Elsworth CE School, Broad End, Cambridge, Cambridgeshire, CB23 4JD, UK	Elsworth	Papworth and Elsworth	South Cambridgeshire	Papworth and Swavesey
00185 - Elton CE Schl Playing Field	People & Communities (P&C)	Playing Field		Elton CE Schl Playing Field, School Lane, Peterborough, Cambridgeshire, PE8 6RS, UK	Elton	Elton and Folksworth	Huntingdonshire	Norman Cross
00186 - Elton CE School (The)	People & Communities (P&C)	School	100091536111	Elton CE School, School Lane, Peterborough, Cambridgeshire, PE8 6RS, UK	Elton	Elton and Folksworth	Huntingdonshire	Norman Cross
00187 - Spring Meadow I/St Marys J Sch	People & Communities (P&C)	School	10002597141	Spring Meadow I/St Marys J Sch, High Bams, Ely, Cambridgeshire, CB7 4RB, UK		Ely North	East Cambridgeshire	Ely North
00188 - Emulf Academy	Secondary Education	School		Emulf Academy, Barford Road, St Neots, Cambridgeshire, PE19 2SH, UK	Eynesbury	St Neots Eynesbury	Huntingdonshire	

00190 - Eynesbury CE School	Primary Education	School	10000143429	Eynesbury CE School, Montagu Street, St Neots, Cambridgeshire, PE19 2TD, UK	Eynesbury	St Neots Eynesbury	Huntingdonshire	St Neots Eynesbury	
00192 - Farcet CE Primary School	Primary Education	School	10000154776	Farcet CE Primary School, St Mary's Street, Peterborough, Cambridgeshire, PE7 3AR, UK	Farcet	Yaxley and Farcet	Huntingdonshire	Norman Cross	
00194 - Fen Ditton CP School	Primary Education	School	10003196586	Fen Ditton CP School, Horningsea Road, Cambridge, Cambridgeshire, CB5 8SZ, UK	Fen Ditton	The Wilbrahams	South Cambridgeshire	Fulbourn	
00195 - Fen Drayton CP School	Primary Education	School	100091420710	Fen Drayton CP School, Cootes Lane, Cambridge, Cambridgeshire, CB24 4SL, UK	Fen Drayton	Papworth and Elsworth	South Cambridgeshire	Papworth and Swavesey	
00196 - Fenstanton & Hilton CP School	People & Communities (P&C)	School	100091522454	Fenstanton & Hilton CP School, School Lane, Huntingdon, Cambridgeshire, PE28 9JR, UK	Fenstanton	Fenstanton	Huntingdonshire	The Hemingfords and Fenstanton	
00199 - Folksworth CE School	People & Communities (P&C)	School	100091535927	Folksworth CE School, Apreece Road, Peterborough, Cambridgeshire, PE7 3TY, UK	Folksworth	Elton and Folksworth	Huntingdonshire	Norman Cross	
00200 - Fordham CE School	Primary Education	School	10002597252	Fordham CE School, Isleham Road, Ely, Cambridgeshire, CB7 5NL, UK	Fordham	Fordham Villages	East Cambridgeshire		
00201 - Fourfields Primary School	Primary Education	School	100091535924	Fourfields Primary School, Bentley Avenue, Peterborough, Cambridgeshire, PE7 3ZT, UK	Yaxley	Yaxley and Farcet	Huntingdonshire	Norman Cross	
00202 - Fowlmere CP School	People & Communities (P&C)	School	100091577993	Fowlmere CP School, The Butts, Royston, Hertfordshire, SG8 7SL, UK	Fowlmere	Fowlmere and Foxton	South Cambridgeshire	Duxford	
00203 - Fowlmere CP Schl Playing Field	People & Communities (P&C)	Playing Field		Fowlmere CP Schl Playing Field, The Butts, Royston, Hertfordshire, SG8 7SN, UK	Fowlmere	Fowlmere and Foxton	South Cambridgeshire	Duxford	
00204 - Foxton PRU	The Trinity School Foxton	People & Communities (P&C)	Education otherwise	100091415527	Foxton Pru, 8 Station Road, Cambridge, Cambridgeshire, CB22 6SA, UK	Foxton	Fowlmere and Foxton	South Cambridgeshire	Melbourn and Bassingbourn
00205 - Friday Bridge CP School	Primary Education	School	200002987731	Friday Bridge CP School, Maltmas Drove, Wisbech, Cambridgeshire, PE14 0HW, UK	Friday Bridge	Elm and Christchurch	Fenland	Waldersey	
00206 - Friday Bridge Playing Field	People & Communities (P&C)	Playing Field		Friday Bridge Playing Field, Maltmas Road, Wisbech, Cambridgeshire, PE14 0HW, UK	Friday Bridge	Elm and Christchurch	Fenland	Waldersey	
00209 - Gamlingay Village College	Secondary Education	School		Gamlingay Village College, Station Road, Sandy, Bedfordshire, SG19 3HD, UK		Gamlingay	South Cambridgeshire		
00210 - Gamlingay First School	Primary Education	School	100091577067	Gamlingay First School, Green End, Sandy, Bedfordshire, SG19 3LE, UK	Gamlingay	Gamlingay	South Cambridgeshire	Gamlingay	
00212 - Girton Glebe CP School	Primary Education	School	100091415869	Girton Glebe CP School, Cambridge Road, Cambridge, Cambridgeshire, CB3 0PN, UK	Girton	Girton	South Cambridgeshire	Bar Hill	
00214 - Orchards Primary	Primary Education	School	200002987501	Orchards Primary, Cherry Road, Wisbech, Cambridgeshire, PE13 3NP, UK			Fenland		
00215 - Gorefield CP School	People & Communities (P&C)	School	200002987771	Gorefield CP School, High Road, Wisbech, Cambridgeshire, PE13 4NB, UK	Gorefield	Roman Bank	Fenland	Roman Bank and Peckover	
00216 - Grafton Water Residential Centre	People & Communities (P&C)	Centre/Resid	10000158250	Grafton Water Resid Centre, Ridgeway, Huntingdon, Cambridgeshire, PE28 0BX, UK	West Perry	Brampton	Huntingdonshire		

00218 - Great Gidding CE School	People & Communities (P&C)	School	100091520164	Great Gidding CE School, Main Street, Huntingdon, Cambridgeshire, PE28 5NX, UK	Great Gidding	Sawtry	Huntingdonshire	
00220 - Great Staughton CP School	People & Communities (P&C)	School	100091523171	Great Staughton CP School, Causeway, Huntingdon, Cambridgeshire, PE19 5BP, UK	Great Staughton	Kimbolton and Staughton	Huntingdonshire	
00221 - Great Wilbraham CE School	Primary Education	School	100091410369	Great Wilbraham CE School, Church Street, Cambridge, Cambridgeshire, CB1 5JQ, UK	Great Wilbraham	The Wilbrahams	South Cambridgeshire	Fulbourn
00223 - Great & Little Shelford CE School	People & Communities (P&C)	School	100091415490	Great & Lt Shelford CE School, Church Street, Cambridge, Cambridgeshire, CB22 5EL, UK	Great Shelford	The Shelfords and Stapleford	South Cambridgeshire	Sawston and Shelford
00224 - Guilden Morden CE School	Primary Education	School	10003203781	Guilden Morden CE School, Pound Green, Royston, Hertfordshire, SG8 0JZ, UK	Guilden Morden		South Cambridgeshire	
00226 - Guyhirn CE School	Primary Education	School	200002987843	Guyhirn CE School, High Road, Wisbech, Cambridgeshire, PE13 4ED, UK	Guyhirn	Parson Drove and Wisbech	Fenland	Waldersey
00227 - Hardwick CP School	People & Communities (P&C)	School	100091415927	Hardwick CP School, Limes Road, Cambridge, Cambridgeshire, CB23 7QR, UK	Hardwick	Hardwick	South Cambridgeshire	Hardwick
00228 - Harston & Newton CP School	Primary Education	School	10003196446	Harston & Newton CP School, High Street, Cambridge, Cambridgeshire, CB22 7PX, UK	Harston	Harston and Hauxton	South Cambridgeshire	Sawston and Shelford
00230 - Haslingfield Primary School	Primary Education	School	100091416375	Haslingfield Primary School, High Street, Cambridge, Cambridgeshire, CB23 1JW, UK	Haslingfield	Haslingfield and The Eversdens	South Cambridgeshire	Gamlingay
00231 - Hatton Park CP School	People & Communities (P&C)	School	10003200759	Hatton Park CP School, Hattons Park, Cambridge, Cambridgeshire, CB24 3DL, UK	Longstanton	Longstanton	South Cambridgeshire	
00232 - Hauxton CP School	People & Communities (P&C)	School	10003203986	Hauxton CP School, Jopling Way, Cambridge, Cambridgeshire, CB22 5HY, UK	Hauxton	Harston and Hauxton	South Cambridgeshire	Sawston and Shelford
00237 - Histon & Impington Junior School	People & Communities (P&C)	School	100091421589	Histon & Impington Jun School, The Green, Cambridge, Cambridgeshire, CB24 9JA, UK	Histon	Histon and Impington	South Cambridgeshire	
00238 - Histon Early Years Centre	People & Communities (P&C)	Education otherwise	100091421590	Histon Early Years Centre, New School Road, Cambridge, Cambridgeshire, CB24 9LL, UK	Histon	Histon and Impington	South Cambridgeshire	
00239 - Histon & Impington Infant School	People & Communities (P&C)	School	10003196500	Histon & Impington Inf School, New School Road, Cambridge, Cambridgeshire, CB24 9LL, UK	Histon	Histon and Impington	South Cambridgeshire	
00240 - Holme CE Primary School	Primary Education	School	100091535925	Holme CE Primary School, Church Street, Peterborough, Cambridgeshire, PE7 3PB, UK	Holme	Stilton	Huntingdonshire	Norman Cross
00241 - Holywell CE Primary School	Primary Education	School	100091518686	Holywell CE Primary School, Mill Way, Huntingdon, Cambridgeshire, PE27 4TF, UK	Needingworth	Earith	Huntingdonshire	
00244 - Houghton CP School	People & Communities (P&C)	School	10090391693	Houghton CP School, Chapel Lane, Huntingdon, Cambridgeshire, PE28 2AY, UK	Houghton	The Hemingfords	Huntingdonshire	The Hemingfords and Fenstanton
00247 - Icknield CP School (The)	Primary Education	School		Icknield CP School, Lynton Way, Cambridge, Cambridgeshire, CB22 3EA, UK	Sawston	Sawston	South Cambridgeshire	

00248 - Impington VC	Secondary Education	School		Impington VC, New Road, Cambridge, Cambridgeshire, CB24 9LX, UK	Impington	Histon and Impington	South Cambridgeshire	
00249 - Isleham CE Primary School	Primary Education	School	10002597444	Isleham CE Primary School, Malting Lane, Ely, Cambridgeshire, CB7 5RZ, UK	Isleham	Isleham	East Cambridgeshire	
00254 - Bellbird Primary School (The)	People & Communities (P&C)	School	10003182382	Bellbird Primary School, Link Road, Cambridge, Cambridgeshire, CB22 3LB, UK	Sawston	Sawston	South Cambridgeshire	Sawston and Shelford
00256 - Kennett CP School	People & Communities (P&C)	School	10002597647	Kennett CP School, 98 Station Road, Newmarket, Suffolk, CB8 7QQ, UK	Kennett	Fordham Villages	East Cambridgeshire	
00257 - Kinderley CP School	People & Communities (P&C)	School	100091514404	Kinderley CP School, Church Lane, Wisbech, Cambridgeshire, PE13 5LG, UK	Tydd St Giles	Roman Bank	Fenland	Roman Bank and Peckover
00261 - Leverington CP School	People & Communities (P&C)	School	100091609599	Leverington CP School, Church End, Wisbech, Cambridgeshire, PE13 5DD, UK	Leverington	Roman Bank	Fenland	Roman Bank and Peckover
00262 - Linton Village College	Secondary Education	School		Linton Village College, Cambridge Road, Cambridge, Cambridgeshire, CB21 4JB, UK	Linton	Linton	South Cambridgeshire	Linton
00263 - Linton Heights Junior School	People & Communities (P&C)	School	100091411083	Linton Heights Junior School, Wheatsheaf Way, Cambridge, Cambridgeshire, CB21 4XB, UK	Linton	Linton	South Cambridgeshire	Linton
00265 - Little Paxton CP School	Primary Education	School	100091523569	Little Paxton CP School, Gordon Road, Huntingdon, Cambridgeshire, PE19 6NG, UK	Little Paxton	Little Paxton	Huntingdonshire	
00266 - Little Thetford CE School	Primary Education	School	10002596781	Little Thetford CE School, Green Hill, Ely, Cambridgeshire, CB6 3HD, UK	Little Thetford	Stretham	East Cambridgeshire	
00267 - Littleport Comm Primary School	People & Communities (P&C)	School	10002585976	Littleport Comm Primary School, Parsons Lane, Ely, Cambridgeshire, CB6 1JT, UK	Littleport	Littleport West	East Cambridgeshire	Littleport
00268 - Former Littleton House School	Unknown on Migration			Former Littleton House School, Manor Farm Road, Cambridge, Cambridgeshire, CB3 0QD, UK	Girton	Girton	South Cambridgeshire	Bar Hill
00270 - Maple Grove Infant School	People & Communities (P&C)	School	200002988373	Maple Grove Infant School, Maple Grove, March, Cambridgeshire, PE15 8JT, UK		March North	Fenland	
00272 - Manea CP School	People & Communities (P&C)	School	100091609634	Manea CP School, Station Road, March, Cambridgeshire, PE15 0HA, UK	Manea	Manea	Fenland	Forty Foot
00273 - Manea CP Schl Playing Field	People & Communities (P&C)	Playing Field		Manea CP Schl Playing Field, Station Road, March, Cambridgeshire, PE15 0HA, UK	Manea	Manea	Fenland	Forty Foot
00279 - Meadowgate School	Special Schools	School	100091513697	Meadowgate School, Meadowgate Lane, Wisbech, Cambridgeshire, PE13 2JH, UK			Fenland	
00280 - Melbourn CP School	People & Communities (P&C)	School	10003207553	Melbourn CP School, Mortlock Street, Royston, Hertfordshire, SG8 5DB, UK	Melbourn	Melbourn	South Cambridgeshire	Melbourn and Bassingbourn
00281 - Melbourn VC	People & Communities (P&C)	School	100091577642	Melbourn VC, The Moor, Royston, Hertfordshire, SG8 6EF, UK	Melbourn	Melbourn	South Cambridgeshire	Melbourn and Bassingbourn
00282 - Meldreth CP School	People & Communities (P&C)	School	100091611024	Meldreth CP School, High Street, Royston, Hertfordshire, SG8 6LA, UK	Meldreth	Meldreth	South Cambridgeshire	Melbourn and Bassingbourn
00283 - Mepal & Witcham CE School	People & Communities (P&C)	School	10002596766	Mepal & Witcham CE School, Brangehill Lane, Ely, Cambridgeshire, CB6 2AL, UK	Mepal	Downham Villages	East Cambridgeshire	Sutton

00285 - Middlefield CP School Academy	People & Communities (P&C)	School	100091608693	Middlefield CP School, Andrew Road, St Neots, Cambridgeshire, PE19 2QE, UK	Eynesbury	St Neots Eynesbury	Huntingdonshire	St Neots Eynesbury
00287 - Milton CE Primary School	Primary Education	School	10003199917	Milton CE Primary School, Humphries Way, Cambridge, Cambridgeshire, CB24 6DL, UK	Milton	Milton	South Cambridgeshire	Waterbeach
00290 - Murrow Primary School	People & Communities (P&C)	School	100091514380	Murrow Primary School, Murrow Bank, Wisbech, Cambridgeshire, PE13 4HD, UK	Murrow	Parson Drove and Wisbech	Fenland	Waldersey
00291 - Neale Wade Community College (The)	People & Communities (P&C)	School	100091517205	Neale Wade Community College, Wimblington Road, March, Cambridgeshire, PE15 9PX, UK		March West	Fenland	
00292 - Nene Infant School Academy (The)	People & Communities (P&C)	School	100091610313	Nene Infant School, Norwich Road, Wisbech, Cambridgeshire, PE13 2AP, UK			Fenland	
00300 - Ramsey Junior School	People & Communities (P&C)	School	100091518277	Ramsey Junior School, Station Road, Huntingdon, Cambridgeshire, PE26 1JA, UK	Ramsey	Ramsey	Huntingdonshire	Ramsey and Bury
00301 - Ramsey Spinning Infant School	People & Communities (P&C)	School	100091517718	Ramsey Spinning Infant School, High Street, Huntingdon, Cambridgeshire, PE26 1AD, UK	Ramsey	Ramsey	Huntingdonshire	Ramsey and Bury
00302 - Ashbeach Primary School (The)	People & Communities (P&C)	School	10000154845	Ashbeach Primary School, Ashbeach Drove, Huntingdon, Cambridgeshire, PE26 2TG, UK	Ramsey St Marys	Ramsey	Huntingdonshire	Ramsey and Bury
00303 - Abbey College	People & Communities (P&C)	School		Abbey College, Abbey Road, Huntingdon, Cambridgeshire, PE26 1DG, UK	Ramsey	Ramsey	Huntingdonshire	Ramsey and Bury
00304 - Tennyson Lodge Day Centre	People & Communities (P&C)	Centre/Day	100091516667	Tennyson Lodge, Gordon Ave, March, Cambridgeshire, PE15 8AJ, UK		March North	Fenland	
00305 - March Youth & Community Centre	People & Communities (P&C)	Centre		March Youth Centre, Station Road, March, Cambridgeshire, PE15 9PZ, UK		March North	Fenland	
00306 - Offord School Playing Field	People & Communities (P&C)	Playing Field		Offord School Playing Field, Miller Close, St Neots, Cambridgeshire, PE19 5SB, UK	Offord Darcy	Gransden and The Offords	Huntingdonshire	
00318 - Sawston Village College	Secondary Education	School		Sawston Village College, New Road, Cambridge, Cambridgeshire, CB22 3BP, UK	Sawston	Sawston	South Cambridgeshire	
00319 - Sawtry Community College	Secondary Education	School		Sawtry Community College, Fen Lane, Huntingdon, Cambridgeshire, PE28 5TQ, UK	Sawtry	Sawtry	Huntingdonshire	
00320 - Sawtry I & J Schools	People & Communities (P&C)	School	10000157538	Sawtry I & J Schools, Middlefield Road, Huntingdon, Cambridgeshire, PE28 5SH, UK	Sawtry	Sawtry	Huntingdonshire	
00321 - Great Shelford Library	Great Shelford Branch Library	Place & Economy (P&E) Library	10033035125	Great Shelford Branch Library, Woollards Lane, Cambridge, Cambridgeshire, CB22 5LZ, UK	Great Shelford	The Shelfords and Stapleford	South Cambridgeshire	Sawston and Shelford
00323 - Stibbington Centre	People & Communities (P&C)	Education otherwise	10000158838	Stibbington Centre, Gt North Road, Peterborough, Cambridgeshire, PE8 6LP, UK	Stibbington	Elton and Folksworth	Huntingdonshire	Norman Cross
00325 - St Andrews CE Primary	People & Communities (P&C)	School	10002597548	St Andrews CE Primary, Sand Street, Ely, Cambridgeshire, CB7 5AA, UK	Soham	Soham South	East Cambridgeshire	
00326 - Weatheralls CP School	People & Communities (P&C)	School	10002597549	Weatheralls CP School, Pratt Street, Ely, Cambridgeshire, CB7 5BH, UK	Soham	Soham South	East Cambridgeshire	

00328 - Soham Library		Place & Economy (P&E)	Library	10002586582	Soham Library, Clay Street, Ely, Cambridgeshire, CB7 5HJ, UK	Soham	Soham South	East Cambridgeshire	
00329 - Somersham CP School		Primary Education	School	100091518683	Somersham CP School, Parkhall Road, Huntingdon, Cambridgeshire, PE28 3EU, UK	Somersham	Somersham	Huntingdonshire	Somersham and Earith
00330 - Former Somersham Library		Place & Economy (P&E)	Library	100091519033	Former Somersham Library, Church Street, Huntingdon, Cambridgeshire, PE28 3EG, UK	Somersham	Somersham	Huntingdonshire	Somersham and Earith
00331 - Spaldwick CP School		People & Communities (P&C)	School	10000157751	Spaldwick CP School, Royston Ave, Huntingdon, Cambridgeshire, PE28 0TH, UK	Spaldwick	Ellington	Huntingdonshire	
00333 - St Ives Library	St Ives Branch Library	Place & Economy (P&E)	Library	100091520077	St Ives Branch Library, 4 Library Row, St Ives, Cambridgeshire, PE27 5BW, UK	Station Road	St Ives South	Huntingdonshire	
00334 - Wheatfields Primary School		Primary Education	School		Wheatfields Primary School, Ramsey Road, St Ives, Cambridgeshire, PE27 3WF, UK		St Ives East	Huntingdonshire	
00335 - St Ivo Secondary School		People & Communities (P&C)	School	100091519387	St Ivo Secondary School, High Leys, St Ives, Cambridgeshire, PE27 6RR, UK		St Ives South	Huntingdonshire	
00336 - St Ivo Sports Centre		Secondary Education		100091519805	St Ivo Sports Centre, California Road, St Ives, Cambridgeshire, PE27 6JJ, UK		St Ives West	Huntingdonshire	
00337 - Thorndown Primary School		People & Communities (P&C)	School	100091648578	Thorndown Primary School, Hill Rise, St Ives, Cambridgeshire, PE27 6SE, UK		St Ives West	Huntingdonshire	
00338 - St Ives Youth Centre	Broadleas	People & Communities (P&C)	Centre	100091520062	St Ives Youth Centre, Broad Leas, St Ives, Cambridgeshire, PE27 5QB, UK		St Ives South	Huntingdonshire	
00339 - St Marys CE Primary School		People & Communities (P&C)	School	100091608795	St Marys CE Primary School, Winttingham Road, St Neots, Cambridgeshire, PE19 1NX, UK		St Neots Eynesbury	Huntingdonshire	St Neots Eynesbury
00340 - Stapleford Primary School		Primary Education	School		Stapleford Primary School, Bar Lane, Cambridge, Cambridgeshire, CB22 5BJ, UK	Stapleford	The Shelfords and Stapleford	South Cambridgeshire	
00341 - Steeple Morden CE School		Primary Education	School	100091577296	Steeple Morden CE School, Hay Street, Royston, Hertfordshire, SG8 0PD, UK	Steeple Morden		South Cambridgeshire	
00342 - Stilton CE Primary School		People & Communities (P&C)	School	100091535926	Stilton CE Primary School, Church Street, Peterborough, Cambridgeshire, PE7 3RF, UK	Stilton	Stilton	Huntingdonshire	Norman Cross
00343 - Stretham Primary School		People & Communities (P&C)	School	10002598228	Stretham Primary School, Wood Lane, Ely, Cambridgeshire, CB6 3JN, UK	Stretham	Stretham	East Cambridgeshire	
00344 - Sutton CE Primary School		People & Communities (P&C)	School	10002598206	Sutton CE Primary School, The Brook, Ely, Cambridgeshire, CB6 2PU, UK	Sutton	Sutton	East Cambridgeshire	Sutton
00346 - Swaffham Prior CE School		Primary Education	School	10002596286	Swaffham Prior CE School, Station Road, Cambridge, Cambridgeshire, CB25 0LG, UK	Swaffham Prior	The Swaffhams	East Cambridgeshire	Burwell
00347 - Swavesey Primary School		Primary Education	School	100091611297	Swavesey Primary School, Middle Watch, Cambridge, Cambridgeshire, CB24 4RN, UK	Swavesey	Swavesey	South Cambridgeshire	Papworth and Swavesey
00348 - Swavesey Village College		Secondary Education	School		Swavesey Village College, Gibraltar Lane, Cambridge, Cambridgeshire, CB4 5RS, UK	Swavesey	Swavesey	South Cambridgeshire	



00349 - Teversham CE Primary School	Primary Education	School	10003196309	Teversham CE Primary School, Church Road, Cambridge, Cambridgeshire, CB1 9AZ, UK	Teversham	Teversham	South Cambridgeshire	Fulbourn
00351 - Thriplow CE Primary School	Primary Education	School	100091577982	Thriplow CE Primary School, School Lane, Royston, Hertfordshire, SG8 7RH, UK	Thriplow	Whittlesford	South Cambridgeshire	Duxford
00352 - Townley Primary School	Primary Education	School	100091609573	Townley Primary School, Crown Road, Wisbech, Cambridgeshire, PE14 9NA, UK	Christchurch	Elm and Christchurch	Fenland	
00353 - Upwood CP School	People & Communities (P&C)	School	100091518331	Upwood CP School, Ramsey Road, Huntingdon, Cambridgeshire, PE26 2QA, UK	Upwood	Upwood and The Raveleys	Huntingdonshire	
00354 - Warboys CP School	Primary Education	School	100091518667	Warboys CP School, Humberdale Way, Huntingdon, Cambridgeshire, PE28 2RX, UK	Warboys	Warboys and Bury	Huntingdonshire	
00355 - Waterbeach CP School	People & Communities (P&C)	School	10003196247	Waterbeach CP School, High Street, Cambridge, Cambridgeshire, CB25 9JU, UK	Waterbeach	Waterbeach	South Cambridgeshire	Waterbeach
00356 - Whittlesey Youth Centre	People & Communities (P&C)	Centre	100091535400	Whittlesey Youth Centre, 15 Scaldgate, Peterborough, Cambridgeshire, PE7 1SD, UK	Whittlesey		Fenland	Whittlesey South
00357 - Park Lane Primary School Academy (The)	Primary Education			Park Lane Primary School, Park Lane, Peterborough, Cambridgeshire, PE7 1JB, UK	Whittlesey		Fenland	
00358 - New Road Primary School	People & Communities (P&C)	School	200002988109	New Road Primary School, New Road, Peterborough, Cambridgeshire, PE7 1SZ, UK	Whittlesey		Fenland	Whittlesey South
00359 - Whittlesey Library	Whittlesey Branch Library	Place & Economy (P&E)	Library	Whittlesey Branch Library, 31-35 Market Street, Peterborough, Cambridgeshire, PE7 1BA, UK	Whittlesey		Fenland	Whittlesey South
00361 - Wilburton CE School	People & Communities (P&C)	School	10002596913	Wilburton CE School, Carpond Lane, Ely, Cambridgeshire, CB6 3RJ, UK	Wilburton	Stretham	East Cambridgeshire	
00362 - Harbour School	Special Schools	School	10002596933	Harbour School, Station Road, Ely, Cambridgeshire, CB6 3RR, UK	Wilburton	Stretham	East Cambridgeshire	
00363 - Willingham Library	Place & Economy (P&E)	Library	100091421074	Willingham Library, Church Street, Cambridge, Cambridgeshire, CB24 5HS, UK	Willingham	Willingham and Over	South Cambridgeshire	
00364 - Willingham Primary School	People & Communities (P&C)	School	100091421023	Willingham Primary School, Thodays Close, Cambridge, Cambridgeshire, CB24 5LE, UK	Willingham	Willingham and Over	South Cambridgeshire	
00365 - Thomas Eaton Primary School	People & Communities (P&C)	School	100091610041	Thomas Eaton Primary School, Church Street, March, Cambridgeshire, PE15 0QS, UK	Wimblington	Wimblington	Fenland	Forty Foot
00366 - Wisbech Library	Wisbech Branch Library	Place & Economy (P&E)	Library	Wisbech Branch Library, Ely Place, Wisbech, Cambridgeshire, PE13 1EU, UK			Fenland	
00367 - Wisbech St Mary CE School	Primary Education	School	100091514345	Wisbech St Mary CE School, Church Road, Wisbech, Cambridgeshire, PE13 4RJ, UK	Wisbech St Mary	Parson Drove and Wisbech	Fenland	Waldersey
00370 - Peckover Primary School	People & Communities (P&C)	School	100091513314	Peckover Primary School, Leverington Road, Wisbech, Cambridgeshire, PE13 1PJ, UK		Peckover	Fenland	Roman Bank and Peckover

00371 - Ramnoth Junior School		People & Communities (P&C)	School	100091513648	Ramnoth Junior School, Ramnoth Road, Wisbech, Cambridgeshire, PE13 2JB, UK			Fenland	
00372 - Thomas Clarkson Comm College		People & Communities (P&C)	School		Thomas Clarkson Comm College, Corporation Road, Wisbech, Cambridgeshire, PE13 2SE, UK	Parson Drove and Wisbech		Fenland	
00374 - Wisbech Castle		Resources	Misc Build	100091513208	Wisbech Castle, Opposite Museum Square, Wisbech, Cambridgeshire, PE13 1EH, UK			Fenland	
00375 - Rackham CE Primary School		Primary Education	School	10002592995	Rackham CE Primary School, Main Street, Ely, Cambridgeshire, CB6 2HQ, UK	Witchford	Haddenham	East Cambridgeshire	
00376 - Witchford VC		People & Communities (P&C)	School	10002596610	Witchford VC, Manor Road, Ely, Cambridgeshire, CB6 2JA, UK	Witchford	Haddenham	East Cambridgeshire	
00379 - Yaxley Infant School		Primary Education	School	100091608859	Yaxley Infant School, Main Street, Peterborough, Cambridgeshire, PE7 3LB, UK	Yaxley	Yaxley and Farcet	Huntingdonshire	Norman Cross
00380 - William De Yaxley CE School		People & Communities (P&C)	School	10000154444	William De Yaxley CE School, Landsdowne Road, Peterborough, Cambridgeshire, PE7 3JL, UK	Yaxley	Yaxley and Farcet	Huntingdonshire	Norman Cross
00382 - Burwell Travellers Site		Place & Economy (P&E)	Travellers	100090037270	Burwell Travellers Site, First Drove, Burwell, Cambridge, 0, UK	Ness End	Burwell	East Cambridgeshire	Burwell
00385 - Hilltop Day Centre		People & Communities (P&C)	Centre/Day	200004203269	Hilltop Day Centre, Primrose Street, Cambridge, Cambridgeshire, CB4 3EH, UK		West Chesterton	City Of Cambridge	West Chesterton
00386 - Camfields Resource Centre (demolished)	Ditton Walk	Resources	Misc Land	200004185329	Camfields Resource Centre, Ditton Walk, Cambridge, Cambridgeshire, CB5 8QD, UK		Abbey	City Of Cambridge	Abbey
00387 - Horizon Resource Centre		People & Communities (P&C)	Centre/Day	200004213649	Horizon Resource Centre, Coldhams Lane, Cambridge, Cambridgeshire, CB1 3HY, UK		Romsey	City Of Cambridge	Romsey
00389 - Chatteris Travellers Site		Place & Economy (P&E)	Travellers	200002984776	Chatteris Travellers Site, Fenland Way, Chatteris, Cambridgeshire, PE16 6RT, UK		Slade Lode	Fenland	Forty Foot
00391 - Newbridge Lane Travellers Site		Place & Economy (P&E)	Travellers	100091514802	Newbridge Lane Travellers Site, Newbridge Lane, Wisbech, Cambridgeshire, PE14 OSU, UK	Elm	Elm and Christchurch	Fenland	Waldersey
00394 - Larkfield Resource Centre	Larkfield Day Centre	People & Communities (P&C)	Centre/Day	10002596991	Larkfield Resource Centre, High Barns, Ely, Cambridgeshire, CB7 4SB, UK		Ely North	East Cambridgeshire	Ely North
00395 - Jasmine House		Unknown on Migration		10002593239	Jasmine House, 1a Upherds Lane, Ely, Cambridgeshire, CB6 1BA, UK		Ely West	East Cambridgeshire	Ely South
00401 - Alder Close No 20		Unknown on Migration		10009295735	20 Alder Close, 20 Alder Close, March, Cambridgeshire, PE15 8PY, UK		March North	Fenland	March North and Waldersey
00403 - Marwick Centre		Unknown on Migration		100091517127	Marwick Centre, Marwick Road, March, Cambridgeshire, PE15 8PH, UK		March North	Fenland	
00412 - Compass Centre		Unknown on Migration		100091414911	Compass Centre, 187-189 High Street, Cambridge, Cambridgeshire, CB22 3HJ, UK	Sawston	Sawston	South Cambridgeshire	Sawston and Shelford
00415 - St Neots Travellers Site		Place & Economy (P&E)	Travellers	100091196965	St Neots Travellers Site, Cambridge Road, St Neots, Cambridgeshire, PE19 6SN, UK		Gransden and The Offords	Huntingdonshire	

00418 - Toft Social Services Office		Resources	Offices	10003189155	Toft Social Services Office, Comberton Road, Cambridge, Cambridgeshire, CB23 2RY, UK	Toft	Caldecote	South Cambridgeshire	Hardwick
00422 - Victoria Lodge Day Centre		People & Communities (P&C)	Centre/Day	10012125470	Victoria Lodge, 18 Larksfield, Wisbech, Cambridgeshire, PE13 2UW, UK			Fenland	
00432 - Victoria Road No.78 Children's Home	78 Victoria Road	People & Communities (P&C)	Home	100090086150	Childrens Hme (78 Victoria Rd), 78 Victoria Road, Wisbech, Cambridgeshire, PE13 2PY, UK			Fenland	
00433 - Shire Hall		Resources	Offices	200004162627	Shire Hall, Castle Hill, Cambridge, Cambridgeshire, CB3 0AP, UK		Castle	City Of Cambridge	Castle
00439 - Great Gransden Windmill		Place & Economy (P&E)	Misc Build		Great Gransden Windmill, Mill Hill, Sandy, Bedfordshire, SG19 3AG, UK	Great Gransden	Gransden and The Offords	Huntingdonshire	
00440 - Earith Bridge Travellers Site		Place & Economy (P&E)	Travellers	10002597885	Earith Bridge Travellers Site, Earith Bridge, Ely, Cambridgeshire, PE28 3PR, UK	Haddenham	Haddenham	East Cambridgeshire	
00443 - Milton Country Park		Place & Economy (P&E)	Country Park		Milton Country Park, Off Old School Lane, Cambridge, Cambridgeshire, CB24 6AZ, UK	Milton	Milton	South Cambridgeshire	Waterbeach
00446 - Blackwell Travellers Site		Place & Economy (P&E)	Travellers	10008079415	Blackwell Travellers Site, Mere Way, Off Kings Hedges Road, Cambridge, Cambridgeshire, CB4 2QL, UK	Milton	Milton	South Cambridgeshire	Waterbeach
00450 - Whaddon Travellers Site		Place & Economy (P&E)	Travellers	10008081324	Whaddon Travellers Site, New Farm, Royston, Hertfordshire, SG8 5SR, UK	Whaddon	Bassingbourn	South Cambridgeshire	
00451 - Sandbank Travellers Site		Place & Economy (P&E)	Travellers	100091195748	Sandbank Travellers Site, Sand Bank, Wisbech, Cambridgeshire, PE13 4XD, UK	Wisbech St Mary	Parson Drove and Wisbech	Fenland	Waldersey
00461 - The County School Cambridge	The County School Cambridge Learning Base	People & Communities (P&C)		10002569115	Roger Ascham Site, Ascham Road, Cambridge, Cambridgeshire, CB4 2BD, UK		West Chesterton	City Of Cambridge	West Chesterton
00463 - Morley Memorial CP Schl Annexe		Primary Education	School		Morley Memorial CP Schl Annexe, Blinco Grove, Cambridge, Cambridgeshire, CB1 4TX, UK		Queen Edith's	City Of Cambridge	Queen Edith's
00464 - St Pauls CE Primary School		Primary Education	School	200004215485	St Pauls CE Primary School, Coronation Street, Cambridge, Cambridgeshire, CB2 1HJ, UK		Trumpington	City Of Cambridge	Trumpington
00465 - Parkside CC Annexe		Secondary Education			Parkside Cc Annexe, UK		Unknown on Migration	Unknown on Migration	Unknown on Migration
00466 - Land at Trumpington Road		Resources	Misc Land		Land At Trumpington Road, Trumpington Road, Cambridge, Cambridgeshire, 0, UK		Trumpington	City Of Cambridge	Trumpington
00469 - King Edward Community Centre		People & Communities (P&C)	Community Centre	200002987974	King Edward Community Centre, Railway Lane, Chatteris, Cambridgeshire, PE16 6NF, UK			Fenland	Chatteris
00472 - Former Covington School		Resources	Village Hall	100091608143	Former Covington School, Cross Street, Huntingdon, Cambridgeshire, PE18 0RS, UK	Covington	Kimbolton and Staughton	Huntingdonshire	
00477 - Fmr Staff Hse (14&16 Camb Rd)		People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	100090134359	Fmr Staff Hse (14&16 Camb Rd), 14 / 16 Cambridge Road, Cambridge, Cambridgeshire, CB21 4NN, UK	Linton	Linton	South Cambridgeshire	Linton

00478 - Linton CE Infants School	Primary Education	School	100091410672	Linton CE Infants School, Church Lane, Cambridge, Cambridgeshire, CB21 4JX, UK	Linton	Linton	South Cambridgeshire	Linton
00479 - Caretaker (Linton Heights)	People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	100090138600	Caretaker (Linton Heights), 18 Dolphin Close, Cambridge, Cambridgeshire, CB21 4XA, UK	Linton	Linton	South Cambridgeshire	Linton
00481 - Millfield CP School	People & Communities (P&C)	School	10002596590	Millfield CP School, Grange Lane, Ely, Cambridgeshire, CB6 1HW, UK	Littleport	Littleport East	East Cambridgeshire	Littleport
00486 - Ramsey Forty Foot Playing Fld	People & Communities (P&C)	Playing Field		Ramsey Forty Foot Playing Fld, Ramsey Road, Huntingdon, Cambridgeshire, PE26, UK	Ramsey Forty Foot	Ramsey	Huntingdonshire	Ramsey and Bury
00494 - Swaffham Bulbeck CE School	People & Communities (P&C)	School	10002596365	Swaffham Bulbeck CE School, 84 High Street, Cambridge, Cambridgeshire, CB25 0LX, UK	Swaffham Bulbeck	The Swaffhams	East Cambridgeshire	Burwell
00495 - Caretaker (Alderman Jacobs)	People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	100090073905	Caretaker (Alderman Jacobs), 63 Drybread Road, Peterborough, Cambridgeshire, PE7 1XG, UK	Whittlesey		Fenland	Whittlesey North
00498 - Ramnoth Road Playing Field	People & Communities (P&C)	Playing Field		Ramnoth Road Playing Field, Ramnoth Road, Wisbech, Cambridgeshire, PE13 2JB, UK			Fenland	
00499 - Hudson Sports Centre (Wisbech)	People & Communities (P&C)	Community Centre	200002987550	Hudson Sports Centre (Wisbech), Harecroft Road, Wisbech, Cambridgeshire, PE13 1RL, UK		Peckover	Fenland	Roman Bank and Peckover
00500 - Queen Mary Centre	Unknown on Migration		200002987656	Queen Mary Centre, Queens Road, Wisbech, Cambridgeshire, PE13 2PE, UK			Fenland	
00501 - Land at Somers Road	People & Communities (P&C)	Misc Land	10034162334	Land At Somers Road, Somers Road, Wisbech, Cambridgeshire, 0, UK			Fenland	
00503 - Russell Street No.40	People & Communities (P&C)	Home	200004166754	41 Russell Street, 41 Russell Street, Cambridge, Cambridgeshire, CB2 1HT, UK		Trumpington	City Of Cambridge	Petersfield
00504 - Group Home (17 Upherds Lane)	People & Communities (P&C)	Home	100090056278	Group Home (17 Upherds Lane), 17 Upherds Lane, Ely, Cambridgeshire, CB6 1AZ, UK		Ely West	East Cambridgeshire	Ely South
00526 - Group Home (204 Norwich Rd)	People & Communities (P&C)	Home	100090082837	Group Home (204 Norwich Rd), 204 Norwich Road, Wisbech, Cambridgeshire, PE13 3TD, UK			Fenland	
00528 - Little Chishill Windmill	N/A	Misc Build		Little Chishill Windmill, Barley Road, Royston, Hertfordshire, SG8 8SD, UK	Little Chishill	Melbourn	South Cambridgeshire	Melbourn and Bassingbourn
00529 - Pocket Park (Elm)	Place & Economy (P&E)	Nature Reserve		Pocket Park (Elm), Rings End, Wisbech, Cambridgeshire, 0, UK	Elm	Elm and Christchurch	Fenland	Waldersey
00533 - County Records Office	Place & Economy (P&E)	Misc Build	10000146928	County Records Office, Grammar School Walk, Huntingdon, Cambridgeshire, PE29 3LF, UK		Huntingdon West	Huntingdonshire	
00534 - Kingston Amenity Area	Place & Economy (P&E)	Nature Reserve		Kingston Amenity Area, Adj.bourne-Toft Rd, Cambridge, Cambridgeshire, 0, UK	Kingston	Caldecote	South Cambridgeshire	Hardwick
00536 - Caretakers House (Westwood)	People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	100090068559	Caretakers House (Westwood), 42 Maple Grove, March, Cambridgeshire, PE15 8JT, UK		March North	Fenland	

00538 - Staff House (24 Park View)		People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	100090112773	Staff House (24 Park View), 24 Park View, Huntingdon, Cambridgeshire, PE28 4AJ, UK Stukeley Meadows CP School, Wertheim Road, Huntingdon, Cambridgeshire, PE29 6UH, UK St Ives Police Station, CATS, Norris Road, St Ives, Cambs, PE27 5QB, UK Spring Common School, American Lane, Huntingdon, Cambridgeshire, PE29 1TQ, UK Huntingdon Primary School, Ambury Road, Huntingdon, Cambridgeshire, PE29 1AD, UK Cromwell Museum, High Street, Grammar School Walk, Huntingdon, Cambridgeshire, PE29 3LF, UK Hawthorns Community Home, Haviland Way, Cambridge, Cambridgeshire, CB4 2RA, UK Malta Road Centre, Malta Road, Cambridge, Cambridgeshire, CB1 3LW, UK Ramsey Former Library, School Lane, Huntingdon, Cambridgeshire, PE26 1AF, UK Caretakers Hse (St Marys Ce), 29 Winttingham Road, St Neots, Cambridgeshire, PE19 1NX, UK Caretakers Hse (Lt Paxton CP), 99a Gordon Road, Huntingdon, Cambridgeshire, PE19 4NG, UK Caretakers Hse (Newnham Croft), 1 Chedworth Street, Cambridge, Cambridgeshire, CB3 9JF, UK Caretakers House (Burwell VC), 52 The Causeway, Cambridge, Cambridgeshire, CB25 0DX, UK Bluntisham HWRC, Bluntisham Heath Road, Huntingdon, Cambridgeshire, PE28 3LQ, UK Cambridge Central Library, Lion Yard, Cambridge, Cambridgeshire, CB2 3QD, UK Caretaker (Milton Road I&J), 194 Milton Road, Cambridge, Cambridgeshire, CB4 1LF, UK Caretakers Hse (St Andrews CP), 12 Mortlock Ave, Cambridge, Cambridgeshire, CB4 1TE, UK	The Stukeleys	Alconbury and The Stukeley	Huntingdonshire	
00541 - Stukeley Meadows CP School		Primary Education	School	100091521403			Huntingdon West	Huntingdonshire	
00632 - CATS Day Centre at St Ives Police Station	CATS Day Centre	People & Communities (P&C)	Centre/Day	10091593359			Unknown on Migration	Unknown on Migration	Unknown on Migration
00681 - Spring Common School		People & Communities (P&C)	School	100091521467			Huntingdon East	Huntingdonshire	Godmanchester and Huntingdon South
00682 - Huntingdon Primary School		Primary Education	School	100091521551			Huntingdon East	Huntingdonshire	Godmanchester and Huntingdon South
00683 - Cromwell Museum		Place & Economy (P&E)	Misc Build	10000162541			Huntingdon West	Huntingdonshire	
00684 - Hawthorns Family Unit	Hawthorns Community Home	People & Communities (P&C)	Home	200004196132			King's Hedges	City Of Cambridge	King's Hedges
00685 - Malta Road Centre	Malta Road Locality	People & Communities (P&C)	Centre	10002570613			Coleridge	City Of Cambridge	Coleridge
00741 - Ramsey Former Library		Place & Economy (P&E)	Library	100091518162		Ramsey	Ramsey	Huntingdonshire	Ramsey and Bury
00745 - Caretakers House (St Marys CE)		People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	100090124907			St Neots Eynesbury	Huntingdonshire	St Neots Eynesbury
00746 - Caretakers House (Lt Paxton CP)		People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	100090099126		Little Paxton	Little Paxton	Huntingdonshire	
00750 - Caretakers House (Newnham Croft)		People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	200004160980				City Of Cambridge	Newnham
00751 - Caretakers House (Burwell VC)		People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	100090039573		Burwell	Burwell	East Cambridgeshire	Burwell
00753 - Bluntisham HWRC		Place & Economy (P&E)	Waste Recyc			Bluntisham	Earith	Huntingdonshire	Somersham and Earith
00763 - Cambridge Central Library		Place & Economy (P&E)	Library	200004161643			Market	City Of Cambridge	Market
00771 - Caretaker (Milton Road I&J)		People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	200004194318			West Chesterton	City Of Cambridge	West Chesterton
00772 - Caretakers House (St Andrews CP)	Mortlock Avenue	People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	200004199199			East Chesterton	City Of Cambridge	East Chesterton

00773 - Caretaker (Bewick Bridge)		People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	100090140694	Caretaker (Bewick Bridge), 28 Fulbourn Old Drift, Cambridge, Cambridgeshire, CB1 9NE, UK Caretakers House (Fawcett P), 101 Paget Road, Cambridge, Cambridgeshire, CB2 9JG, UK Bedford House Day Centre, St Mary's Street, Ely, Cambridgeshire, CB7 4ES, UK Chettisham Meadows, The Balk, Ely, Cambridgeshire, 0, UK Histon Branch Library, Unit 1 School Hill, Cambridge, Cambridgeshire, CB24 9JE, UK Littleport Branch Library, Town Hall, Main Street, Ely, Cambridgeshire, CB6 1LU, UK Witchford Highways Depot, Stirling Way, Ely, Cambridgeshire, CB6 3NR, UK Ditchburn Place Day Centre, Mill Road, Cambridge, Cambridgeshire, CB1 2DR, UK Burwell Former Highways Depot, Reach Road, Cambridge, Cambridgeshire, CB25 0GH, UK Dullingham Highways Depot, Brinkley Road, Newmarket, Suffolk, CB8 9JW, UK Huntingdon Highways Depot, Blackstone Leys, Huntingdon, Cambridgeshire, PE29 6XL, UK Stanground Former Landfill, Buntings Lane, Peterborough, Cambridgeshire, 0, UK Whittlesford Highways Depot, Station Road, Cambridge, Cambridgeshire, CB22 4NL, UK Flats 1-4 Eastrea Road, Peterborough, Cambridgeshire, PE7 1SG, UK Willingham Travellers Site, Meadow Drove, Cambridge, Cambridgeshire, CB24 5JL, UK Turf Fen Travellers Site, Turf Fen, Wisbech, Cambridgeshire, PE13 4JZ, UK Cambridge Catering Centre, Unit 1a Midge Hall Court, Huntingdon, Cambridgeshire, PE29 6XX, UK Milton Landfill Site, Milton Interchange, Cambridge, Cambridgeshire, 0, UK Caxton Former Highways Depot, Ermine Street, Cambridge, Cambridgeshire, CB23 3PG, UK	Teversham	South Cambridgeshire	Fulbourn
00774 - Caretakers House (Fawcett P)		People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow			Trumpington	City Of Cambridge	Trumpington
00786 - Bedford House Day Centre		People & Communities (P&C)	Centre/Day	100091190983		Ely West	East Cambridgeshire	Ely South
00788 - Chettisham Meadows		Place & Economy (P&E)	Nature Reserve			Downham	Ely North	East Cambridgeshire
00792 - Histon Library	Histon Branch Library	Place & Economy (P&E)	Library	100091421588		Histon	Histon and Impington	South Cambridgeshire
00794 - Littleport Library	Littleport Branch Library	Place & Economy (P&E)	Library	10002598215		Littleport	Littleport East	East Cambridgeshire
00843 - Witchford Highways Depot	Highways Depot - Witchford	Place & Economy (P&E)	Highways Depot	10002596795		Witchford	Ely South	East Cambridgeshire
00844 - Ditchburn Place Day Centre		People & Communities (P&C)	Centre/Day				Petersfield	City Of Cambridge
00845 - Burwell Former Highways Depot		Place & Economy (P&E)	Highways Depot	10002590135		Burwell	Burwell	East Cambridgeshire
00846 - Dullingham Highways Depot		Place & Economy (P&E)	Highways Depot	10002597839		Dullingham	Dullingham Villages	East Cambridgeshire
00847 - Huntingdon Highways Depot	Highways Depot - Stanton House	Place & Economy (P&E)	Highways Depot	10000168643		Stukeley Road	Huntingdon West	Huntingdonshire
00848 - Stanground Former Landfill		Place & Economy (P&E)	Landfill Site			Stanground	Stanground Central	City of Peterborough
00852 - Whittlesford Highways Depot	Highways Depot - Whittlesford	Place & Economy (P&E)	Highways Depot	10033028418		Whittlesford	Whittlesford	South Cambridgeshire
00859 - Flats 1-4 Eastrea Road		Unknown on Migration				Whittlesey		Fenland
00860 - Willingham Travellers Site		Place & Economy (P&E)	Travellers	100091203957		Willingham	Willingham and Over	South Cambridgeshire
00861 - Turf Fen Travellers Site		Place & Economy (P&E)	Travellers	200002000029		Murrow	Parson Drove and Wisbech	Fenland
00867 - Cambridge Catering Centre		Resources	Misc Build	100091521375		Ermine Business Park	Alconbury and The Stukeley	Huntingdonshire
00869 - Milton Landfill Site		Place & Economy (P&E)	Landfill Site	100091421221		Milton	Milton	South Cambridgeshire
00871 - Caxton Former Highways Depot		Place & Economy (P&E)	Highways Depot	10003196271		Caxton	Bourn	South Cambridgeshire

00872 - March Former Highways Depot	Place & Economy (P&E)	Highways Depot		March Former Highways Depot, Queens Street, March, Cambridgeshire, PE15 8SL, UK	March North	Fenland	
00874 - Education IT (Waterbeach)	Unknown on Migration		100091422920	Education It (Waterbeach), Cambridge Road, Cambridge, Cambridgeshire, CB25 9NJ, UK	Waterbeach	Waterbeach	South Cambridgeshire Waterbeach
00878 - Warboys Library	Place & Economy (P&E)	Library	10000153313	Warboys Library, High Street, Huntingdon, Cambridgeshire, PE28 2TA, UK	Warboys	Warboys and Bury	Huntingdonshire
00886 - Staff House (60 Spring Lane)	People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	100090170826	Staff House (60 Spring Lane), 60 Spring Lane, Royston, Hertfordshire, SG8 5HT, UK	Bassingbourn	Bassingbourn	South Cambridgeshire
00888 - Ely St Johns CP School	Primary Education	School	10002585090	Ely St Johns CP School, St Johns Road, Ely, Cambridgeshire, CB6 3BW, UK		Ely South	East Cambridgeshire Ely South
00889 - Great Paxton CE Primary School	Primary Education	School	100091523559	Great Paxton CE Primary School, Mount Pleasant, Huntingdon, Cambridgeshire, PE19 6YJ, UK	Great Paxton	Gransden and The Offords	Huntingdonshire
00894 - March Former Trading Standards	Unknown on Migration		10014149811	March Former Trading Standards, Dartford Road, March, Cambridgeshire, PE15 8AL, UK		March North	Fenland
00896 - Park Street CE School	Primary Education	School	10002565455	Park Street CE School, Park Street, Cambridge, Cambridgeshire, CB5 8AR, UK		Market	City Of Cambridge Market
00897 - St Albans RC Primary School	Primary Education	School	200004215707	St Albans Rc Primary School, Lensfield Road, Cambridge, Cambridgeshire, CB2 1LS, UK		Trumpington	City Of Cambridge Trumpington
00911 - Princes Street Offices	Resources	Offices		Princes Street Offices		Unknown on Migration	Unknown on Migration Unknown on Migration
00912 - Caretakers House Kendal Way (Shirley I)	People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	200004198341	Caretakers House (Shirley I), 188 Kendal Way, Cambridge, Cambridgeshire, CB4 1LU, UK		East Chesterton	City Of Cambridge East Chesterton
00913 - Caretaker (Queen Edith CP)	People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow		Caretaker (Queen Edith CP), 24 Godwin Way, Cambridge, Cambridgeshire, CB1 8QP, UK		Queen Edith's	City Of Cambridge Queen Edith's
00914 - Caretakers Bungalow (Arbury)	People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	200004191671	Caretakers Bungalow (Arbury), 38 Carlton Way, Cambridge, Cambridgeshire, CB4 2DE, UK		Arbury	City Of Cambridge Arbury
00916 - Caretakers House (Abbey Meadows)	People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	200004185124	Caretakers Hse (Abbey Meadows), 3 Galfrid Road, Cambridge, Cambridgeshire, CB5 8ND, UK		Abbey	City Of Cambridge Abbey
00918 - Russell Street No.35	Resources	Home	200004166740	Group Home (35/37 Russell St), 35 / 37 Russell Street, Cambridge, Cambridgeshire, CB2 1HT, UK		Trumpington	City Of Cambridge Petersfield
00919 - Russell Street No.33	Resources	Home		Russell Street no. 33, Russell Street, Cambridge, Cambs, CB2 1HT			Petersfield
00920 - Caretakers House (St Laurence)	People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	200004194153	Caretakers House (St Laurence), Arbury Road, Cambridge, Cambridgeshire, CB4 2JX, UK	King's Hedges	City Of Cambridge	King's Hedges
00920 - Russell Street No.37	Resources	Home		Russell Street No.37, Cambridge, Cambridgeshire, CB2 1HT			Petersfield
00922 - Russell Street No.44	People & Communities (P&C)	Home		Russell Street No.44, Cambridge, Cambridgeshire, CB2 1HT			Petersfield

00923 - Caretakers Bungalow (Colville CP)	People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	200004188438	Caretakers Bw (Colville CP), 37 Colville Road, Cambridge, Cambridgeshire, CB1 9EJ, UK	Cherry Hinton	City Of Cambridge	Cherry Hinton
00924 - Caretakers Bungalow (Kings Hedges)	People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	200004292676	Caretakers Bw (Kings Hedges), Northfield Ave, Cambridge, Cambridgeshire, CB4 2LG, UK	King's Hedges	City Of Cambridge	King's Hedges
00930 - Caretakers Bungalow (The Grove CP)	People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	200004207886	Caretakers Bw (The Grove CP), 173 Campkin Road, Cambridge, Cambridgeshire, CB4 2NB, UK	King's Hedges	City Of Cambridge	King's Hedges
00931 - Hinchbrooke Country Park	Resources	Country Park	10000146807	Hinchbrooke Country Park, Brampton Road, Huntingdon, Cambridgeshire, PE29 6DB, UK	Huntingdon West	Huntingdonshire	
00946 - Caretakers House (Cavalry I)	People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	100091517359	Caretakers House (Cavalry I), 26 Cavalry Drive, March, Cambridgeshire, PE15 9EQ, UK	March East	Fenland	
00951 - Land at Blackthorn Court	Unknown on Migration	Misc Land		Land At Blackthorn Court, The Fold, Whittlesey, Cambridgeshire, PE7 2BH, UK	Coates	Benwick Coates and Eastrea	Whittlesey South
00955 - Caretakers House (Earith CP)	People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	100090116853	Caretakers House (Earith CP), 11 School Road, Huntingdon, Cambridgeshire, PE28 3QB, UK	Earith	Earith	Huntingdonshire Somersham and Earith
00962 - Caretakers House (Fulbourn CP)	People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	100090156527	Caretakers House (Fulbourn CP), 16 School Lane, Cambridge, Cambridgeshire, CB21 5BH, UK	Fulbourn	Fulbourn	South Cambridgeshire Fulbourn
00966 - Caretakers Bungalow (Hartford I&J)	People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	100090108934	Caretakers Bw (Hartford I&J), 7 Mayfield Road, Huntingdon, Cambridgeshire, PE29 1UL, UK	Hartford	Huntingdon East	Huntingdonshire Godmanchester and Huntingdon South
00969 - Caretakers House (Holywell CE)	People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	100091199540	Caretakers House (Holywell Ce), Mill Lane, Huntingdon, Cambridgeshire, PE27 4TF, UK	Needlingworth	Earith	Huntingdonshire
00971 - Caretakers Bungalow (Huntingdon I/J)	People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	100090087523	Caretakers Bw (Huntingdon I/J), Ambury Road, Huntingdon, Cambridgeshire, PE29 1AD, UK		Huntingdon East	Huntingdonshire Godmanchester and Huntingdon South
00976 - Caretakers Bungalow (Mayfield CP)	People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	200004204305	Caretakers Bw (Mayfield CP), Warwick Road, Cambridge, Cambridgeshire, CB4 3HN, UK		Castle	City Of Cambridge Castle
00977 - Caretakers Bungalow (Melbourn VC)	People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	100090171270	Caretakers Bw (Melbourn VC), 11 The Moor, Royston, Hertfordshire, SG8 6EF, UK	Melbourn	Melbourn	South Cambridgeshire Melbourn and Bassingbourn
00979 - Caretaker (Queen Emma)	People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow		Caretaker (Queen Emma), Gunhild Way, Cambridge, Cambridgeshire, CB1 8QY, UK		Queen Edith's	City Of Cambridge
00980 - Caretaker (Netherhall)	People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow		Caretaker (Netherhall), 198 Queen Ediths Way, Cambridge, Cambridgeshire, CB1 8NL, UK		Queen Edith's	City Of Cambridge Queen Edith's
00982 - Caretakers House (Ramsey J)	People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	10002834370	Caretakers House (Ramsey J), 4 Station Road, Huntingdon, Cambridgeshire, PE26 1JA, UK	Ramsey	Ramsey	Huntingdonshire Ramsey and Bury



00986 - Caretaker (St Johns CE)	People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	100090116218	Caretaker (St Johns Ce), Sallowbush Road, Huntingdon, Cambridgeshire, PE29 7LA, UK		Huntingdon North	Huntingdonshire	
00988 - Caretakers House (St Lukes CE)	People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	200004164342	Caretakers House (St Lukes Ce), French's Road, Cambridge, Cambridgeshire, CB4 3DZ, UK		Arbury	City Of Cambridge	Arbury
00992 - Caretakers Houses (Manor Schl)	People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	100091191071	Caretakers Houses (Manor Schl), 1/2/3 The Drive, Ely, Cambridgeshire, CB6 3RP, UK	Wilburton	Stretham	East Cambridgeshire	
00993 - Caretakers Bungalow (Thongsley I/J)	People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	100090091586	Caretakers Bw (Thongsley I/J), 1 Butts Grove Way, Huntingdon, Cambridgeshire, PE29 1PE, UK		Huntingdon North	Huntingdonshire	
00996 - Caretakers House (Warboys)	People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	100091198999	Caretakers House (Warboys), Humberdale Way, Huntingdon, Cambridgeshire, PE28 2RX, UK	Warboys	Warboys and Bury	Huntingdonshire	
01001 - Caretakers Bungalow (Winhills)	People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	100091522981	Caretakers Bungalow (Winhills), Cromwell Road, St Neots, Cambridgeshire, PE19 2DX, UK		St Neots Eynesbury	Huntingdonshire	St Neots Eynesbury
01003 - Caretakers Bungalow (Wm De Yaxley)	People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	100091201403	Caretakers Bw (Wm De Yaxley), Landsdowne Road, Peterborough, Cambridgeshire, PE7 3JD, UK	Yaxley	Yaxley and Farcet	Huntingdonshire	Norman Cross
01008 - Signet Court Units 18-20	People & Communities (P&C)	Offices	200004291603	Signet Court Units 18-20, Swanns Road, Cambridge, Cambridgeshire, CB5 8LA, UK		Abbey	City Of Cambridge	Abbey
01020 - Cottenham Library	Place & Economy (P&E)	Library	100091421267	Cottenham Library, Marget Street, Cambridge, Cambridgeshire, CB24 8QY, UK	Cottenham	Cottenham	South Cambridgeshire	
01021 - Glebelands Primary School	People & Communities (P&C)	School	200002987995	Glebelands Primary School, New Road, Chatteris, Cambridgeshire, PE16 6EZ, UK			Fenland	Chatteris
01023 - Wisbech HWRC	Place & Economy (P&E)	Waste Recyc	200002987471	Wisbech Hwrc, Boleness Road, Wisbech, Cambridgeshire, PE13 2RE, UK			Fenland	
01024 - Dartford Centre	Unknown on Migration		200002988282	Dartford Centre, Unit 12 March Business Park, March, Cambridgeshire, PE15 8PG, UK		March North	Fenland	
01026 - Thriplow HWRC	Place & Economy (P&E)	Waste Recyc	10003203801	Thriplow Hwrc, Gravel Pit Hill, Royston, Hertfordshire, SG8 7HZ, UK	Thriplow	Whittlesford	South Cambridgeshire	Duxford
01030 - Bargroves Resource Centre	The Bargroves	People & Communities (P&C)	100091522988	Bargroves Resource Centre, Cromwell Road, St Neots, Cambridgeshire, PE19 2EY, UK		St Neots Eynesbury	Huntingdonshire	St Neots Eynesbury
01039 - Houghton CP School Playing Field	People & Communities (P&C)	Playing Field		Houghton CP Schl Playing Field, Chapel Lane, Huntingdon, Cambridgeshire, PE28 2AY, UK	Houghton	The Hemingfords	Huntingdonshire	The Hemingfords and Fenstanton
01042 - Land Adj St Ivo School	People & Communities (P&C)	Misc Land	10000158232	Land Adj St Ivo School, Westwood Road, St Ives, Cambridgeshire, PE28 6WU, UK		St Ives South	Huntingdonshire	
01043 - Histon & Impingham CP Playing Field	People & Communities (P&C)	Playing Field		Histon & Imp CP Playing Field, New School Road, Cambridge, Cambridgeshire, CB24 9LL, UK	Histon	Histon and Impington	South Cambridgeshire	
01044 - Eastfield Infant School	Primary Education	School	100091519192	Eastfield Infant School, Ramsey Road, St Ives, Cambridgeshire, PE27 5QT, UK		St Ives South	Huntingdonshire	

01045 - Caretakers Bungalow (Eastfield I)	People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	100090113578	Caretakers Bw (Eastfield I), 3 Pig Lane, St Ives, Cambridgeshire, PE27 5QE, UK		St Ives South	Huntingdonshire	
01047 - Caretakers House (Manor CC)	People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow		Caretakers House (Manor Cc), 110 Arbury Road, Cambridge, Cambridgeshire, CB4 2JG, UK		King's Hedges	City Of Cambridge	
01048 - Caretakers House (Cromwell CC)	People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	100090063498	Caretakers House (Cromwell Cc), 37 Wood Street, Chatteris, Cambridgeshire, PE16 6LJ, UK			Fenland	Chatteris
01049 - Caretakers Bungalow (Wyton CP)	People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	10000152147	Caretakers Bungalow (Wyton CP), Somerset Road, Huntingdon, Cambridgeshire, PE28 2HN, UK	Wyton	Upwood and The Raveleys	Huntingdonshire	
01053 - Land at Rear of Glebe CP Schl	Place & Economy (P&E)	Misc Land		Land At Rear Of Glebe CP Schl, Cambridge Road, Cambridge, Cambridgeshire, CB3 0PN, UK	Girton	Girton	South Cambridgeshire	Bar Hill
01059 - Caretakers House (St. Matthews)	People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	200004177465	Caretakers Hse (St. Matthews), Flower Street, Cambridge, Cambridgeshire, CB1 2NH, UK		Petersfield	City Of Cambridge	Petersfield
01073 - Former Staff Hse (2 Park Dr)	People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	100090153301	Former Staff Hse (2 Park Dr), 2 Park Drive, Cambridge, Cambridgeshire, CB24 9LY, UK	Impington	Histon and Impington	South Cambridgeshire	
01074 - Former Staff Hse (3 Park Dr)	People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	100090153302	Former Staff Hse (3 Park Dr), 3 Park Drive, Cambridge, Cambridgeshire, CB24 9LY, UK	Impington	Histon and Impington	South Cambridgeshire	
01075 - Caretakers House (Impington VC)	People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow		Caretakers Hse (Impington VC), 4 Park Drive, Cambridge, Cambridgeshire, CB24 9LY, UK	Impington	Histon and Impington	South Cambridgeshire	
01076 - Staff House (The Lodge)	People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	100091204237	Staff Hse (The Lodge), The Lodge, Park Drive, Cambridge, 0, CB24 9LY, UK	Impington	Histon and Impington	South Cambridgeshire	
01078 - School House (Gamlingay)	People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	10008081030	School House (Gamlingay), 10 Green End, Sandy, Bedfordshire, SG19 3LE, UK	Gamlingay	Gamlingay	South Cambridgeshire	Gamlingay
01083 - Yaxley Library	Place & Economy (P&E)	Library	10000154445	Yaxley Library, Landsdowne Road, Peterborough, Cambridgeshire, PE7 3JL, UK	Yaxley	Yaxley and Farcet	Huntingdonshire	Norman Cross
01087 - Chesterton CC Playing Field	People & Communities (P&C)	Playing Field		Chesterton Cc Playing Field, Courtney Way, Cambridge, Cambridgeshire, CB4 2EE, UK	Chesterton	West Chesterton	City Of Cambridge	West Chesterton
01088 - Caretakers House (Chesterton CC)	People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	200004163489	Caretakers Hse (Chesterton Cc), 79 Bateson Road, Cambridge, Cambridgeshire, CB4 3HF, UK		West Chesterton	City Of Cambridge	West Chesterton
01092 - Burwell Library	Place & Economy (P&E)	Library	10002596260	Burwell Library, The Causeway, Burwell, CB25 0DU				Burwell
01092 - Burwell VC Community Assets	People & Communities (P&C)	School	10002600109	Burwell VC Community Assets, The Causeway, Cambridge, Cambridgeshire, CB25 0DU, UK	Burwell	Burwell	East Cambridgeshire	Burwell
01094 - Alderman Jacobs Primary School	People & Communities (P&C)	School	200002988173	Alderman Jacobs Primary School, Drybread Road, Peterborough, Cambridgeshire, PE7 1XJ, UK	Whittlesey		Fenland	Whittlesey North
01096 - March Landfill Site	Place & Economy (P&E)	Landfill Site	100091609813	March Landfill Site, Hundred Road, March, Cambridgeshire, 0, UK		March North	Fenland	

01097 - Grunty Fen Landfill Site		Place & Economy (P&E)	Landfill Site		Grunty Fen Landfill Site, Pools Road, Ely, Cambridgeshire, 0, UK	Wilburton	Stretham	East Cambridgeshire	
01098 - Parsonage Close Day Centre	Burwell and District Day Centre	People & Communities (P&C)	Centre/Day	10002596368	Parsonage Close Day Centre, Parsonage Close, Cambridge, Cambridgeshire, CB25 0DR, UK	Burwell	Burwell	East Cambridgeshire	Burwell
01104 - Alconbury HWRC		Place & Economy (P&E)	Waste Recyc		Alconbury Hwrc, Alconbury Hill, Huntingdon, Cambridgeshire, PE28 4JH, UK	Alconbury	Alconbury and The Stukeley	Huntingdonshire	
01107 - Bungalows (22-28 Prospect PI)		Unknown on Migration		100090083916	Bungalows (22-28 Prospect PI), 22-28 Prospect Place, Wisbech, Cambridgeshire, PE13 2QH, UK			Fenland	
01118 - Land at Hinchingsbrooke Park		Resources	Misc Land		Land At Hinchingsbrooke Park, Brampton Road, Huntingdon, Cambridgeshire, UK		Huntingdon West	Huntingdonshire	
01158 - Land at Hinchingsbrooke		Resources	Misc Land		Land At Hinchingsbrooke, Brampton Road, Huntingdon, Cambridgeshire, UK		Huntingdon West	Huntingdonshire	
01159 - March HWRC		Place & Economy (P&E)	Waste Recyc	200002988354	March Hwrc, Hundred Road, March, Cambridgeshire, PE15 8QN, UK		March North	Fenland	
01160 - Seadyke Travellers Site		Place & Economy (P&E)	Travellers	100091514009	Seadyke Travellers Site, Seadyke Road, Wisbech, Cambridgeshire, PE13 4XF, UK	Wisbech St Mary	Parson Drove and Wisbech	Fenland	Waldersey
01163 - S4 Chamber		Unknown on Migration			S4 Chamber, Elizabeth Way, Cambridge, Cambridgeshire, UK		West Chesterton	City Of Cambridge	West Chesterton
01164 - Cambridge Cavern		Unknown on Migration			Cambridge Cavern, Elizabeth Way Bridge, Cambridge, Cambridgeshire, 0, UK		West Chesterton	City Of Cambridge	West Chesterton
01165 - Chamber SA4 - Elizabeth Way Bridge		Unknown on Migration		200004211946	Chamber SA4 - Elizabeth Wy Brq, Elizabeth Way Bridge, Cambridge, Cambridgeshire, 0, UK		Abbey	City Of Cambridge	Abbey
01170 - Land at Station Approach		Place & Economy (P&E)	Nature Reserve		Land At Station Approach, 0, Huntingdon, Cambridgeshire, UK	Somersham	Somersham	Huntingdonshire	Somersham and Earith
01171 - CATS Day Centre		People & Communities (P&C)	Centre/Day		Cats Day Centre, 1 Bull Lane, St Ives, Cambridgeshire, PE27 5AX, UK		St Ives South	Huntingdonshire	
01180 - Sawtry Youth Centre		People & Communities (P&C)	Centre	10000158450	Sawtry Youth Centre, Green End Road, Huntingdon, Cambridgeshire, PE28 5UX, UK	Sawtry	Sawtry	Huntingdonshire	
01183 - Bassingbourn Community Centre		People & Communities (P&C)	Community Centre		Bassingbourn Community Centre, South End, Royston, Hertfordshire, SG8 5NJ, UK	Bassingbourn	Bassingbourn	South Cambridgeshire	
01185 - Ramsey Youth Centre	Ramsey Locality Team	People & Communities (P&C)	Centre	10000168602	Ramsey Youth Centre, Hollow Lane, Huntingdon, Cambridgeshire, PE26 1DG, UK	Ramsey	Ramsey	Huntingdonshire	Ramsey and Bury
01186 - Huntingdon Recreation Centre		People & Communities (P&C)	Community Centre	10000168627	Huntingdon Recreation Centre, St Peters Road, Huntingdon, Cambridgeshire, PE29 7DA, UK		Huntingdon West	Huntingdonshire	
01187 - Land Off South End		Resources	Misc Land		Land Off South End, South End, Royston, Hertfordshire, SG8 5NL, UK	Bassingbourn	Bassingbourn	South Cambridgeshire	
01188 - Sawston Former GM Depot		Place & Economy (P&E)	Depot	10003189335	Sawston Former Gm Depot, Sawston Village College, New Road, Cambridge, Cambridgeshire, CB22 3BP, UK	Sawston	Sawston	South Cambridgeshire	Sawston and Shelford

01192 - Comberton Former GM Depot	Place & Economy (P&E)	Depot		Comberton Former Gm Depot, West Street, Cambridge, Cambridgeshire, CB23 7DU, UK	Comberton	Caldecote	South Cambridgeshire	Hardwick
01193 - Ramsey Former GM Depot	Place & Economy (P&E)	Depot		Ramsey Former Gm Depot, Ramsey College, Huntingdon, Cambridgeshire, PE17 1DL, UK	Ramsey	Ramsey	Huntingdonshire	
01199 - Sawston Library	Place & Economy (P&E)	Library		Sawston Library, New Road, Cambridge, Cambridgeshire, CB22 3BP, UK	Sawston	Sawston	South Cambridgeshire	Sawston and Shelford
01207 - Conington Former Landfill	Place & Economy (P&E)	Landfill Site		Conington Former Landfill, Off A14, Huntingdon, Cambridgeshire, UK	Fenstanton	Papworth and Elsworth	Huntingdonshire	Papworth and Swavesey
01208 - Godmanchester Former Landfill	Place & Economy (P&E)	Landfill Site		Godmanchester Former Landfill, Cow Lane, Huntingdon, Cambridgeshire, PE29 2EJ, UK	Godmanchester	Godmanchester	Huntingdonshire	Godmanchester and Huntingdon South
01209 - Whittlesey HWRC	Place & Economy (P&E)	Waste Recyc	100091535246	Whittlesey Hwrc, New Road, Peterborough, Cambridgeshire, PE7 1SZ, UK	Whittlesey		Fenland	Whittlesey South
01215 - March Grounds Mtce Depot	Resources	Depot		March Grounds Mtce Depot, Norwood Road, March, Cambridgeshire, PE15 8JL, UK		March North	Fenland	
01216 - Land at Maple Grove Schl	Resources	Misc Land	100091609843	Land At Maple Grove Schl, Norwood Road, March, Cambridgeshire, 0, UK		March North	Fenland	
01217 - Dev Site (Hereward Schl)	Highways Depot	Depot		Dev Site (Hereward Schl), Robingoodfellows Lane, March, Cambridgeshire, UK		March North	Fenland	
01221 - Chatteris Library	Chatteris Branch Library	Place & Economy (P&E)	Library	100090061136	Chatteris Branch Library, 2 Furrowfields Rd, Chatteris, Cambridgeshire, PE16 6DY, UK	Slade Lode	Fenland	Forty Foot
01222 - March Business Centre	People & Communities (P&C)	Offices	100091609700	March Business Centre, March Business Park, March, Cambridgeshire, PE15 8AN, UK		March North	Fenland	
01230 - Caretakers House (Burrowmoor CP)	People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	100090064398	Caretakers Hse (Burrowmoor CP), 24 Burrowmoor Road, March, Cambridgeshire, PE15 9RP, UK		March West	Fenland	
01231 - Huntingdon Youth Centre	People & Communities (P&C)	Centre	100091521548	Huntingdon Youth Centre, Sallowbush Road, Huntingdon, Cambridgeshire, PE29 7AF, UK		Huntingdon West	Huntingdonshire	
01232 - Caretakers House (Bottisham CP)	People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	100090036688	Caretakers Hse (Bottisham CP), 10 Beechwood Close, Cambridge, Cambridgeshire, CB25 9BE, UK	Bottisham	Bottisham	East Cambridgeshire	Woodditton
01234 - Caretakers House (Clarkson I)	People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	100091196152	Caretakers House (Clarkson I), Trafford Road, Wisbech, Cambridgeshire, PE13 2ES, UK			Fenland	
01239 - Caretaker (Neale Wade CC)	People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow		Caretaker (Neale Wade Cc), 3 Barkers Lane, March, Cambridgeshire, PE15 9PX, UK		March West	Fenland	
01241 - Godmanchester PDC	Unknown on Migration		100091521938	Gpdc, 42 West Street, Huntingdon, Cambridgeshire, PE29 2HJ, UK	Godmanchester	Godmanchester	Huntingdonshire	Godmanchester and Huntingdon South
01247 - Pendragon Community CP School	People & Communities (P&C)	School	10003187406	Pendragon Community CP School, Varrier Jones Drive, Cambridge, Cambridgeshire, CB23 3XQ, UK	Papworth Everard	Papworth and Elsworth	South Cambridgeshire	Papworth and Swavesey
01248 - Caretakers House (Elm Road CP)	People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	100090079698	Caretakers House (Elm Road CP), 2 Elm Road, Wisbech, Cambridgeshire, PE13 2TB, UK			Fenland	

01253 - Madingley Road Park & Ride		Place & Economy (P&E)	Park and Ride		Madingley Road Park & Ride, Madingley Road, Cambridge, Cambridgeshire, CB3 0EX, UK		Castle	City Of Cambridge	Castle
01257 - Upware Field Studies Site		Unknown on Migration			Upware Field Studies Site, Fodderfen Drove, Ely, Cambridgeshire, 0, UK	Upware	Soham South	East Cambridgeshire	
01261 - Land at Kingswood Park		Resources	Misc Land		Land At Kingswood Park, Kingswood Road, March, Cambridgeshire, PE15 9RT, UK		March West	Fenland	
01262 - Land at High Street Foxton		Resources	Misc Land		Land At High Street Foxton, High Street, Cambridge, Cambridgeshire, UK	Foxton	Fowlmere and Foxton	South Cambridgeshire	Melbourn and Bassingbourn
01264 - Ely Register Office	Ely Registration Office	Place & Economy (P&E)	Registrar	10002597170	Ely Register Office, 74 Market Street, Ely, Cambridgeshire, CB7 4LS, UK		Ely East	East Cambridgeshire	Ely North
01265 - Caretakers House (St Marys CE)		People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	100091190332	Caretakers House (St Marys Ce), High Barns, Ely, Cambridgeshire, CB7 4RB, UK		Ely North	East Cambridgeshire	Ely North
01270 - Land at Beech Court		Unknown on Migration	Misc Land		Land At Beech Court, Parsons Lane, Ely, Cambridgeshire, UK	Littleport	Littleport West	East Cambridgeshire	Littleport
01271 - Staff Flats (49 & 51 Brook Rd)		People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	100090166460	Staff Flats (49 & 51 Brook Rd), 49 / 51 Brook Road, Royston, Hertfordshire, SG8 5NR, UK	Bassingbourn	Bassingbourn	South Cambridgeshire	
01273 - Staff House (4 College Close)	Staff House Cottenham VC	People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	100091203253	Staff House (4 College Close), 4 College Close, Cambridge, Cambridgeshire, CB24 8UB, UK	Cottenham	Cottenham	South Cambridgeshire	
01277 - Guyhirn CE Schl Playing Field		People & Communities (P&C)	Playing Field		Guyhirn CE Schl Playing Field, High Road, Wisbech, Cambridgeshire, PE13 4ED, UK	Guyhirn	Parson Drove and Wisbech	Fenland	Waldersey
01280 - Woodston Former Landfill Site		Place & Economy (P&E)	Landfill Site		Woodston Former Landfill Site, Borrow Pit, Peterborough, Cambridgeshire, UK	Woodston		City of Peterborough	Huntingdonshire
01283 - Land at Abbey Road		People & Communities (P&C)	Misc Land		Land At Abbey Road, Hollow Lane, Huntingdon, Cambridgeshire, 0, UK	Ramsey	Ramsey	Huntingdonshire	
01284 - Ramsey Sports Centre		People & Communities (P&C)	Community Centre		Ramsey Sports Centre, Hollow Lane, Huntingdon, Cambridgeshire, PE26 1DF, UK	Ramsey	Ramsey	Huntingdonshire	
01286 - Flats (6 & 8 New Road)		People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	100090151876	Flats (6 & 8 New Road), 6 / 8 New Road, Cambridge, Cambridgeshire, CB22 3BW, UK	Sawston	Sawston	South Cambridgeshire	Sawston and Shelford
01288 - Booth Hill		Place & Economy (P&E)	Historic Monument		Booth Hill, Hollow Lane, Huntingdon, Cambridgeshire, 0, UK	Ramsey	Ramsey	Huntingdonshire	Ramsey and Bury
01289 - Chatteris Former HWRC		Place & Economy (P&E)	Waste Recyc		Chatteris Former Hwrc, Honeysome Road, Chatteris, Cambridgeshire, 0, UK		Slade Lode	Fenland	Forty Foot
01290 - Newmarket Road Park & Ride		Place & Economy (P&E)	Park and Ride		Newmarket Road Park & Ride, Newmarket Road, Cambridge, Cambridgeshire, CB1 5AS, UK		The Wilbrahams	South Cambridgeshire	Fulbourn
01295 - Haddenham Former Landfill Site		Place & Economy (P&E)	Landfill Site		Haddenham Former Landfill Site, Station Road, Ely, Cambridgeshire, 0, UK	Haddenham	Haddenham	East Cambridgeshire	
01299 - Caretakers Bungalow (Wm Westley CE)		People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	100091204023	Caretakers Bw (Wm Westley Ce), 1 Mill Lane, Cambridge, Cambridgeshire, CB22 4NE, UK	Whittlesford	Whittlesford	South Cambridgeshire	Duxford
01307 - Princess of Wales Hospital		Place & Economy (P&E)	Misc Build		Princess Of Wales Hospital, Lynn Road, Ely, Cambridgeshire, CB6 1DN, UK		Ely North	East Cambridgeshire	Ely North

01308 - Sawtry Library		Place & Economy (P&E)	Library			Sawtry Library, Fen Lane, Huntingdon, Cambridgeshire, PE28 5TQ, UK	Sawtry	Sawtry	Huntingdonshire	
01311 - Reach Car Park		Resources	Car Park			Reach Car Park, Swaffham Road, Cambridge, Cambridgeshire, CB25 0JH, UK	Reach	The Swaffhams	East Cambridgeshire	Burwell
01312 - Caretakers House (St Ivo)		People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	100090102273		Caretakers House (St Ivo), 35 High Leys, St Ives, Cambridgeshire, PE27 6RT, UK		St Ives South	Huntingdonshire	
01319 - Haviland Way no 33		People & Communities (P&C)	Home	200004196305		33 Haviland Way, 33 Haviland Way, Cambridge, Cambridgeshire, CB4 2RA, UK		King's Hedges	City Of Cambridge	King's Hedges
01321 - Respite Home (12 London Road)		People & Communities (P&C)	Home	100090148501		Respite Home (12 London Road), 12 London Road, Cambridge, Cambridgeshire, CB22 7QH, UK	Harston	Harston and Hauxton	South Cambridgeshire	Sawston and Shelford
01322 - St Ives Day Centre		People & Communities (P&C)	Centre/Day	100091520395		St Ives Day Centre, Ramsey Road, St Ives, Cambridgeshire, PE27 3XL, UK		St Ives East	Huntingdonshire	
01324 - Caretakers House (Sawtry I&J)		People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	100090109296		Caretakers House (Sawtry I&J), 11 Middlefield Road, Huntingdon, Cambridgeshire, PE28 5NX, UK	Sawtry	Sawtry	Huntingdonshire	
01325 - Bar Hill Youth Club		People & Communities (P&C)	Centre			Bar Hill Youth Club, Gladeside, Cambridge, Cambridgeshire, CB23 8DY, UK	Bar Hill	Bar Hill	South Cambridgeshire	Bar Hill
01327 - Waterbeach Station Car Park		Resources	Car Park			Waterbeach Station Car Park, Clayhithe Road, Cambridge, Cambridgeshire, 0, UK	Waterbeach	Waterbeach	South Cambridgeshire	Waterbeach
01329 - Babraham Road Park & Ride		Place & Economy (P&E)	Park and Ride			Babraham Road Park & Ride, Babraham Road, Cambridge, Cambridgeshire, CB22 3AY, UK	Great Shelford	Queen Edith's	City Of Cambridge	Queen Edith's
01330 - Monkfield Park Primary School		Primary Education	School	200001484855		Monkfield Park Primary School, Monkfield Lane, Cambridge, Cambridgeshire, CB23 5AX, UK	Cambourne	Bourn	South Cambridgeshire	Bourn
01332 - Ely Library	Ely Branch Library	Place & Economy (P&E)	Library	10002585154		Ely Branch Library, 6 The Cloisters, Ely, Cambridgeshire, CB7 4ZH, UK		Ely East	East Cambridgeshire	Ely North
01333 - Buckden Library		Place & Economy (P&E)	Library			Buckden Library, Burberry Road, St Neots, Cambridgeshire, PE19 5UY, UK	Buckden	Buckden	Huntingdonshire	
01335 - March Library		Place & Economy (P&E)	Library	200002988455		March Library, City Road, March, Cambridgeshire, PE15 9LT, UK		March West	Fenland	
01336 - Warehouse		Unknown on Migration				Warehouse, West Street, Wisbech, Cambridgeshire, PE13 2LY, UK			Fenland	
01339 - Thriplow Former Landfill Site		Place & Economy (P&E)	Landfill Site			Thriplow Former Landfill Site, A505, Royston, Hertfordshire, SG8 7RR, UK	Thriplow	Whittlesford	South Cambridgeshire	Duxford
01340 - Papworth Library		Place & Economy (P&E)	Library	10003187334		Papworth Library, Pendrill Court, Cambridge, Cambridgeshire, CB23 3UY, UK	Papworth Everard	Papworth and Elsworth	South Cambridgeshire	Papworth and Swavesey
01343 - Cromwell Park Primary School		People & Communities (P&C)	School	10000160796		Cromwell Park Primary School, Parkway, Huntingdon, Cambridgeshire, PE29 6JA, UK		Huntingdon West	Huntingdonshire	
01345 - March Student Support Centre		People & Communities (P&C)	Education otherwise			March Student Support Centre, Unit 4 Longhill Road, March, Cambridgeshire, PE15 0BL, UK		March North	Fenland	

01347 - Highfield School	Special Schools	School	10002601015	Highfield School, Downham Road, Ely, Cambridgeshire, CB6 1BD, UK		Ely North	East Cambridgeshire	Ely North
01348 - Land at Meldreth Schl	People & Communities (P&C)	Misc Land		Land At Meldreth Schl, High Street, Royston, Hertfordshire, 0, UK	Meldreth	Meldreth	South Cambridgeshire	Melbourn and Bassingbourn
01352 - Speke House	Resources	Offices	10000162424	Speke House, Compass Point, St Ives, Cambridgeshire, PE27 5JL, UK	Stocks Bridge Way	Earith	Huntingdonshire	
01354 - Bassingbourn Village College	Secondary Education	School		Bassingbourn Village College, South End, Royston, Hertfordshire, SG8 5NJ, UK	Bassingbourn	Bassingbourn	South Cambridgeshire	
01355 - Longsands Academy	Secondary Education	School		Longsands Academy, Longsands Road, St Neots, Cambridgeshire, PE19 1LQ, UK		St Neots Priory Park	Huntingdonshire	
01356 - Soham Village College	Secondary Education	School		Soham Village College, Sand Street, Ely, Cambridgeshire, CB7 5AA, UK	Soham	Soham South	East Cambridgeshire	
01357 - Foxton Primary School	Primary Education	School	10003200558	Foxton Primary School, 11 Hardman Road, Cambridge, Cambridgeshire, CB22 6RN, UK	Foxton	Fowlmere and Foxton	South Cambridgeshire	Melbourn and Bassingbourn
01361 - Sackville House	Resources	Offices	10033028169	Sackville House, Sackville Way, Cambridge, Cambridgeshire, CB23 6HL, UK	Cambourne	Bourn	South Cambridgeshire	Bourn
01363 - Trumpington Park & Ride	Place & Economy (P&E)	Park and Ride	200004212303	Trumpington Park & Ride, Hauxton Road, Cambridge, Cambridgeshire, CB2 9FT, UK		Trumpington	City Of Cambridge	Trumpington
01364 - Cambridge Hospital Team	People & Communities (P&C)	Misc Build	200004170992	Cambridge Hospital Team, 28 Long Road, Cambridge, Cambridgeshire, CB2 2PS, UK		Queen Edith's	City Of Cambridge	Queen Edith's
01365 - St Lukes Close No.6	Unknown on Migration		10000162070	6 St Lukes Close, 6 St Lukes Close, Huntingdon, Cambridgeshire, PE29 2JT, UK		Huntingdon East	Huntingdonshire	Godmanchester and Huntingdon South
01367 - Linton Library & Children's Centre	Conkers Children's Centre	Place & Economy (P&E)	Library	Linton Library & Childrens Ctr, Cathodeon Centre, Cambridge, Cambridgeshire, CB21 4JT, UK	Linton	Linton	South Cambridgeshire	Linton
01368 - Brangehill Lane Car Park	Resources	Car Park		Brangehill Lane Car Park, Brangehill Lane, Ely, Cambridgeshire, 0, UK	Mepal	Downham Villages	East Cambridgeshire	Sutton
01371 - Ridgefield Primary School	Primary Education	School		Ridgefield Primary School, Radebund Road, Cambridge, Cambridgeshire, CB1 3RJ, UK		Coleridge	City Of Cambridge	
01373 - The Vine Primary School	Primary Education	School	10008082878	The Vine Primary School, The Vines, Cambridge, Cambridgeshire, CB23 6DY, UK	Cambourne	Bourn	South Cambridgeshire	Bourn
01374 - Orchard Park Primary School	Primary Education	School	10033031186	Orchard Park Primary School, Ring Fort Road, Cambridge, Cambridgeshire, CB4 2GR, UK		Histon and Impington	South Cambridgeshire	
01375 - Douglas House	Unknown on Migration			Douglas House, 18d Trumpington Road, Cambridge, Cambridgeshire, CB2 2AH, UK		Trumpington	City Of Cambridge	Trumpington
01377 - Comberton Library	Place & Economy (P&E)	Library		Comberton Library, Comberton Village College, West Street, Cambridge, Cambridgeshire, CB23 7DU, UK	Comberton	Caldecote	South Cambridgeshire	Hardwick

01380 - Comberton Youth Centre	People & Communities (P&C)	Centre		Comberton Youth Centre, Comberton Village College, West Street, Cambridge, Cambridgeshire, CB23 7DU, UK	Comberton	Caldecote	South Cambridgeshire	Hardwick
01381 - Home Farm Cottages	Unknown on Migration		10000148010	Home Farm Cottages, Home Farm Cottages, Huntingdon, Cambridgeshire, PE29 8ND, UK		Huntingdon West	Huntingdonshire	
01383 - Amundsen House	Resources	Offices	10012046427	Amundsen House, Compass Point Business Park, St Ives, Cambridgeshire, PE27 5JL, UK	Stocks Bridge Way	Earith	Huntingdonshire	
01384 - The Round House Primary School	People & Communities (P&C)	School	10070124271	The Round House Primary School, School Drive, St Neots, Cambridgeshire, PE19 6AW, UK		Gransden and The Offords	Huntingdonshire	
01391 - Endurance House	Unknown on Migration			Endurance House		Unknown on Migration	Unknown on Migration	Unknown on Migration
01392 - Lantern CP School	Primary Education	School	10002596076	Lantern CP School, Nene Road, Ely, Cambridgeshire, CB6 2WJ, UK		Ely North	East Cambridgeshire	Ely North
01395 - Oasis Children's Centre	People & Communities (P&C)	Education otherwise	200002987677	Oasis Centre, St Michaels Avenue, Wisbech, Cambridgeshire, PE13 3NR, UK			Fenland	
01397 - Office Unit 7 The Meadows PE27 4LG	People & Communities (P&C)	Offices	10000151733	Office Unit , 7 The Meadow, Meadow Lane, St Ives, Cambridgeshire, PE27 4LG, UK		St Ives South	Huntingdonshire	
01399 - St Benedict's Court - Office	Resources	Offices	10000158682 1000015	St. Benedict's Court - Office, 20 St. Benedict's Court, Huntingdon, Cambridgeshire, PE29 3PN		Huntingdon East	Huntingdonshire	
01402 - Cottenham Recreation Ground	Resources	Community Centre		Cottenham Recreation Ground, Two Mill Field, Cambridge, Cambridgeshire, 0, UK	Cottenham	Cottenham	South Cambridgeshire	
01403 - Histon British Legion Car Park	Resources	Car Park		Histon British Legion Car Park, 22-24 Saffron Road, Cambridge, Cambridgeshire, CB24 9LJ, UK	Histon	Histon and Impington	South Cambridgeshire	
01404 - Holywell Wood	Resources	Community Wood		Holywell Wood, Mill Way, St Ives, Cambridgeshire, 0, UK	Needingworth	Earith	Huntingdonshire	
01405 - Little Downham Orchard	Unknown on Migration			Little Downham Orchard, Hurst Lane, Ely, Cambridgeshire, 0, UK	Little Downham	Downham Villages	East Cambridgeshire	Sutton
01407 - Scott House	Resources	Offices	10070121076	Scott House, 5 George Street, Huntingdon, Cambridgeshire, PE29 3AD, UK		Huntingdon West	Huntingdonshire	
01408 - Cottenham Store - Unit F	Unknown on Migration			Cottenham Store - Unit F, The Front Warehouse, Broad Lane Industrial Estate, Cambridge, Cambridgeshire, CB24 8SW, UK	Cottenham	Cottenham	South Cambridgeshire	
01410 - The Maple Centre	People & Communities (P&C)	Offices	10012047817	The Maple Centre, Oak Drive, Huntingdon, Cambridgeshire, PE29 7HN, UK		Huntingdon North	Huntingdonshire	
01411 - SmartLife Business Centre	Unknown on Migration		10033032615	Smartlife Business Centre, Kings Hedges Road, Cambridge, Cambridgeshire, CB4 2QT, UK		Milton	South Cambridgeshire	Waterbeach
01412 - YPM March	The Centre	Unknown on Migration		The Centre, City Road, March, Cambridgeshire, PE15 9LS, UK		March West	Fenland	
01413 - Milton Road Primary School	People & Communities (P&C)	School	10002568223	Milton Road Primary School, Ascham Road, Cambridge, Cambridgeshire, CB4 2BD, UK		West Chesterton	City Of Cambridge	West Chesterton



01415 - Noble House	Resources	Offices	10002606114	Noble House, Cambridge Business Park, Ely, Cambridgeshire, CB7 4EX, UK	Angel Drove	Ely East	East Cambridgeshire	Ely North
01416 - March Waste Transfer Station	Place & Economy (P&E)	Waste Recyc		March Waste Transfer Station, Melbourne Avenue, March, Cambridgeshire, PE15 8QN, UK		March North	Fenland	
01417 - The Blue School (Hardwick and Cambourne CP School)	People & Communities (P&C)		10033035792	The Blue School, Eastgate, Cambridge, Cambridgeshire, CB23 6DZ, UK	Cambourne	Bourn	South Cambridgeshire	Bourn
01419 - Woodland Lodge	People & Communities (P&C)	Home	10070125377	Woodland Lodge, Christie Drive, Huntingdon, Cambridgeshire, PE29 6JD, UK		Huntingdon West	Huntingdonshire	
01421 - Granta School	Unknown on Migration	School	10033030238	Granta School, Cambridge Road, Cambridge, Cambridgeshire, CB21 4JB, UK	Linton	Linton	South Cambridgeshire	Linton
01422 - Roger Ascham Library	Place & Economy (P&E)	Library	200004215712	Roger Ascham Library Site, Ascham Road, Cambridge, Cambridgeshire, CB4 2BD, UK		West Chesterton	South Cambridgeshire	West Chesterton
01423 - Northstowe Secondary School	Secondary Education			Northstowe Secondary School		Unknown on Migration	Unknown on Migration	Unknown on Migration
01424 - Northstowe First Primary School	Primary Education			Northstowe First Primary Schl		Unknown on Migration	Unknown on Migration	Unknown on Migration
01425 - Cambridge East Secondary School	Secondary Education			Cambridge East Secondary Schl		Unknown on Migration	Unknown on Migration	Unknown on Migration
01426 - Cambridge Southern Fringe SS	Unknown on Migration			Cambridge Southern Fringe Ss		Unknown on Migration	Unknown on Migration	Unknown on Migration
01429 - Northstowe Fourth Primary	Primary Education			Northstowe Fourth Primary		Unknown on Migration	Unknown on Migration	Unknown on Migration
01432 - Caretaker (Castle School)	People & Communities (P&C)	Caretaker or Site Officer Hse/Bungalow	200004195228	Caretaker (Castle School), 18 Courtney Way, Cambridge, Cambridgeshire, CB4 2EE, UK		West Chesterton	City Of Cambridge	West Chesterton
01433 - Gilbert Road Scout Hut	N/A	Misc Build	200004202581	Gilbert Road Scout Hut, Gilbert Road, Cambridge, Cambridgeshire, CB4 2BD, UK		West Chesterton	City Of Cambridge	West Chesterton
01434 - Trumpington Meadows Primary	Primary Education			Trumpington Meadows Primary, Hauxton Road, Cambridge, Cambridgeshire, CB2 9FT, UK		Huntingdonshire	South Cambridgeshire	Fenland
01435 - Flat 14 Villers View	People & Communities (P&C)	Home	10002600911	Flat 14 Villers View, 14 Villers View, Ely, Cambridgeshire, CB6 1HZ, UK	Littleport	Littleport West	East Cambridgeshire	Littleport
01437 - Northstowe Civic Hub	Place & Economy (P&E)	Community Centre		Northstowe Civic Hub		Unknown on Migration	Unknown on Migration	Unknown on Migration
01438 - Northstowe Community Centre 1	Place & Economy (P&E)	Community Centre		Northstowe Community Centre 1		Unknown on Migration	Unknown on Migration	Unknown on Migration
01439 - Cambourne Village College	People & Communities (P&C)	School	10090707194	Cambourne Village College, Sheepfold Lane, Cambridge, Cambridgeshire, CB23 6FR, UK	Cambourne	Bourn	South Cambridgeshire	Bourn
01440 - North West Fringe Secondary	Secondary Education			North West Fringe Secondary		Unknown on Migration	Unknown on Migration	Unknown on Migration
01441 - The County School Wisbech	People & Communities (P&C)	School		Wisbech Pru		Unknown on Migration	Unknown on Migration	Unknown on Migration
01444 - Cambridge PDC	Unknown on Migration		10002565532	CPdc, Foster Road, Cambridge, Cambridgeshire, CB2 9NL, UK		Trumpington	City Of Cambridge	Trumpington
01445 - Sawston Locality Office	Resources	Offices		Sawston Locality Office, Sawston Village College, New Road, Cambridge, Cambridgeshire, CB22 3BP, UK	Sawston	Sawston	South Cambridgeshire	Sawston and Shelford
01447 - Orchard Works	Unknown on Migration		10002597481	Orchard Works, Stretham Road, Ely, Cambridgeshire, CB7 5XH, UK	Wicken	Soham South	East Cambridgeshire	

01448 - St Neots HWRC		Place & Economy (P&E)	Waste Recyc	10000166607	St Neots Hwrc, Unit 3 Cromwell Business Park, St Neots, Cambridgeshire, PE19 2HB, UK	Marston Road	St Neots Eynesbury	Huntingdonshire	St Neots Eynesbury
01449 - Mandeville Hall		People & Communities (P&C)	Centre		Mandeville Hall, Thrapston Road, Huntingdon, Cambridgeshire, PE28 0HW, UK	Kimbolton	Kimbolton and Staughton	Huntingdonshire	
01450 - Fenland Junction PRU		People & Communities (P&C)	Education otherwise	100091516616	Fenland Junction Pru, 34a Station Road, March, Cambridgeshire, PE15 8LE, UK		March North	Fenland	
01451 - Fenland Learner Centre	The Trinity School Fenland	People & Communities (P&C)	School	100091513504	Fenland Learner Centre, 2 Algores Way, Wisbech, Cambridgeshire, PE13 2TQ, UK			Fenland	
01452 - CCS Store		Resources	Misc Build	100091517596	Ccs Store, 8 Prospect Way, Chatteris, Cambridgeshire, PE16 6TZ, UK		Slade Lode	Fenland	Forty Foot
01453 - Donarbon MBT Plant		Place & Economy (P&E)	Waste Recyc		Donarbon Mbt Plant, Ely Road, Cambridge, Cambridgeshire, CB25 9PG, UK	Waterbeach	Waterbeach	South Cambridgeshire	Waterbeach
01454 - Milton P&R		Place & Economy (P&E)	Park and Ride	10033035318	Milton P&R, 0, Cambridge, Cambridgeshire, CB24 6DQ, UK	Milton	Milton	South Cambridgeshire	Waterbeach
01455 - Huntingdon New Library		Place & Economy (P&E)	Library	10023830523	Huntingdon New Library, Princes Street, Huntingdon, Cambridgeshire, PE29 3PA, UK		Huntingdon West	Huntingdonshire	
01457 - March New Highway Depot		Place & Economy (P&E)	Highways Depot		March New Highway Depot, Melbourne Avenue, March, Cambridgeshire, PE15 8QN, UK		March North	Fenland	
01460 - Witchford Waste Transfer		Place & Economy (P&E)	Waste Recyc	10002607915	Witchford Waste Transfer, Witchford Road, Ely, Cambridgeshire, CB6 3NR, UK	Witchford	Ely South	East Cambridgeshire	Ely South
01461 - Wisbech Adventure Playground	Waterlees Adventure Playground	People & Communities (P&C)	Community Centre		Waterlees Adventure Playground, Waterlees Road, Wisbech, Cambridgeshire, PE13 3HG, UK			Fenland	
01465 - Growing Places Children's Centre		People & Communities (P&C)	Education otherwise	10002607346	Growing Places Childrens Cntr, The Brook, Ely, Cambridgeshire, CB6 2PU, UK	Sutton	Sutton	East Cambridgeshire	Sutton
01466 - Hereward Hall		Resources	Offices	10009295704	Hereward Hall, County Road, March, Cambridgeshire, PE15 8NE, UK		March North	Fenland	
01467 - Former Howard Mallet Centre		Unknown on Migration		200004215199	Former Howard Mallet Centre, New Street, Cambridge, Cambridgeshire, CB1 2QF, UK		Petersfield	City Of Cambridge	Petersfield
01468 - Staff House (5 Clay Street)		People & Communities (P&C)	Home	100090043312	Staff House (5 Clay Street), 5 Clay Street, Ely, Cambridgeshire, CB7 5DS, UK	Soham	Soham South	East Cambridgeshire	
01469 - Mill Road Depot		Place & Economy (P&E)	Highways Depot		Mill Road Depot, Mill Road, Cambridge, Cambridgeshire, CB1 2AZ, UK		Petersfield	City Of Cambridge	
01470 - Cambridge Science Park Unit 23		Resources	Offices	10033030148	Unit 23 Cambridge Science Park, Milton Road, Cambridge, Cambridgeshire, CB4 0EY, UK		Milton	City Of Cambridge	Waterbeach
01471 - Bassingbourn Children's Centre	Stepping Stones Children's Centre	People & Communities (P&C)	Education otherwise	200002765697	Bassingbourn Childrens Centre, Brook Road, Royston, Hertfordshire, SG8 5NP, UK	Bassingbourn	Bassingbourn	South Cambridgeshire	
01473 - Land off Whitton Close		People & Communities (P&C)	Misc Land		Land Off Whitton Close, Whitton Close, Cambridge, Cambridgeshire, 0, UK	Swavesey	Swavesey	South Cambridgeshire	Papworth and Swavesey

01476 - Wellbrook Court	Unknown on Migration		10008078679	Wellbrook Court, Unit 5 Wellbrook Court, Cambridge, Cambridgeshire, CB3 0NA, UK 8B Wagstaff Close	Girton	Unknown on Migration	Unknown on Migration	Unknown on Migration
01477 - Wagstaff Close No 8b	People & Communities (P&C)	Home				Unknown on Migration	Unknown on Migration	Unknown on Migration
01478 - Chaston House	Unknown on Migration			Chaston House		Unknown on Migration	Unknown on Migration	Unknown on Migration
01479 - Ida Darwin Hospital	N/A	Misc Build		Ida Darwin Hospital		Unknown on Migration	Unknown on Migration	Unknown on Migration
01480 - Fulbourn Hospital	N/A	Misc Build		Fulbourn Hospital		Unknown on Migration	Unknown on Migration	Unknown on Migration
01482 - Caxton GM Depot	Place & Economy (P&E)	Depot		Caxton Gm Depot, Swansley Wood, St Neots Road, Cambridge, Cambridgeshire, CB23 8PH, UK Park House & Newtown Centre 9 Larksfield	Caxton	Bourn	South Cambridgeshire	
01483 - Park House & Newtown Centre	Unknown on Migration					Unknown on Migration	Unknown on Migration	Unknown on Migration
01484 - Larksfield No 9	Unknown on Migration					Unknown on Migration	Unknown on Migration	Unknown on Migration
01485 - Whitemoor Prison Library	Place & Economy (P&E)	Library		Whitemoor Prison Library		Unknown on Migration	Unknown on Migration	Unknown on Migration
01486 - Littlehey Prison Library	Place & Economy (P&E)	Library		Littlehey Prison Library		Unknown on Migration	Unknown on Migration	Unknown on Migration
01487 - The Shade PS	People & Communities (P&C)	School	10002608222	The Shade Ps, The Shade, Ely, Cambridgeshire, CB7 5DE, UK Bottisham Childrens Centre, Lode Road, Cambridge, Cambridgeshire, CB25 9DL, UK Donarbon lvc Facility, Ely Road, Cambridge, Cambridgeshire, CB25 9PG, UK Donarbon Rt Facility, Stangate Business Park, Huntingdon, Cambridgeshire, PE28 4JH, UK	Soham	Soham South	East Cambridgeshire	
01488 - Bottisham Children's Centre	People & Communities (P&C)	Education otherwise	10002607426		Bottisham	Bottisham	East Cambridgeshire	Woodditton
01489 - Donarbon IVC Facility	Place & Economy (P&E)	Waste Recyc			Waterbeach	Cottenham	South Cambridgeshire	
01490 - Donarbon RT Facility	Place & Economy (P&E)	Waste Recyc	10000160903		Alconbury	Alconbury and The Stukeley	Huntingdonshire	
01491 - Awdry House	Resources	Offices	10090574676	Awdry House		Unknown on Migration	Unknown on Migration	Unknown on Migration
01494 - TIAMC	People & Communities (P&C)	Offices		Tiamc, Christs Lane, Cambridge, Cambridgeshire, CB1 1NP, UK Littleport Secondary School		Market	City Of Cambridge	Market
01495 - Littleport Secondary School	Secondary Education					Unknown on Migration	Unknown on Migration	Unknown on Migration
01496 - Victory Hall	People & Communities (P&C)	Community Centre		Victory Hall, Parkhall Road, Huntingdon, Cambridgeshire, PE28 3HE, UK St Peters CE Junior School, Trafford Road, Wisbech, Cambridgeshire, PE13 2ES, UK	Somersham	Somersham	Huntingdonshire	Somersham and Earith
01497 - St Peters CE Junior School	People & Communities (P&C)	School	200002987576				Fenland	
01498 - Jeavons Wood New Primary	Primary Education			Jeavons Wood New Primary, Eastgate, Cambridge, Cambridgeshire, CB23 6DZ, UK Ramsey New Library, 25 Great Whyte, Huntingdon, Cambridgeshire, PE26 1HG, UK	Cambourne	Bourn	South Cambridgeshire	Bourn
01499 - Ramsey New Library	Place & Economy (P&E)	Library	10023833980		Ramsey	Ramsey	Huntingdonshire	Ramsey and Bury
01500 - Sawston Medical Centre	N/A	Misc Build		Sawston Medical Centre		Unknown on Migration	Unknown on Migration	Unknown on Migration
01501 - Soham Health Centre	Unknown on Migration			Soham Health Centre		Unknown on Migration	Unknown on Migration	Unknown on Migration
01502 - Hinchingsbrooke Hospital	N/A	Misc Build		Hinchingsbrooke Hospital		Unknown on Migration	Unknown on Migration	Unknown on Migration
01503 - Omega House	Unknown on Migration			Omega House		Unknown on Migration	Unknown on Migration	Unknown on Migration
01504 - ARC Children's Centre	People & Communities (P&C)	Education otherwise		The Arc Childrens Centre		Unknown on Migration	Unknown on Migration	Unknown on Migration
01505 - Chord Business Park Unit A	Resources	Offices		Unit A Chord Business Park		Unknown on Migration	Unknown on Migration	Unknown on Migration
01506 - Tower Close Unit B4	Unknown on Migration		10000158750	Unit B4 Tower Close, Unit B4 Tower Close St Peters Industrial Estate, Huntingdon, Cambridgeshire, PE29 7DH, UK		Fenland	Huntingdonshire	

01507 - NIAB Primary School		Primary Education			Niab Primary School		Unknown on Migration	Unknown on Migration	Unknown on Migration
01508 - Netherhall Playing Fields		People & Communities (P&C)	Playing Field		Netherhall Playing Fields, Queen Ediths Way, Cambridge, Cambridgeshire, CB1 8NJ, UK		Queen Edith's	City Of Cambridge	Queen Edith's
01509 - Fulbourn Former Library	Fulbourn OLD Library	Place & Economy (P&E)	Library	10033035671	Fulbourn Former Library, School Lane, Cambridge, Cambridgeshire, CB21 5BH, UK	Fulbourn	Fulbourn	South Cambridgeshire	Fulbourn
01510 - Addenbrookes Hospital		N/A	Misc Build		Addenbrookes Hospital		Unknown on Migration	Unknown on Migration	Unknown on Migration
01511 - Ness Court		Unknown on Migration			Ness Court		Unknown on Migration	Unknown on Migration	Unknown on Migration
01512 - Baird Lodge		Unknown on Migration			Baird Lodge		Unknown on Migration	Unknown on Migration	Unknown on Migration
01513 - Cardinal Way Unit 3		Unknown on Migration			Unit 3 Cardinal Way		Unknown on Migration	Unknown on Migration	Unknown on Migration
01514 - Millbrook House		Unknown on Migration			Millbrook House		Unknown on Migration	Unknown on Migration	Unknown on Migration
01515 - South Fen Business Centre		Unknown on Migration	Centre		South Fen Business Centre		Unknown on Migration	Unknown on Migration	Unknown on Migration
01516 - Alconbury Airfield Building 3001		N/A	Misc Build		Bldg 3001 Alconbury Airfield, Alconbury Airfield, Huntingdon, Cambridgeshire, PE28 4WX, UK	Alconbury	Alconbury and The Stukeley	Huntingdonshire	
01517 - Gamlingay Community EcoHub		N/A	Misc Build		Gamlingay Community Ecohub		Unknown on Migration	Unknown on Migration	Unknown on Migration
01518 - The Fulbourn Centre		Unknown on Migration			The Fulbourn Centre, Home End, Cambridge, Cambridgeshire, CB21 5BS, UK	Fulbourn	Huntingdonshire	South Cambridgeshire	Fulbourn
01519 - Land next to Oasis Centre		Resources	Misc Land		Land Next To Oasis Centre, Tinkers Drove, Wisbech, Cambridgeshire, PE13 3NR, UK			Fenland	
01520 - LGSS Norwich		Unknown on Migration			Lgss Norwich		Unknown on Migration	Unknown on Migration	Unknown on Migration
01521 - LGSS Huntingdonshire		Unknown on Migration			Lgss Huntingdonshire		Unknown on Migration	Unknown on Migration	Unknown on Migration
01522 - Little Downham Book Café		N/A	Misc Build		Little Downham Book Café		Unknown on Migration	Unknown on Migration	Unknown on Migration
01523 - Highflyers Farm Primary School		Primary Education			Highflyers Farm Primary School		Unknown on Migration	Unknown on Migration	Unknown on Migration
01524 - Cambridge Railway Station		N/A	Misc Build		Cambridge Railway Station		Unknown on Migration	Unknown on Migration	Unknown on Migration
01525 - Nene Park Academy		Unknown on Migration			Nene Park Academy		Unknown on Migration	Unknown on Migration	Unknown on Migration
01526 - UoC NW Fringe Primary		Primary Education			Uoc Nw Fringe Primary		Unknown on Migration	Unknown on Migration	Unknown on Migration
01527 - BRJ Club		Unknown on Migration			Brj Club, Sallowbush Road, Huntingdon, Cambridgeshire, PE29 7LA, UK		Huntingdon North	Huntingdonshire	
01528 - Chord Business Park Unit B		Resources	Offices		Unit B Chord Business Park		Unknown on Migration	Unknown on Migration	Unknown on Migration
01529 - Cambourne 4th Primary		Primary Education		10090707194	Cambourne 4Th Primary, Sheepfold Lane, Cambridge, Cambridgeshire, CB23 6FR, UK	Cambourne	Bourn	South Cambridgeshire	Bourn
01530 - Sawston Temporary Library		Place & Economy (P&E)	Library		Sawston Temporary Library, New Road, Cambridge, Cambridgeshire, CB22 3BP, UK	Sawston	Sawston	South Cambridgeshire	Sawston and Shelford
01531 - St Neots PRU		People & Communities (P&C)	Education otherwise		St Neots Pru		Unknown on Migration	Unknown on Migration	Unknown on Migration
01533 - Mill House		Unknown on Migration							
01534 - Peterborough Town Hall		Resources	Offices		Peterborough Town Hall		Unknown on Migration	Unknown on Migration	Unknown on Migration
01535 - Oak Tree Centre		People & Communities (P&C)	Offices		Oak Tree Centre		Unknown on Migration	Unknown on Migration	Unknown on Migration
01536 - Longstanton Park & Ride		Place & Economy (P&E)	Park and Ride		Longstanton P&R, Station Road, Cambridge, Cambridgeshire, CB24 3DS, UK	Longstanton	Longstanton	South Cambridgeshire	
01537 - St Ives Park & Ride		Place & Economy (P&E)	Park and Ride		St Ives P&R, Second Drove, St Ives, Cambridgeshire, PE27 4YQ, UK		St Ives South	Huntingdonshire	
01538 - Everton Lower School		Primary Education			Everton Lower School		Unknown on Migration	Unknown on Migration	Unknown on Migration

01539 - John Donne CofE Lower School	Primary Education			John Donne CofE Lower School		Unknown on Migration	Unknown on Migration	Unknown on Migration
01540 - St Augustines CofE Jnr School	Primary Education			St Augustines CofE Jnr School		Unknown on Migration	Unknown on Migration	Unknown on Migration
01541 - Lakeview Lower School	Primary Education			Lakeview Lower School		Unknown on Migration	Unknown on Migration	Unknown on Migration
01542 - Roxton Lower School	Primary Education			Roxton Lower School		Unknown on Migration	Unknown on Migration	Unknown on Migration
01543 - St Michaels Church School	Primary Education			St Michaels Church School		Unknown on Migration	Unknown on Migration	Unknown on Migration
01544 - NE Secondary School	Secondary Education			Ne Secondary School		Unknown on Migration	Unknown on Migration	Unknown on Migration
01545 - Sawston Community Hub	Place & Economy (P&E)	Community Centre		Sawston Community Hub		Unknown on Migration	Unknown on Migration	Unknown on Migration
01546 - Lawrence Court	Resources	Offices	200001061344	Lawrence Court, Princes Street, Huntingdon, Cambridgeshire, PE29 3PA, UK		Huntingdon West	Huntingdonshire	
01546 - Norfolk Street Cafe	Resources	Misc Build		Norfolk Street Cafe, Norfolk Street, Cambridge, Cambridgeshire, CB1 2LD, UK		Petersfield	City Of Cambridge	Petersfield
01547 - Wing Development	Unknown on Migration			Wing Development		Unknown on Migration	Unknown on Migration	Unknown on Migration
01548 - Swavesey Locality Office	People & Communities (P&C)	Offices		Swavesey Locality Office, Swavesey Village College, Gibraltar Lane, Cambridge, Cambridgeshire, CB24 4RS, UK	Swavesey	Swavesey	South Cambridgeshire	Papworth and Swavesey
01549 - Bellerbys College	Resources		200004210689	Bellerbys College, Manor Campus Arbury Road, Cambridge, Cambridgeshire, CB4 2JF, UK		South Cambridgeshire	City Of Cambridge	Arbury
01559 - Ely Southern Bypass Compound	Place & Economy (P&E)	Misc Build		Ely Southern Bypass Compound, 0, Ely, Cambridgeshire, 0, UK		Ely East	East Cambridgeshire	Ely North
01562 - Bungalow (18a Pratt Street)	Resources	Offices	10002597603	Bungalow (18A Pratt Street), 18a Pratt Street, Ely, Cambridgeshire, CB7 5BH, UK	Soham	East Cambridgeshire	East Cambridgeshire	East Cambridgeshire
01579 - Huntingdon 9 Fem Court	Unknown on Migration							
01581 - Vantage House	Place & Economy (P&E)	Offices						
01583 - SDC Hall MOTO	Resources	Offices						
01594 - Bottisham PreSchool	People & Communities (P&C)	School						
237 Acres	Resources	Farm		237 Acres				Ramsey and Bury
Akeman Street	Resources	Farm		Oldfield Farm, Akeman Street, Akeman Street, Landbeach, Cambridge, Cambs				Waterbeach
Alley	Resources	Farm	100091194578	Alley Farm, Alley, Munrow, Wisbech, Cambs, PE13 4HH, UK				Roman Bank and Peckover
Bassenhally	Resources	Farm		Bassenhally, Drybread Road, Whittlesey, Peterborough, PE7 2AB				Whittlesey North
Beach	Resources	Farm	100090141632	Beach Farm, Beach, 87 Green End, Landbeach, Cambridge, Cambs, CB25 9FD, UK				Waterbeach
Bearts & Purls Bridge	Resources	Farm		1 Bearts Farm, Bearts & Purls Bridge, East Street, Manea, March, Cambs				March South and Rural
Bedford's Barn	Resources	Farm		Bedford's Barn				Yaxley and Farcet
Bellamy's Land	Resources	Farm		Bellamy's Land				Ramsey and Bury
Bellevue	Resources	Farm		Beauval Farm, Bellevue, Bassingbourn, Royston, Herts				Melbourn and Bassingbourn
Belsar	Resources	Farm	10033030214	Belsar Farm, Belsar, Meadow Road, Willingham, Cambridge, Cambs, CB4 5JL, UK				Cottenham and Willingham
Betty's Nose	Resources	Farm	200002988832	Betty's Nose Farm, Betty's Nose, Forty Foot Bank, Ramsey, Huntingdon, Cambs, PE17 1XR, UK				Whittlesey South

Birds Land	Resources	Farm		Birds Land, Meadow view Farm, Thrapston Road, PE28 4NN	Brampton and Buckden
Black Drove	Resources	Farm		Black Drove	Soham North and Isleham
Black Pit	Resources	Farm		Anstee Farm, Black Pit, Black Pit Drove, Willingham, Cambridge, Cambs	Cottenham and Willingham
Bloss	Resources	Farm		Bloss	Woodditton
Bridge	Resources	Farm		Bridge	Littleport
Bridge Close	Resources	Farm		Bridge Close	Yaxley and Farcet
Bulldog Bridge	Resources	Farm	10002589731	Bulldog Bridge Farm, Bulldog Bridge, Mildenhall Road, Littleport, Ely, Cambs, CB7 4SY, UK	Littleport
Burnt Fen	Resources	Farm		Burnt Fen	Littleport
Bury	Resources	Farm		Bury Farmhouse, Bury, Abington Road, Littleport, Royston, Herts	Gamlingay
Byes	Resources	Farm		Byes	Burwell
By-Pass	Resources	Farm		By-Pass	Histon and Impington
Caius	Resources	Farm		Chandos Farm, Caius, Cherry Hinton Road, Shelford Bottom, Cambridge, Cambs	Sawston and Shelford
Cambridgeshire County Council Car Dyke	Resources	Farm	100091421438	Car Dyke Farm, Car Dyke, Green End, Landbeach, Cambridge, Cambs, CB4 4EH, UK	Waterbeach
Central	Resources	Farm		Snakehall Farm, Central, Swaffham Road, Reach, Cambridge, Cambs	Burwell
Chalk	Resources	Farm		Chalk	Soham North and Isleham
Chapel	Resources	Farm		Chapel	Whittlesey South
Chapel Head	Resources	Farm	100091198235	Chapel Head Farm, Chapel Head, Heath Road, Warboys, Huntingdon, Cambs, PE17 2UJ, UK	Warboys and The Stukeleys
Cheney & Church	Resources	Farm		Greenway Farm, Cheney & Church, 12 Littleport Street, Steeple Morden, Royston, Herts	Gamlingay
Christs	Resources	Farm		Christs, Fordham Road, Isleham, CB7 5QY, UK	Soham North and Isleham
Christs	Resources	Farm		Christs, Littleport, Royston, SG8, UK	Gamlingay
Church	Resources	Farm	10000150917	Church Farm, Church, Ramsey St.Mary, Huntingdon, Cambs, PE17 1SN, UK	Ramsey and Bury
Churchfield	Resources	Farm		Churchfield, Burwell Road, Reach, CB25 0JH, UK	Burwell
Clear	Resources	Farm		Haygate Farm, Clear, Fen Road, Bassingbourn, Royston, Herts	Melbourn and Bassingbourn
Coates Drove	Resources	Farm		Coates Drove, Isleham, CB7 5SJ, UK	Soham North and Isleham
College Land	Resources	Farm		College Land, Parkhall Road, Somersham, PE28, UK	Somersham and Earith
Colonel Proby's Land	Resources	Farm		Colonel Proby's Land, Great Drive, Yaxley, Peterborough, PE7 3HZ, UK	Yaxley and Farcet
Common Gate	Resources	Farm		Common Gate, Isleham, CB7 5RE, UK	Soham North and Isleham
Compulsory Purchase Orders		N/A			
Conquest	Resources	Farm	10002834169	Conquest Farm, Conquest, Conquest Drove, Farcet Fen, Peterborough, Cambs, PE7 3DH, UK	Yaxley and Farcet

Copalder	Resources	Farm	10014152839	Copalder Farm, Copalder, Floods Ferry Road, Doddington, March, Cambs, PE15 OUJ, UK	Whittlesey South
Corpus	Resources	Farm		Corpus, Rampton Road, Cambridge, CB24 8QF, UK	Cottenham and Willingham
Council	Resources	Farm	10033031515	Council, Six Mile Bottom Road, Little Wilbraham, CB1 5LD, UK	Fulbourn
Court of Protection Work		House			
Crown Drove	Resources	Farm		Crown Drove, Upwell Road, Christchurch, PE14 9LL, UK	March North and Waldersey
Crowtree	Resources	Farm	100091201691	Crowtree Farm, Crowtree, Farcet Fen, Peterborough, Cambs, PE7 3DL, UK	Yaxley and Farcet
Daintree	Resources	Farm		New Bungalow, Daintree, Daintree Farm, Ramsey St.Mary, Huntingdon, Cambs	Ramsey and Bury
Daintree	Resources	Farm		New Bungalow, Daintree, Daintree Farm, Ramsey St.Mary, Huntingdon, Cambs	Ramsey and Bury
Dairy	Resources	Farm	10000155241	Dairy Farm, Dairy, Ramsey Mereside, Huntingdon, Cambs, PE26 2UE, UK	Ramsey and Bury
Dawson's	Resources	Farm	100091518662	Dawson's, PE17 2UE, UK	Warboys and The Stukeleys
D'Engaynes	Resources	Farm		Church Farm, D'Engaynes, Newmarket Road, Quy, Cambridge, Cambs	Fulbourn
Devil's Ditch	Resources	Farm		Devil's Ditch, Newmarket, CB8 0XD, UK	Burwell
Ditch	Resources	Farm	100091189841	Ditch Farm, Ditch, Burwell, Cambridge, Cambs, CB5 0AW, UK	Burwell
Docksey's	Resources	Farm		Docksey's, St Ives Road, Hemingford, PE28 9DX, UK	The Hemingfords and Fenstanton
Docwraies	Resources	Farm		Brook Farm, Docwraies, 11 Barrington Road, Shepreth, Royston, Herts	Duxford
Dovehouse	Resources	Farm	10000153585	Dovehouse Farm, Dovehouse, The Hollow, Ramsey, Huntingdon, Cambs, PE17 1YF, UK	Ramsey and Bury
Dykemoor Loomes	Resources	Farm		Barway Farm, Dykemoor Loomes, Dykemoor Drove, Doddington, March, Cambs	Whittlesey South
E C Land	Resources	Farm		E C Land, Isleham, CB7 5QP	Soham North and Isleham
Earith Road	Resources	Farm		Earith Road, Earith Road, Willingham, CB24 5LT, UK	Cottenham and Willingham
Edwards'	Resources	Farm		Edwards'	Somersham and Earith
Elsie	Resources	Farm		497 Heme Road, Elsie, Ramsey St.Mary, Huntingdon, Cambs	Ramsey and Bury
Engine	Resources	Farm	10002597377	Manor Farm, Engine, 136 Wisbech Road, Coates, Peterborough, Cambs, CB7 5ER, UK	Soham North and Isleham
Farm					
Finchams	Resources	Farm		Finchams	March South and Rural
Flaggrass Hill	Resources	Farm		Flaggrass Hill, Flaggrass Hill Road, March, PE15 0BX, UK	March North and Waldersey
FMP 02	Resources	Farm			
FMP 04	Resources	Farm			
FMP 06	Resources	Farm			
FMP 08	Resources	Farm			
FMP 09	Resources	Farm			

FMP 10	Resources	Farm						
FMP 11	Resources	Farm						
FMP 12	Resources	Farm						
FMP 13	Resources	Farm						
FMP 14	Resources	Farm						
FMP 15	Resources	Farm						
FMP 16	Resources	Farm						
FMP 17	Resources	Farm						
FMP 18	Resources	Farm						
FMP 19	Resources	Farm						
FMP 20	Resources	Farm						
FMP 22	Resources	Farm						
FMP 23	Resources	Farm						
FMP 24	Resources	Farm						
FMP 25	Resources	Farm						
FMP 26	Resources	Farm						
FMP 27	Resources	Farm						
FMP 28	Resources	Farm						
FMP 29	Resources	Farm						
FMP 30	Resources	Farm						
FMP 31	Resources	Farm						
FMP 32	Resources	Farm						
FMP 33	Resources	Farm						
FMP 35	Resources	Farm						
FMP 36	Resources	Farm						
FMP 37	Resources	Farm						
FMP 38	Resources	Farm						
FMP 39	Resources	Farm						
Former Mill Road Library	Resources	Misc Build	200004292176	Former Mill Road Library, Mill Road, Cambridge, Cambridgeshire, CB1 2AZ, UK	Petersfield	City Of Cambridge	Petersfield	
Foster	Resources	Farm		Stanmore Hall Farm, Foster, Newton Road, Whittlesford, Cambridge, Cambs			Duxford	
Franklin	Resources	Farm		Franklin, Station Road, Longstanton, Cambridge, CB24 3DS, UK			Longstanton, Northstowe and Over	
Frogghall	Resources	Farm	10000153579	Frogghall Farm, Frogghall, The Hollow, Ramsey Heights, Huntingdon, Cambs, PE17 1TF, UK			Ramsey and Bury	
Frohocks	Resources	Farm		Bankside Farm, Frohocks, Branch Bank Road, Prickwillow, Ely, Cambs			Ely North	
Gate	Resources	Farm		Eastgate Farm, Gate, Gate Farm, Shingay, Royston, Herts			Gamlingay	
Gaunt Fen	Resources	Farm		Homestead, Gaunt Fen, Gaunt Farm, High Fen Straight Dr, Chatteris, Cambs			Warboys and The Stukeleys	
Girton & Histon	Resources	Farm		Girton & Histon, Manor Fram Road, Girton, Cambridge, CB3 9RX, UK			Bar Hill	
Glebe	Resources	Farm		Glebe, Fordham Road, CB8			Burwell	
Glebe		Farm		Glebe, UK				
Glebe		Farm		Glebe, UK				
Glebe		Farm		Glebe, UK				
Glebe & Fen	Resources	Farm		Glebe & Fen, Twenty Pence Road, Cottenham, Cambridge, CB24, UK			Cottenham and Willingham	
Goodwin	Resources	Farm		Goodwin, 1 Heath Road, Swaffham Prior, CB25 0LA, UK			Burwell	



Goosetree	Resources	Farm		Somerset Farm, Goosetree, Goosetree Estate, Coates, Peterborough, Cambs	Whittlesey South
Gore's Land	Resources	Farm		Gore's Land	Yaxley and Farcet
Grange	Resources	Farm	200002989288	Cranwell Farm, Grange, Gadds Lane, Leverington, Wisbech, Cambs, PE13 4TH, UK	Roman Bank and Peckover
Green Knoll	Resources	Farm		Green Knoll, Potton Road, Guilden Morden, SG8 0LB, UK	Gamlingay
Greenwoods	Resources	Farm		479 Oil Mills Road, Greenwoods, Ramsey Mereside, Huntingdon, Cambs	Ramsey and Bury
Greeves	Resources	Farm	200002990186	Greeves Farm, Greeves, Redmoor Bank, Elm, Wisbech, Cambs, PE14 0BD, UK	March North and Waldersey
Hall	Resources	Farm		Chancel Farm, Hall, 76 Church Road, Wicken, Ely, Cambs	Soham South and Haddenham
Hall	Resources	Farm		Chancel Farm, Hall, 76 Church Road, Wicken, Ely, Cambs	Soham South and Haddenham
Hall	Resources	Farm		Chancel Farm, Hall, 76 Church Road, Wicken, Ely, Cambs	Soham South and Haddenham
Halls	Resources	Farm	200002983743	4 Halls Farm, Halls, Guyhim, Wisbech, Cambs, PE13 4AD, UK	March North and Waldersey
Haven Drove	Resources	Farm		Haven Drove, Rampton Road, Cottenham, CB24 8TJ, UK	Cottenham and Willingham
Herods	Resources	Farm		Herods, High Street, Foxton, CB22 6SP, UK	Duxford
Hill	Resources	Farm	100091202268	Sheen Farm, Hill, Royston Road, Litlington, Royston, Herts, CB22 3DG, UK	Gamlingay
Hillrow	Resources	Farm		Hillrow	Soham South and Haddenham
Hinchingbrooke	Resources	Farm		1 Home Farm Cottages, Hinchingbrooke, Parkway, Hinchingbrooke, Huntingdon, Cambs	Huntingdon West
Home	Resources	Farm		Lynchets Farm, Home, New Road, Great Chishill, Royston, Herts	Duxford
Hunting's Land	Resources	Farm		Hunting's Land	Yaxley and Farcet
Hurdle Hall & Weirs	Resources	Farm		Hurdle Hall & Weirs, Burwell Road, Reach, CB25 0JH, UK	Burwell
Ignore					
Jesus	Resources	Farm		Jesus, Over, Cambridge, CB24 5PE, UK	Longstanton, Northstowe and Over
Johnson's Land	Resources	Farm		Johnson's Land	Yaxley and Farcet
K2 Change Management		N/A			
K2 Management		N/A			
K2 User Guides		N/A			
Kings	Resources	Farm		Gayton Farm, Kings, Clayhythe Road, Horningsea, Cambridge, Cambs	Waterbeach
Kingsland	Resources	Farm		Matlock Farm, Kingsland, 243 March Road, Coates, Whittlesey, Cambs	Whittlesey South
Kingswood Park	Resources	Farm		Kingswood Park, Kingswood Road, March, PE15 9SD, UK	March South and Rural
Klondyke	Resources	Farm		Klondyke, Broads Road, Burwell, CB25 0BQ, UK	Burwell
Lady Balcarres	Resources	Farm		Lady Balcarres, Rowells, Tick Fen, Warboys, PE18 2UF, UK	Warboys and The Stukeleys
Lant's	Resources	Farm		Lant's, Puddock Road, PE28 2UE, UK	Warboys and The Stukeleys
Larkhall & Block	Resources	Farm		Lark Hall Farm, Larkhall & Block, Larkhall Road, Fordham, Ely, Cambs	Burwell

LGSS					
Limes	Resources	Farm		Walnut Farm, Limes, 5 Walnut Close, Landbeach, Cambridge, Cambs	Waterbeach
Longmeadow	Resources	Farm		Longmeadow	Woodditton
Maltmas	Resources	Farm	200002981218	Maltmas Farm, Maltmas, Maltmas Drove, Fridaybridge, Wisbech, Cambs, PE14 0HS, UK	March North and Waldersey
Manor	Resources	Farm	10003183659	Stanton Farm, Manor, Ely Road, Waterbeach, Cambridge, Cambs, CB3 0QJ, UK	Waterbeach
Manor	Resources	Farm	10003183659	Stanton Farm, Manor, Ely Road, Waterbeach, Cambridge, Cambs, CB3 0QJ, UK	Waterbeach
Manor	Resources	Farm	10003183659	Stanton Farm, Manor, Ely Road, Waterbeach, Cambridge, Cambs, CB3 0QJ, UK	Waterbeach
March & Morris	Resources	Farm		March & Morris, Dry Drayton Road, Oakington, Cambridge, CB24 3BD, UK	Longstanton, Northstowe and Over
Marchant	Resources	Farm		Marchant, Rampton Road, Cambridge, CB24, UK	Cottenham and Willingham
Mare Fen	Resources	Farm		Mare Fen, Little Marefen Drove, Littleport, Cambridge, CB6 1RH, UK	Littleport
Marriott's Drove	Resources	Farm		Marriott's Drove	Whittlesey South
Meadow	Resources	Farm		Mansel Farm, Meadow, Cambridge Road, Oakington, Cambridge, Cambs	Longstanton, Northstowe and Over
Mead's	Resources	Farm	100091199965	Mead's Farm, Mead's, Puddock Road, Warboys, Huntingdon, Cambs, PE17 2UB, UK	Warboys and The Stukeleys
Mere	Resources	Farm	100091189967	Pantile Farm, Mere, Soham, Ely, Cambs, CB7 5EW, UK	Soham North and Isleham
Meremouth	Resources	Farm	100091201484	Meremouth Farm, Meremouth, Conquest Drove, Farcet Fen, Peterborough, Cambs, PE7 3DH, UK	Yaxley and Farcet
Mettle Hill	Resources	Farm	10008079584	Mettle Hill Farm, Mettle Hill, Kneesworth Road, Meldreth, Royston, Herts, SG8 6LN, UK	Melbourn and Bassingbourn
Mill	Resources	Farm	100091648625	Mill Farm, Mill, Somersham, Huntingdon, Cambs, PE17 3HW, UK	Somersham and Earith
Mill Hill & North Fen	Resources	Farm		Fen Bridge Farm, Mill Hill & North Fen, Broad Lane, Cottenham, Cambridge, Cambs	Cottenham and Willingham
Millfield	Resources	Farm	10003182466	Millfield Farm, Millfield, 31 Duxford Road, Whittlesford, Cambridge, Cambs, CB2 4NQ, UK	Duxford
Miss Jones	Resources	Farm		Miss Jones	Ramsey and Bury
Mitchell	Resources	Farm		Mitchell, Rampton Road, Cambridge, CB24, UK	Cottenham and Willingham
Moor	Resources	Farm	10002585450	New Farm, Moor, Fordham Moor, Fordham, Ely, Cambs, CB7 5LX, UK	Burwell
Morleys	Resources	Farm	100091518531	Morleys, PE17 2UE, UK	Whittlesey South
Murfins	Resources	Farm		Murfins	Whittlesey South
Needham	Resources	Farm		Well End Farm, Needham, Well End, Friday Bridge, Wisbech, Cambs	March North and Waldersey
Ness End	Resources	Farm		Crowhall Farm, Ness End, Ness Road, Burwell, Cambridge, Cambs	Burwell

New	Resources	Farm	100091199356	New Farm, New, Meadow Lane, Earith, Huntingdon, Cambs, PE28 3QE, UK	Somersham and Earith
New Barn	Resources	Farm		New Barn	Warboys and The Stukeleys
New Close	Resources	Farm		Sun Close Farm, New Close, Butt Lane, Milton, Cambridge, Cambs	Somersham and Earith
New Fen	Resources	Farm		1 New Fen Farm Cottages, New Fen, St.Mary's Road, Ramsey, Huntingdon, Cambs	Ramsey and Bury
Newling	Resources	Farm		Tostock Farm, Newling, Cambridge Road, Melbourn, Royston, Herts	Melbourn and Bassingbourn
Newshams	Resources	Farm		Newshams	Melbourn and Bassingbourn
Newton's Tick Fen	Resources	Farm		Newton's Tick Fen	Warboys and The Stukeleys
Non School Old	Resources	Farm		Old, Station Road, Longstanton, Cambridge, CB24 3DR, UK	Longstanton, Northstowe and Over
Park House	Resources	Farm		Park House	Castle
Parsonage	Resources	Farm		Parsonage, Whittlesford, Cambridge, CB22, UK	Duxford
Paulin Phillips	Resources	Farm		Paulin Phillips	Ramsey and Bury
Pemberton	Resources	Farm		Pemberton	Petersfield
Plantation	Resources	Farm	100091189662	Plantation Farm, Plantation, Whittlesey Road, Benwick, March, Cambs, CB5 0AP, UK	Ramsey and Bury
Pondersbridge	Resources	Farm		Pondersbridge	Ramsey and Bury
Pymoor	Resources	Farm		Pymoor	Sutton
Quaker	Resources	Farm	100091190651	Quaker Farm, Quaker, Main Drove, Little Downham, Ely, Cambs, CB6 2ER, UK	Sutton
Quick Reference Guides					
Quy Water	Resources	Farm		Longfield Farm, Quy Water, Newmarket Road, Teversham, Cambridge, Cambs	Fulbourn
Rampley's	Resources	Farm		Rampley's, Hemingford Grey	The Hemingfords and Fenstanton
Ransonmoor I	Resources	Farm		Ransonmoor Farm, Ransonmoor I, Floods Ferry Road, March, Cambs	Whittlesey South
Ransonmoor II	Resources	Farm	100091192105	Ransonmoor II Farm, Ransonmoor II, Doddington, March, Cambs, PE15 0SH, UK	Whittlesey South
Red Tile	Resources	Farm	100091199972	Red Tile Farm, Red Tile, Puddock Drove, Warboys, Huntingdon, Cambs, PE17 2UB, UK	Warboys and The Stukeleys
Redhouse	Resources	Farm		Redhouse	Whittlesey South
Redshank's	Resources	Farm		Redshanks Farm, Redshank's, Conquest Drove, Farcet Fen, Peterborough, Cambs	Yaxley and Farcet
Robinson	Resources	Farm		Hill Farm, Robinson, Cambridge Road, Sawston, Cambridge, Cambs	Sawston and Shelford
Rookery	Resources	Farm	10014149667	Rookery Farm, Rookery, Maltmas Drove, Friday Bridge, Wisbech, Cambs, PE14 0HE, UK	March North and Waldersey
Round House	Resources	Farm	100091518532	Round House Farm, Round House, Puddock Road, Warboys, Huntingdon, Cambs, PE17 2UE, UK	Ramsey and Bury
Rowells	Resources	Farm	100091648554	Rowells Farm, Rowells, Tick Fen, Warboys, Huntingdon, Cambs, PE28 2UF, UK	Warboys and The Stukeleys

Rumbolds	Resources	Farm		Rumbolds				Somersham and Earith
Russell Street No.31	Resources	Home	200004166464	Russell St No.31, 31 Russell Street, Cambridge, Cambridgeshire, CB2 1HT, UK	Trumpington	City Of Cambridge		Petersfield
Sale	Resources	Farm		Greenslade Farm, Sale, Ashwell Road, Steeple Morden, Royston, Herts				Gamlingay
School								
Selwyn Lodge	Resources	Farm		Selwyn Lodge				March North and Waldersey
Sewards	Resources	Farm		Sewards				Warboys and The Stukeleys
Shade Common	Resources	Farm		Shade Common				Soham North and Isleham
Slade	Resources	Farm	10002584349	Slade Farm, Slade, 124 Ness Road, Burwell, Cambridge, Cambs, CB25 0DB, UK				Burwell
Smalley's	Resources	Farm	200002984957	Smalley's Farm, Smalley's, 60 Burnthouse Road, Whittlesey, Peterborough, Cambs, PE7 ZDP, UK				Whittlesey South
Speedwell	Resources	Farm	100091195303	Speedwell Farm, Speedwell, Nettle Bank, South Brink, Wisbech, Cambs, PE14 0SA, UK				March North and Waldersey
Station Land	Resources	Farm		Station Land				Somersham and Earith
Station Road	Resources	Farm		Station Road, Isleham, IP28 8PJ				Soham North and Isleham
Stitches	Resources	Farm	10014151524	Stitches Farm, Stitches, Manea Road, Wimblington, March, Cambs, PE15 0PE, UK				March South and Rural
Stonebridge	Resources	Farm	200002988963	Sparrow Hall Farm, Stonebridge, Sixteen Foot Bank, Stonea, March, Cambs, PE15 0DU, UK				March South and Rural
Straight Drove & Blinkers Hill	Resources	Farm		Straight Drove & Blinkers Hill				Burwell
Swan Bridge	Resources	Farm	100091194893	Swan Bridge Farm, Swan Bridge, Long Drove, Parson Drove, Wisbech, Cambs, PE13 4JT, UK				Roman Bank and Peckover
System Configuration		N/A						
Thirties	Resources	Farm		Trinity Farm, Thirties, Upwell Road, March, Cambs				March North and Waldersey
Tholomas Drove	Resources	Farm		Tholomas Drove, Wisbech St Mary				March North and Waldersey
Thorpes	Resources	Farm		Thorpes				Papworth and Swavesey
Throckenholt	Resources	Farm	200002982652	Throckenholt Farm, Throckenholt, Gedney Hill, Spalding, Lincs, PE12 0QR, UK				Roman Bank and Peckover
Townsend	Resources	Farm	100091189799	Townsend, CB5 0DB, UK				Burwell
Trumpington Road	Resources	Farm		Trumpington Road				Trumpington
Ugg Mere	Resources	Farm		Ugg Mere				Ramsey and Bury
User Guides	User Guides							
Valley	Resources	Farm		Lower Valley Farm, Valley, Balsham Road, Fulbourn, Cambridge, Cambs				Fulbourn
Wake's	Resources	Farm		Wake's				Yaxley and Farcet
Wallis' Land	Resources	Farm		Wallis' Land				Hardwick
Warbraham	Resources	Farm		Plantation Farm, Warbraham, Heath Road, Burwell, Cambridge, Cambs				Burwell
Warner's	Resources	Farm		Warner's				Somersham and Earith
Weatheralls	Resources	Farm		Weatheralls				Soham North and Isleham
Webster	Resources	Farm		Webster, Over				Longstanton, Northstowe and Over

Wellington House	Resources	Farm	10000150881	Wellington House Farm, Wellington House, Ramsey Heights, Huntingdon, Cambs, PE17 1RN, UK	Ramsey and Bury
West Fen Road	Resources	Farm		West Fen Road	Cottenham and Willingham Chatteris
Westmoor & Purrants	Resources	Farm		Jubilee Farm (ex. Hartford Far, Westmoor & Purrants, Honeysome Road, Chatteris, Cambs	
Weston	Resources	Farm		Weston	Yaxley and Farcet
Whaddon Estate	Resources	Farm		Whaddon Estate	Melbourn and Bassingbourn Littleport
Whitehall	Resources	Farm	100091190623	White Hall Farm, Whitehall, Ramsey Road, Farcet Fen, Peterborough, Cambs, CB7 4TB, UK	
Whitehall	Resources	Farm	100091190623	White Hall Farm, Whitehall, Ramsey Road, Farcet Fen, Peterborough, Cambs, CB7 4TB, UK	Littleport
Wilburton Estate	Resources	Farm		Wilburton Estate	Soham South and Haddenham
Willock	Resources	Farm	200002983664	Willock Farm, Willock, Rummers Lane, Wisbech St.Mary, Cambs, PE13 4UD, UK	March North and Waldersey
Willow Row	Resources	Farm		Denver Farm, Willow Row, Ten Mile Bank Road, Littleport, Ely, Cambs	Littleport
Winfold	Resources	Farm		Winfold	Waterbeach
Witcham & Boons	Resources	Farm		Witcham Farm, Witcham & Boons, Fallow Corner Drove, Manea, March, Cambs	March South and Rural
Woad Mills	Resources	Farm		Cranfield Farm, Woad Mills, Main Road, Parson Drove, Wisbech, Cambs	Roman Bank and Peckover
Wolvey Holes	Resources	Farm	10002585438	Wolvey Holes Farm, Wolvey Holes, Grudges Bank, Coveney, Ely, Cambs, CB6 2DQ, UK	Sutton
Wykes Land	Resources	Farm		Wykes Land	March North and Waldersey



DO NOT HIDE THIS COLUMN leased out total	USRN	Name	Start Date	End Date	Term	Invoicing Department	Invoiced Rent	Annual Rent/licence fee	Rent Collected	Service charge due	Service charge collected	Rent/Service Charge Arrears	Check	Maintenance Liability	Break option	Address	Current Use	Property Type	Occupier	Latest inspection/ due	Lease Type	CCC Insure	Insurance Liability	Alternative Name
1		War Memorial at Conington	01/07/2011	31/03/2019	99	N/A	£0.00	£0.00	£0.00															
2		Babraham to Abington Cycleway	23/11/2015	22/11/2040	25	N/A	£0.00	£0.00	£0.00															
3		Land off Manor Park Histon	28/03/2011	28/03/2110	99	N/A	£0.00	£0.00	£0.00															
4		Weatherhalls Childrens Centre - Primary School - Preschool/OSC	01/04/2010			N/A	£0.00	£0.00	£0.00															
5		Swavesey Park & Ride	05/04/2012	04/04/2111	99	N/A	£0.00	£0.00	£0.00															
6	00005	Godmanchester Kids Club at Godmanchester Primary School	01/06/2017	01/06/2042	25	N/A	£0.00	£0.00	£0.00															
7	00005	Godmanchester Primary School	01/04/2012	31/03/2137	125	N/A	£0.00	£0.00	£0.00															
8	00007	Hartford I&J School Site	01/01/2017	31/12/2141	0	N/A	£0.00	£0.00	£0.00															
9	00010	St Johns CE School - Nursery Group (on playing fields)	01/04/2010			N/A	£0.00	£0.00	£0.00															
10	00010	St John's Primary School	01/07/2017	30/06/2142	125	N/A	£0.00	£0.00	£0.00															
11	00022	Winhills Primary School	29/06/2012	28/06/2137	125	N/A	£0.01	£0.01	£0.01				£0.00		No	Off Duck Lane, St Neots, Cambridgeshire, PE19 2DX	School	School		01/02/2019	Out	N		
12	00026	Priory Park Infant School, Early Years Centre	01/10/2011	30/09/2021	10	FM/School/Financ e	£220.00	£220.00					£220.00		No	Almond Road, St Neots, Cambridgeshire, PE19 1DZ	Playgroup	Under-5 Provision		01/12/2014	Out	Y	Y	
13	00027	Priory Junior School	29/03/2014		Annual	Education HR/Payroll	£1,092.36	£1,092.36	£1,092.36				£0.00		No	Longsands Road, St Neots, Cambridgeshire, PE19 1TF	Housing	Caretaker's House		01/12/2015	Out	Y	N	
16	00029	Part of St. Neots Library site	01/04/2013	31/03/2016	3	N/A	£0.00	£0.00	£0.00															
17	00036	Hinchingsbrooke School Playing Fields	01/09/2011	31/08/2136	125	N/A	£0.00	£0.00	£0.00															
18	00039	Great Abington CP School OSC/Pre - School	01/09/2015	31/08/2016	1	N/A	£1,400.00	£1,400.00	£1,400.00	£2,420.00	£2,420.00													
19	00041	Babraham CE School Playing Field	01/01/2018	31/12/2142	125	N/A	£1.00	£1.00	£1.00				£0.00		Tenant	High Street, Cambridge, Cambridgeshire, CB22 3AG	Playing Field	Playing Field			Out	N	N	
20	00042	Meadow Primary School - Academy Lease	01/04/2014	31/03/2139	125	N/A	£0.00	£0.00	£0.00															
21	00043	Bar Hill (Former Children's Centre)	27/03/2018			FM	£7,300.00	£7,300.00	£7,300.00				£0.00			Gladeside, Bar Hill, Cambridge, CB23 8DY	Playgroup	Under-5 Provision	Leap & Learn Playgroup	01/12/2017				
22	00044	Bar Hill Library	01/04/2012	31/03/2017	5		£4,761.62						£0.00		No	Gladeside, Cambridge, Cambridgeshire, CB23 8DY	Library	Library		01/12/2013	Out	Y	N	
23	00047	Barton CE(A) Primary School- Playgroup	07/10/2009	06/10/2014	5		£100.00		£100.00															
24	00050	Benwick CP School	01/11/2004	31/10/2029	25	N/A	£1.00	£1.00	£1.00				£0.00		Both	High Street, March, Cambridgeshire, PE15 0XA	Playgroup	Under-5 Provision		01/12/2017	Out	Y	Y	
25	00050	Village Hall Benwick CPS	01/11/1987	31/10/2112	125	N/A	£0.00	£0.00	£0.00															
26	00053	Bottisham CP School	01/03/2018	25/02/2143	7	FM/School/Financ e	£75.00	£75.00	£75.00				£0.00		Both	Beechwood Ave, Cambridge, Cambridgeshire, CB25 9BE	Playgroup	Under-5 Provision			Out	N	Y	
27	00053	Land at Bottisham Primary School Playing Fields	01/11/2017			N/A	£0.00	£0.00	£0.00															
28	00053	Bottisham Primary School	01/03/2018	28/02/2143	125	N/A	£0.00	£0.00	£0.00															
29	00055	Bourn CE School	01/11/2011	31/10/2136	125	N/A	£0.01	£0.01	£0.01				£0.00		No	Riddy Lane, Cambridge, Cambridgeshire, CB23 2SP	School	School			Out	N	N	
30	00059	Buckden CE School	01/11/2011	31/10/2136	125	N/A	£1.00	£1.00	£1.00				£0.00		No	School Lane, Huntingdon, Cambridgeshire, PE19 STT	School	School			Out	N	Y	
31	00062	Burwell VC (Primary)	01/09/2004	31/08/2029	25	N/A	£0.01	£0.01	£0.01				£0.00		No	The Causeway, Cambridge, Cambridgeshire, CB25 ODU	Community Facility	School		01/02/2019	Out	Y		
32	00062	Burwell VC Sports Centre	28/03/2011	27/03/2018	25	N/A	£0.00	£0.00	£0.00				£0.00		No		Sports	Sports Provision		01/02/2019	Out		Y	
33	00062	Burwell VC Swimming Pool	16/10/2015	15/10/2040	25	N/A	£0.00	£0.00	£0.00				£0.00		No		Swimming	Sports Provision		01/02/2019	Out		Y	

34	00062	Burwell VC Primary School Army Cadets	18/06/2002	17/06/2023	21		£364.00	£364.00	£364.00															
35	00062	Burwell Village College Primary All weather pitch	01/09/2004	31/08/2029	25	N/A	£0.00	£0.00	£0.00															
36	00063	Burwell House	01/09/1997	01/01/3000		Education HR/Payroll	£1,992.24	£1,992.24	£1,992.24				£0.00		No	North Street, Cambridge, Cambridgeshire, CB25 0BB	Housing	Caretaker's House		01/12/2017	Out	Y		
37	00064	Bury CE School	01/07/2013	30/06/2138	125	N/A	£0.01	£0.01	£0.01				£0.00		No	Owls End, Huntingdon, Cambridgeshire, PE26 2NJ	School	School		01/12/2013	Out	N	Y	
38	00065	Caldecote and Comberton Children's Centre	01/04/2018		Annual	N/A	£0.00	£0.00	£0.00															
39	00066	Homerton Nursery (rear of 46 Holbrook Rd)	24/01/2013	23/01/2023	10	N/A	£0.00	£0.00	£0.00															
40	00070	228 High Street Cherry Hinton caretakers House	02/05/2017		Annual	Education HR/Payroll	£1,049.36	£1,049.36	£1,049.36				£0.00	CCC	No		Housing	Caretaker's House		01/12/2012	Out		N	
41	00072	Colleges Nursery School	22/10/1991	21/10/2116	25	N/A	£1.00	£1.00	£1.00				£0.00		No	Campkin Road, Cambridge, Cambridgeshire, CB4 2LD	Land	School		01/02/2019	Out	Y		
42	00073	Colville CP School	01/01/1991	31/12/2111	Annual	N/A	£0.00	£0.00	£0.00				£0.00		No	Colville Road, Cambridge, Cambridgeshire, CB1 9EJ	Playgroup	Under-5 Provision		01/02/2019	Out	Y	Y	
43	00073	Community Centre (Colville School)	01/01/1991	31/12/2110	120	N/A	£0.00	£0.00	£0.00															
44	00075	The Grove CP School - Rainbow Playgroup	01/04/2009	31/03/2016	17	N/A	£0.00	£0.00	£0.00															
45	00077	Mayfield CP School	01/09/2008	31/08/2038	30	FM/School/Finance	£100.00	£100.00	£100.00				£0.00		No	Warwick Road, Cambridge, Cambridgeshire, CB4 3HN	Playgroup	Under-5 Provision		01/02/2019	Out	Y	Y	
46	00080	Newnham Croft CP School	15/04/2010	14/04/2031	21	SA	£100.00	£100.00	£100.00				£0.00		No	Chedworth Street, Cambridge, Cambridgeshire, CB3 9JF	Scout Hut	Youth Centre		01/02/2019	Out	Y		
47	00086	Chesterton Primary School	01/09/2013	01/09/2138	25	N/A	£1.00	£1.00	£1.00				£0.00		No	Green End Road, Cambridge, Cambridgeshire, CB4 1RW	School	School		01/02/2019	Out	N		
48	00086	Scout HQ Shirley School	10/07/1995	09/07/2120	125	N/A	£0.00	£0.00	£0.00															
49	00086	Chesterton Primary School Academy (ex Shirley lower site)	01/09/2013	31/08/2138	125	N/A	£0.00	£0.00	£0.00															
50	00086	The Chestnuts Nursery Shirley School	01/10/2013	01/04/2016	3	N/A	£0.00	£0.00	£0.00															
51	00092	Chesterton Community College	01/07/2011	18/07/2136	125	N/A	£1.00	£1.00	£1.00				£0.00		No	Gilbert Road, Cambridge, Cambridgeshire, CB4 3NY	School	School			Out	N	Y	
52	00098	St Bedes Church School	01/03/2012	28/02/2137	125	N/A	£0.00	£0.00	£0.00				£0.00	Tenant	No	Birdwood Road, Cambridge, Cambridgeshire, CB1 3TB	School	School	Academy		Out	N		
53	00101	East Barnwell Centre	01/08/1996	31/03/2019	10	N/A	£0.00	£0.00	£0.00															
54	00101	East Barnwell Community centre	04/05/2015	03/05/2016	1	N/A	£0.00	£0.00	£0.00															
55	00102	Former Mill Road Library	01/04/1999	31/03/2024	25	N/A	£1.00	£1.00	£1.00				£0.00	Tenant	No	Mill Road, Cambridge, Cambridgeshire, CB1 2AZ	Community Facility	Community Facility		01/02/2019	Out	N	Y	
56	00105	Cherry Hinton Library	01/04/1974	31/03/3000		N/A	£0.00	£0.00	£0.00															
57	00107	Library Garden - Maintenance Agreement	01/11/2009	31/03/2019	10	N/A	£0.00	£0.00	£0.00															
58	00112	Kettlefields Primary School	19/12/2008	18/12/2028	20		£291.78						£0.00		No	Stetchworth Road, Newmarket, Suffolk, CB8 9UH	Electricity Sub Station	Utilities			Out	Y		
59	00113	The Newton School	30/10/2011	29/10/2016	5		£1,800.00	£1,800.00	£1,800.00															
60	00120	Downham Feoffees CE School	01/02/1999	31/01/2059	60	SA	£37.50	£150.00	£150.00				£0.00		No	Main Street, Ely, Cambridgeshire, CB6 2ST	Playgroup	Under-5 Provision			Out	N	Y	
61	00120	Downham Feoffees Primary	01/09/2017	31/08/2142	125	N/A	£0.00	£0.00	£0.00															
62	00122	Centre E (The Forum) Youth Centre	01/05/2015	30/04/2020	5		£1,822.50	£1,822.50	£1,822.50															
63	00124	Kingsfield Primary School Academy, Chatteris	01/09/2005	31/08/2030	25	N/A	£1.00	£1.00	£1.00				£0.00		Tenant	Burnsfield Street, Chatteris, Cambridgeshire, PE16 6ET	Playgroup	School			Out	N	Y	
64	00124	Chatteris Children's Centre (Kingsfield Primary School)	01/09/2009	31/03/2015	9	N/A	£0.00	£0.00	£0.00															
65	00124	Kingsfield Primary School - Academy Lease	01/07/2014	30/06/2139	125	N/A	£0.00	£0.00	£0.00															
66	00131	Windmill School	21/12/2007	21/12/2157	150	N/A	£1.00	£1.00	£1.00				£0.00		No	Ida Darwin Hospital, Cambridge, Cambridgeshire, CB1 5EE	Community Facility	School			Out	N	N	



67	00136	Beaupre Community Primary Playgroup	01/09/2011	31/08/2018	7	N/A	£0.00	£0.00	£0.00																
68	00136	Railway Road	07/11/2017	06/11/2032	15		£100.00	£100.00	£100.00																
69	00138	Part of Hemingford Grey CP School	01/09/2014	31/08/2017	3	FM/School/Financ e	£1,000.00	£1,000.00					£1,000.00		Both	St Ives Road, Huntingdon, Cambridgeshire, PE28 9DU	Playgroup	Under-5 Provision				Out	Y	N	
70	00143	Overhills CP School	01/01/2014	31/12/2138	125	N/A	£0.00	£0.00	£0.00				£0.00	Tenant	No	Newtown, Huntingdon, Cambridgeshire, PE28 0HY	School	School	Academy			Out	N	Y	
71	00144	Burrowmoor CP School	28/06/2013	27/06/2138	125	N/A	£0.01	£0.01	£0.01				£0.00		No	Burrowmoor Road, March, Cambridgeshire, PE15 9RP	School	School				Out	N	Y	
72	00145	March Children's Centre (Cavalry Primary School)	01/04/2011	31/03/2015	9	N/A	£0.00	£0.00	£0.00																
73	00145	Cavalry Primary School	01/03/2017	28/02/2142	125	N/A	£0.00	£0.00	£0.00																
74	00149	March FE Centre Playing Field	11/11/2015	10/11/2114	99	N/A	£1.00	£1.00	£1.00				£0.00		No	Estover Road, March, Cambridgeshire, PE15 8LF	Playing Field	Playing Field				Out	N	N	
75	00150	All Saints Inter Church School	01/04/2013	27/03/2138	25	N/A	£0.01	£0.01	£0.01				£0.00		No	County Road, March, Cambridgeshire, PE15 8ND	School	School				Out	N	Y	
76	00150	All Saints Primary School- Academy Conversion	01/04/2013	31/03/2138	125	N/A	£0.00	£0.00	£0.00																
77	00162	Oakington CE Primary School, Humpty Dumpty Pre school	01/09/2012	31/08/2017	5	SA	£100.00	£100.00					£100.00		No	Water Lane, Cambridge, Cambridgeshire, CB24 3AL	Playgroup	Under-5 Provision		01/02/2019		Out	Y	Y	
78	00162	Oakington C of E (aided) Primary School	01/09/2012	01/09/2015	3		£50.00	£50.00	£50.00																
79	00163	Offord CP School	04/02/2003		Annual	SA	£75.00	£75.00	£75.00				£0.00		No	Millers Close, St Neots, Cambridgeshire, PE19 5SB	Out of School Club	Youth Centre				Out	Y		
80	00163	Offord CP School Little Pips	04/02/2003	03/02/2013	10		£50.00	£50.00	£50.00																
81	00164	Cromwell Community College	01/10/2012	30/09/2092	80	N/A	£1.00	£1.00	£1.00				£0.00		No	Wenny Road, Chatteris, Cambridgeshire, PE16 6UU	Community Facility	School				Out	N		
82	00164	Leisure Centre	01/10/2012	30/09/2092	80	N/A	£0.00	£0.00	£0.00				£0.00		No			Sports Provision				Out	N	Y	
83	00164	Cromwell Community College - Academy Lease	01/06/2012	30/05/2137	125	N/A	£0.00	£0.00	£0.00																
84	00168	Ditton Lodge First School	01/04/1979	01/04/2017	38		£50.00		£0.00				£0.00		No	St Johns Avenue, Crockfords Park, Newmarket, Suffolk, CB8 8BL	School	School				Out	N		
85	00168	Ditton Lodge First School- Nursery	16/04/2011	31/03/2021	10	N/A	£0.00	£0.00	£0.00																
86	00168	Ditton Lodge First School	01/07/2017	30/06/2142	125	N/A	£0.00	£0.00	£0.00																
87	00173	Duxford Community PS	01/10/2007	30/09/2022	7		£50.00	£50.00	£50.00																
88	00174	Earith C P School Playgroup	01/12/1999	30/11/2059	60	SA	£150.00	£150.00	£0.00				£150.00	IRI			Pre School	Under-5 Provision	Earith Pre School				Out	Y	
89	00174	Earith Community School	01/01/2018	31/12/2143	125	N/A	£0.00	£0.00	£0.00																
90	00176	Westfield County Junior School- OSC	01/04/2009			N/A	£0.00	£0.00	£0.00																
91	00180	MR R ANDREWS	06/04/2015	10/10/2024	9		£9,940.00	£9,940.00	£9,940.00																
92	00181	Elm CoFE Primary School	01/11/2017	31/10/2142	125	N/A	£0.00	£0.00	£0.00																
93	00182	Elm Road Primary School	01/11/2015	31/10/2140	125	N/A	£0.00	£0.00	£0.00				£0.00	Tenant	No	Elm Road, Wisbech, Cambridgeshire, PE13 2TB	School	School	Academy			Out	N	Y	
94	00186	Elton CE School (The)	05/06/2001	04/06/2151	150		£5.00	£5.00	£0.00				£5.00		No	School Lane, Peterborough, Cambridgeshire, PE8 6RS	School	School				Out	Y		
95	00187	Substation and Easement at St Mary's School	01/07/2014	30/06/2064	50	N/A	£0.00	£0.00	£0.00																
96	00187	Land at Ely St Mary's School	02/09/2015	01/01/2016	1	N/A	£0.00	£0.00	£0.00																
97	00192	Farcet C of E Primary School	01/02/2018	31/01/2143	125	N/A	£0.00	£0.00	£0.00																
98	00192	Farcet & Yaxley Childrens Centre - Farcet C of E Primary School	01/04/2010	31/03/2019	9	N/A	£0.00	£0.00	£0.00																
99	00194	Fen Ditton Primary School	01/03/2018	28/02/2143	125	N/A	£0.00	£0.00	£0.00																
100	00196	Fenstanton & Hilton C Primary Playgroup	01/04/2016			N/A	£0.00	£0.00	£0.00																
101	00199	Land at Folksworth School	01/09/2014	31/08/2113	99	N/A	£0.00	£0.00	£0.00																

102	00206	Friday Bridge Playing Field	01/04/2005	31/03/2030	25	SA	£375.00					£0.00		No	Maltmas Road, Wisbech, Cambridgeshire, PE14 0HW	Playing Field	Playing Field		01/12/2016	Out	N	N	
103	00210	Gamlingay First School	15/04/2010	14/04/2020	10		£100.00					£0.00		Both	Green End, Sandy, Bedfordshire, SG19 3LE	Scout Hut	Youth Centre			Out	N		
104	00210	Gamlingay First School	01/04/2016	31/03/2141	125	N/A	£0.00	£0.00	£0.00														
105	00210	Gamlingay First School	01/04/2016	31/03/2141	125	N/A	£0.00	£0.00	£0.00														
106	00214	Orchards Primary School	01/02/2018	31/01/2143	125	N/A	£0.00	£0.00	£0.00														
107	00215	Gorefield Primary	01/03/2018	28/02/2143	125	N/A	£0.00	£0.00	£0.00														
108	00215	Gorefield C P School - Playgroup	01/03/2018		1		£1,000.00	£1,000.00	£1,000.00														
109	00220	Great Staughton CP School	01/01/2014	31/12/2138	125	N/A	£0.01	£0.01	£0.01			£0.00		No	Causeway, Huntingdon, Cambridgeshire, PE19 5BP	School	School			Out	N	Y	
110	00221	Great Wilbraham CE ( C ) School Pre School	01/04/2009			N/A	£0.00	£0.00	£0.00														
111	00224	Guilden Morden CE School Playing Field	01/11/2016	31/10/2141	125	N/A	£0.00	£0.00	£0.00			£0.00	Tenant	No	Pound Green, Royston, Hertfordshire, SG8 0JZ	Playing Field	Playing Field	Academy		Out	N	N	
112	00226	Guyhirn CofE Primary School	01/05/2017	30/04/2142	125	N/A	£0.00	£0.00	£0.00														
113	00227	Hardwick C P School Playgroup	01/04/2009			N/A	£0.00	£0.00	£0.00														
114	00231	Hatton Park CP School	01/12/2012	30/11/2137	125	N/A	£0.00	£0.00	£0.00			£0.00	Tenant	No	Hattons Park, Cambridge, Cambridgeshire, CB24 3DL	School	School	Academy		Out	N	Y	
115	00232	Hauxron CP School - Preschool	01/09/2013	31/03/2019	6	N/A	£0.00	£0.00	£0.00														
116	00232	Hauxton CP School	01/09/2012			N/A	£0.00	£0.00	£0.00														
117	00237	Histon & Impington Junior School	01/12/2012	30/11/2137	125	N/A	£0.00	£0.00	£0.00			£0.00	Tenant	No	The Green, Cambridge, Cambridgeshire, CB24 9JA	School	School	Academy		Out	N	Y	
118	00239	Histon and Impington Infants - Academy Lease	01/12/2012	30/11/2137	125	N/A	£0.00	£0.00	£0.00														
119	00244	Houghton CP School	24/10/2011	23/10/2018	7	FM/School/Financ e	£500.00					£0.00		No	Chapel Lane, Huntingdon, Cambridgeshire, PE28 2AY	Playgroup	Under-5 Provision			Out	N	N	
120	00254	Jigsaw Playgroup - The Bellbird School (ex John Paxton)	01/12/2010	31/12/2017	7	N/A	£0.00		£0.00														
121	00256	Kennett CP School	01/12/2012	30/11/2137	125	N/A	£0.00	£0.00	£0.00			£0.00	Tenant	No	98 Station Road, Newmarket, Suffolk, CB8 7QQ	School	School	Academy		Out	N	Y	
122	00257	Kinderley CP School	01/04/2013	31/03/2020	7	FM/School/Financ e	£100.00					£0.00		Both	Church Lane, Wisbech, Cambridgeshire, PE13 5LG	Playgroup	Under-5 Provision		01/12/2016	Out	Y	Y	
123	00261	Leverington CP School	01/04/2011	31/03/2136	125	N/A	£0.01	£0.01	£0.01			£0.00		No	Church End, Wisbech, Cambridgeshire, PE13 5DD	School	School			Out	N		
124	00263	Linton Heights Junior School	01/11/2016	31/10/2141	125	N/A	£1.00	£1.00	£1.00			£0.00		No	Wheatsheaf Way, Cambridge, Cambridgeshire, CB21 4XB	School	School			Out	N	Y	
125	00265	Little Paxton Playgroup	01/04/2018																				
126	00267	Littleport Community Primary	04/04/2012	31/03/2019	5		£500.00	£500.00	£500.00														
127	00268	Land at the Rear of Former Littleton House School	14/07/2008	13/07/2107	99	N/A	£1.00	£1.00	£1.00			£0.00		No	Manor Farm Road, Cambridge, Cambridgeshire, CB3 0QD	Playing Field	Playing Field		01/12/2015	Out	N	Y	
128	00270	Maple Grove Infant School	01/05/2001	30/04/2061	60	SA	£0.00	£75.00	£0.00			£75.00		Tenant	Maple Grove, March, Cambridgeshire, PE15 8JT	Playgroup	Under-5 Provision		01/02/2019	Out	Y	Y	
129	00272	Manea Community Primary School Playgroup	28/10/1998	31/03/2019	1		£75.00	£75.00	£75.00														
130	00275	MR B F AVEY	06/04/2015	10/10/2024	9		£8,000.00	£8,000.00	£8,000.00														
131	00279	Meadowgate School	01/04/2017	31/03/2142	125	N/A	£1.00	£1.00	£1.00			£0.00		Tenant	Meadowgate Lane, Wisbech, Cambridgeshire, PE13 2JH	School	School			Out	N	Y	
132	00280	Land Adjacent to Melbourn CP School	02/03/2015	01/03/2025	10		£1,000.00	£1,000.00	£1,000.00			£0.00		No	Mortlock Street, Royston, Hertfordshire, SG8 5DB	Land	School		01/02/2019	Out	Y		
133	00280	Melbourn Playgroup in the Childrens Centre - Melbourn Primary School	01/04/2018			N/A	£0.00	£0.00	£0.00														
134	00280	Playgroup at Melbourn Primary School - Melbourn Playgroup	01/04/2018			N/A	£0.00	£0.00	£0.00														
135	00281	Melbourn VC	01/10/2011	30/09/2136	125	N/A	£1.00	£1.00	£1.00			£0.00		No	The Moor, Royston, Hertfordshire, SG8 6EF	School	School			Out	N	Y	

136	00282	Meldreth CP School	08/07/2010	01/01/3000			£1,092.36	£1,092.36	£1,092.36						No	High Street, Royston, Hertfordshire, SG8 6LA	Housing	School		01/12/2015	Out	Y	N	
137	00282	Meldreth Primary School House	08/07/2010	31/03/2019	9		£1,200.60	£1,201.00	£1,200.60															
138	00283	Mepal & Witcham CE School	01/11/2014	31/10/2139	125	N/A	£0.00	£0.00	£0.00				£0.00	Tenant	No	Brangehill Lane, Ely, Cambridgeshire, CB6 2AL	School	School	Academy	01/12/2014	Out	N	Y	
139	00285	Middlefield CP School Academy	31/05/2012	30/05/2137	125	N/A	£1.00	£1.00	£1.00				£0.00		No	Andrew Road, St Neots, Cambridgeshire, PE19 2QE	School	School			Out	N	Y	
140	00287	Milton CoFE Primary School	01/06/2017	31/05/2142	125	N/A	£0.00	£0.00	£0.00															
141	00287	preschool building at Milton CoFE Primary	01/09/2015	31/08/2022	7		£1,000.00	£1,000.00	£1,000.00															
142	00290	Murrow Primary School	01/07/2013	30/06/2138	125	N/A	£1.00	£1.00	£1.00				£0.00		No	Murrow Bank, Wisbech, Cambridgeshire, PE13 4HD	School	School		01/02/2019	Out/in	Y	Y	
143	00290	Murrow Pre School at Wisbech Rural Childrens Centre - Murrow C P School Playgroup	01/04/2009			N/A	£0.00	£0.00	£0.00															
144	00291	Neale Wade Community College (The)	01/04/2013	31/03/2138	125	N/A	£0.00	£0.00	£0.00				£0.00	Tenant	No	Wimblington Road, March, Cambridgeshire, PE15 9PX	School	School	Academy		Out	N	Y	
145	00292	Nene Infant School Academy (The)	01/10/2013	30/09/2138	125	N/A	£0.00	£0.00	£0.00				£0.00	Tenant	No	Norwich Road, Wisbech, Cambridgeshire, PE13 2AP	School	Under-5 Provision	Academy	01/02/2019	Out		Y	Child and family centre is insured
146	00292	Wisbech South Childrens Centre - Nene Infants & Nursery School	01/04/2010		Licence	N/A	£0.00	£0.00	£0.00															
147	00300	Ramsey Junior School	20/10/1988			SA	£0.00	£50.00	£0.00				£50.00		No	Station Road, Huntingdon,	Playgroup	Under-5		01/02/2019	Out	N	Y	
148	00300	Ramsey Junior School	01/04/2017	31/03/2024	27		£145.00						£0.00		No	Station Road, Huntingdon,	Out-of-school	Youth Centre		01/02/2019	Out	N	Y	
149	00300	Ramsey Junior School (Playgroup)	20/10/1988	31/05/2012	Annual	N/A	£0.00	£0.00	£0.00															
150	00300	Ramsey Junior School	01/04/2017	30/03/2142	125	N/A	£0.00	£0.00	£0.00															
151	00301	Ramsey Spinning Infants School	01/04/2017	30/03/2142	125	N/A	£0.00	£0.00	£0.00															
152	00302	Ashbeach Primary School	25/10/2013	24/10/2020	7	FM/School/Financ	£4,875.00						£0.00		Both	Ashbeach Drive,	Playgroup	Under-5		01/12/2014	Out	Y	Y	
153	00303	Abbey College Ramsey	02/08/2007	01/08/2032	25	N/A	£1.00	£1.00	£1.00				£0.00		No	Abbey Road, Huntingdon,	Community	School			Out	N		
154	00303	Abbey College Walled Garden	01/09/2011	30/08/2136	125	N/A	£0.00	£0.00	£0.00															
155	00303	Abbey College	01/09/2011	30/08/2136	125	N/A	£0.00	£0.00	£0.00															
156	00306	Offord C P School Out of School Club	01/02/2010		Annual	N/A	£0.00	£0.00	£0.00															
157	00320	Sawtry I & J Schools	11/03/2009	10/03/2016	7	N/A	£1.00	£1.00	£1.00				£0.00		No	Middlefield Road,	Playing Field	Playing Field		01/02/2019	Out	Y		
158	00320	Sawtry Junior School	01/11/2016	31/10/2141	125	N/A	£0.00	£0.00	£0.00															
159	00320	Sawtry Junior School - land adj	06/11/2017	05/11/2027	10		£100.00	£100.00	£100.00															
160	00325	St Andrews CE Primary	24/06/1983	23/06/2018	125	N/A	£1.00	£1.00	£1.00				£0.00		No	Sand Street, Ely,	School	School		01/12/2014	Out	N	Y	
161	00325	St Andrews CoFE (VC) Primary School - Academy	01/11/2014	31/10/2139	125	N/A	£0.00	£0.00	£0.00															
162	00326	Weatheralls CP School	28/10/2013	27/10/2023	10		£3,450.00	£3,450.00	£3,450.00				£0.00		No	Pratt Street, Ely,	Housing	School			Out	N		
163	00326	Weatheralls Primary School	01/02/2017	31/01/2142	125	N/A	£0.00	£0.00	£0.00															
164	00329	Bluntisham, Somersham & Warboys CC	01/03/2004	31/03/2019	15		£75.00	£75.00	£75.00															
165	00330	Somersham Library	01/04/2011	24/09/2016	5	N/A	£0.00	£0.00	£0.00															
166	00331	Spaldwick CP School Playgroup	15/04/2002	14/04/2062	60	N/A	£1.00	£1.00	£1.00				£0.00		No	Royston Ave, Huntingdon, Cambridgeshire, PE28 0TH	Playgroup	Under-5 Provision		01/12/2017	Out	Y	Y	
167	00335	St Ivo Secondary School	17/08/2011	16/08/2136	125	N/A	£1.00	£1.00	£1.00				£0.00		No	High Leys, St Ives,	School	School			Out	N	Y	
168	00335	Leisure Centre at St Ivo	01/08/2011	31/07/2136	125	N/A	£0.00	£0.00	£0.00															
169	00336	St Ivo Outdoor Complex	01/08/2011	31/07/2136	125	N/A	£0.00	£0.00	£0.00															
170	00337	Thorndown Primary	01/06/2013	12/01/3000		SA	£75.00	£75.00					£75.00		No	Hill Rise, St Ives,	Playgroup	Under-5		01/02/2019	Out	Y	Y	
171	00337	Thorndown J & I School Bungalow	10/08/2013	31/03/2018	5		£1,200.60	£1,201.00	£1,200.60															
172	00337	Thorndown County Junior - Out of School Club	01/04/2013			N/A	£0.00	£0.00	£0.00															
173	00339	St Marys CE Primary	01/09/2015	31/08/2140	125	N/A	£0.00	£0.00	£0.00				£0.00	Tenant	No	Wintringham Road, St Neots,	Playing Field	Playing Field	Academy		Out	N	N	
174	00342	Stilton CE (C) School - OSC	14/10/1996	31/03/2019	23		£75.00	£75.00	£75.00															
175	00342	Stilton CE School - Playgroup	01/04/2010		2	N/A	£0.00	£0.00	£0.00															
176	00343	Stretham Primary School	01/01/2011			N/A	£0.00	£0.00	£0.00															

177	00344	Sutton CE Primary School	19/01/2009	01/01/3000		N/A	£0.00	£0.00	£0.00																
178	00347	Swavesey Primary School Pre-School	01/04/2010	31/03/2020	10	N/A	£0.00	£0.00	£0.00																
179	00353	Upwood School Pre-school Upwood Small to Tall	20/02/2012	19/02/2019	7		£500.00	£500.00	£500.00																
180	00353	Car Park Upwood CPS	03/04/2006	02/04/2066	60	N/A	£0.00	£0.00	£0.00																
181	00355	Waterbeach CP School	28/06/2003	01/01/3000		Education HR/Payroll	£4,106.88	£4,106.88	£4,106.88		N/A		£0.00		No	High Street, Cambridge, Cambridgeshire, CB25 9JU	Housing	Caretaker's House		01/02/2019	Out	Y			
182	00355	Waterbeach Community Primary OSCA	30/01/2001	31/03/2019	18		£100.00	£100.00	£100.00																
183	00358	New Road Primary School, Whittlesey	08/07/1991	08/08/3000		FM/School/Finance	£50.00						£0.00		No	New Road, Peterborough, Cambridgeshire, PE7 1SZ	Playgroup	Under-5 Provision		01/02/2019	Out	N	N		
184	00358	New Road Primary School - Academy Lease	01/01/2014	31/12/2138	125	N/A	£0.00	£0.00	£0.00																
185	00358	New Road Children Centre - Whittlesey	01/08/2014	31/03/2015	8 months	N/A	£0.00	£0.00	£0.00																
186	00359	New Road Pre-school, Whittlesey	08/07/1991	31/03/2019	28					£4,290.00	£4,290.00		£0.00					Under-5 Provision		01/12/2017					
187	00359	Whittlesey Library	15/12/2014	16/12/2016	2	FM	£966.12	£966.12	£966.12				£0.00		Both	31-35 Market Street,	Library	Library		01/12/2017	Out	Y		Whittlesey	
188	00361	Wilburton CE(C) School Playgroup	01/01/2010			N/A	£0.00	£0.00	£0.00																
189	00363	Land Adjoining Willingham Library	19/12/2005	18/12/2015	10		£2,000.00	£2,000.00	£2,000.00																
190	00364	Willingham Primary	01/08/1998	01/01/3000			£988.32	£988.32	£988.32				£0.00		No	Thodays Close, Cambridge,	Housing	School		01/02/2019	Out	Y			
191	00364	Willingham Primary	08/09/2008	07/09/2018	10		£3,000.00	£3,000.00	£3,000.00																
192	00365	Thomas Eaton Primary	25/06/2010	14/10/2061	51	N/A	£1.00	£1.00	£1.00				£0.00		No	Church Street, March,	School	School			Out	N			
193	00365	Thomas Eaton Primary School	01/02/2017	31/01/2142	125	N/A	£0.00	£0.00	£0.00																
194	00367	Wisbech St Mary primary School	01/03/2016	28/02/2141	125	N/A	£0.00	£0.00	£0.00																
195	00370	Peckover Primary School	01/04/2013	31/03/2138	125	N/A	£0.00	£0.00	£0.00				£0.00	Tenant	No	Leverington Road, Wisbech,	School	School	Academy			Out	N	Y	
196	00371	Ramnoth Junior School	01/10/2013	30/09/2138	125	N/A	£0.00	£0.00	£0.00				£0.00	Tenant	No	Ramnoth Road, Wisbech,	School	School	Academy			Out	N		
197	00372	Thomas Clarkson Comm	24/10/2012	23/10/2137	125	N/A	£0.00	£0.00	£0.00				£0.00	Tenant	No	Corporation Road, Wisbech,	School	School	Academy			Out	N	Y	
198	00374	Wisbech Castle	02/02/2018	01/02/2048	30	N/A	£1.00	£1.00	£1.00				£0.00		No	Opposite Museum Square,	Community	Community			Out	N	Y		
199	00376	Witchford Village College Academy status	01/10/2011	30/09/2136	125	N/A	£0.00	£0.00	£0.00																
200	00380	William De Yaxley CE	01/11/2014	31/10/2139	125	N/A	£0.00	£0.00	£0.00				£0.00	Tenant	No	Landsdowne Road,	School	School	Academy	01/12/2014	Out	N			
201	00384	1 Fitzwilliam Rd Hostel	12/05/2017	11/10/2018	2		£4,500.00	£4,500.00	£4,500.00																
202	00394	Larkfield Resource Centre	01/01/2014	31/12/3000		Service	£12.00	£12.00	£0.00				£12.00		Both	High Barns, Ely,	Day Centre	Day Centre		01/12/2016	Out	Y	N	Larkfield Day	
203	00394	Earth Project - Larkfield Day Centre	01/07/2015	30/06/2020	5		£1,025.00	£1,025.00	£1,025.00																
204	00395	Jasmine House	01/04/2014	31/03/2018	4		£9,500.00	£9,500.00	£9,500.00				£0.00		No	1a Upherds Lane, Ely,	Residential	Housing		01/12/2014	Out	Y	N		
205	00403	Marwick Centre	01/04/2014	31/03/2039	25	N/A	£1.00	£1.00	£1.00				£0.00		No	Marwick Road, March,	Day Centre	Day Centre		01/12/2015	Out	Y			
206	00433	Shire Hall CB3 OAP				FM	£0.00	£0.00	£0.00	£ 2,563.80	£ 2,563.80		£0.00					Offices	LGSS Law						
207	00433	Shire Hall CB3 OAP				FM	£0.00	£0.00	£0.00	£5,397.00	£5,397.00		£0.00					Offices	Opus LGSS						
208	00433	Shire Hall CB3 OAP				FM							£0.00					Offices	LGSS Law						
209	00433	Sir Isaac Newton P.H.	01/04/1993	31/03/2113	120	N/A	£0.00	£0.00	£0.00																
210	00433	Land & Buildings	04/10/1996	03/10/2121	125	N/A	£0.00	£0.00	£0.00																
211	00433	Sir Isaac Newton Public House,	01/04/1993	31/03/2113	120	N/A	£0.00	£0.00	£0.00																
212	00433	Site of Titan, Caminus and Godwin Hse	25/12/1985	24/12/2115	130	N/A	£0.00	£0.00	£0.00																
213	00433	Site of Babbage & Sheraton Hse	25/12/1985	24/12/2115	130	N/A	£0.00	£0.00	£0.00																
214	00433	Site of Abacus & Poseidon Hse	25/12/1985	24/12/2115	130	N/A	£0.00	£0.00	£0.00																
215	00433	Sub Basement Car Park, Castle Court	25/12/1985	24/08/2016	130	N/A	£0.00	£0.00	£0.00																
216	00433	Room 007, Police House,	01/05/2001	31/03/2019	18	N/A	£0.00	£0.00	£0.00																
217	00433	ADPH Licence for 2 desk Spaces	21/06/2012	31/03/2014	2		£6,000.00	£6,000.00	£6,000.00																
218	00433	Offices for Cambridge and Counties Bank limited	24/08/2012	24/08/2017	5		£24,600.00	£24,600.00	£24,600.00																
219	00433	Parking Team Old Police House	14/10/2015	13/10/2025	10	N/A	£0.00	£0.00	£0.00																
220	00433	Castle Court	22/01/2016	21/01/2141	125		£1,343,800.00	£1,343,800.00	£1,343,800.00																
221	00433	42 Castle St	01/08/2017	31/07/2021	3		£20,000.00	£20,000.00	£20,000.00																
222	00433	OPUS Desks Octagon	09/01/2017	05/01/2019	2		£5,397.00	£5,397.00	£5,397.00																
223	00443	Milton Country Park	31/03/2008	30/03/2107	9	N/A	£1.00	£1.00	£1.00				£0.00		No	Off Old School Lane,	Countryside	Country Park		01/12/2015	Out	N	Y		
224	00461	The County School	01/10/2015	30/09/2140	125	N/A	£0.00	£0.00	£0.00				£0.00	Tenant	No	Ascham Road, Cambridge,	School	School	Academy			Out	N	Y	The County
225	00469	King Edward Community	01/08/2010	31/07/2109	99	N/A	£1.00	£1.00	£1.00				£0.00		No	Railway Lane, Chatteris,	Community	Community			Out	N	Y		
226	00469	King Edward Centre	01/08/2010	31/07/2109	99		£0.00	£0.00	£0.00																
227	00472	Former Covington School	01/04/2000	03/12/2099	99	SA	£37.50	£150.00	£150.00				£0.00		No	Cross Street, Huntingdon,	Community	Village Hall		01/02/2019	Out	N	Y		
228	00477	Fmr Staff Hse (14&16	23/07/1985	22/07/2110	125	SA	£100.00	£100.00	£100.00				£0.00	Landlord	No	14 / 16 Cambridge Road,	Housing	Residential	Staff	01/02/2019	Out	N			
229	00479	Former Linton Heights Junior School House	20/11/2017	31/03/2019	Service C		£11,400.00	£11,400.00	£11,400.00																
230	00481	Millfield CP School	01/12/2015	27/11/2140	125	N/A	£1.00	£1.00	£1.00				£0.00		No	Grange Lane, Ely,	Playgroup	Under-5		01/12/2015	Out	N	Y		
231	00481	Millfield CP School - Playgroup/ OSC																							

233	00486	Recreation Ground	01/04/1980	18/11/2027	20		£300.00	£300.00	£300.00														
234	00495	Academy Leases Caretakers House	01/04/2011	31/03/2136	125	N/A	£0.00	£0.00	£0.00														
235	00499	Hudson Sports Centre	01/04/2009	31/03/2124	115	FM/SA	£625.00	£625.00	£625.00			£0.00		No	Harecroft Road, Wisbech,	Community	Community	Fenland	01/02/2019	Out	N	Y	
236	00500	Queen Mary Centre	07/07/2013	30/12/2022	9	N/A	£0.01	£0.01	£0.01			£0.00		Both	Queens Road, Wisbech,	Youth Club	Youth Centre		01/02/2019	Out	Y	N	
237	00500	Queen Mary Centre - Car Park	05/09/2014			N/A	£0.00	£0.00	£0.00														
238	00500	Queen Mary Centre	07/07/2013	06/07/2018	5	N/A	£0.00	£0.00	£0.00														
239	00501	Land at Somers Road	08/07/2013	08/07/2018	5	N/A	£1.00	£1.00	£1.00			£0.00		No	Somers Road, Wisbech,	Community	Community			Out	N	Y	
240	00501	Fenland Learner Base	01/05/2016	30/04/2141	125	N/A	£0.00	£0.00	£0.00														
241	00503	Russell Street 40 and 44	06/03/1997	05/03/2122	125	N/A	£1.00	£1.00	£1.00			£0.00		No	41 Russell Street,	Group Home	Home		01/12/2017	Out/in	N	Y	Group home
242	00504	Group Home (17	01/04/2013	31/03/2018	5		£6,000.00	£6,000.00				£6,000.00		No	17 Upherds Lane, Ely,	Housing	Home		01/12/2014	Out	Y	N	
243	00526	204 Norwich Road PE13	08/09/2017	07/09/2020	3	FM	£11,400.00	£11,400.00	£11,400.00			£0.00	IRI			Special	Special	CHS	01/12/2016	Out	Y		
244	00528	Little Chishill Windmill	09/06/2014	08/06/2139	125	N/A	£1.00	£1.00				£0.00		No	Barley Road, Royston,	Community	Community			Out	Y	N	
245	00536	Caretakers House	20/10/2001	01/01/3000		Education	£988.32	£988.32	£988.32			£0.00	Landlord	No	42 Maple Grove, March,	Housing	Caretaker or	Staff	01/02/2019	Out	Y		
246	00538	24 Park View	01/08/1978	01/01/3000		SA	£541.49	£6,497.88	£6,497.88			£0.00	CCC	No		Housing	Housing	Mr E E	01/12/2017	Out			
247	00595	MR W G BARTON	06/04/2012	10/10/2024	12		£5,805.00	£5,805.00	£5,805.00														
248	00681	Spring Common Special	01/01/2016	31/12/2140	125	N/A	£0.00	£0.00	£0.00			£0.00	Tenant	No	American Lane, Huntingdon,	School	School	Academy		Out	N		
249	00683	Cromwell Museum	20/03/2001	19/03/2026	25		£961.00					£0.00		No	High Street, Grammar	Access	Museum		01/12/2017	Out	Y		
250	00683	Cromwell Museum	20/03/2001	20/03/2026	25		£1,312.25	£1,312.00	£1,312.25														
251	00741	Former Library	01/10/2013	01/10/2019	6		£100.00	£100.00	£100.00														
252	00745	Caretakers House (St	13/12/2011	01/01/3000		Education	£988.32	£988.32	£988.32			£0.00	Landlord	No	29 Wintringham Road, St	Housing	Caretaker or	Staff		Out	N	SOLD	
253	00746	Caretakers House (Lt	01/12/1995	01/01/3000		Education	£1,092.36	£1,092.36	£1,092.36			£0.00	Landlord	No	99a Gordon Road,	Housing	Caretaker or	Staff	01/12/2015	Out	Y		
254	00750	Caretakers House	04/12/2014	01/01/3000		Education	£4,166.28	£4,166.28	£4,166.28			£0.00	Landlord	No	1 Chedworth Street,	Housing	Caretaker or	Staff	01/12/2014	Out	Y		
255	00750	Newnham Croft School House	04/12/2014	31/03/2019	5		£4,422.91	£4,423.00	£4,422.91														
256	00751	Caretakers House	01/08/1998	01/01/3000		Education	£1,092.36	£1,092.36	£1,092.36			£0.00	Landlord	No	52 The Causeway,	Housing	Caretaker or	Staff	01/12/2017	Out	Y		
257	00753	Bluntisham HWRC	01/10/2009	16/03/2036	27	N/A	£0.01	£0.01	£0.01			£0.00		No	Bluntisham Heath Road,	Waste	Waste		01/12/2017	Out	N		
258	00763	Lion Yard Pia Unit 27a	22/10/2013	24/10/2101	188		£50,400.00	£50,400.00	£50,400.00														
259	00771	Milton Rd Primary School House	29/11/2001	31/03/2019	18		£4,125.87	£4,126.00	£4,125.87														
260	00772	Shirley PS Caretaker Property	26/04/2018	01/05/2019	1		£1,086.24	£1,086.00	£1,086.24														
261	00773	Caretaker (Bewick	20/06/2005	01/01/3000		Education	£2,462.16	£2,462.16	£2,462.16			£0.00	Landlord	No	28 Foulbourn Old Drift,	Housing	Caretaker or	Staff	01/02/2019	Out	N	N	
262	00843	Witchford Highways Depot	01/06/2017			N/A	£0.00	£0.00	£0.00														
263	00845	Burwell Former Highways Depot	23/02/2017	22/02/2019	2		£15,000.00	£15,000.00	£15,000.00			£0.00		No	Reach Road, Cambridge, Cambridgeshire, CB25 0GH	Fire Station	Highways Depot		01/02/2019	Out	Y	N	
264	00846	Dullingham Depot				SA	£520.83	£6,249.96	£6,249.96			£0.00						Gel Group and	01/02/2019	Out			
265	00847	Huntingdon Highways	20/02/2017	21/02/2022	5		£17,750.00	£71,000.00	£71,000.00			£0.00		Both	Blackstone Leys,	Industrial	Highways		01/12/2016	Out	Y	Y	Highways
266	00869	Milton Landfill Site	20/08/1992	19/08/2091	99		£20,516.00	£20,516.00	£20,516.00														
267	00871	Caxton Former Highways	01/10/2013	30/09/2020	7	SA	£6,250.00	£25,000.00	£25,000.00			£0.00		No	Ermine Street, Cambridge,	Highways	Highways		01/02/2019	Out	N	Y	
268	00886	Bungalow	01/04/2008	19/07/2018	2		£5,400.00	£5,400.00	£5,400.00														
269	00887	Chestnuts Nursery School	06/11/2017	29/08/2028	15		£37,450.00	£37,450.00	£37,450.00														
270	00914	Caretakers Bungalow	08/09/2015	07/09/2025	10	Education	£10,132.50	£10,132.50	£10,132.50			£0.00	Landlord	Both	38 Carlton Way, Cambridge,	Playgroup	Caretaker or	Staff	01/12/2016	Out	Y	Y	
271	00916	Caretakers House (Abbey	01/09/2001	01/01/3000		Education	£949.08	£949.08	£949.08			£0.00	Landlord	No	3 Galfrid Road, Cambridge,	Housing	Caretaker or	Staff	01/02/2019	Out	Y		
272	00918	37 Russell St- occupied by LDP nominated tenants	01/01/2011	31/03/2019	5		£8,640.00	£8,640.00	£8,640.00														
273	00918	Surplus House 35 Russell St	01/04/2015	31/03/2019	3		£4,800.00	£4,800.00	£4,800.00														
274	00919	Special Needs Housing 31 Russell St	05/12/1995	31/03/2019	1		£3,444.00	£3,444.00	£3,444.00														
275	00920	Caretakers House (St	11/03/2002	01/01/3000		Education	£988.32	£988.32	£988.32			£0.00	Landlord	No	Arbury Road, Cambridge,	Housing	Caretaker or	Staff		Out	Y		
276	00923	Caretakers Bungalow	22/03/2014	01/01/3000		Education	£949.08	£949.08	£949.08			£0.00	Landlord	No	37 Colville Road, Cambridge,	Housing	Caretaker or	Staff	01/02/2019	Out	Y		
277	00930	Caretakers Bungalow	26/03/2001	01/01/3000		Education	£988.32	£988.32	£988.32			£0.00	Landlord	No	173 Campkin Road,	Housing	Caretaker or	Staff	01/12/2014	Out	Y		
278	00930	Grove School Bungalow	26/03/2001	31/03/2019	18		£1,086.24	£1,086.00	£1,086.24														
279	00931	Hinchingbrooke Country	28/03/2012	27/03/2036	24	N/A	£1.00	£1.00	£1.00			£0.00		No	Brampton Road,	Countryside	Country Park		01/12/2017	Out	N		
280	00931	Hinchingbrooke Country Park	01/05/1996	30/04/2026	30	N/A	£0.00	£0.00	£0.00														
281	00946	Caretakers House	04/06/1998	01/01/3000		Education	£1,092.36	£1,092.36	£1,092.36			£0.00	Landlord	No	26 Cavalry Drive, March,	Housing	Caretaker or	Staff	01/02/2019	Out	Y		
282	00946	Cavalry Primary School House	01/03/2017	28/02/2142	125	N/A	£0.00	£0.00	£0.00														
283	00955	Caretakers House (Earith	22/02/2016	01/01/3000		Education	£1,092.36	£1,092.36	£1,092.36			£0.00	Landlord	No	11 School Road,	Housing	Caretaker or	Staff		Out	Y	Y	
284	00955	Earith Primary School caretaker	01/01/2018	31/12/2143	125	N/A	£0.00	£0.00	£0.00														
285	00962	Caretakers House	23/09/1999	01/01/3000		Education	£988.32	£988.32	£988.32			£0.00	Landlord	No	16 School Lane, Cambridge,	Housing	Caretaker or	Staff	01/12/2015	Out	Y		
286	00966	Caretakers Bungalow	17/09/2012	01/01/3000		Education	£1,092.36	£1,092.36	£1,092.36			£0.00	Landlord	No	7 Mayfield Road,	Housing	Caretaker or	Staff		Out	Y		
287	00966	Hartford J & I School Bungalow	01/01/2017	31/12/2141	125	N/A	£0.00	£0.00	£0.00														
288	00969	Holywell CE School Bungalow	22/12/2012	31/03/2019	7		£1,200.60	£1,201.00	£1,200.60														
289	00971	Caretakers Bungalow	05/06/2000	01/01/3000		Education	£2,428.20	£2,428.20	£2,428.20			£0.00	Landlord	Both	Ambury Road, Huntingdon,	Housing	Caretaker or	Staff	01/12/2014	Out	Y		
290	00976	Caretakers Bungalow	09/10/1999	01/01/3000		Education	£4,282.72	£4,282.72	£4,282.72			£0.00	Landlord	No	Warwick Road, Cambridge,	Housing	Caretaker or	Staff	01/02/2019	Out	Y		
291	00982	Caretakers House	01/04/2011	01/01/3000		Education	£949.08	£949.08	£949.08			£0.00	Landlord	No	4 Station Road, Huntingdon,	Housing	Caretaker or	Staff		Out	Y		
292	00982	Ramsey Town CP School House	01/04/2017	30/03/2142	125	N/A	£0.00	£0.00	£0.00														
293	00986	Caretaker (St Johns CE)	07/11/2005	01/01/3000		Education	£1,092.36	£1,092.36	£1,092.36			£0.00	Landlord	No	Sallowbush Road,	Housing	Caretaker or	Staff		Out	Y		
294	00988	Caretakers House (St	05/04/2010	01/01/3000		Education	£988.32	£988.32	£988.32			£0.00	Landlord	No	French's Road, Cambridge,	Housing	Caretaker or	Staff		Out	Y	N	
295	00992	Caretakers Houses	16/12/2013	01/01/3000		Education	£3,410.88	£3,410.88	£3,410.88			£0.00	Landlord	No	1/2/3 The Drive, Ely,	Housing	Caretaker or	Staff		Out	Y		
296	00993	Caretakers Bungalow	07/06/2004	01/01/3000		Education	£1,049.04	£1,049.04	£1,049.04			£0.00	Landlord	No	1 Butts Grove Way,	Housing	Caretaker or	Staff		Out	Y		
297	00996	Warboys Primary School Bungalow	24/08/2009	31/03/2019	10		£1,200.60	£1,201.00	£1,200.60														
298	01021	Glebelands Primary	20/07/1998	19/07/2058	60	N/A	£1.00	£1.00	£1.00			£0.00		No	New Road, Chatteris,	School							

300		Glebelands Primary School	01/02/2017	31/01/2142	125	N/A	£0.00	£0.00	£0.00															
#REF!	01023	Wisbech HWRC	01/10/2009	16/03/2036	25	N/A	£0.00	£0.00	£0.00															
#REF!	01024	Unit 12 March Business Centre	03/04/2012	31/03/2019	7		£6,300.00	£6,300.00	£6,300.00															
#REF!	01042	Land Adj St Ivo School	11/08/2009	23/06/2016	17		£350.00						£0.00		No	Westwood Road, St Ives, Cambridgeshire, PE28 6WU	Community Use	Community Facility		01/02/2019	Out	Y		
#REF!	01042	BRAMPTON PARISH COUNCIL	06/04/2014	10/10/2024	10		£250.00	£250.00	£250.00															
#REF!	01045	Caretakers Bungalow	27/01/2000	01/01/3000		Education	£1,092.36	£1,092.36	£1,092.36				£0.00	Landlord	No	3 Pig Lane, St Ives,	Housing	Caretaker or	Staff		Out	Y		
#REF!	01049	Caretakers Bungalow	01/04/1999	01/01/3000		Education	£1,092.36	£1,092.36	£1,092.36				£0.00	Landlord	No	Somerset Road, Huntingdon,	Housing	Caretaker or	Staff		Out	Y		
#REF!	01059	Caretakers House (St.	08/10/2013	01/01/3000		Education	£988.32	£988.32	£988.32				£0.00	Landlord	No	Flower Street, Cambridge,	Housing	Caretaker or	Staff	01/02/2019	Out	Y		
#REF!	01073	Former Staff Hse (2 Park	30/07/1990	21/03/2110	120	SA	£140.00	£140.00	£140.00				£0.00	Landlord	No	2 Park Drive, Cambridge,	Housing	Residential	Staff		Out	Y		
#REF!	01074	Former Staff House	30/07/1990	23/03/2110	120		£50.00	£50.00	£50.00															
#REF!	01076	Staff House (The Lodge)	01/09/2010	31/08/2040	30	Education HR/Payroll	£0.01	£0.01	£0.01				£0.00	Landlord	No	The Lodge, Park Drive, Cambridge, 0, CB24 9LY	Community Facility	Caretaker or Site Officer Hse/Bungalo w	Staff		Out	N	Y	
#REF!	01083	HDC One stop shop, Vantage Library	21/11/2017	20/11/2019	2		£550.00	£550.00	£550.00															
#REF!	01092	Burwell VC Community	19/05/2003	18/05/2063	60	N/A	£1.00	£1.00	£1.00				£0.00		No	The Causeway, Cambridge,	Playgroup	Under-5		01/12/2016	Out	N	Y	
#REF!	01092	Print Centre - Village College	01/11/1998	31/10/2028	30	N/A	£0.00	£0.00	£0.00															
#REF!	01092	Burwell VC Primary School Under 5s Centre	19/05/2003	18/05/2063	60	N/A	£0.00	£0.00	£0.00															
#REF!	01094	Alderman Jacobs Academy School	01/04/2011	31/03/2136	125	N/A	£0.00	£0.00	£0.00															
#REF!	01097	Grunty Fen Landfill Site	20/08/1992	19/08/2091	99		£28,516.00	£28,516.00	£28,516.00				£0.00		No	Pools Road, Ely, Cambridgeshire	Waste Disposal	Landfill Site		01/12/2015	Out	N		
#REF!	01098	Parsonage Close Day	29/04/2013	28/04/2034	21	N/A	£1.00	£1.00	£1.00				£0.00		No	Parsonage Close, Cambridge,	Day Centre	Day Centre		01/02/2019	Out	N		
#REF!	01118	Land at Hinchingsbrooke	01/09/2011	31/08/2021	10	N/A	£1.00	£1.00	£1.00				£0.00		Landlord	Brampton Road,	Playing Field	Playing Field		01/02/2019	Out	N	N	
#REF!	01159	March HWRC	01/08/2007	31/07/2037	30	N/A	£1.00	£1.00	£1.00				£0.00		Tenant	Hundred Road, March,	Waste	Waste		01/12/2017	Out	N		
#REF!	01163	Rifle Range	07/09/1981	31/03/2019	28	N/A	£0.00	£0.00	£0.00															
#REF!	01165	Chamber SA4 - Elizabeth	24/05/2004	23/05/2029	25	N/A	£1.00	£1.00	£1.00				£0.00		No	Elizabeth Way Bridge,	Community	Community		01/12/2015	Out	N	Y	
#REF!	01170	MR B J BULLEN	06/04/2015	10/10/2024	9		£8,000.00	£8,000.00	£8,000.00															
#REF!	01180	Car Parking Agreement - Sawtry Youth Centre	08/02/2010	08/02/2020	Annual	N/A	£0.00	£0.00	£0.00															
#REF!	01186	Huntingdon Recreation Centre	15/11/2016	14/11/2141	125	N/A	£0.00	£0.00	£0.00															
#REF!	01209	Whittlesey HWRC	01/10/2009	16/03/2036	25	N/A	£0.01	£0.01	£0.01				£0.00		No	New Road, Peterborough,	Waste	Waste		01/12/2017	Out	N		
#REF!	01221	Part of Chatteris Library - MOTO	09/08/2013	08/08/2015	2		£3,348.00	£3,348.00	£3,348.00															
#REF!	01227	Guyhirn CE Schl Playing	01/05/2017	30/04/2142	125	N/A	£1.00	£1.00	£1.00				£0.00		No	High Road, Wisbech,	Playing Field	Playing Field			Out	N	N	
#REF!	01230	Former Burrowmoor CP School House	14/08/2017	13/08/2020	3		£8,700.00	£8,700.00	£8,700.00															
#REF!	01232	Caretakers House	14/03/2005	01/01/3000		Education	£1,049.04	£1,049.04	£1,049.04				£0.00	Landlord	No	10 Beechwood Close,	Housing	Caretaker or	Staff	01/02/2019	Out	N	Y	
#REF!	01232	Bottisham Primary School House	01/03/2018	28/02/2143	125	N/A	£0.00	£0.00	£0.00															
#REF!	01234	Clarkson School House Trafford Rd	06/05/2013	31/03/2019	6		£1,052.40	£1,052.00	£1,052.40															
#REF!	01247	Papworth (Former Daisy)	01/04/2018			FM				£4,680.00	£4,680.00	£0.00					Under-5	Pelican Out of	01/02/2019					
#REF!	01247	Papworth (Former Daisy)	01/04/2018			FM				£2,280.00	£2,280.00	£0.00					Under-5	Pendragon Pre	01/02/2019					
#REF!	01248	Elm Road School House	01/11/2015	31/10/2140	125	N/A	£0.00	£0.00	£0.00															
#REF!	1249	Land at High Street	01/12/2005	01/12/2031	25	N/A	£1.00	£1.00	£1.00				£0.00		No	High Street, Cambridge,	Community	Misc Land		01/12/2015	Out	N	Y	
#REF!	1250	4 College Close, Cottenham				Education HR/Payroll	£746.73	£8,960.76	£8,960.76				£0.00	CCC	No		Housing	Caretaker's House	Mrs B E Moss	01/12/2016	Out			
#REF!	1251	Flats (6 & 8 New Road)	31/03/1987	30/03/2112		Education	£50.00	£50.00	£50.00				£0.00	Landlord	No	6 / 8 New Road, Cambridge,	Housing	Caretaker or	Staff	01/02/2019	Out	N		
#REF!	1252	Former staff House	26/10/1985	26/10/2110	125		£50.00	£50.00	£50.00															
#REF!	01290	Sub Station Lease	16/08/2013	15/08/2112	99	N/A	£0.00	£0.00	£0.00															
#REF!	01295	Haddenham Former	11/03/2009	10/03/2030	21	N/A	£1.00	£1.00	£1.00				£0.00		No	Station Road, Ely,	Waste	Landfill Site		01/12/2016	Out	N		
#REF!	01299	Caretakers Bungalow	05/09/2006	01/01/3000		Education	£1,092.36	£1,092.36	£1,092.36				£0.00	Landlord	No	1 Mill Lane, Cambridge,	Housing	Caretaker or	Staff		Out	Y		
#REF!	01319	Haviland Way No. 33	01/10/2014	30/09/2016	2	Service	£44,000.00	£44,000.00	£44,000.00				£0.00		No	33 Haviland Way,	Respite Care	Home		01/12/2014	Out	Y	N	
#REF!	01324	Caretakers House (Sawtry	27/01/2000	01/01/3000		Education	£988.32	£988.32	£988.32				£0.00	Landlord	No	11 Middlefield Road,	Housing	Caretaker or	Staff	01/12/2014	Out	Y		
#REF!	01336	Warehouse	01/01/1978	24/05/2016	38		£750.00	£750.00	£750.00				0											
#REF!	01343	Cromwell Park Primary	01/09/2014	31/08/2139	125	N/A	£1.00	£1.00	£1.00				£0.00		No	Parkway, Huntingdon,	School	School			Out	N	Y	
#REF!	01347	Highfields Special School	01/09/2016	31/08/2141	125	N/A	£0.00	£0.00	£0.0															

#REF!	01402	Extension to Cottenham Rec Grd	04/11/2005	03/11/2104	99	N/A	£0.00	£0.00	£0.00														
#REF!	01405	Little Downham Orchard	12/10/2005	11/10/2065	60	N/A	£1.00	£1.00	£1.00			£0.00		No	Hurst Lane, Ely,	Community	Community		01/12/2017	Out	N	Y	
#REF!	01411	SmartLife Business	01/04/2006	31/03/2021	15		£5,000.00	£5,000.00				£5,000.00		No	Kings Hedges Road,	Offices	Offices		01/12/2017	Out	N	N	
#REF!	01413	Kidscape OSC at Milton Road Primary School	01/01/2010		Unknown	N/A	£0.00	£0.00	£0.00														
#REF!	01416	March Waste Transfer	02/04/2009	16/03/2036	27	N/A	£0.01	£0.01	£0.01			£0.00		No	Melbourne Avenue, March,	Waste	Waste			Out	N		
#REF!	01417	Cambourne Temp 3rd School Car Park	01/09/2009	01/09/2014	5	N/A	£0.00	£0.00	£0.00														
#REF!	01419	Woodland Lodge	01/10/2015	30/09/2023	8	Service	£56,525.00	£56,525.00	£48,000.00			£8,525.00		No	Christie Drive, Huntingdon,	Residential	Home		01/12/2014	Out	Y	N	
#REF!	01432	Castle School House	11/02/2008	31/03/2019	11		£1,086.24	£1,086.00	£1,086.24														
#REF!	01439	Cambourne Primary/Village College	14/09/2015	14/09/2114	99	N/A	£0.00	£0.00	£0.00														
#REF!	01439	Cambourne Village College - Academy Lease	23/08/2013	22/08/2138	125	N/A	£0.00	£0.00	£0.00														
#REF!	01448	St Neots HWRC	16/10/2009	16/03/2036	25	N/A	£0.01	£0.01	£0.01			£0.00		No	Unit 3 Cromwell Business	Waste	Waste		01/12/2017	Out	N		
#REF!	01453	Mechanical and Biological Treatment plant	17/03/2008	16/03/2036	28	N/A	£0.00	£0.00	£0.00														
#REF!	01460	Witchford WHRC	03/11/2011	16/03/2036	25	N/A	£1.00	£1.00	£1.00			£0.00		No	Witchford Road, Ely,	Waste	Waste		01/12/2017	Out	N	N	
#REF!	01465	Growing Places	01/09/2011	31/08/2018	7	FM	£1,000.00			£6,435.00	£6,435.00	£0.00		Both	The Brook, Ely,	Playgroup	Under-5	Paintbox Pre-	01/12/2016	Out	Y		
#REF!	01467	Former Howard Mallet	23/01/2006	22/01/2131	25	N/A	£0.01	£0.01	£0.01			£0.00		No	New Street, Cambridge,	Community	Community			Out	N	Y	
#REF!	01467	Former Howard Mallet Centre	23/01/2006	22/01/2131	125	N/A	£0.00	£0.00	£0.00														
#REF!	01468	Staff House (5 Clay Street)	18/04/2003	01/01/3000		Service	£949.08					£0.00		No	5 Clay Street, Ely, Cambridgeshire, CB7 5DS	Housing	Home			Out	Y	N	
#REF!	01468	Caretakers House	01/02/2017	31/01/2142	125	N/A	£0.00	£0.00	£0.00														
#REF!	01471	Bassingbourn & Gamlingay Children's Centre - Playgroup	01/01/2011	31/03/2019	7		£500.00	£500.00	£500.00														
#REF!	01487	The Shade PS	01/01/2014	31/12/2138	125	N/A	£0.00	£0.00	£0.00			£0.00		No	The Shade, Ely,	School	School			Out	N		
#REF!	01489	In Vessel Composting Facility	17/03/2008	16/03/2036	28	N/A	£0.00	£0.00	£0.00														
#REF!	01490	Alconbury Waste Transfer Station	17/03/2008	16/03/2036	28	N/A	£0.00	£0.00	£0.00														
#REF!	01497	St Peters CE Junior	01/11/2014	31/10/2139	125	N/A	£0.00	£0.00	£0.00			£0.00	Tenant	No	Trafford Road, Wisbech,	School	Playing Field	Academy		Out	N	N/A	
#REF!	01499	Part of Grd Floor - Ramsey Library	15/08/2011	14/08/2031	20	FM/SA	£3,945.00	£3,945.00	£3,945.00														
#REF!	01499	First Floor Ramsey Library	15/08/2011	14/08/2031	20	FM/SA	£4,580.00	£4,580.00	£4,580.00														
#REF!	01546	Land -East Road/Norfolk Street	08/03/2013			N/A	£0.00	£0.00	£0.00														
#REF!	01549	Bellerbys College, Manor	14/06/1996	13/06/2021		SA	£26,362.00	£105,448.00	£105,448.00			£0.00		Both	Manor Campus Arbury Road,	Offices	Offices	Bellerbys	01/02/2019	Out	Y	N	
#REF!	01550	Loves Farm Preschool Area	01/09/2015			N/A	£0.00	£0.00	£0.00														
#REF!	01562	Bungalow (18a Pratt	28/10/2013	27/10/2023	10		£3,450.00	£3,450.00	£3,450.00			£0.00		No	18a Pratt Street, Ely,	Housing	Offices		01/02/2019	Out	N	Y	
#REF!	01563	Thomas Clarkson Academy	01/06/2012	31/05/2137	125	N/A	£0.00	£0.00	£0.00														
#REF!	01570	Jalna Bungalow, Pratt Street, Soham	09/05/2016	08/05/2031	15	SA	£2,750.00	£11,000.00	£11,000.00			£0.00					Housing	Cambridge Community Services	01/02/2019	Out			
#REF!	01579	Underlease 9 Fern Court	21/09/2017	20/09/2020	3	N/A	£0.00	£0.00	£0.00														
#REF!	01597	Caldecote Playgroup				FM/School/Financ e						£0.00					Under-5 Provision			Out			
#REF!	01601	Day Care Centre	30/08/2013	29/08/2028	15	FM				£37,450.00	£69,099.80	£0.00			Green End Road, Chesterton,		Under-5		01/02/2019				Chestnut
#REF!	01607	Farcet (Brightfields)	01/02/2018	31/01/2033	15	FM		£500.00		£4,095.00	£4,095.00	£500.00		Both			Under-5	Brightfields					
#REF!	01612	Castle Court				FM/SA	£335,950.00	£1,343,800.00	£1,343,800.00			£0.00	Tenant	No	Castle, Cambridge	Offices	Offices	Study Inn		Out		Y	
#REF!	-	Scott House PE29 3AD				FM		£0.00	£0.00	£73,964.31	£73,964.31	£0.00					Offices	LGSS Law					
#REF!	-	Soham Children's Centre CB7 5BH				FM		£0.00	£0.00	£731.25	£731.25	£0.00					Under-5 Provision	Willows Breakfact Club					
#REF!	-	Somersham (Rainbow) Children's Centre PE28 3EU		30/06/2019		FM	£1,500.00	£1,500.00	£1,500.00			£0.00					Under-5 Provision	First Step Playgroup		Out			
#REF!	-	Somersham (Rainbow) Children's Centre PE28 3EU		30/06/2019		FM	£2,604.00	£2,604.00	£2,604.00			£0.00					Under-5 Provision	Somersham Kids Time Club		Out			
#REF!	-	Somersham (Rainbow) Children's Centre PE28 3EU		30/06/2019		FM	£4,680.00	£4,680.00	£4,680.00			£0.00					Under-5 Provision	Parkhall Playgroup		Out			
#REF!	-	The Bargroves PE19 2EY				FM		£0.00	£0.00	£14,162.92	£14,162.20	£3,540.73					Offices						
#REF!	-	The Dovecote, Foxton				SA	£50.00	£50.00	£50.00			£0.00					Community	Foxton Parish		Out			
#REF!		CB2 Café Area										£0.00					Retail						
#REF!		TA Hut at St. Ives										£0.00					Community						
#REF!		Villiers Court										£0.00					Housing						

TOTAL

£3,743,152.76	£3,721,540.31	£158,469.28	£121,018.56	Rent Shortfall	£21,612.45	£37,450.72	Service Charge shortfall
				Playgroups	-£2,170.00		
				Action for Children	-£8,525.00		
				Adjusted Shortfall	£10,917.45		





**STATEMENT OF ACCOUNTS PROCESS UPDATE**

To: **Audit and Accounts Committee**  
Date: 28<sup>th</sup> March 2019  
From: Jon Lee (Head of Integrated Finance Services,  
LGSS)  
Electoral Division(s): All

**Purpose:**

To provide an update on progress of the planning for the 2018/19 Closure of Accounts and production of the Cambridgeshire County Council (CCC) Statement of Accounts.

**Recommendation:**

The Audit and Accounts Committee are asked to note and comment on the contents of the report.

<b><i>Officer contact:</i></b>	
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Tel:	07921 940444

## **1. BACKGROUND**

- 1.1 During previous Audit and Accounts Committee meetings we have provided updates as to the status of the planning process for the production of the 2018/19 Statement of Accounts and associated audit of those accounts.
- 1.2 This update expands on what has been previously discussed as we approach the end of the financial year.

## **2. 2018/19 STATEMENT OF ACCOUNTS UPDATE**

### **2.1 Property Valuations**

- 2.1.1 The annual property valuation process is being undertaken by external valuers and is nearing completion for 2018/19. As previously reported, the valuation date has been changed from 1<sup>st</sup> April to 30<sup>th</sup> November.
- 2.1.2 All 165 individual valuation reports requested have been provided, covering approximately 70% of the value of the 2017/18 closing balance for properties. An extensive quality assurance process is underway, with only a few outstanding queries awaiting response from the valuers.
- 2.1.3 The external valuers are to complete a review for any indication of valuation movements since 30<sup>th</sup> November, with repeat revaluations (at 31<sup>st</sup> March 2019) being undertaken on assets valued in-year if significant change in the intervening period is suspected.
- 2.1.4 An assessment will also be made by CCC's Property Teams, using indices provided by the external valuers, to determine whether the value of properties not valued during 2018/19 is significantly different to the value carried in the accounts. An indexation exercise will be considered if a significant difference is indicated. The purpose of this exercise being to ensure that the overall property valuations are materially correct at the balance sheet date.

### **2.2 ERP Gold Statement of Accounts Production**

- 2.2.1 As advised in the previous report to the Committee, the introduction of a new chart of accounts (coding structure) carries an inherent risk of miscoding of transactions as users adapt to the changes. Work with a range of stakeholders is continuing to ensure that transactions are coded correctly. The aim of this work is to minimise the time spent calculating the outturn position and producing the draft accounts in April and May 2019, as well as to reduce the likelihood of audit adjustments.

2.2.2 As part of the implementation of ERP Gold 2017/18 balance sheet closing balances were uploaded to ERP Gold to form the opening balances for 2018/19. A mapping exercise was undertaken to translate the old coding structure to the new ERP Gold codes. During the review in preparing information for the 2018/19 closedown some amendments to code mapping have been required to reflect the subtleties of the old coding structure. This has meant that some adjustments to the opening balances mapping and a reconciliation of the balance sheet categories assigned to old and new codes has been carried out. To provide some context there were c50 adjustments identified from over 11,000 migrated balances. The final elements of this work are being undertaken to resolve the remaining £276k. This additional analysis will be completed before the end of March, and all corrections made to the opening balances on ERP Gold.

### **2.3 Data Analytics**

2.3.1 Since the last report to the Committee, data has now been extracted from CCC's and CCC Pension's ledgers and provided to Ernst Young (EY) for data analytics processing. The data extract was provided to EY in line with the agreed data specification, and to date no issues have been identified.

2.3.2 The external audit teams have begun using the output from the data analytics process to underpin the interim audit work and this has so far worked well for both sides. Importantly this approach has enabled early selection of income and expenditure samples by the auditors, which will positively impact on the final audit workload. Within the first two weeks of the interim audit the auditors had selected samples totalling 158 items, with evidence to be provided for each item by the beginning of April. At the time of writing, members of the Finance team are continuing the process of gathering the required evidence (copies of invoices, evidence of bank statement entries, back-up documentation for journals and detailed explanations for certain transactions), with approximately 25% of the documentation obtained to date.

### **2.4 External Audit**

2.4.1 EY are currently mid-way through the interim audit, having spent two weeks on site during March and with a further three weeks scheduled on site during April.

2.4.2 The key areas identified by EY to be covered during the first period were undertaking system walkthroughs (to gain an understanding of how transactions are created, the source of the transactions and how the transactions feed the internal and external reporting requirements) and the selection of income and expenditure samples. As mentioned at para 2.3.2 above, the sample selection work has been successfully completed, and the system walkthroughs only requiring a final review

regarding year-end processes (as ERP Gold is a new system and the year-end processes have not been undertaken before).

- 2.4.3 The auditors have a number of areas of work planned for the second phase of the interim audit in April. As well as reviewing the evidence provided to them in relation to the income and expenditure samples (para. 2.3.2 above), this includes auditing of the fixed asset register, including valuations, several elements of payroll testing, debtor and creditor sample testing, and auditing of cash, investment and borrowing balances held.

Source Documents	Location
N/a	

**TRANSFORMATION FUND MONITORING REPORT QUARTER 3 2018/19**

*To:* **General Purposes Committee**  
**Audit and Accounts Committee**

*Meeting Date:* **26 March 2019**  
**28<sup>th</sup> March 2019**

*From:* **Julia Turner, Transformation Manager**

*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 third quarter of the 2018/19 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.**

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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 current proposals are delivering improved outcomes as well as financial objectives. Service Committees continue to review relevant projects in detail as appropriate.
- 1.4 The Transformation Fund bids that support the 2019-2024 Business Plan are being further developed to be presented at the relevant service committee following approval at January GPC:
- Embedding a demand management approach across the business
  - Developing a range of forward looking data and insight to guide our choices
  - Developing a place based model of practice across all services
  - Developing strength and depth in our commercial activity

## 2.0 OUTCOMES FOR CURRENT PROJECTS

- 2.1 The table below gives an overview of the current projects including their financial RAG rating. It also outlines the non-financial outcomes and benefits anticipated from each scheme.

Project	Brief description of project	Outcomes and benefits
<b>Total Transport</b> <b>C/R.5.102</b> <b>GREEN</b>	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"><li>• More effective and co-ordinated Home to School Transport service</li><li>• Improved experience for service users</li></ul>
<b>External Funding</b> <b>C/R.5.011</b> <b>AMBER</b>	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"><li>• Advertising and sponsorship skills within the organisation</li><li>• CCC initiatives can be financially supported</li></ul>
<b>Pilot additional Safeguarding posts in MASH</b> <b>C/R.5.001</b> <b>GREEN</b>	To move resource into the Contact Centre for initial screening of work to reduce the number of contacts being passed through to MASH (Multi Agency Safeguarding Hub) and assessment teams	<ul style="list-style-type: none"><li>• A more resilient IFD (Integrated Front Door) for Children's services both in PCC and CCC, and one which is better placed to meet the needs of an increasing population.</li></ul>

<b>Support Investment in modernising social care payments</b> <b>C/R.5.002</b> <b>GREEN</b>	Investing in modern payment mechanisms in social care; including payment cards and establishing a direct debit system	<ul style="list-style-type: none"> <li>• Provide an efficient and easy to engage with system for service users</li> </ul>
<b>Dedicated Social Work &amp; Commissioning capacity Learning Disability (LD)</b> <b>C/R.5.003</b> <b>RED</b>	Dedicated social work, commissioning and specialist assistive technology capacity to deliver the ongoing programme of service user reassessments, service re-design and provider negotiation work in learning disability services	<ul style="list-style-type: none"> <li>• Promoting independence through use of technology</li> </ul>
<b>Additional capacity to conduct financial assessments in Adults</b> <b>C/R.5.004</b> <b>GREEN</b>	Additional capacity to ensure that the correct client contribution is being charged in line with updated Care Act guidance and upcoming changes to Cambridgeshire County Council (CCC) Fairer Contributions Policy	<ul style="list-style-type: none"> <li>• Service users will be paying the correct client contribution amount</li> </ul>
<b>Investment in upstream MH social work</b> <b>C/R.5.005</b> <b>GREEN</b>	Investment in additional capacity as part of the integrated care model for people with mental health needs through the Cambridgeshire and Peterborough NHS Foundation Trust.	<ul style="list-style-type: none"> <li>• Reducing need by ensuring social care support is in place through early intervention, working closely with primary care, adult early help teams and within communities</li> </ul>
<b>Housing Review</b> <b>C/R.5.006</b> <b>RED</b>	<p>To carry out a review of the initiatives funded by Housing Related Support and inform recommendations, ensuring that any impacts of the proposed savings are understood and taken into account.</p> <p>Working with partners to identify innovative solutions to meet our housing needs.</p>	<ul style="list-style-type: none"> <li>• Meeting accommodation needs for our most vulnerable clients</li> <li>• Working in partnership with District colleagues</li> </ul>
<b>Looked After Children (LAC) Placement budget savings</b> <b>C/R.5.007</b> <b>BLUE</b> (over achieving against expected financial savings)	Funded the campaign to recruit more in house foster carers (launched in September 2018) to reduce the reliance on independent fostering association (IFA) foster carers, a review of high cost placements and fee negotiations with IFA providers.	<ul style="list-style-type: none"> <li>• Increased the number of in house foster carers to place children with</li> <li>• LAC are placed in the most appropriate placement with the right level of care and support.</li> </ul>
<b>Learning Services Review</b> <b>C/R.5.008</b> <b>GREEN</b>	Investment in dedicated specialist skills required to support the Director of Learning in reviewing the current model, facilitating delivery of a new approach and the	

	establishment of new partnerships across the education	
<b>Case reviews of specialist transport provisions</b> <b>C/R.5.009</b> <b>GREEN</b>	Provide additional capacity within the Social, Education Transport Team to review LAC Transport processes and provision	
<b>Social Work capacity to review out of area placements</b> <b>C/R.5.013</b> <b>GREEN</b>	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	<ul style="list-style-type: none"> <li>• People with learning disabilities who it is appropriate to move back into county will be closer to their existing support networks which is associated with better outcomes.</li> <li>• Parents /carers will no longer need to travel significant distances to visit service users.</li> </ul>
<b>Library Service</b> <b>C/R.5.010</b> <b>GREEN</b>	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"> <li>• Maximising the impact of libraries to communities</li> <li>• Generating new income streams</li> </ul>

### 3.0 FINANCIAL OUTCOMES

3.1 The table below summarises the overall financial performance of the current Transformation Fund projects as at the end of the third quarter (Q) of the 2018/19 financial year.

<b>RAG (Red, Amber Green) Rating</b>	<b>No of current Schemes</b>	<b>Total Investment to Q3 (£000)</b>	<b>Total Investment Committed for the project (£000)</b>	<b>Savings / income for the project to Q3 (£000)</b>	<b>Forecast savings / income up to end of 2018/19 for the project (£000)</b>	<b>Budgeted future years savings for projects (as per 2018/19 Business Plan, (£000)</b>
Blue	1	0	705	-2,234	-2,390	0
Green	9	322	1,450	-3,678	-4,254	0
Amber	1	4	40	-50	-150	0
Red	2	549	1,036	-1,964	-2,091	-3,730
<b>Total</b>	<b>13</b>	<b>876</b>	<b>3,231</b>	<b>-7,926</b>	<b>-8,885</b>	<b>-3,730</b>



3.2 The tables below show the details of the schemes which are currently rated as RED or AMBER.

<b>PROJECT:</b> Dedicated social work and commissioning capacity - Learning Disability			<b>RED</b>
<b>Investment to date</b>	<b>Total project Investment Committed</b>	<b>Savings to date</b>	<b>Total scheme savings anticipated</b>
£549,000	£1,864,000	-£1,991,000	-£3,100,000
This project is rated as RED, however, the service report that they expect the full savings to be made by the end of the financial year.			

<b>PROJECT:</b> Housing Review			<b>RED</b>
<b>Investment to date</b>	<b>Total project Investment Committed</b>	<b>Savings to date</b>	<b>Total scheme savings anticipated</b>
£0	£250,000	-£100,000	-£1,000,000
This project is rated as RED due to phasing, the investment has not been drawn down at as the end of Q3 and therefore the expected savings will be delayed.			

<b>PROJECT:</b> External Funding			<b>AMBER</b>
<b>Investment to date</b>	<b>Total project Investment Committed</b>	<b>Savings to date</b>	<b>Total scheme savings anticipated</b>
£4,275	£40,000	£50,000	£200,000
This project is rated as AMBER due to phasing, therefore the expected savings are delayed but still expected to be achieved.			

#### 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 31<sup>st</sup> December 2018 = 35.19 FTEs

#### **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.

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

<b>Source Documents</b>	<b>Location</b>
None	



**BREXIT IMPACT ASSESSMENT AND RESILIENCE PLANNING**

*To:* **Audit and Accounts Committee**

*Date:* **28 March 2019**

*From:* **Adrian Chapman** - Service Director: Communities and Safety

*Electoral Division(s):* **All**

*Purpose:* **To inform the Committee about preparations for Brexit**

*Key Issues:* **None**

*Recommendation:* **To note and comment on the information within this report**

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## **1. BACKGROUND**

- 1.1 At time of writing, the UK is set to leave the European Union on 29 March 2019. At present, the detail of the terms of that exit is unknown. However, it is imperative that the Council seeks to identify the potential impacts of this on our organisation, our staff, and our residents.
- 1.2 This report seeks to update Members on the preparations that have been taking place since the last report which was presented to this Committee on 24 January 2019.

## **2. MAIN ISSUES**

- 2.1 In our January report to Committee, we confirmed that a new Brexit Taskforce had been created, and this is now well established and supported by regular meetings and online communication. The taskforce has continued to refine and develop our Brexit Impact Assessment to:
  - Identify impact ‘sponsors’ for each of the risks
  - Demonstrate the level of risk more clearly
  - Allow risks to be re-assessed in the light of mitigations
  - Include a new risk concerning personal data and General Data Protection Regulations
  - Show the date of the latest updates to each risk, as requested by Committee
- 2.2 It is significant that despite mitigation, for many of the risks the scores have not reduced. This reflects the fact that there is no change in the level of likelihood as the overall nature of our exit from the EU remains unclear. Once the national picture becomes clearer then we will update the impact assessment accordingly.
- 2.3 Task and finish action groups have been formed by the Taskforce to ensure delivery of agreed mitigations at pace. These groups include those focussing on workforce engagement, community and councillor engagement, hate crime mitigation, and data sharing implications.
- 2.4 A communications strategy and plan is in place alongside a community engagement strategy and plan with a focus on promoting the EU Settlement Scheme, targeted work with EU citizen employees and identifying Looked After Children (LAC) and other vulnerable people who are EU citizens. The communications strategy includes a page on our council website which directs people to government sources of information. Communications include information for our citizens on what they should do if they are visiting or living in EU countries. It is felt that this will provide some balance against the focus on EU citizens living in the UK. We are also seeking to collaborate with the other councils across Cambridgeshire to develop a single engagement strategy, to ensure consistent messaging, and to capture key issues that emerge across our communities.
- 2.5 It has been agreed that it is a priority to encourage affected members of our own workforce to apply for settled status as soon as possible. A small group of service

leads has been identified to work with our commissioned services, such as care providers, to ensure that plans are in place to stabilise their workforces.

- 2.6 The taskforce is also considering of the best use of new burdens government funding for Brexit. This includes approaching the Public Services Board to suggest that organisations pool a percentage of this money for effective use of resources to meet shared priorities.
- 2.7 We are continuing to proactively source all available information to better inform our work and our citizens, and this includes participating in calls into Government as well as researching their online content. We are also directly engaging with the Local Government Association (LGA), and the Strategic Migration Partnership.
- 2.8 Along with other councils in the eastern region we are sending a weekly update to the East of England Local Government Association (EELGA), who then collate this information and provide a weekly update to government. Each week EELGA send us the collated version which has been sent to government which gives us the opportunity to review information supplied by other councils, some of the challenges that they are facing and the issues which they are raising with government.
- 2.9 Through these weekly updates we have been able to draw government attention to the following:
- The fact that many of the issues that our councils face are not unique to our area and are heavily dependent upon the co-ordination by national agencies (Highways England, NHS, and Government Departments) so it is critical that we understand the approach they are taking to support the ongoing delivery of our services
  - Our positive response to increased sharing of information from government and to stress that it is important that this continues and is built upon
  - The fact that our community and voluntary sector is particularly worried about the potential impacts of Brexit on inequalities and poverty, pressures upon their services and funding for their work
  - Concerns that a potential “black market” is beginning to emerge with small advice agencies offering “charged for support” in applying for EU settled status which we will counter by increased publicity around the free support offered by our councils
  - Need for information about Home Office grants for the voluntary sector to help vulnerable people, as we are not aware which organisations applied and which were successful. As we are trying to develop a single system-wide approach to managing Brexit, and particularly to engaging with our EU residents, knowing this information would be invaluable.
- 2.10 We have also been able to ask the government to:
- Communicate with Councillors through whatever additional routes they have
  - Assist us in communications to the voluntary and community sector

- Provide further information on the definition of “criminality” as referred to in relation to applications for settled status. We believe that it would be very helpful to understand the threshold for acceptance that will be applied, as we are aware that this is likely to generate considerable concern amongst some members of our population
- Provide clarification on the definition of “vulnerable people”, and the minimum standards to be applied, in relation to supporting people to apply for settled status. We stressed the need for the vulnerable people definition to include people with very limited English or IT skills as they would tend to rely on others to complete the documentation process and hence remain vulnerable to be exploited (financially) or have their data stolen/misused
- Provide assurance that the issue raised by one school, who identified that for specialist food supplies (particularly gluten-free), the main producers are EU-based, has been considered and mitigated, as it will impact beyond schools alone
- Consider the impact of Brexit on maintaining school and other public buildings

## 2.11 Local Resilience Forum

We continue to work closely on Emergency Planning issues through our Local Resilience Forum. Cambridgeshire and Peterborough Local Resilience Forum (CPLRF) is undertaking activity to consider potential Brexit scenarios in the context of partnership preparation. The CPLRF has run a workshop facilitated by the Ministry of Housing, Communities and Local Government (MHCLG) and continues to liaise with the department. A schedule of regular CPLRF Strategic Coordination Meetings has been prepared and this will be adjusted in light of the demands that emerge. The CPLRF maintains existing plans to address disruption to supplies and services, which are available to be activated if conditions develop.

## 2.12 At the January Committee, Members raised several queries which we have sought to respond to as follows:

### 2.12.1 School funding and the ability of headteachers to plan budgets as a result of the potential impact of post-BREXIT causing a rise in food and fuel prices.

#### Refer to Impact Assessment reference BX 9

In the short term it is difficult to predict the impact on food and fuel prices and the knock-on effect on budgets. This is a risk that will be included in the longer term Brexit Impact Assessment which will address issues that may extend beyond the initial six months.

### 2.12.2 Potential fuel shortages impacting on public transport, transport to schools and staff and pupils being able to travel to work / schools.

#### Refer to Impact Assessment reference BX15

CCC and PCC continue to review business continuity plans, and have requested commissioned services do likewise. In addition, national government



arrangements are in place to address disruption to the supply of fuel, with local arrangements overseen and managed by the Local Resilience Forum. Work is currently underway in CCC and PCC to assess fuel usage by services. Once this data is complete then mitigation and risk will be updated.

- 2.12.3 The duty as a local authority employer to communicate to EU staff to reassure them around the work being undertaken to help with settlement, as well as issues around the rights of low skilled jobs earning under £30k, highlighting that their protection had been removed.

Refer to Impact Assessment reference BX4

CCC HR are communicating messages to all employees about the Settlement Scheme via various forms of internal media to inform and encourage applications to the Settlement Scheme. They are also encouraging and monitoring completion of the ERP field to record Nationality so that they can begin to target those that may need help with applying.

PCC have highlighted to those eligible under the Pilot Phase 2 (Social Care Sector) the Settlement Scheme and how to apply. There will be further targeted work with EU Employees to encourage them to apply for settled status, and to determine if they require assistance. Information is being communicated via management teams to their staff about this process, as well as wider communication to reinforce information and messages using the Employers Toolkit published by the government.

With regard to the £30k threshold, the government is still consulting on this and it is widely anticipated that the new immigration legislation will bring this level down and explain how it affects those currently employed. Once we have this information we will update our plans accordingly. This point is also relevant in the event of a no-deal exit.

- 2.12.4 What plans there were to deal with rising tensions in the community, highlighting that some children could be bringing to school some of the negative views expressed by their parents?

Refer to Impact Assessment reference BX1

The programme board led by the Service Director for Communities and Safety is leading the communications and community engagement strategy. The board is working closely with community and faith groups to communicate Government information and messaging, particularly to highlight the EU settlement scheme to the voluntary and community sector and the wider public. The importance of EU and other non UK citizens in supporting the Cambridgeshire and Peterborough economy is being stressed. The Tension Monitoring Group and Hate Crime Task and Finish Group are closely monitoring the community tension situation. Reported hate crime for the month of February remains low with no notable cases relating to EU communities.

- 2.12.5 BREXIT exacerbating long term rises in inequalities and their negative knock-on impact on public health. The potential impact on personal finances.

Refer to Impact Assessment reference BX 10

In the short term it is difficult to predict the impact on personal finance and the resultant inequalities and health impacts. This is a risk that will be included in the longer term Brexit Impact Assessment which will address issues that may extend beyond the initial six months.

2.12.6 The need to clarify the voting rights of EU citizens in local and general elections.

The following information is extracted from an LGA bulletin produced in early February 2019:

“After pressing for guidance from Government on your behalf, we received further clarification on election eligibility for EU Citizens living in the UK. It is the UK Government’s intention that voting eligibility will not change for the May 2019 elections, and that candidates who are validly nominated and elected at or before the May 2019 local elections in England and Northern Ireland should be able to serve that term of office in full. We will continue to work with Government to understand their intent on this issue post May 2019, and, in the case of an extension to Article 50, we have raised with them the need for clear guidance on the European 2019 elections.”

2.12.7 Potential difficulties in paying Council Tax.

Refer to Impact Assessment reference BX10

Finance colleagues report that no specific impact upon council tax receipts is currently identified but this will need to be monitored and central government informed if further support is required.

2.12.8 While it was known some supermarkets were already stockpiling products, needing to know the position on medicines.

Refer to Impact Assessment reference BX3

Local communications on national guidance has been sent to GPs and the local message to providers continues to be not to stockpile medication supplies. Local system and regional EU Preparedness Testing workshops were held in February and the supply of medicines was discussed in detail. National government and NHS led continuity plans will be prioritised and further detail on national continuity plans is awaited. A local system wide drug shortage group has been established and meets weekly to enable close oversight of medicines availability. An ongoing dialogue is in place with NRS Healthcare, our community equipment supplier, who have assured us that business continuity plans in place.

2.12.9 Officers to consider factoring in to the risks timetable the risks / impact of a delayed BREXIT.

If the government should announce that Brexit is to be delayed, then it is planned that the Brexit Impact Assessment would be reviewed in response to the changed situation. The work and planning that we have done so far should provide the basis and can be built on for this review.

2.12.10 Details of when library and other front line staff would be briefed / appropriately skilled to provide advice to EU nationals etc.

Originally the intention was to be ready for March, but with the Government undertaking a beta test of the settlement scheme now, some Libraries were already offering an advice service on Settlement which would be rolled out to other front line staff such as social workers.

- 2.12.11 The updated plan to show for each identified risk the last date when the particular section was updated.

The Brexit Impact Assessment now includes a column to show the date of the latest update to each line.

### **3. NEXT STEPS**

- 3.1 We will continue to update the Brexit Impact Assessment in the light of national developments.
- 3.2 We will begin to collect information to inform the next stage of the Brexit Impact Assessment which will address longer term impacts beyond the initial six months.

### **4. APPENDICES**

- 4.1 Appendix 1- Brexit Impact Assessment

<b>Source Documents</b>	<b>Location</b>
None	N/A



BREXIT IMPACT ASSESSMENT						
			Before Mitigation			
Ref	Category	Potential Impacts	Likelihood	Impact	Score	Mitigation
BX1	Citizens Rights / Migration	Increase in community tensions causing damage to community cohesion, including potential rising tensions in schools	Likely	High	16	Our programme board being led by the Service Director for Communities and Safety will lead on a Communications and Community Engagement strategy, working closely with community and faith groups to communicate Government information and messaging - particularly to highlight the EU settlement scheme to the voluntary and community sector and the wider public and the importance of EU and other non UK citizens in supporting the Cambridgeshire and Peterborough economy. Tension Monitoring Group and Hate Crime Task and Finish Group are closely monitoring the community tension situation. Reported hate crime for the month of February remains low with no notable cases relating to EU communities.
BX2	Citizens Rights / Migration	Complications on rights and status of EU citizens and workers - impact on vulnerable people who may not understand requirements	Possible	High	12	We will identify Looked After Children and other vulnerable people who are EU citizens and support them to apply for settlement. We will engage with the community and voluntary sector, Cambridgeshire District Councils and adjoining councils to support their work with vulnerable people. Our Libraries will be available to assist people with online applications. Cohesion and Diversity Forum meeting is being arranged for 13 March to bring communities and partner agencies together and identify any gaps in our engagement in relation to Brexit work.
BX3	Supplies	Limited availability of medicinal drugs	Possible	Very High	15	We will prioritise national government and NHS led response (including prioritisation of medicine imports and extra six weeks of supply to overcome any import disruption) through local communication and engagement, particularly around the need for local people and health and social care providers not to stockpile medicine. The Cambridgeshire and Peterborough Local Health Resilience Partnership will have a focussed discussion on this risk at its January meeting. 27/2/19 Update: Local communications on national guidance has been sent to GPs and the local message to providers continues to be not to stockpile medication supplies. Local system and regional EU Preparedness Testing workshops were held in February and the supply of medicines was discussed in detail. National government and NHS led continuity plans will be prioritised and further detail on national continuity plans is awaited. Local system wide drug shortage group has been established and meets weekly to enable close oversight of medicines availability. An ongoing dialogue is in place with NRS our community equipment supplier who have assured business continuity plans in place.
BX4	Workforce	Complications on rights and status of EU citizens and workers- reduction in CCC/PCC workforce, especially in hard to fill roles such as in Adult Social Care, Children's Social Care, Education	Likely	High	16	We highlighted to those eligible under the Pilot Phase 2 (Social Care Sector) the Settlement Scheme and how to apply. There will be further targeted work with EU Employees to encourage them to apply for settled status, and to determine if they require assistance. Information is being communicated via management teams to their staff about this process, as well as wider communication to reinforce information and messages using the Employers Toolkit published by the government. Messages to all employees about the Settlement Scheme will be communicated via various forms of internal media to inform and encourage applications to the Settlement Scheme. Will also be encouraging and monitoring completion of the ERP field to record Nationality so that we can begin to target those that may need help with applying.
BX5	Workforce	Reduction in workforce in services that are commissioned by CCC and PCC, such as care workers, cleaners, security staff, construction	Very Likely	Very High	25	CCC & PCC will support central government advice to social care providers (encouraging business continuity plans and to support and advise their EU staff) by engaging in discussions with our providers about how they can encourage their employees to register and reassure them about any concerns they may have. Staff in the health and social care sector can apply for settled status now, and will be encouraged to do so. 7/3 update: CCC and PCC continue to have regular dialogue with providers: <ul style="list-style-type: none"> <li>Communicating the latest information regarding EU settlement to providers, to enable them to support their workforce with application information.</li> <li>Seeking assurance from providers that they have adequate business continuity plans in place.</li> <li>Ongoing dialogue with providers, including via existing provider forums, to ensure provider concerns and issues can be identified.</li> </ul> Communication was sent to all providers at the beginning of March requesting an update on business continuity plans.

BX6	Recruitment	Changes to rules for recruiting staff from outside the UK	Very Likely	Very High	25	Government is still consulting on elements of its new migration policy although this is likely to prioritise highly skilled workers and include an income threshold that may impact on our lower paid workers. PCC and CCC are engaging with the Home Office about the implications of these changes and will reflect these in our own planning and processes. CCC and PCC will look to maximise any opportunities this presents us with in ongoing recruitment in priority areas.
BX7	Finance / Funding	Reduction of income from business rates (for example, as a result of EU-owned businesses closing)	Unlikely	Low	4	Low rating of risk in six month timeframe but to be kept under review. Reviewed again in March 2019 and no change identified.
BX8	Finance / Funding	Loss of EU funding for projects, or loss of government funding	Unlikely	Low	4	Government have guaranteed existing funding beyond six month timeframe for committed EU schemes. We will keep this issue under review. Reviewed again in March 2019 and no change identified.
BX9	Finance / Funding	Pressures on budgets from other sectors, such as increase in cost of workforce in services that we commission, as well as cost of products and materials that we purchase	Very Likely	Very High	25	This is a knock-on impact for finance and mitigation will be dependent upon other parts of CCC & PCC's engagement with providers about how they can encourage their employees to register (and reassure them about any concerns they may have) and examine contract provisions and arrangements and review these as necessary. Strong interdependence with BX5.
BX10	Finance / Funding	General financial implications - for example, reduced value of the pound, demand placed on the national payments and banking systems, financial downturn, negative impact on the council pension scheme, implications for Council Tax, resultant poverty issues	Possible	High	12	Any surplus cash balances/investments managed in line with Council treasury management strategies. If institutions' credit ratings reduce, security to be ensured through cash investments with the Debt Management Office. Brexit factored into recent property valuations. Possible impact upon borrowing and pension scheme if UK seen as less favourable place for investments making UK gilts more expensive for Government Borrowing, and Pension Fund assets value reduce. No specific impact upon council tax receipts currently identified but will need to be monitored and central government informed if further support required.
BX11	Regulations / Legislation	Changes in legislation and/or regulations for food production/packaging, employment, procurement, competition law, equalities and rights, health and safety, crime and security, waste and recycling, and state aid. In the longer term-simplification of regulatory frameworks and increased flexibility	Unlikely	Medium	6	Key parts of existing EU legislation to be transferred into UK law at least initially. CCC & PCC will ensure that systems are in place to administer these effectively.
BX12	Regulations / Legislation	Complications in the shipping of waste	Very Unlikely	Low	2	CCC & PCC waste provision not dependent upon the need to ship waste overseas. Risk will be monitored.
BX13	Procurement	Reduced opportunity for accessing public sector contracts due to fewer procurement opportunities	Very Unlikely	Low	2	CCC & PCC contracts overwhelmingly let by UK companies so impact has been judged minimal. Risk will be monitored.
BX14	Devolution	Increase in devolved powers moving from Brussels to local government (unlikely in the first 6 months)	Unlikely	Low	4	Could be a positive factor and PCC and CCC have supported and will continue to support LGA lobbying efforts in this regard but even if these are successful, it would be unlikely to have an impact in the short term.
BX15	Transport	Potential shortage of fuel supplies would impact on staff travelling to deliver services, including school staff travelling to their workplace, and delivery of supplies for school lunches	Possible	Very High	15	CCC & PCC will review business continuity plans, and request commissioned services do likewise. In addition, national government arrangements are in place to address disruption to supply of fuel, with local arrangements overseen and managed by the Local Resilience Forum.
BX16	Transport	Transport problems due to the knock-on impact of border checks/barriers to trade	Possible	High	12	Highways England will lead response to any issues on trunk road network. Our Local Resilience Forum has plans in place to mitigate local transport disruption caused by any crisis situation.

Impact assessment –Lead Officers	
Name	Role
Janet Atkin	HR
Lisa Brightey	HR
Stuart Brough	Business Compliance Manager
Adrian Chapman	Service Director: Communities and Safety
Gus de Silva	Deputy Head of Procurement
Leigh Dunbar	Business Continuity
Peter Gell	Regulatory Services.
Jackie Galwey	Adults & Safeguarding
Oliver Hayward	Assistant Director , Commissioning
Rob Hill	Assistant Director : Public Protection
Kevin Hoctor	Senior Transformation Advisor
Dan Horrex	Business Intelligence Officer
Jawaid Khan	Head of Community Resilience & Integration
Kirsty Nutton	Resources
Richard Pearn	Head of Waste, Resources and Energy
Adam Smith	Commission Manager (Waste)
Ben Stevenson	Data Protection Officer
Anna Syson	HR
Stewart Thomas	Emergency Planning
Caroline Townsend	Commissioning Partnerships & Programmes
Ellie Tod	Senior Finance Business Partner

After Mitigation				
Likelihood	Impact	Score	Lead Officer	Last updated
Possible	High	12	Jawaid Khan Rob Hill	06/03/2019
Possible	High	12	Jawaid Khan Rob Hill	06/03/2019
Possible	Very High	15	Caroline Townsend Jackie Galwey	27/02/2019
Possible	High	12	Lisa Brightey Anna Syson Janet Atkin	06/03/2019
Likely	Very High	20	Oliver Hayward	07/03/2019



Likely	Very High	20	Lisa Brightey Anna Syson Janet Atkin	06/03/2019
Unlikely	Low	4	Kirsty Nutton Ellie Tod	04/03/2019
Unlikely	Low	4	Kirsty Nutton Ellie Tod	04/03/2019
Very likely	Very High	25	Kirsty Nutton Ellie Tod	04/03/2019
Possible	High	12	Kirsty Nutton Ellie Tod	04/03/2019
Unlikely	Medium	6	Stuart Brough Peter Gell	28/02/2019
Very Unlikely	Low	2	Adam Smith Richard Pearn	28/02/2019
Very Unlikely	Low	2	Gus de Silva	01/03/2019
Unlikely	Low	4	Kevin Hctor Adrian Chapman	04/03/2019
Possible	Very High	15	Leigh Dunbar Stewart Thomas	06/03/2019
Possible	High	12	Leigh Dunbar Stewart Thomas	06/03/2019

[illegible]

**EXTERNAL AUDIT PLAN**

*To:* **Audit and Accounts Committee**

*Date:* 28 March 2019

*From:* Rob Sanderson

*Electoral Division(s):* **All**

*Purpose:* Ernst & Young will be presenting the attached audit plan for the Cambridgeshire Statement of Accounts for the year ended 31 March 2019

*Key Issues:* External auditors, Ernst & Young wish to present their audit plan for information purposes.

*Recommendation:* That the Committee note and comment on the presentation.

<b><i>Officer contact:</i></b>	
Name:	Rob Sanderson
Post:	Democratic Services Officer
Email:	rob.sanderson@cambridgeshire.gov.uk
Tel:	01223 699181

**1. Background**

- 1 Ernst & Young (EY) have been appointed as the Council's Independent External Auditors.
- 2 Attached as an appendix is their Audit Plan which sets out how they intend to carry out their responsibilities as auditor providing a basis for the Committee to review their proposed audit approach and scope for the year ending 31<sup>st</sup> March 2019 audit in accordance with the requirements of the Local Audit.
- 3 The plan summarises their initial assessment of the key risks driving the development of an effective audit for the Council,

<b>Source Documents</b>	<b>Location</b>
Cambridge Audit Plan Year ended 31 March	Attached to this

2019, dated 28 February 2019. Author: Ernst & Young (EY)	covering paper
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# Cambridgeshire County Council

## Audit Plan

Year ended 31 March 2019

28 February 2019



Audit and Accounts Committee  
Cambridgeshire County Council  
Shire Hall  
Castle Hill  
Cambridge  
CB3 0AP

28 February 2019

Dear Committee Members

### 2018-19 Audit Plan

We are pleased to attach our Audit Plan which sets out how we intend to carry out our responsibilities as auditor. Its purpose is to provide the Audit and Accounts Committee with a basis to review our proposed audit approach and scope for the 2018/19 audit in accordance with the requirements of the Local Audit and Accountability Act 2014, the National Audit Office's 2015 Code of Audit Practice, the Statement of Responsibilities issued by Public Sector Audit Appointments (PSAA) Ltd, auditing standards and other professional requirements. It is also to ensure that our audit is aligned with the Committee's service expectations.

This plan summarises our initial assessment of the key risks driving the development of an effective audit for the Council, and outlines our planned audit strategy in response to those risks.

This report is intended solely for the information and use of the Audit and Accounts Committee and management, and is not intended to be and should not be used by anyone other than these specified parties.

We welcome the opportunity to discuss this report with you on 28 March 2019 as well as understand whether there are other matters which you consider may influence our audit.

Yours faithfully

*Mark Hodgson*

Mark Hodgson  
Associate Partner  
For and on behalf of Ernst & Young LLP  
Enc

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Public Sector Audit Appointments Ltd (PSAA) issued the "Statement of responsibilities of auditors and audited bodies". It is available from the PSAA website (<https://www.psaa.co.uk/audit-quality/statement-of-responsibilities/>). The Statement of responsibilities serves as the formal terms of engagement between appointed auditors and audited bodies. It summarises where the different responsibilities of auditors and audited bodies begin and end, and what is to be expected of the audited body in certain areas.

The "Terms of Appointment and further guidance (updated April 2018)" issued by the PSAA sets out additional requirements that auditors must comply with, over and above those set out in the National Audit Office Code of Audit Practice (the Code) and in legislation, and covers matters of practice and procedure which are of a recurring nature.

This report is made solely to the Audit and Accounts Committee and management of Cambridgeshire County Council in accordance with the statement of responsibilities. Our work has been undertaken so that we might state to the Audit and Accounts Committee and management of Cambridgeshire County Council those matters we are required to state to them in this report and for no other purpose. To the fullest extent permitted by law we do not accept or assume responsibility to anyone other than the Audit and Accounts Committee and management of Cambridgeshire County Council for this report or for the opinions we have formed. It should not be provided to any third-party without our prior written consent.





01

# Overview of our 2018/19 audit strategy





## Overview of our 2018/19 audit strategy

The following 'dashboard' summarises the significant accounting and auditing matters outlined in this report. It seeks to provide the Audit and Accounts Committee with an overview of our initial risk identification for the upcoming audit.

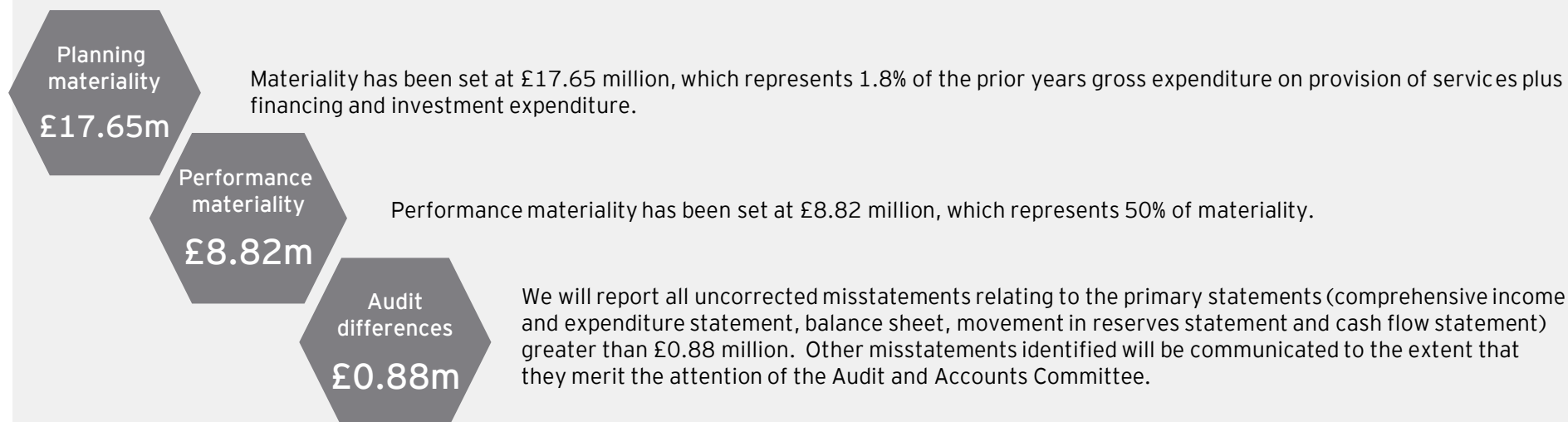
Risk / area of focus	Risk identified	Details
Misstatements due to fraud or error	Fraud risk	As identified in ISA 240, management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records directly or indirectly and prepare fraudulent financial statements by overriding controls that would otherwise appear to be operating effectively.  We identify and respond to this fraud risk on every audit engagement.
Incorrect capitalisation of revenue expenditure	Fraud risk	We have considered the key areas where management has the material opportunity and incentive to override controls. We have identified one main area as being the incorrect classification of revenue spend as capital expenditure.
Accounting adjustments made in the 'Movement in Reserves Statement'	Fraud risk	We have considered the key areas where management has the material opportunity and incentive to override controls. We have identified a second main area as being the accounting adjustments made in the Movement in Reserves Statement (MiRS) as a key area at risk of manipulation.
Property, Plant & Equipment - Valuation of Land and Buildings	Significant risk	The Council has engaged a new external valuation specialist for the 2018/19 valuations.  The external valuer will apply a number of complex assumptions and judgements to assess the Council's assets to determine their balance sheet value. Some of the issues they will consider include whether there is any indication of impairment, increases in value and any change to the respective assets' useful lives.  Due to the complexity in accounting for land and buildings and the material values involved, and together with the change in valuer, this presents a higher risk that asset valuations contain material misstatements.
New financial system	Significant risk	The Council implemented a new general ledger financial system (ERP Gold) on the 1 April 2018. Our initial review has identified material differences between the 2017/18 audited closing balances within the old financial system and the 2018/19 opening balances contained within the new system. Therefore, a risk remains that 100% of information has not been appropriately transferred to the new system leading to material misstatement in the 2018/19 financial statements.

## Overview of our 2018/19 audit strategy

Risk / area of focus	Risk identified	Details
Private Finance Initiative (PFI)	Inherent risk	The Council operate three material PFI's which are long term private funded schemes. The Income, Expenditure and Balance Sheet accounting entries in the statement of accounts are based on complex PFI operating and finance models for each scheme. The models also provide the required disclosures of future projected payments.
Sensitive disclosures	Inherent risk	Our review of the previous auditor's working papers identified audit amendments to the following sensitive notes which have a lower materiality threshold as per section 4 of this plan <ul style="list-style-type: none"> <li>- Related Parties note;</li> <li>- Senior Officers Remuneration note; and</li> <li>- Exit Packages note.</li> </ul>
Implementation of new accounting standards	Inherent risk	The 2018/19 CIPFA Code of practice on local authority accounting confirms that Local Government will implement International Financial Reporting Standard (IFRS) 9 - Financial Instruments and IFRS 15 - Revenue from Contracts with Customers.
Categorisation of capital grants	Inherent risk	Our review of the previous auditor's working papers identified errors in the categorisation of Capital grants between those received in advance and those that should have been credited to the Comprehensive Income & Expenditure Statement (CIES).
Valuation of heritage assets	Inherent risk	Our review of the 2017/18 accounts has identified Heritage Assets of £21.2 million. These asset values have not been updated since 2008. As per the Code, "where heritage assets are measured at valuation, the carrying amount shall be reviewed with sufficient frequency to ensure the valuations remain current." Given the length of time since the Council's previous valuation we deem there to be a higher risk over the appropriate valuation of heritage assets.
Accounting for schools that convert to 'Academy' status	Inherent risk	Schools have continued to convert to academy status during 2018/19. This has implications for the treatment of the schools' balances in the financial statements, with the most significant relating to Property, Plant and Equipment.
Pensions Liability - IAS19	Inherent risk	<p>The Local Authority Accounting Code of Practice (the code) and IAS19 require the Council to make extensive disclosures within its financial statements regarding the Local Government Pension Scheme (LGPS) in which it is an admitted body.</p> <p>The Council's current pension fund deficit is a material and sensitive item and the Code requires that this liability be disclosed on the Council's balance sheet. The information disclosed is based on the IAS 19 report issued to the Council by the actuary to the administering body.</p> <p>Accounting for this scheme involves significant estimation and judgement and management engages an actuary to undertake the calculations on their behalf.</p>

## Overview of our 2018/19 audit strategy

### Group Materiality



We also identify areas where misstatement at a lower level than our overall materiality level might influence the reader and develop an audit strategy specific to these areas, including:

- ▶ Remuneration disclosures including councillor allowances and Exit packages: we will agree all disclosures back to source data, and councillor allowances to the agreed and approved amounts.
- ▶ Related party transactions we will test the completeness of related party disclosures and the accuracy of all disclosures by checking back to supporting evidence.

## Overview of our 2018/19 audit strategy

### Audit scope

This Audit Plan covers the work that we plan to perform to provide you with:

- Our audit opinion on whether the financial statements of Cambridgeshire County Council give a true and fair view of the financial position as at 31 March 2019 and of the income and expenditure for the year then ended; and
- Our conclusion on the Council's arrangements to secure economy, efficiency and effectiveness.

We will also review and report to the National Audit Office (NAO), to the extent and in the form required by them, on the Council's Whole of Government Accounts return.

Our audit will also include the mandatory procedures that we are required to perform in accordance with applicable laws and auditing standards.

When planning the audit we take into account several key inputs:

- Strategic, operational and financial risks relevant to the financial statements;
- Developments in financial reporting and auditing standards;
- The quality of systems and processes;
- Changes in the business and regulatory environment; and,
- Management's views on all of the above.

By considering these inputs, our audit is focused on the areas that matter and our feedback is more likely to be relevant to the Council.



02

## Audit risks





## Audit risks

# Our response to fraud and significant risks

We have set out the significant risks (including fraud risks denoted by\*) identified for the current year audit along with the rationale and expected audit approach. The risks identified below may change to reflect any significant findings or subsequent issues we identify during the audit.

### **Fraud risk - misstatements due to fraud or error \***

#### **What is the risk?**

The financial statements as a whole are not free of material misstatements whether caused by fraud or error.

As identified in ISA (UK) 240, management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records directly or indirectly and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.

We identify and respond to this fraud risk on every audit engagement.

#### **What will we do?**

We will undertake our standard procedures to address fraud risk, which include:

- ▶ Identifying fraud risks during the planning stages.
- ▶ Inquiring of management about risks of fraud and the controls put in place to address those risks.
- ▶ Understanding the oversight given by those charged with governance of management's processes over fraud.
- ▶ Considering the effectiveness of management's controls designed to address the risk of fraud.
- ▶ Determining an appropriate strategy to address those identified risks of fraud.
- ▶ Performing mandatory procedures regardless of specifically identified fraud risks, including;
- ▶ testing of journal entries and other adjustments in the preparation of the financial statements;
- ▶ reviewing accounting estimates for evidence of management bias; and
- ▶ evaluating the business rationale for significant unusual transactions.

## Our response to fraud and significant risks (continued)

### Fraud risk - incorrect capitalisation of revenue expenditure \*

#### What is the risk?

The Council is under financial pressure to achieve budget and maintain reserve balances above the minimum approved levels. Manipulating expenditure is a key way to achieve these targets.

We have considered the key areas where management has the material opportunity and incentive to override controls and consider the risk applies to capitalisation of revenue expenditure.

Management could manipulate revenue expenditure by incorrectly capitalising expenditure which is revenue in nature and should be charge to the comprehensive income and expenditure account.

#### What will we do?

Our approach will focus on:

- ▶ Reviewing capital expenditure on Property, Plant and Equipment to ensure it meets the relevant accounting requirements to be capitalised; and
- ▶ Using our data analytics tool to identify and test journal entries that move expenditure into capital codes.

## Our response to fraud and significant risks (continued)

### **Fraud risk – accounting adjustments made in the 'Movement in Reserves Statement' \***

#### **What is the risk?**

The Council is under financial pressure to achieve its revenue budget and maintain reserve balances above the minimum approved levels. Manipulating expenditure is a way of achieving these targets.

We have considered the key areas where management has the material opportunity and incentive to override controls and consider the risk applies to accounting adjustments made in the Movement in Reserves Statement (MiRS):

- The adjustments between accounting basis and funding basis under Regulation changes the amounts charged to General Fund balances. Regulations are varied and complex, resulting in a risk that management misstatement accounting adjustments to manipulate the General Fund balance. We have identified the risk to be highest for adjustments concerning;
- Revenue Expenditure Funded from Capital Under Statute (REFCUS);
- Capital Grants;
- Depreciation, impairments and revaluation losses; and
- Minimum Revenue Provision (MRP)

#### **What will we do?**

Our approach will focus on:

- ▶ Reviewing REFCUS entries in the movement in reserves statement and testing of entries to ensure they meet the accounting definition of REFCUS expenditure;
- ▶ Reconciling entries in the MiRS for consistency to other audited accounts within the financial statements, for example our work on property, plant and equipment to support adjustments made for depreciation, impairments, revaluation losses, and application of capital grants; and
- ▶ Reviewing the Council's policy and application of the 'Minimum Revenue Provision'.



## Our response to fraud and significant risks (continued)

### Valuation of Land and Buildings

### Financial statement impact

The fair value of Property, Plant and Equipment (PPE) represent significant balances in the Council's accounts and are subject to valuation changes, impairment reviews and depreciation charges.

Management is required to make material judgemental inputs and apply estimation techniques to calculate the year-end balances recorded in the statement of financial position.

### What is the risk?

The Council has engaged a new external expert to value assets in 2018/19. The external valuer will apply a number of complex assumptions and judgements assess the Council's assets to determine their value. Some of the issues they will consider include whether there is any indication of impairment, increases in value and changes to useful lives.

As the Council's asset base is material, and the outputs from the valuer are subject to estimation, there is a risk fixed assets may be under/overstated.

ISAs (UK and Ireland) 500 and 540 require us to undertake procedures on the use of management experts and the assumptions underlying fair value estimates.

### What will we do?

Our approach will focus on:

- ▶ Considering the work performed by the Council's valuers, including the adequacy of the scope of the work performed, their professional capabilities and the results of their work;
- ▶ Sample testing key asset information used by the valuers in performing their valuation (e.g. floor plans to support valuations based on price per square metre);
- ▶ Considering the annual cycle of valuations to ensure that assets have been valued, as a minimum, within a 5 year rolling programme as required by the Code. We have also considered if there are any specific changes to assets that have occurred and that these have been communicated to the valuer;
- ▶ Reviewing assets not subject to valuation in 2018/19 to confirm that the remaining asset base is not materially misstated;
- ▶ Considering changes to useful economic lives as a result of the most recent valuation;
- ▶ Where there are significant changes in valuation, or a lack of change where a movement is expected, we may need to engage our own EY valuation experts to perform a review of valuation assumptions and methodologies, particularly on those more complex methodologies such as depreciated replacement cost; and
- ▶ Testing that accounting entries have been correctly processed in the financial statements.

## Our response to fraud and significant risks (continued)

New financial system	What is the risk?	What will we do?
	<p>The Council implemented a new general ledger financial system on the 1 April 2018 (ERP Gold).</p> <p>Our initial review has identified material differences between the 2017/18 audited closing balances within the old system and the 2018/19 opening balances contained within the new system.</p> <p>There therefore remains a risk that 100% of information has not been appropriately transferred to the new system leading to material misstatement in the 2018/19 financial statements.</p>	<p>Our approach will focus on:</p> <ul style="list-style-type: none"> <li>▶ Uploading data from the new system for both 2017/18 and 2018/19 into our data analytics tool. We will use our data analytics tool to check consistency of mapping (100% coverage);</li> <li>▶ Agreeing the 2017/18 re-mapped data to the audited 2017/18 financial statements;</li> <li>▶ Applying data analytic trending analysis and investigate any material differences; and</li> <li>▶ Using transactions testing applied to BS and I&amp;E to provide further assurance on the mapping applied to the 2018/19 data.</li> </ul>

## Audit risks

### Other areas of audit focus

We have identified other areas of the audit, that have not been classified as significant risks, but are still important when considering the risks of material misstatement to the financial statements and disclosures and therefore may be key audit matters we will include in our audit report.

#### What is the risk/area of focus?

##### Academies

Schools have continued to convert to 'Academy' status during 2018/19. This has implications for the treatment of the schools' balances in the financial statements, with the most significant relating to property, plant and equipment.

There is a risk that these schools' transactions and balances may be either incorrectly included or omitted.

Other balances relating to debtors, creditors, cash balances and income (including dedicated schools grant) and expenditure within the Council's accounts are considered to be lower risk due to their size and nature.

##### Pensions valuations and disclosures

The Local Authority Accounting Code of Practice and IAS19 require the Council to make extensive disclosures within its financial statements regarding the Local Government Pension Scheme (LGPS) in which it is an admitted body.

The Council's current pension fund deficit is a material and sensitive item and the Code requires that this liability be disclosed on the Council's Balance Sheet.

The information disclosed is based on the IAS19 report issued to the Council by the actuary to the pension fund.

Accounting for this scheme involves significant estimation and judgement and management engages an actuary to undertake the calculations on their behalf.

ISAs (UK and Ireland) 500 and 540 require us to undertake procedures on the use of management experts and the assumptions underlying fair value estimates.

#### What will we do?

Our approach will focus on:

- ▶ Reviewing the arrangements for agreeing with the school assets, liabilities and balances for transfers; and
- ▶ Reviewing how the transfers have been accounted for, including reconciling the Schools that have converted to academies during the year to the various systems including those that have been disposed of in the Fixed Asset Register during the year.

Our approach will focus on:

- ▶ Liaising with the auditors of Cambridgeshire Pension Fund to obtain assurances over the information supplied to the actuary in relation to Cambridgeshire County Council;
- ▶ Assessing the work of the Pension Fund actuary (Hymans) including the assumptions they have used by relying on the work of PwC - Consulting Actuaries commissioned by National Audit Office (NAO) for all Local Government sector auditors, and considering any relevant reviews by the EY actuarial team; and
- ▶ Reviewing and test the accounting entries and disclosures made within the Council's financial statements in relation to IAS19.

## Other areas of audit focus (continued)

### What is the risk/area of focus?

#### Private Finance Initiative

The Council operate three material PFI's which are long term private funded schemes.

The Income, Expenditure and Balance Sheet accounting entries in the statement of accounts are based on complex PFI operating and finance models for each scheme. The models also provide the required disclosures of future projected payments.

#### Categorisation of Capital Grants

Our review of the previous auditor's working papers identified errors in the categorisation of capital grants between those received in advance and those that should have been credited to the CIES.

#### Sensitive Notes

Our review of the previous auditor's working papers identified audit amendments to the following sensitive notes which have a lower materiality threshold as per section 4:

- Related Parties note;
- Senior Officers Remuneration note; and
- Exit Packages note.

#### Valuation of heritage assets

Our review of the 2017/18 accounts has identified heritage assets of £21.2 million. Asset values have not been updated since 2008. As per the Code, "where heritage assets are measured at valuation, the carrying amount shall be reviewed with sufficient frequency to ensure the valuations remain current." Given the length of time since the Council previous valuation we deem there to be a higher risk over the valuation of heritage assets.

### What will we do?

Our approach will focus on:

- ▶ Engaging EY specialists to perform a review of the three PFI models, including review of the underlying contracts;
- ▶ Performing testing to ensure that in year payments included in the PFI models are accurate and correctly accounted; and
- ▶ Confirming consistency of the PFI models to the financial statements.

Our approach will focus on:

- ▶ Performing sample testing over capital grants received in advance (held on balance sheet) and those posted through the CIES; and
- ▶ Reviewing these for the underlying terms/conditions to ensure categorisation is appropriate.

Our approach will focus on:

- ▶ Testing completeness of all sensitive disclosures, as well as the relevant accuracy of figures disclosed.

Our approach will focus on:

- ▶ Reviewing and testing managements consideration of the value and the valuation methodology applied to heritage assets to confirm that they remain current.

## Other areas of audit focus (continued)

### What is the risk/area of focus?

#### IFRS 9 financial instruments

This new accounting standard is applicable for local authority accounts from the 2018/19 financial year and will change:

- ▶ How financial assets are classified and measured;
- ▶ How the impairment of financial assets are calculated; and
- ▶ The disclosure requirements for financial assets.

There are transitional arrangements within the standard; and the 2018/19 Cipfa Code of practice on local authority accounting provides guidance on the application of IFRS 9. However, until the Guidance Notes are issued and any statutory overrides are confirmed there remains some uncertainty on the accounting treatment.

#### IFRS 15 Revenue from contracts with customers

This new accounting standard is applicable for local authority accounts from the 2018/19 financial year.

The key requirements of the standard cover the identification of performance obligations under customer contracts and the linking of income to the meeting of those performance obligations.

The 2018/19 Cipfa Code of practice on local authority accounting provides guidance on the application of IFRS 15 and includes a useful flow diagram and commentary on the main sources of LG revenue and how they should be recognised.

The impact on local authority accounting is likely to be limited as large revenue streams like council tax, non domestic rates and government grants will be outside the scope of IFRS 15. However where that standard is relevant, the recognition of revenue will change and new disclosure requirements introduced.

### What will we do?

Our approach will focus on:

- ▶ Assessing the Authority's implementation arrangements and review the Council impact assessment setting out the application of the new standard, transitional adjustments and planned accounting for 2018/19;
- ▶ Considering the classification and valuation of financial instrument assets;
- ▶ Reviewing new expected credit loss model impairment calculations for assets; and
- ▶ Checking the adequacy of additional disclosure requirements.

Our approach will focus on:

- ▶ Assessing the Authority's implementation arrangements and review the Councils impact assessment setting out the application of the new standard, transitional adjustments and planned accounting for 2018/19. This will include Local Authority Trading Companies consolidated into the Authority's Group Accounts;
- ▶ Considering application to the Authority's (including group components) revenue streams, and where the standard is relevant test to ensure revenue is recognised when (or as) it satisfies a performance obligation; and
- ▶ Checking additional disclosure requirements.



03

## Value for Money Risks







# Value for Money

## Background

We are required to consider whether the Council has put in place 'proper arrangements' to secure economy, efficiency and effectiveness on its use of resources. This is known as our value for money conclusion.

For 2018/19 this is based on the overall evaluation criterion:

"In all significant respects, the audited body had proper arrangements to ensure it took properly informed decisions and deployed resources to achieve planned and sustainable outcomes for taxpayers and local people"

Proper arrangements are defined by statutory guidance issued by the National Audit Office. They comprise your arrangements to:

- Take informed decisions;
- Deploy resources in a sustainable manner; and
- Work with partners and other third parties.

In considering your proper arrangements, we will draw on the requirements of the CIPFA/SOLACE framework for local government to ensure that our assessment is made against a framework that you are already required to have in place and to report on through documents such as your annual governance statement.

We are only required to determine whether there are any risks that we consider significant, which the Code of Audit Practice defines as:

"A matter is significant if, in the auditor's professional view, it is reasonable to conclude that the matter would be of interest to the audited body or the wider public"

Our risk assessment supports the planning of sufficient work to enable us to deliver a safe conclusion on arrangements to secure value for money and enables us to determine the nature and extent of further work that may be required. If we do not identify any significant risks there is no requirement to carry out further work. We consider business and operational risks insofar as they relate to proper arrangements at both sector and organisation-specific level. In 2018/19 this has included consideration of the steps taken by the Authority to consider the impact of Brexit on its future service provision, medium-term financing and investment values. Although the precise impact cannot yet be modelled, we anticipate that Authorities will be carrying out scenario planning and that Brexit and its impact will feature on operational risk registers.

Our risk assessment has therefore considered both the potential financial impact of the issues we have identified, and also the likelihood that the issue will be of interest to local taxpayers, the Government and other stakeholders.

We have undertaken some preliminary planning work in this area, noting that our predecessor auditor has not yet concluded on the Authority's 2017/18 arrangements. This is due to their consideration of an objection to the 2017/18 financial statements. Clearly the outcome of their work and their conclusion will have an impact on our risk assessment and we will keep this area under review and update both this plan and the Committee accordingly of our response to any identified risk in this specific area or areas.

However, our planning work to date has resulted in the following significant VFM risk which we view as relevant to our value for money conclusion.



# Value for Money Risks

What is the significant value for money risk?	What arrangements does the risk affect?	What will we do?
Sustainable resource deployment: Achievement of savings needed over the medium term	<p>To date the Council has responded well to the financial pressure resulting from the continuing economic downturn.</p> <p>The Council has already identified savings of £21.3 million in the period 2019/20 to 2023/24. However, further substantial savings of £34.7 million are required over that period to balance the budget, as set out below:</p> <ul style="list-style-type: none"><li>• 2019/20 = £0.0 million</li><li>• 2020/21 = £14.4 million</li><li>• 2021/22 = £5.3 million</li><li>• 2022/23 = £8.9 million</li><li>• 2023/24 = £6.1 million</li></ul> <p>(Source: Cambridgeshire County Council Budget Book 2019-24)</p> <p>The most recent financial forecast (Period 6 figures) for the year ended 31 March 2019 projects an overspend of £4.496 million.</p> <p>(Source: Cambridgeshire County Council P&amp;R agenda and reports 28<sup>th</sup> November 2018)</p> <p>It is clear that the Council is facing a number of financial pressures which may impact on its ability to develop and deliver sustainable financial and service plans for current and future years.</p> <p>Therefore, a risk remains that further savings or increased income will not be identified to close the funding shortfalls.</p>	<p>Our approach will focus on:</p> <ul style="list-style-type: none"><li>▶ Assess the adequacy of the Council's budget monitoring process, comparing budget to outturn;</li><li>▶ Consider the robustness of any key assumptions used in medium term planning;</li><li>▶ Consider the Council's approach to prioritising resources whilst maintaining services; and</li><li>▶ Consider the adequacy of savings plans in place and the historic achievement of these.</li></ul>





04

## Audit materiality

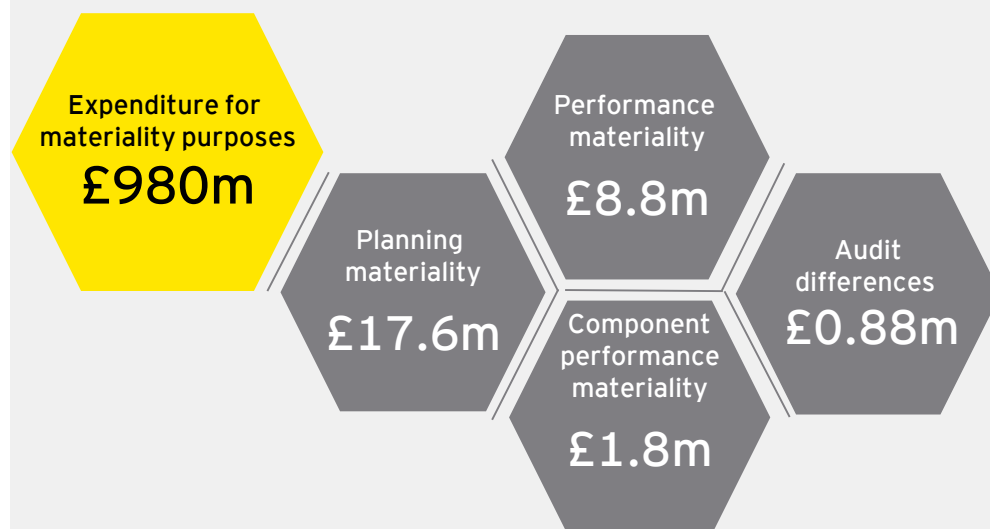


## Group Materiality

### Materiality

For planning purposes, Group materiality for 2018/19 has been set at £17.647 million. This represents 1.8% of the Group's prior year gross expenditure on net cost of services plus financing and investment expenditure.

Materiality will be reassessed throughout the audit process. In an audit of a public sector entity, we consider gross expenditure to be the appropriate basis for setting materiality as it is the benchmark for public sector programme activities. The level applied reflects the fact that this is a first year audit. Based on our initial assessments we do not believe it would be appropriate to raise materiality above this. We have provided supplemental information about audit materiality in Appendix C.



We request that the Audit and Accounts Committee confirm its understanding of, and agreement to, these materiality and reporting levels.

### Key definitions

**Planning materiality** - the amount over which we anticipate misstatements would influence the economic decisions of a user of the financial statements.

**Performance materiality** - the amount we use to determine the extent of our audit procedures. We have set performance materiality at £8.823 million which represents 50% of planning materiality. As an initial audit, we set 50% as our performance materiality as standard as this is our first year of performing audit procedures.

**Component performance materiality range** - we determine component performance materiality as a percentage of Group performance materiality based on risk and relative size to the Group. Assigned performance materiality is £1.8 million for 'This Land Limited'.

**Audit difference threshold** - we propose that misstatements identified below £0.88 million for the group are deemed clearly trivial. We will report to you all uncorrected misstatements over this amount relating to the comprehensive income and expenditure statement and balance sheet that have an effect on income or that relate to other comprehensive income. Other uncorrected misstatements, such as reclassifications and misstatements in the cashflow statement and movement in reserves statement or disclosures, and corrected misstatements will be communicated to the extent that they merit the attention of the Audit and Accounts Committee, or are important from a qualitative perspective.

**Specific materiality** - We have set a specific materiality for the areas below which reflects our understanding that an amount less than our materiality may influence the economic decisions of users of the financial statements:

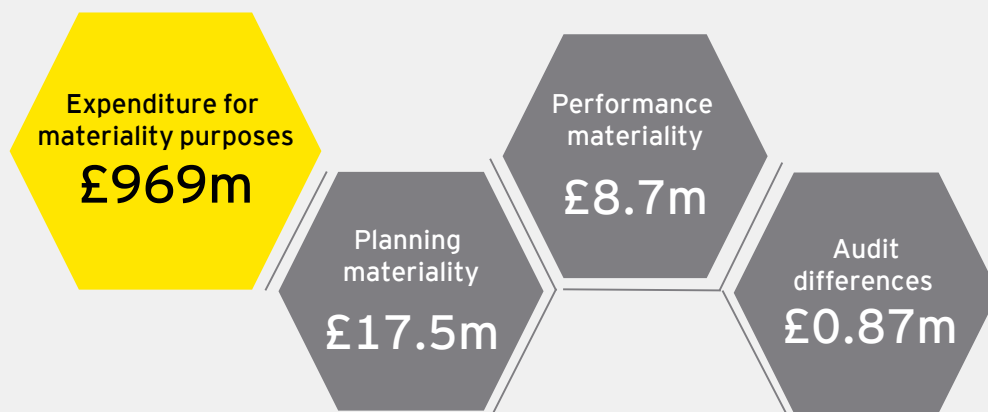
- Remuneration disclosures including Exit packages, Related Party transactions and Councillor Allowances - As these disclosures are considered to be of interest to users of the accounts we have adopted judgement in ensuring that we have tested the disclosures in sufficient detail to ensure they are correctly disclosed.

# Cambridgeshire County Council Materiality

## Materiality

For planning purposes, materiality for 2018/19 has been set at £17.453 million. This represents 1.8% of the Council's prior year gross expenditure on net cost of services plus financing and investment expenditure.

Materiality will be reassessed throughout the audit process. In an audit of a public sector entity, we consider gross expenditure to be the appropriate basis for setting materiality as it is the benchmark for public sector programme activities. The level applied reflects the fact that this is a first year audit. Based on our initial assessments we do not believe it would be appropriate to raise materiality above this. We have provided supplemental information about audit materiality in Appendix C.



We request that the Audit and Accounts Committee confirm its understanding of, and agreement to, these materiality and reporting levels.

## Key definitions

**Planning materiality** - the amount over which we anticipate misstatements would influence the economic decisions of a user of the financial statements.

**Performance materiality** - the amount we use to determine the extent of our audit procedures. We have set performance materiality at £8.726 million which represents 50% of planning materiality. As an initial audit, we set 50% as our performance materiality as standard as this is our first year of performing audit procedures.

**Audit difference threshold** - we propose that misstatements identified below £0.87 million for the Council are deemed clearly trivial. We will report to you all uncorrected misstatements over this amount relating to the comprehensive income and expenditure statement and balance sheet that have an effect on income or that relate to other comprehensive income. Other uncorrected misstatements, such as reclassifications and misstatements in the cashflow statement and movement in reserves statement or disclosures, and corrected misstatements will be communicated to the extent that they merit the attention of the Audit and Accounts Committee, or are important from a qualitative perspective.

**Specific materiality** - We have set a specific materiality for the areas below which reflects our understanding that an amount less than our materiality may influence the economic decisions of users of the financial statements:

- Remuneration disclosures including Exit packages, Related Party transactions and Councillor Allowances - As these disclosures are considered to be of interest to users of the accounts we have adopted judgement in ensuring that we have tested the disclosures in sufficient detail to ensure they are correctly disclosed.





05

## Scope of our audit



# Our Audit Process and Strategy

### Objective and Scope of our Audit scoping

Under the Code of Audit Practice our principal objectives are to review and report on the Council's financial statements and arrangements for securing economy, efficiency and effectiveness in its use of resources to the extent required by the relevant legislation and the requirements of the Code.

We issue an audit report that covers:

#### 1. Financial statement audit

Our objective is to form an opinion on the financial statements under International Standards on Auditing (UK and Ireland).

We also perform other procedures as required by auditing, ethical and independence standards, the Code and other regulations. We outline below the procedures we will undertake during the course of our audit.

##### Procedures required by standards

- Addressing the risk of fraud and error;
- Significant disclosures included in the financial statements;
- Entity-wide controls;
- Reading other information contained in the financial statements and reporting whether it is inconsistent with our understanding and the financial statements; and
- Auditor independence.

##### Procedures required by the Code

- Reviewing, and reporting on as appropriate, other information published with the financial statements, including the Annual Governance; and
- Reviewing and reporting on the Whole of Government Accounts return, in line with the instructions issued by the NAO

#### 2. Arrangements for securing economy, efficiency and effectiveness (value for money)

We are required to consider whether the Council has put in place 'proper arrangements' to secure economy, efficiency and effectiveness on its use of resources.

## Our Audit Process and Strategy (continued)

### Audit Process Overview

Our audit involves:

- ▶ Identifying and understanding the key processes and internal controls; and
- ▶ Substantive tests of detail of transactions and amounts.

For 2018/19 we plan to follow a substantive approach to the audit as we have concluded this is the most efficient way to obtain the level of audit assurance required to conclude that the financial statements are not materially misstated.

Analytics:

We will use our computer-based analytics tools to enable us to capture whole populations of your financial data, in particular journal entries. These tools:

- ▶ Help identify specific exceptions and anomalies which can then be subject to more traditional substantive audit tests; and
- ▶ Give greater likelihood of identifying errors than random sampling techniques.

We will report the findings from our process and analytics work, including any significant weaknesses or inefficiencies identified and recommendations for improvement, to management and the Audit and Accounts Committee.

Internal audit:

As in prior years, we will review internal audit plans and the results of their work. We will reflect the findings from these reports, together with reports from any other work completed in the year, in our detailed audit plan, where they raise issues that could have an impact on the year-end financial statements.

## Our Audit Process and Strategy (continued)

### Earlier deadline for production of the financial statements

The Accounts and Audit Regulations 2015 introduced a significant change in statutory deadlines from the 2017/18 financial year. From that year the timetable for the preparation and approval of accounts was brought forward with draft accounts needing to be prepared by 31 May and the publication of the accounts by 31 July.

These changes provide risks for both the preparers and the auditors of the financial statements:

- ▶ The Council now has less time to prepare the financial statements and supporting working papers. Risks to the Council include changes to the finance team, co-ordination of closedown arrangements across Council departments and preparing Group financial accounts.
- ▶ As your auditor, we have a more significant peak in our audit work and a shorter period to complete the audit. Risks for auditors relate to delivery of all audits within the same compressed timetable. Slippage at one client could potentially put delivery of others at risk.

To mitigate this risk we will require:

- ▶ good quality draft financial statements and supporting working papers by the agreed deadline;
- ▶ appropriate Council staff to be available throughout the agreed audit period;
- ▶ timely and complete provision of assurances from the component auditor (RSM for 'This Land Limited'); and
- ▶ complete and prompt responses to audit questions.

If you are unable to meet key dates within our agreed timetable, we will notify you of the impact on the timing of your audit, which may be that we postpone your audit until later in the summer and redeploy the team to other work to meet deadlines elsewhere. Where additional work is required to complete your audit, due to additional risks being identified, additional work being required as a result of scope changes, or poor audit evidence, we will notify you of the impact on the fee and the timing of the audit. Such circumstances may result in a delay to your audit while we complete other work elsewhere.

To support the Council we will:

- ▶ Work with the Council to engage early to facilitate early substantive testing where appropriate;
- ▶ Provide an early review on any streamlining of the Statement of Accounts where non-material disclosure notes are removed;
- ▶ Facilitate faster close workshops to provide an interactive forum for Local Authority accountants and auditors to share good practice and ideas to enable us all to achieve a successful faster closure of accounts for the 2018/19 financial year;
- ▶ Work with the Council to further embed the use of EY Client Portal to securely manage audit requests;
- ▶ Agree the team and timing of each element of our work with you; and
- ▶ Agree the supporting working papers that we require to complete our audit.

## Scoping the group audit

### Group scoping

Our audit strategy for performing an audit of an entity with multiple locations is risk based. We identify components as:

- 1. Significant components:** A component is significant when it is likely to include risks of material misstatement of the group financial statements, either because of its relative financial size to the group (quantitative criteria), or because of its specific nature or circumstances (qualitative criteria). We generally assign significant components a full or specific scope given their importance to the financial statements.
- 2. Not significant components:** The number of additional components and extent of procedures performed depended primarily on: evidence from significant components, the effectiveness of group wide controls and the results of analytical procedures.

For all other components we perform other procedures to confirm that there is no risk of material misstatement within those locations. These procedures are detailed below.

### Scoping by Entity

Our preliminary audit scopes by number of locations we have adopted are set out below.

Nil	Full scope audits
1	Specific scope audits
Nil	Review scope audits
Nil	Specified procedures
Nil	Other procedures

### Scope definitions

**Full scope:** locations where a full audit is performed to the materiality levels assigned by the Group audit team for purposes of the consolidated audit. Procedures performed at full scope locations support an interoffice conclusion on the reporting package. These may not be sufficient to issue a stand-alone audit opinion on the local statutory financial statements because of the materiality used and any additional procedures required to comply with local laws and regulations.

**Specific scope:** locations where the audit is limited to specific accounts or disclosures identified by the Group audit team based on the size and/or risk profile of those accounts.

**Review scope:** locations where procedures primarily consist of analytical procedures and inquiries of management. On-site or desk top reviews may be performed, according to our assessment of risk and the availability of information centrally.

**Specified Procedures:** locations where the component team performs procedures specified by the Group audit team in order to respond to a risk identified.

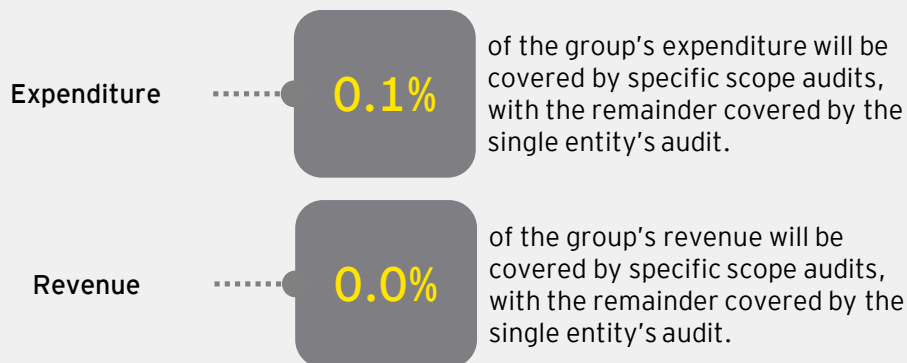
**Other procedures:** For those locations that we do not consider material to the Group financial statements in terms of size relative to the Group and risk, we perform other procedures to confirm that there is no risk of material misstatement within those locations.



### Scoping the group audit (continued)

#### Coverage of Revenue/Profit before tax/Total assets

Based on the group's prior year results, our scoping is expected to achieve the following coverage of the group's expenditure and group's revenue.



Our audit approach is risk based and therefore the data above on coverage is provided for your information only.

This Land Limited will be audited by RSM, a non-EY member firm, who will confirm their independence via our group instructions.

#### Group scope

This Land Limited is a non significant component, categorised as specific scope.

#### Group audit team involvement in This Land Limited component audit

Auditing standards require us to be involved in the work of our component teams. We have listed our planned involvement below.

- We provide specific instruction to component team and our expectations regarding the detailed procedures;
- We set up initial meeting with component team to discuss the content of the group instructions;
- We will consider the need to perform a file review of component team's work where appropriate; and
- We will attend a closing meeting with component team to discuss their audit procedures and findings.



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## Audit team



## Audit team

### Audit team structure:



Mark Hodgson  
Lead Audit Partner



Mark Russell  
Audit Manager

Jacob McHugh  
Senior

The engagement team is led by Mark Hodgson, who has significant experience of County Council audits and leads our Government & Public Sector team across East Anglia. Mark is supported by Mark Russell, Manager who is responsible for the day-to-day direction of audit work and is the key point of contact for the chief accountant. The day to day audit team will be led by Jacob McHugh, Senior.

## Audit team and use of specialists

### Specialists

When auditing key judgements, we are often required to rely on the input and advice provided by specialists who have qualifications and expertise not possessed by the core audit team. The areas where either EY or third party specialists provide input for the current year audit are:

Area	Specialists
Valuation of Land and Buildings	NPS (Council's property valuer). We will also consider any valuation aspects that require EY valuation specialists to review any material specialist assets and the underlying assumptions used.
Pensions disclosure	EY Actuaries, PwC (Consulting Actuary to the NAO) and Hymans Robertson (Council's Actuary).
Private Finance Initiatives (PFI)	EY PFI Specialist

In accordance with Auditing Standards, we will evaluate each specialist's professional competence and objectivity, considering their qualifications, experience and available resources, together with the independence of the individuals performing the work.

We also consider the work performed by the specialist in light of our knowledge of the Council's business and processes and our assessment of audit risk in the particular area. For example, we would typically perform the following procedures:

- ▶ Analyse source data and make inquiries as to the procedures used by the specialist to establish whether the source data is relevant and reliable;
- ▶ Assess the reasonableness of the assumptions and methods used;
- ▶ Consider the appropriateness of the timing of when the specialist carried out the work; and
- ▶ Assess whether the substance of the specialist's findings are properly reflected in the financial statements.





07

## Audit timeline







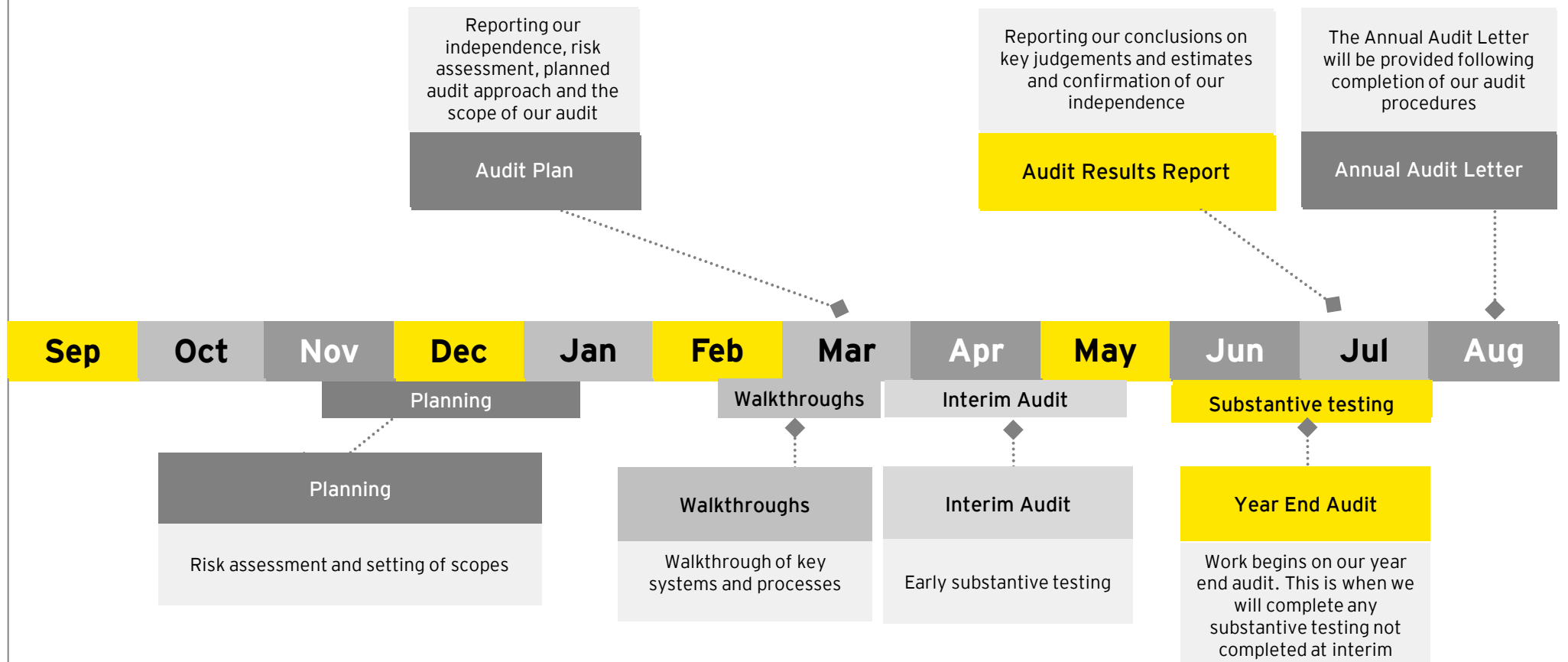
## Audit timeline

### Timetable of communication and deliverables

#### Timeline

Below is a timetable showing the key stages of the audit and the deliverables we have agreed to provide to you through the audit cycle in 2018/19.

From time to time matters may arise that require immediate communication with the Audit and Accounts Committee and we will discuss them with the Audit and Accounts Committee Chair as appropriate. We will also provide updates on corporate governance and regulatory matters as necessary.





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## Independence



## Introduction

The FRC Ethical Standard and ISA (UK) 260 “Communication of audit matters with those charged with governance”, requires us to communicate with you on a timely basis on all significant facts and matters that bear upon our integrity, objectivity and independence. The Ethical Standard, as revised in June 2016, requires that we communicate formally both at the planning stage and at the conclusion of the audit, as well as during the course of the audit if appropriate. The aim of these communications is to ensure full and fair disclosure by us to those charged with your governance on matters in which you have an interest.

### Required communications

Planning stage	Final stage
<ul style="list-style-type: none"> <li>▶ The principal threats, if any, to objectivity and independence identified by Ernst &amp; Young (EY) including consideration of all relationships between the you, your affiliates and directors and us;</li> <li>▶ The safeguards adopted and the reasons why they are considered to be effective, including any Engagement Quality review;</li> <li>▶ The overall assessment of threats and safeguards;</li> <li>▶ Information about the general policies and process within EY to maintain objectivity and independence.</li> <li>▶ Where EY has determined it is appropriate to apply more restrictive independence rules than permitted under the Ethical Standard.</li> </ul>	<ul style="list-style-type: none"> <li>▶ In order for you to assess the integrity, objectivity and independence of the firm and each covered person, we are required to provide a written disclosure of relationships (including the provision of non-audit services) that may bear on our integrity, objectivity and independence. This is required to have regard to relationships with the entity, its directors and senior management, its affiliates, and its connected parties and the threats to integrity or objectivity, including those that could compromise independence that these create. We are also required to disclose any safeguards that we have put in place and why they address such threats, together with any other information necessary to enable our objectivity and independence to be assessed;</li> <li>▶ Details of non-audit services provided and the fees charged in relation thereto;</li> <li>▶ Written confirmation that the firm and each covered person is independent and, if applicable, that any non-EY firms used in the group audit or external experts used have confirmed their independence to us;</li> <li>▶ Written confirmation that all covered persons are independent;</li> <li>▶ Details of any inconsistencies between FRC Ethical Standard and your policy for the supply of non-audit services by EY and any apparent breach of that policy;</li> <li>▶ Details of any contingent fee arrangements for non-audit services provided by us or our network firms; and</li> <li>▶ An opportunity to discuss auditor independence issues.</li> </ul>

In addition, during the course of the audit, we are required to communicate with you whenever any significant judgements are made about threats to objectivity and independence and the appropriateness of safeguards put in place, for example, when accepting an engagement to provide non-audit services.

We also provide information on any contingent fee arrangements, the amounts of any future services that have been contracted, and details of any written proposal to provide non-audit services that has been submitted;

We ensure that the total amount of fees that EY and our network firms have charged to you and your affiliates for the provision of services during the reporting period, analysed in appropriate categories, are disclosed.



## Relationships, services and related threats and safeguards

We highlight the following significant facts and matters that may be reasonably considered to bear upon our objectivity and independence, including the principal threats, if any. We have adopted the safeguards noted below to mitigate these threats along with the reasons why they are considered to be effective. However we will only perform non-audit services if the service has been pre-approved in accordance with your policy.

### Overall Assessment

Overall, we consider that the safeguards that have been adopted appropriately mitigate the principal threats identified and we therefore confirm that EY is independent and the objectivity and independence of Mark Hodgson, your audit engagement partner and the audit engagement team have not been compromised.

### Self interest threats

A self interest threat arises when EY has financial or other interests in the Council. Examples include where we receive significant fees in respect of non-audit services; where we need to recover long outstanding fees; or where we enter into a business relationship with you. At the time of writing, there are no long outstanding fees.

We believe that it is appropriate for us to undertake permissible non-audit services and we will comply with the policies that you have approved.

None of the services are prohibited under the FRC's ES or the National Audit Office's Auditor Guidance Note 01 and the services have been approved in accordance with your policy on pre-approval. The ratio of non audit fees to audits fees is not permitted to exceed 70%.

A self interest threat may also arise if members of our audit engagement team have objectives or are rewarded in relation to sales of non-audit services to you. We confirm that no member of our audit engagement team, including those from other service lines, has objectives or is rewarded in relation to sales to you, in compliance with Ethical Standard part 4.

There are no self interest threats at the date of this report.

### Self review threats

Self review threats arise when the results of a non-audit service performed by EY or others within the EY network are reflected in the amounts included or disclosed in the financial statements.

There are no self review threats at the date of this report.

### Management threats

Partners and employees of EY are prohibited from taking decisions on behalf of management of the Council. Management threats may also arise during the provision of a non-audit service in relation to which management is required to make judgements or decision based on that work.

There are no management threats at the date of this report.

## Relationships, services and related threats and safeguards

### Other threats

Other threats, such as advocacy, familiarity or intimidation, may arise.  
There are no other threats at the date of this report.

## Other communications

### EY Transparency Report 2018

Ernst & Young (EY) has policies and procedures that instil professional values as part of firm culture and ensure that the highest standards of objectivity, independence and integrity are maintained.

Details of the key policies and processes in place within EY for maintaining objectivity and independence can be found in our annual Transparency Report which the firm is required to publish by law. The most recent version of this Report is for the year ended 1 July 2018 and can be found here:

<http://https://www.ey.com/uk/en/about-us/ey-uk-transparency-report-2018>



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## Appendices



## Appendix A

### Fees

Public Sector Audit Appointments Ltd (PSAA) has published the fee scale for the audit of the 2018/19 accounts of opted-in principal local government and police bodies. This is defined as the fee required by auditors to meet statutory responsibilities under the Local Audit and Accountability Act 2014 in accordance with the requirements of the Code of Audit Practice and supporting guidance published by the National Audit Office, the financial reporting requirements set out in the Code of Practice on Local Authority Accounting published by CIPFA/LASAAC, and the professional standards applicable to auditors' work.

	Planned fee 2018/19	Scale fee 2018/19
	£'s	£'s
Total Fee - Code work	72,427 (Note 1)	72,427
Total audit	72,427	72,427
Other services not covered above	-	-
Total other non-audit services	-	-
Total fees	72,427	72,427

#### **All fees exclude VAT**

Note 1 - Our planning work has identified that additional work will be required on Opening Balances, PFI schemes, Minimum Revenue Provision and implementation of new financial standards. The extent of this work will be agreed with officers.

Additionally, we have yet to been able to fully scope our work in relation to our responsibilities for the VFM arrangements. The outcome of the conclusion on the 2017/18 arrangements may lead to additional audit procedures for our 2018/19 conclusion, which would have further fee implications.

Any correspondence with members of the Public and any work in relation to objections to the financial statements is outside of the scale fee and would result in additional audit fees being levied.

The agreed fee presented is based on the following assumptions:

- ▶ Officers meeting the agreed timetable of deliverables;
- ▶ Our accounts opinion and value for money conclusion being unqualified;
- ▶ Appropriate quality of documentation is provided by the Council; and
- ▶ The Council has an effective control environment.




If any of the above assumptions prove to be unfounded, we will seek a variation to the agreed fee. This will be discussed with the Council in advance.

Fees for the auditor's consideration of correspondence from the public and formal objections will be charged in addition to the scale fee.

## Appendix B

# Required communications with the Audit and Accounts Committee




We have detailed the communications that we must provide to the Audit and Accounts Committee.

		 Our Reporting to you
Required communications	 What is reported?	 When and where
Terms of engagement	Confirmation by the Audit and Accounts Committee of acceptance of terms of engagement as written in the engagement letter signed by both parties.	The statement of responsibilities serves as the formal terms of engagement between the PSAA's appointed auditors and audited bodies.
Our responsibilities	Reminder of our responsibilities as set out in the engagement letter	The statement of responsibilities serves as the formal terms of engagement between the PSAA's appointed auditors and audited bodies.
Planning and audit approach	Communication of the planned scope and timing of the audit, any limitations and the significant risks identified.	Audit Plan - March 2019
Significant findings from the audit	<ul style="list-style-type: none"> <li>▶ Our view about the significant qualitative aspects of accounting practices including accounting policies, accounting estimates and financial statement disclosures</li> <li>▶ Significant difficulties, if any, encountered during the audit</li> <li>▶ Significant matters, if any, arising from the audit that were discussed with management</li> <li>▶ Written representations that we are seeking</li> <li>▶ Expected modifications to the audit report</li> <li>▶ Other matters if any, significant to the oversight of the financial reporting process</li> <li>▶ Findings and issues regarding the opening balance on initial audits</li> </ul>	Audit Results Report - July 2019






## Appendix B

# Required communications with the Audit and Accounts Committee (continued)

		 Our Reporting to you
Required communications	 What is reported?	 When and where
Going concern	<p>Events or conditions identified that may cast significant doubt on the entity's ability to continue as a going concern, including:</p> <ul style="list-style-type: none"> <li>▶ Whether the events or conditions constitute a material uncertainty</li> <li>▶ Whether the use of the going concern assumption is appropriate in the preparation and presentation of the financial statements</li> <li>▶ The adequacy of related disclosures in the financial statements</li> </ul>	Audit Results Report - July 2019
Misstatements	<ul style="list-style-type: none"> <li>▶ Uncorrected misstatements and their effect on our audit opinion, unless prohibited by law or regulation</li> <li>▶ The effect of uncorrected misstatements related to prior periods</li> <li>▶ A request that any uncorrected misstatement be corrected</li> <li>▶ Corrected misstatements that are significant</li> <li>▶ Material misstatements corrected by management</li> </ul>	Audit Results Report - July 2019
Fraud	<ul style="list-style-type: none"> <li>▶ Enquiries of the Audit and Accounts Committee to determine whether they have knowledge of any actual, suspected or alleged fraud affecting the entity</li> <li>▶ Any fraud that we have identified or information we have obtained that indicates that a fraud may exist</li> <li>▶ A discussion of any other matters related to fraud</li> </ul>	Audit Results Report - July 2019
Related parties	<ul style="list-style-type: none"> <li>▶ Significant matters arising during the audit in connection with the entity's related parties including, when applicable:</li> <li>▶ Non-disclosure by management</li> <li>▶ Inappropriate authorisation and approval of transactions</li> <li>▶ Disagreement over disclosures</li> <li>▶ Non-compliance with laws and regulations</li> <li>▶ Difficulty in identifying the party that ultimately controls the entity</li> </ul>	Audit Results Report - July 2019




## Appendix B

# Required communications with the Audit and Accounts Committee (continued)

		 Our Reporting to you
Required communications	 What is reported?	 When and where
Independence	<p>Communication of all significant facts and matters that bear on EY's, and all individuals involved in the audit, objectivity and independence</p> <p>Communication of key elements of the audit engagement partner's consideration of independence and objectivity such as:</p> <ul style="list-style-type: none"> <li>▶ The principal threats</li> <li>▶ Safeguards adopted and their effectiveness</li> <li>▶ An overall assessment of threats and safeguards</li> <li>▶ Information about the general policies and process within the firm to maintain objectivity and independence</li> </ul> <p>For public interest entities and listed companies, communication of minimum requirements as detailed in the FRC Revised Ethical Standard 2016:</p> <ul style="list-style-type: none"> <li>▶ Relationships between EY, the Council and senior management, its affiliates and its connected parties</li> <li>▶ Services provided by EY that may reasonably bear on the auditors' objectivity and independence</li> <li>▶ Related safeguards</li> <li>▶ Fees charged by EY analysed into appropriate categories such as statutory audit fees, tax advisory fees, other non-audit service fees</li> <li>▶ A statement of compliance with the Ethical Standard, including any non-EY firms or external experts used in the audit</li> <li>▶ Details of any inconsistencies between the Ethical Standard and Group's policy for the provision of non-audit services, and any apparent breach of that policy</li> <li>▶ Details of any contingent fee arrangements for non-audit services</li> <li>▶ Where EY has determined it is appropriate to apply more restrictive rules than permitted under the Ethical Standard</li> <li>▶ The Audit and Accounts Committee should also be provided an opportunity to discuss matters affecting auditor independence</li> </ul>	<p>Audit Plan - March 2019</p> <p>Audit Results Report - July 2019</p>

## Appendix B




# Required communications with the Audit and Accounts Committee (continued)

		 Our Reporting to you
Required communications	 What is reported?	 When and where
External confirmations	<ul style="list-style-type: none"> <li>▶ Management's refusal for us to request confirmations</li> <li>▶ Inability to obtain relevant and reliable audit evidence from other procedures</li> </ul>	Audit Results Report - July 2019
Consideration of laws and regulations	<ul style="list-style-type: none"> <li>▶ Audit findings regarding non-compliance where the non-compliance is material and believed to be intentional. This communication is subject to compliance with legislation on tipping off</li> <li>▶ Enquiry of the Audit and Accounts Committee into possible instances of non-compliance with laws and regulations that may have a material effect on the financial statements and that the Audit and Accounts Committee may be aware of</li> </ul>	Audit Results Report - July 2019
Internal controls	<ul style="list-style-type: none"> <li>▶ Significant deficiencies in internal controls identified during the audit</li> </ul>	Audit Results Report - July 2019
Group audits	<ul style="list-style-type: none"> <li>▶ An overview of the type of work to be performed on the financial information of the components</li> <li>▶ An overview of the nature of the group audit team's planned involvement in the work to be performed by the component auditors on the financial information of significant components</li> <li>▶ Instances where the group audit team's evaluation of the work of a component auditor gave rise to a concern about the quality of that auditor's work</li> <li>▶ Any limitations on the group audit, for example, where the group engagement team's access to information may have been restricted</li> <li>▶ Fraud or suspected fraud involving group management, component management, employees who have significant roles in group-wide controls or others where the fraud resulted in a material misstatement of the group financial statements</li> </ul>	Audit Plan - March 2019 Audit Results Report - July 2019



## Appendix B

# Required communications with the Audit and Accounts Committee (continued)

		 Our Reporting to you
Required communications	 What is reported?	 When and where
Representations	Written representations we are requesting from management and/or those charged with governance	Audit Results Report - July 2019
Material inconsistencies and misstatements	Material inconsistencies or misstatements of fact identified in other information which management has refused to revise	Audit Results Report - July 2019
Auditors report	Any circumstances identified that affect the form and content of our auditor's report	Audit Results Report - July 2019
Fee Reporting	<ul style="list-style-type: none"> <li>▶ Breakdown of fee information when the audit plan is agreed</li> <li>▶ Breakdown of fee information at the completion of the audit</li> <li>▶ Any non-audit work</li> </ul>	Audit Plan - March 2019 Audit Results Report - July 2019 Annual Audit Letter - August 2019

## Additional audit information

### Other required procedures during the course of the audit

In addition to the key areas of audit focus outlined in section 2, we have to perform other procedures as required by auditing, ethical and independence standards and other regulations. We outline the procedures below that we will undertake during the course of our audit.

#### Our responsibilities required by auditing standards

- ▶ Identifying and assessing the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- ▶ Obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group and Council's internal control.
- ▶ Evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- ▶ Concluding on the appropriateness of management's use of the going concern basis of accounting.
- ▶ Evaluating the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- ▶ Obtaining sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group and the Council to express an opinion on the consolidated financial statements. Reading other information contained in the financial statements, that Audit and Accounts Committee reporting appropriately addresses matters communicated by us to the Audit and Accounts Committee and reporting whether it is materially inconsistent with our understanding and the financial statements; and
- ▶ Maintaining auditor independence.

### Purpose and evaluation of materiality

For the purposes of determining whether the accounts are free from material error, we define materiality as the magnitude of an omission or misstatement that, individually or in the aggregate, in light of the surrounding circumstances, could reasonably be expected to influence the economic decisions of the users of the financial statements. Our evaluation of it requires professional judgement and necessarily takes into account qualitative as well as quantitative considerations implicit in the definition. We would be happy to discuss with you your expectations regarding our detection of misstatements in the financial statements.

Materiality determines:

- ▶ The locations at which we conduct audit procedures to support the opinion given on the Group financial statements; and
- ▶ The level of work performed on individual account balances and financial statement disclosures.

The amount we consider material at the end of the audit may differ from our initial determination. At this stage, however, it is not feasible to anticipate all of the circumstances that may ultimately influence our judgement about materiality. At the end of the audit we will form our final opinion by reference to all matters that could be significant to users of the accounts, including the total effect of the audit misstatements we identify, and our evaluation of materiality at that date.

**PENSION FUND EXTERNAL AUDIT PLAN**

*To:* **Audit and Accounts Committee**

*Date:* 28 March 2019

*From:* Tracy Pegram, LGSS Pensions

*Electoral Division(s):* **All**

*Purpose:* To present Ernst & Young's audit plan for the Cambridgeshire Pension Fund's Statement of Accounts for the year ended 31 March 2019

*Key Issues:* External auditors, Ernst & Young wish to present their audit plan for information purposes.

*Recommendation:* That the Committee note the presentation.

<b><i>Officer contact:</i></b>	
Name:	Tracy Pegram
Post:	LGSS Pensions, One Angel Square, Northampton, NN1 1ED
Email:	TPegram@northamptonshire.gov.uk
Tel:	07917 197467

**1. Background**

1.1 Ernst & Young (EY) have been appointed as Independent External Auditors to provide an audit opinion on:

1.1.1 whether the financial statements of Cambridgeshire Pension Fund (the Pension Fund) give a true and fair view of the financial transactions of the Pension Fund during the year ended 31 March 2019 and the amount and disposition of the Fund's assets and liabilities as at 31 March 2019; and

1.1.2 the consistency of the Pension Fund financial statements within the Pension Fund annual report with the published financial statements of Cambridgeshire County Council.

1.2 EY have produced an audit plan, setting out identified audit risks, expected materiality levels, the scope of their audit and the planned delivery of the audit process. An Associate Partner from Ernst & Young, Mark Hodges, will attend this meeting to present the audit plan.

## 2. Report content

- 2.1 Page 5 of the accompanying report identifies the key risks and areas of auditor focus, and page 9 of the report details the Auditor's planned approach to these risk areas. These, along with the Fund's approach are summarised in the following table.

Risk/area of focus	Audit approach	Fund approach
Misstatements due to fraud or error	<ul style="list-style-type: none"> <li>Identify fraud risks at planning stage</li> <li>Inquire of management how risks are mitigated by controls</li> <li>Understand the level of oversight within processes</li> <li>Consider effectiveness of controls</li> <li>Use appropriate audit strategy to address risks identified</li> <li>Perform mandatory procedures, including detailed testing</li> </ul>	<ul style="list-style-type: none"> <li>Ensure process notes include identified risks</li> <li>Provide written process notes which detail controls</li> </ul>
Investment income and asset valuations – investment journals	<ul style="list-style-type: none"> <li>Test year end journals</li> <li>Review reconciliations of Investment Manager to Custodian reports</li> <li>Re-perform investment notes in Statement of Accounts</li> <li>Check reconciliation of holdings in Net Assets Statement to source reports</li> <li>Agree quoted investment income to source reports</li> </ul>	<ul style="list-style-type: none"> <li>Make copy journals available</li> <li>Provide quarterly reconciliation reports</li> <li>Liaise with Investment Managers to provide information to auditors on a timely basis</li> </ul>
Unusual Investments – Cambridge and Counties Bank and Cambridge Building Society	<ul style="list-style-type: none"> <li>Review Grant Thornton's external valuation of the Bank and consider appropriateness of assumptions used</li> <li>Values used are in line with relevant accounting policies</li> <li>Value of the Bank is in line with Grant Thornton's valuation report</li> </ul>	<ul style="list-style-type: none"> <li>Instruct Grant Thornton to provide a valuation report for the Bank and make this, and supporting information, available to the auditor</li> <li>Provide working papers demonstrating the value used at the year end and the valuation methodology</li> </ul>

- 2.2 Page 15 of the accompanying report sets out the planned materiality levels for the audit, which are planned to be:

Audit Area	Materiality
Net Assets	£2.9bn
Planning Materiality	£29.69m
Performance Materiality	£14.8m
Audit Differences	£1.4m

- 2.3 Page 23 of the accompanying report sets out the proposed timeline for delivery of the audit. The key planned milestones are:

Milestone	Planned dates	Status
Planning	December 2018-January 2019	Completed
Walkthroughs/Interim Audit	February – April 2019	In progress
Report audit plan	28 March 2019	In progress
Substantive testing	May – July 2019	-
Audit Results Report	Mid July 2019	-

Source Documents	Location
Cambridge Pension Fund Audit Plan Year ended 31 March 2019, dated 13 February 2019. Author: Ernst & Young (EY)	Attached to this covering paper





# Cambridgeshire Pension Fund

## Audit Plan

Year ended 31 March 2019

13 February 2019



Audit and Accounts Committee / Pensions Committee Members,  
Shire Hall,  
Castle Hill,  
Cambridge, CB3 0AP.

13 February 2019

Dear Audit and Accounts Committee / Pension Committee Members,

**2018/19 External Audit plan - Cambridgeshire Pension Fund**

We are pleased to attach our Audit Plan which sets out how we intend to carry out our responsibilities as auditor. Its purpose is to provide the Audit and Accounts Committee with a basis to review our proposed audit approach and scope for the 2018/19 audit in accordance with the requirements of the Local Audit and Accountability Act 2014, the National Audit Office's 2015 Code of Audit Practice, the Statement of Responsibilities issued by Public Sector Audit Appointments (PSAA) Ltd, auditing standards and other professional requirements. It is also to ensure that our audit is aligned with the Committee's service expectations.

This plan summarises our initial assessment of the key risks driving the development of an effective audit for the Pension Fund, and outlines our planned audit strategy in response to those risks.

This report is intended solely for the information and use of the Audit and Accounts Committee, the Pension Committee and management, and is not intended to be and should not be used by anyone other than these specified parties.

We welcome the opportunity to discuss this report with you on 28 March 2019 as well as understand whether there are other matters which you consider may influence our audit.

Yours faithfully

Mark Hodgson

Associate Partner

For and on behalf of Ernst & Young LLP

Enc



# Contents



Public Sector Audit Appointments Ltd (PSAA) issued the "Statement of responsibilities of auditors and audited bodies". It is available from the PSAA website (<https://www.psaa.co.uk/audit-quality/statement-of-responsibilities/>). The Statement of responsibilities serves as the formal terms of engagement between appointed auditors and audited bodies. It summarises where the different responsibilities of auditors and audited bodies begin and end, and what is to be expected of the audited body in certain areas. The "Terms of Appointment and further guidance (updated April 2018)" issued by the PSAA sets out additional requirements that auditors must comply with, over and above those set out in the National Audit Office Code of Audit Practice (the Code) and in legislation, and covers matters of practice and procedure which are of a recurring nature. This report is made solely to the Audit and Accounts Committee and management of the Pension Fund in accordance with the statement of responsibilities. Our work has been undertaken so that we might state to the Audit and Accounts Committee and management of the Pension Fund those matters we are required to state to them in this report and for no other purpose. To the fullest extent permitted by law we do not accept or assume responsibility to anyone other than the Audit and Accounts Committee and management of the Pension Fund for this report or for the opinions we have formed. It should not be provided to any third-party without our prior written consent.





01

# Overview of our 2018/19 audit strategy





## Overview of our 2018/19 audit strategy

The following 'dashboard' summarises the significant accounting and auditing matters outlined in this report. It seeks to provide the Audit and Accounts Committee with an overview of our initial risk identification for the upcoming audit and any changes in risks identified in the current year.

### Audit risks and areas of focus

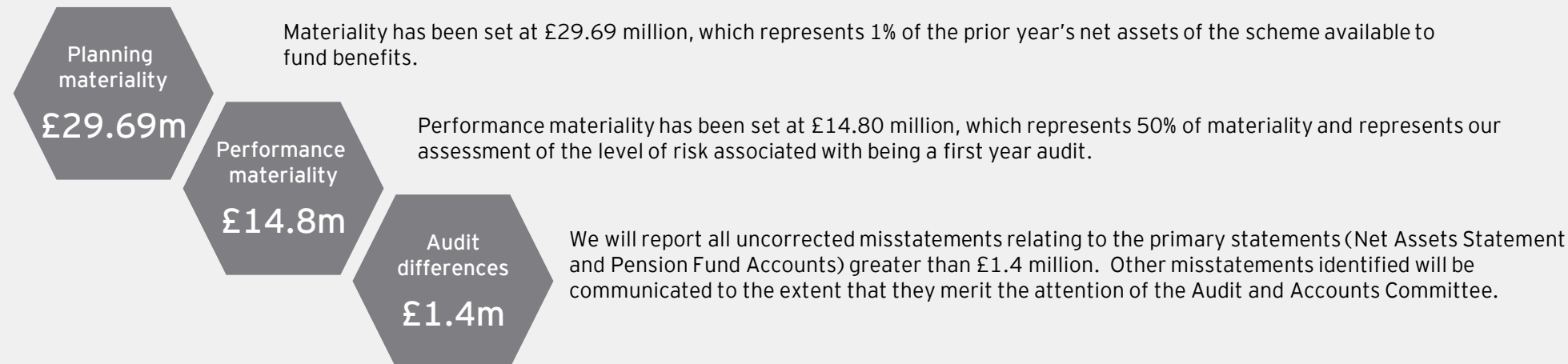
Risk / area of focus	Risk identified	Details
Misstatements due to fraud or error	Fraud risk	As identified in ISA (UK and Ireland) 240, management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records directly or indirectly and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.
Investment income and assets - Investment Journals	Fraud risk	We have considered the key areas where management has the material opportunity and incentive to override controls. We have identified the most likely area is to affect investment income and assets in the year, specifically through journal postings.
Unusual Investments - Cambridge and Counties Bank (CCB) and Cambridge Building Society (CBS)	Significant Risk	<p>These investments are hard to value level 3 investments as lack of observable inputs and prices are not publically available.</p> <p>From a review of the 2017/18 financial statements, the Fund has a total of £189 million included for private equity, £70 million of this is the investment in C&amp;C Bank. The Fund transparently discloses in the notes to the accounts surrounding "Assumptions Made About the Future and Other Major Sources of Estimation Uncertainty" that there is a risk that this could be under or over stated in the accounts.</p> <p>We consider this an non-routine investment for a pension fund, which requires specialist valuation. On this basis, we have deemed it a significant risk.</p>

## Overview of our 2018/19 audit strategy

Audit risks and areas of focus		
Risk / area of focus	Risk Identified	Details
Valuation of complex investments (Unquoted investments excluding CCB and CBS)	Inherent Risk	<p>The Fund's investments include unquoted pooled investment vehicles such as private equity and property investments.</p> <p>Key judgements are taken by the Investment Managers to value those investments whose prices are not publically available. The material nature of Investments means that any error in judgement could result in a material valuation error.</p> <p>Market volatility means such judgments can quickly become outdated, especially when there is a significant time period between the latest available audited information and the fund year end. Such variations could have a material impact on the financial statements.</p>
Pension Liability assumptions (IAS 26)	Inherent Risk	<p>An actuarial estimate of the pension fund liability to pay future pensions is calculated by an independent firm of actuaries with specialist knowledge and experience. The estimate is based on a roll-forward of data from the previous triennial valuation, updated where necessary, and has regard to local factors such as mortality rates and expected pay rises along with other assumptions around inflation when calculating the liability.</p> <p>There is a risk that the membership data and cash flows provided to the actuary as at 31 March may not be correct, or the valuation uses inappropriate assumptions to value the liability.</p>
Implementation of the new ERP financial ledger system	Inherent Risk	<p>From April 2018 a new ERP system was introduced across all LGSS clients. We consider this to carry an inherent risk due to the one off nature of the data transfer, which if done incorrectly would impact on the bought forward balances. Also, the mapping within the system can impact on the classification of certain balances within the financial statements. We need to understand the new financial system mapping and walkthrough the new transaction flows.</p>
Implementation of new accounting standards	Inherent Risk	<p>The 2018/19 CIPFA Code of practice on local authority accounting confirms that the Local Government will implement International Financial Reporting Standard ("IFRS") 9 - Financial Instruments and IFRS 15 - Revenue from Contracts with Customers.</p>

# Overview of our 2018/19 audit strategy

## Materiality



## Audit scope

This Audit Plan covers the work that we plan to perform to provide you with:

- Our audit opinion on whether the financial statements of Cambridgeshire Pension Fund (the Pension Fund) give a true and fair view of the financial transactions of the Pension Fund during the year ended 31 March 2019 and the amount and disposition of the Fund's assets and liabilities as at 31 March 2019; and
- Our opinion on the consistency of the Pension Fund financial statements within the Pension Fund annual report with the published financial statements of Cambridgeshire County Council.

Our audit will also include the mandatory procedures that we are required to perform in accordance with applicable laws and auditing standards.

When planning the audit we take into account several key inputs:

- Strategic, operational and financial risks relevant to the financial statements;
- Developments in financial reporting and auditing standards;
- The quality of systems and processes;
- Changes in the business and regulatory environment; and
- Management's views on all of the above

By considering these inputs, our audit is focused on the areas that matter and our feedback is more likely to be relevant to the Pension Fund.



## 02 Audit risks



## Our response to significant risks

We have set out the significant risks (including fraud risks \*) identified for the current year audit along with the rationale and expected audit approach. The risks identified below may change to reflect any significant findings or subsequent issues we identify during the audit.

	What is the risk?	What will we do?
<p><b>Misstatements due to fraud or error*</b></p>	<p>The financial statements as a whole are not free of material misstatements whether caused by fraud or error.</p> <p>As identified in ISA (UK and Ireland) 240, management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records directly or indirectly and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.</p> <p>We identify and respond to this fraud risk on every audit engagement.</p>	<p>We will undertake our standard procedures to address fraud risk, which include:</p> <ul style="list-style-type: none"> <li>▶ Identifying fraud risks during the planning stages.</li> <li>▶ Inquiring of management about risks of fraud and the controls put in place to address those risks.</li> <li>▶ Understanding the oversight given by those charged with governance of management's processes over fraud.</li> <li>▶ Considering the effectiveness of management's controls designed to address the risk of fraud.</li> <li>▶ Determining an appropriate strategy to address those identified risks of fraud.</li> <li>▶ Performing mandatory procedures regardless of specifically identified fraud risks, including; <ul style="list-style-type: none"> <li>▶ testing of journal entries and other adjustments in the preparation of the financial statements;</li> <li>▶ reviewing accounting estimates for evidence of management bias; and</li> <li>▶ evaluating the business rationale for significant unusual transactions.</li> </ul> </li> </ul> <p>We will utilise our data analytics capabilities to assist with our work, including journal entry testing. We will assess journal entries for evidence of management bias and evaluate for business rationale.</p>



## Our response to significant risks (continued)

	What is the risk?	What will we do?
Investment income and asset valuations - Investment Journals*	<p>We have considered the key areas where management has the opportunity and incentive to override controls that could affect the Fund Account and the Net Asset Statement.</p> <p>We have identified the main area being;</p> <ul style="list-style-type: none"> <li>Investment income and asset valuations being taken from the Custodian reports being incorrectly posted to the general ledger in the year, specifically through journal postings.</li> </ul>	<p>Our approach will focus on:</p> <ul style="list-style-type: none"> <li>Test journals at year-end to ensure there are no unexpected or unusual postings;</li> <li>Undertake a review of reconciliations to the fund manager and custodian reports and investigate any reconciling differences;</li> <li>Re-perform the detailed investment note using the reports we have acquired directly from the custodian or fund managers;</li> <li>Check the reconciliation of holdings included in the Net Assets Statement back to the source reports;</li> <li>For quoted investment income we will agree the reconciliation between fund managers and custodians back to the source reports.</li> </ul>



## Our response to significant risks (continued)

Unusual Investments - Cambridge and Counties Bank (CCB) and Cambridge Building Society (CBS)

### What is the risk?

These investments are hard to value Level 3 investments as lack of observable inputs and prices are not publically available.

CCB investment is based on valuations provided by a management specialist - Grant Thornton (GT). In the prior year the bank investment represented the largest single private equity investment by the fund. GT used a markets multiple approach in the prior year looking at price earnings ratio and price to book ratios, considering current and forecast earnings and ratios.

These investments are not publicly listed and as such there is a degree of judgement in their valuation.

From a review of the draft 2017/18 financial statements, the Fund has a total of £189 million included for private equity, £70 million of this is the investment in CCB. The Fund transparently discloses in the notes to the accounts surrounding "Assumptions Made About the Future and Other Major Sources of Estimation Uncertainty" that there is a risk that this could be under or over stated in the accounts.

### What will we do?

Our approach will focus on:

- ▶ Engaging with EY Pensions/Valuation team who will undertake a review of the valuation provided by GT considering the appropriateness of the assumptions and inputs used in determining the valuation;
- ▶ We will ensure that investments have been valued in accordance with the relevant accounting policies; and
- ▶ The audit team will test the accounting entries made in the statement of accounts to ensure they are consistent with the valuation provided by management's expert - GT.

## Audit risks

### Other areas of audit focus

We have identified other areas of the audit, that have not been classified as significant risks, but are still important when considering the risks of material misstatement to the financial statements and disclosures and therefore may be key audit matters we will include in our audit report.

#### What is the risk/area of focus?

#### What will we do?

##### Valuation of Complex Investments (Unquoted Investments)

The Fund's investments include unquoted pooled investment vehicles such as private equity, and property investments.

Judgements are taken by the Investment Managers to value those investments whose prices are not publically available. The material nature of Investments means that any error in judgement could result in a material valuation error.

Market volatility means such judgments can quickly become outdated, especially when there is a significant time period between the latest available audited information and the fund year end. Such variations could have a material impact on the financial statements.

The proportion of the fund comprising of these investment types in 2017/18 is at circa 14%, and as these investments are more complex to value, we have identified the Fund's investments in private equity and pooled property investments as higher risk, as even a small movement in these assumptions could have an impact on the financial statements.

##### New ERP System

From April 2018 a new ERP system was introduced.

We consider this to carry an inherent risk due to the one off nature of the data transfer, which if done incorrectly would impact on the bought forward balances. Also, the mapping within the system can impact on the classification of certain balances within the financial statements. We need to understand the new financial system mapping and walkthrough the new transaction flows.

In order to address this risk we will carry out a range of procedures including:

- ▶ Assessing the competence of management experts;
- ▶ Reviewing the basis of valuation for property investments and other unquoted investments and assessing the appropriateness of the valuation methods used;
- ▶ Where available, reviewing the latest audited accounts for the relevant fund managers and ensuring there are no matters arising that highlight material differences in the reported funds valuation within the financial statements; and
- ▶ Performing analytical procedures and checking the valuation output for reasonableness against our own expectations.

In order to address this risk we will carry out a range of procedures including:

- ▶ use data analytics to test opening balances;
- ▶ analytical review on prior year closing balances and current year opening balances; and
- ▶ testing the of transfer of balances to the new system

## Other areas of audit focus (Continued)

### What is the risk/area of focus?

#### Pension Liability Assumptions (IAS26)

An actuarial estimate of the pension fund liability to pay future pensions is calculated by an independent firm of actuaries with specialist knowledge and experience. The estimate is based on a roll-forward of data from the previous triennial valuation, updated where necessary, and has regard to local factors such as mortality rates and expected pay rises along with other assumptions around inflation when calculating the liability.

There is a risk that the membership data and cash flows provided to the actuary as at 31 March may not be correct, or the valuation uses inappropriate assumptions to value the liability.

#### New accounting standards

The CIPFA Code of practice on local authority accounting (the Code) requires the Pension Fund to comply with the requirements of two new accounting standards for 2018/19. These standards are:

##### **IFRS 9 – Financial Instruments**

This new accounting standard is applicable for local authority accounts from the 2018/19 financial year and will change:

- ▶ How financial assets are classified and measured;
- ▶ How the impairment of financial assets are calculated; and
- ▶ The disclosure requirements for financial assets.

There are transitional arrangements within the standard; and the 2018/19 CIPFA Code of practice on local authority accounting provides guidance on the application of IFRS 9. However, until the Guidance Notes are issued and any statutory overrides are confirmed there remains some uncertainty on the accounting treatment.

##### **IFRS 15 – Revenue from contracts**

The key requirements of the standard cover the identification of performance obligations under customer contracts and the linking of income to the meeting of those performance obligations.

### What will we do?

In order to address this risk we will carry out a range of procedures including:

- ▶ review the controls in place to ensure that the data provided from the fund to the actuary is complete and accurate;
- ▶ Review the reasonableness of the assumptions used in the calculation against other local government pension fund actuaries and observable data; and
- ▶ Agree the disclosure to the information provided by the actuary.

We will:

- ▶ Assess the Pension Fund's implementation arrangements that should include an impact assessment paper setting out the application of the new standards, transitional adjustments and planned accounting for 2018/19 including;
- ▶ For IFRS 9 Consider the classification and valuation of financial instrument assets;
- ▶ For IFRS 15 consider application to the Fund's revenue streams, and where the standard is relevant test to ensure revenue is recognised when (or as) it satisfies a performance obligation; and
- ▶ Check additional disclosure requirements.



03

## Audit materiality



## Materiality

### Materiality

For planning purposes, materiality for 2018/19 has been set at £29.69 million. This represents 1% of the Pension Fund's prior year net assets. It will be reassessed throughout the audit process. In an audit of a pension fund we consider the net assets to be the appropriate basis for setting the materiality as they represent the best measure of the schemes' ability to meet obligations rising from pension liabilities. We have provided supplemental information about audit materiality in Appendix C.



We request that the Audit and Accounts Committee confirm its understanding of, and agreement to, these materiality and reporting levels.

### Key definitions

**Planning materiality** – the amount over which we anticipate misstatements would influence the economic decisions of a user of the financial statements.

**Performance materiality** – the amount we use to determine the extent of our audit procedures. We have set performance materiality at £14.8 million which represents 50% of planning materiality. As this is our first year auditing the pension fund we are required to set performance materiality at this lower level compared to previous years.

**Audit difference threshold** – we propose that misstatements identified below this threshold are deemed clearly trivial. We will report to you all uncorrected misstatements over this amount relating to the Fund Account and Net Asset Statement.

Other uncorrected misstatements, such as reclassifications, misstatements in disclosures and corrected misstatements will be communicated to the extent that they merit the attention of the Audit and Accounts Committee, or are important from a qualitative perspective.





04

## Scope of our audit



# Our Audit Process and Strategy

### Objective and Scope of our Audit scoping

Under the Code of Audit Practice our principal objectives are to review and report on the Pension Fund's financial statements to the extent required by the relevant legislation and the requirements of the Code.

We issue an audit report that covers the financial statement audit.

Our objective is to form an opinion on the financial statements under International Standards on Auditing (UK and Ireland) as well as on the consistency of the Pension Fund financial statements within the Pension Fund annual report with the published financial statements of Cambridgeshire County Council.

We also perform other procedures as required by auditing, ethical and independence standards, the Code and other regulations. We outline below the procedures we will undertake during the course of our audit.

#### Procedures required by standards

- Addressing the risk of fraud and error;
- Significant disclosures included in the financial statements;
- Entity-wide controls;
- Reading other information contained in the financial statements and reporting whether it is inconsistent with our understanding and the financial statements; and
- Auditor independence.

#### Procedures required by the Code

- Reviewing, and reporting on as appropriate, other information published with the financial statements, including the Annual Governance

We are also required to discharge our statutory duties and responsibilities as established by the Local Audit and Accountability Act 2014 and Code of Audit Practice.

## Our Audit Process and Strategy (continued)

### Audit Process Overview

Our audit involves:

- ▶ Identifying and understanding the key processes and internal controls;
- ▶ Substantive tests of detail of transactions and amounts; and
- ▶ Reviewing and assessing the work of experts in relation to areas such as valuation of the Pension Fund to establish if reliance can be placed on their work

For 2018/19 we plan to follow a substantive approach to the audit as we have concluded this is the most efficient way to obtain the level of audit assurance required to conclude that the financial statements are not materially misstated.

#### **Analytics:**

We will use our computer-based analytics tools to enable us to capture whole populations of your financial data, in particular journal entries. These tools:

- ▶ Help identify specific exceptions and anomalies which can then be subject to more traditional substantive audit tests; and
- ▶ Give greater likelihood of identifying errors than random sampling techniques.

We will report the findings from our process and analytics work, including any significant weaknesses or inefficiencies identified and recommendations for improvement, to management and the Audit and Accounts Committee.

#### **Internal audit:**

As in the prior year we will review internal audit plans and the results of their work. We consider these when designing our overall audit approach and when developing in our detailed testing strategy. We may also reflect relevant findings from their work in our reporting, where it raises issues that we assess could have a material impact on the year-end financial statements.





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## Audit team



## Audit team

### Audit team structure:



Mark Hodgson  
Lead Audit Partner



Sappho Powell  
Audit Manager

Rama Karia  
Senior

The engagement team is led by Mark Hodgson, who has significant experience on Local Authorities and their Pension Fund audits. Mark Hodgson is supported by Sappho Powell who is responsible for the day-to-day direction of audit work and is the key point of contact for the finance team. The day-to-day audit team will be lead by Rama Karia.

## Use of specialists

When auditing key judgements, we are often required to rely on the input and advice provided by specialists who have qualifications and expertise not possessed by the core audit team. The areas where either EY or third party specialists provide input for the current year audit are:

Area	Specialists
Pensions Liability	Hymans Robertson (Cambridgeshire Pension Fund actuary) PwC (Consulting Actuary to the NAO) EY Pensions Advisory Team
Investment Valuation	The Pension Fund's custodian and fund managers EY Pensions Advisory Team EY Real Estate Valuation Team

In accordance with Auditing Standards, we will evaluate each specialist's professional competence and objectivity, considering their qualifications, experience and available resources, together with the independence of the individuals performing the work.

We also consider the work performed by the specialist in light of our knowledge of the Council's business and processes and our assessment of audit risk in the particular area. For example, we would typically perform the following procedures:

- ▶ Analyse source data and make inquiries as to the procedures used by the specialist to establish whether the source data is relevant and reliable;
- ▶ Assess the reasonableness of the assumptions and methods used;
- ▶ Consider the appropriateness of the timing of when the specialist carried out the work; and
- ▶ Assess whether the substance of the specialist's findings are properly reflected in the financial statements.





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## Audit timeline







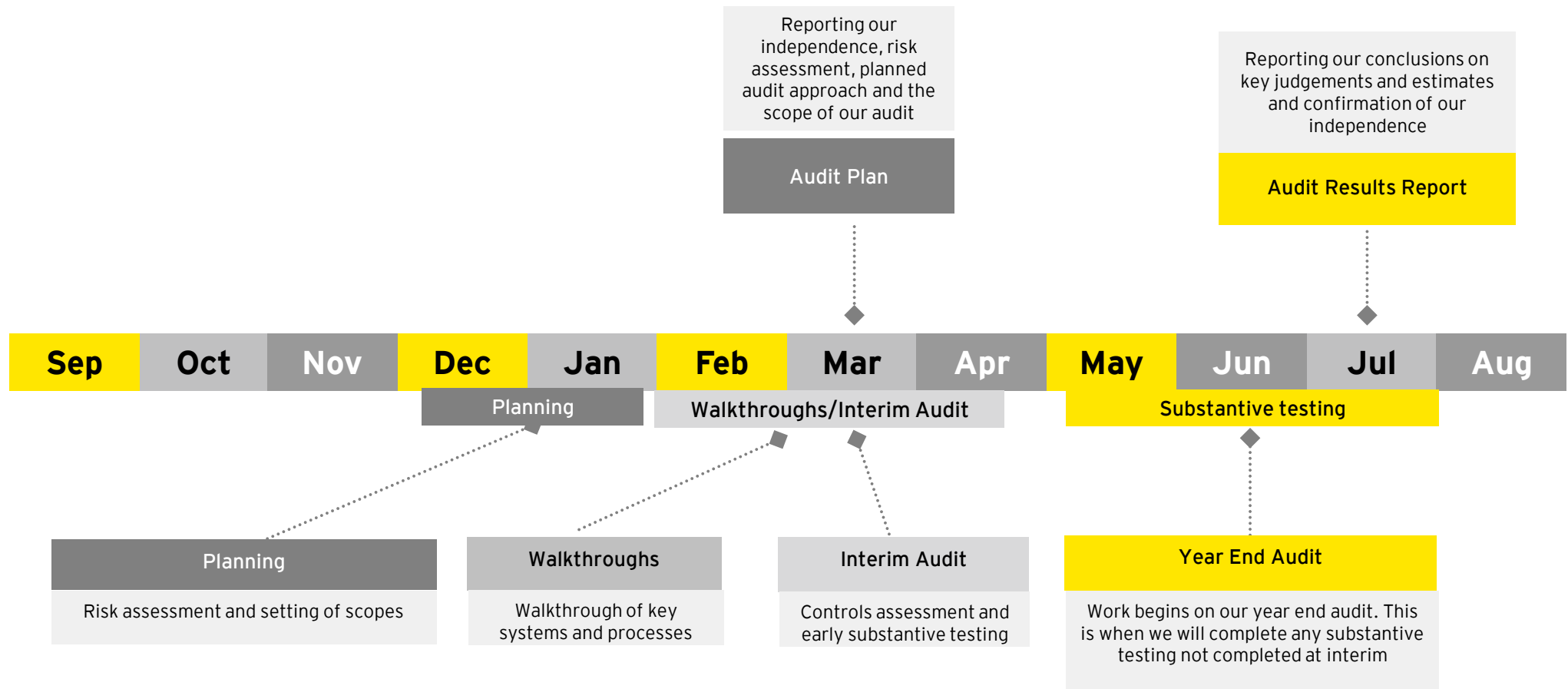
## Audit timeline

# Timetable of communication and deliverables

### Timeline

Below is a timetable showing the key stages of the audit and the deliverables we have agreed to provide to you through the audit cycle in 2018/19.

From time to time matters may arise that require immediate communication with the Audit and Accounts Committee and we will discuss them with the Audit and Accounts Committee Chair as appropriate. We will also provide updates on corporate governance and regulatory matters as necessary.





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# Independence



## Introduction

The FRC Ethical Standard and ISA (UK) 260 “Communication of audit matters with those charged with governance”, requires us to communicate with you on a timely basis on all significant facts and matters that bear upon our integrity, objectivity and independence. The Ethical Standard, as revised in June 2016, requires that we communicate formally both at the planning stage and at the conclusion of the audit, as well as during the course of the audit if appropriate. The aim of these communications is to ensure full and fair disclosure by us to those charged with your governance on matters in which you have an interest.

### Required communications

Planning stage	Final stage
<ul style="list-style-type: none"> <li>▶ The principal threats, if any, to objectivity and independence identified by Ernst &amp; Young (EY) including consideration of all relationships between the you, your affiliates and directors and us;</li> <li>▶ The safeguards adopted and the reasons why they are considered to be effective, including any Engagement Quality review;</li> <li>▶ The overall assessment of threats and safeguards;</li> <li>▶ Information about the general policies and process within EY to maintain objectivity and independence.</li> </ul>	<ul style="list-style-type: none"> <li>▶ In order for you to assess the integrity, objectivity and independence of the firm and each covered person, we are required to provide a written disclosure of relationships (including the provision of non-audit services) that may bear on our integrity, objectivity and independence. This is required to have regard to relationships with the entity, its directors and senior management, its affiliates, and its connected parties and the threats to integrity or objectivity, including those that could compromise independence that these create. We are also required to disclose any safeguards that we have put in place and why they address such threats, together with any other information necessary to enable our objectivity and independence to be assessed;</li> <li>▶ Details of non-audit services provided and the fees charged in relation thereto;</li> <li>▶ Written confirmation that the firm and each covered person is independent and, if applicable, that any non-EY firms used in the group audit or external experts used have confirmed their independence to us;</li> <li>▶ Written confirmation that all covered persons are independent;</li> <li>▶ Details of any inconsistencies between FRC Ethical Standard and your policy for the supply of non-audit services by EY and any apparent breach of that policy;</li> <li>▶ Details of any contingent fee arrangements for non-audit services provided by us or our network firms; and</li> <li>▶ An opportunity to discuss auditor independence issues.</li> </ul>

In addition, during the course of the audit, we are required to communicate with you whenever any significant judgements are made about threats to objectivity and independence and the appropriateness of safeguards put in place, for example, when accepting an engagement to provide non-audit services.

We also provide information on any contingent fee arrangements, the amounts of any future services that have been contracted, and details of any written proposal to provide non-audit services that has been submitted;

We ensure that the total amount of fees that EY and our network firms have charged to you and your affiliates for the provision of services during the reporting period, analysed in appropriate categories, are disclosed.

## Relationships, services and related threats and safeguards

We highlight the following significant facts and matters that may be reasonably considered to bear upon our objectivity and independence, including the principal threats, if any. We have adopted the safeguards noted below to mitigate these threats along with the reasons why they are considered to be effective.

### Overall Assessment

Overall, we consider that the safeguards that have been adopted appropriately mitigate the principal threats identified and we therefore confirm that EY is independent and the objectivity and independence of Mark Hodgson, your audit engagement partner and the audit engagement team have not been compromised.

### Self interest threats

A self interest threat arises when EY has financial or other interests in the Council. Examples include where we receive significant fees in respect of non-audit services; where we need to recover long outstanding fees; or where we enter into a business relationship with you. At the time of writing, there are no long outstanding fees.

We believe that it is appropriate for us to undertake permissible non-audit services and we will comply with the policies that you have approved.

None of the services are prohibited under the FRC's ES or the National Audit Office's Auditor Guidance Note 01 and the services have been approved in accordance with your policy on pre-approval. The ratio of non audit fees to audits fees is not permitted to exceed 70%.

At the time of writing, there are no non-audit services provided by us to the Pension Fund.

A self interest threat may also arise if members of our audit engagement team have objectives or are rewarded in relation to sales of non-audit services to you. We confirm that no member of our audit engagement team, including those from other service lines, has objectives or is rewarded in relation to sales to you, in compliance with Ethical Standard part 4.

There are no other self interest threats at the date of this report.

### Self review threats

Self review threats arise when the results of a non-audit service performed by EY or others within the EY network are reflected in the amounts included or disclosed in the financial statements.

There are no self review threats at the date of this report.

### Management threats

Partners and employees of EY are prohibited from taking decisions on behalf of management of the Council. Management threats may also arise during the provision of a non-audit service in relation to which management is required to make judgements or decision based on that work.

There are no management threats at the date of this report.

### Other threats

Other threats, such as advocacy, familiarity or intimidation, may arise.

There are no other threats at the date of this report.



## Other communications

### EY Transparency Report 2017

Ernst & Young (EY) has policies and procedures that instil professional values as part of firm culture and ensure that the highest standards of objectivity, independence and integrity are maintained.

Details of the key policies and processes in place within EY for maintaining objectivity and independence can be found in our annual Transparency Report which the firm is required to publish by law. The most recent version of this Report is for the year ended 1 July 2018 and can be found here:

<http://www.ey.com/uk/en/about-us/ey-uk-transparency-report-2018>



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## Appendices



## Appendix A

### Fees

The duty to prescribe fees is a statutory function delegated to Public Sector Audit Appointments Ltd (PSAA) by the Secretary of State for Communities and Local Government.

PSAA has published a scale fee for all relevant bodies. This is defined as the fee required by auditors to meet statutory responsibilities under the Local Audit and Accountability Act 2014 in accordance with the NAO Code.

	Planned fee 2018/19	Scale fee 2018/19	Final Fee 2017/18
	£'s	£'s	£'s
Total Fee - Code work	22,756 (Note 1)	17,256	22,410
Total fees	22,756	17,256	22,410

**All fees exclude VAT**

*Note 1* - We anticipate charging an additional fee of £5,500 in 2018/19 to take into account the additional work required to respond to IAS19 assurance requests from admitted bodies and their auditors. This is subject to formal approval by PSAA Ltd under their scale fee variation approval process.

Due to the significant risk raised in relation to the valuation of Cambridge & County Bank and Cambridge Building Society we envisage this will require audit procedures above that assumed within the current scale fee and therefore we will be seeking to charge an additional fee in this respect. The extent of these procedures will be kept under review and we will discuss this with management to assess the impact on the audit fee.

The agreed fee presented is based on the following assumptions:




- ▶ Officers meeting the agreed timetable of deliverables;
- ▶ Our financial statements opinion being unqualified;
- ▶ Appropriate quality of documentation is provided by the Pension Fund; and
- ▶ The Pension Fund has an effective control environment.

If any of the above assumptions prove to be unfounded, we will seek a variation to the agreed fee. This will be discussed with the Pension Fund in advance.

## Appendix B




# Required communications with the Audit and Accounts Committee

We have detailed the communications that we must provide to the Audit and Accounts Committee.

		 Our Reporting to you
Required communications	 What is reported?	 When and where
Terms of engagement	Confirmation by the Audit and Accounts Committee of acceptance of terms of engagement as written in the engagement letter signed by both parties.	The statement of responsibilities serves as the formal terms of engagement between the PSAA's appointed auditors and audited bodies.
Our responsibilities	Reminder of our responsibilities as set out in the engagement letter	The statement of responsibilities serves as the formal terms of engagement between the PSAA's appointed auditors and audited bodies.
Planning and audit approach	Communication of the planned scope and timing of the audit, any limitations and the significant risks identified. When communicating key audit matters this includes the most significant risks of material misstatement (whether or not due to fraud) including those that have the greatest effect on the overall audit strategy, the allocation of resources in the audit and directing the efforts of the engagement team.	Audit Plan - March 2019
Significant findings from the audit	<ul style="list-style-type: none"> <li>▶ Our view about the significant qualitative aspects of accounting practices including accounting policies, accounting estimates and financial statement disclosures</li> <li>▶ Significant difficulties, if any, encountered during the audit</li> <li>▶ Significant matters, if any, arising from the audit that were discussed with management</li> <li>▶ Written representations that we are seeking</li> <li>▶ Expected modifications to the audit report</li> <li>▶ Other matters if any, significant to the oversight of the financial reporting process</li> </ul>	Audit Results Report - July 2019

## Appendix B




# Required communications with the Audit and Accounts Committee (continued)

		 Our Reporting to you
Required communications	 What is reported?	 When and where
Going concern	<p>Events or conditions identified that may cast significant doubt on the entity's ability to continue as a going concern, including:</p> <ul style="list-style-type: none"> <li>▶ Whether the events or conditions constitute a material uncertainty</li> <li>▶ Whether the use of the going concern assumption is appropriate in the preparation and presentation of the financial statements</li> <li>▶ The adequacy of related disclosures in the financial statements</li> </ul>	Audit Results Report - July 2019
Misstatements	<ul style="list-style-type: none"> <li>▶ Uncorrected misstatements and their effect on our audit opinion, unless prohibited by law or regulation</li> <li>▶ The effect of uncorrected misstatements related to prior periods</li> <li>▶ A request that any uncorrected misstatement be corrected</li> <li>▶ Corrected misstatements that are significant</li> <li>▶ Material misstatements corrected by management</li> </ul>	Audit Results Report - July 2019
Fraud	<ul style="list-style-type: none"> <li>▶ Enquiries of the Audit and Accounts Committee to determine whether they have knowledge of any actual, suspected or alleged fraud affecting the entity</li> <li>▶ Any fraud that we have identified or information we have obtained that indicates that a fraud may exist</li> <li>▶ A discussion of any other matters related to fraud</li> </ul>	Audit Results Report - July 2019
Related parties	<ul style="list-style-type: none"> <li>▶ Significant matters arising during the audit in connection with the entity's related parties including, when applicable:</li> <li>▶ Non-disclosure by management</li> <li>▶ Inappropriate authorisation and approval of transactions</li> <li>▶ Disagreement over disclosures</li> <li>▶ Non-compliance with laws and regulations</li> <li>▶ Difficulty in identifying the party that ultimately controls the entity</li> </ul>	Audit Results Report - July 2019






## Appendix B

# Required communications with the Audit and Accounts Committee (continued)

		 Our Reporting to you
Required communications	 What is reported?	 When and where
Independence	<p>Communication of all significant facts and matters that bear on EY's, and all individuals involved in the audit, objectivity and independence</p> <p>Communication of key elements of the audit engagement partner's consideration of independence and objectivity such as:</p> <ul style="list-style-type: none"> <li>▶ The principal threats</li> <li>▶ Safeguards adopted and their effectiveness</li> <li>▶ An overall assessment of threats and safeguards</li> <li>▶ Information about the general policies and process within the firm to maintain objectivity and independence</li> </ul>	<p>Audit Plan - March 2019</p> <p>Audit Results Report - July 2019</p>
External confirmations	<ul style="list-style-type: none"> <li>▶ Management's refusal for us to request confirmations</li> <li>▶ Inability to obtain relevant and reliable audit evidence from other procedures</li> </ul>	Audit Results Report - July 2019
Consideration of laws and regulations	<ul style="list-style-type: none"> <li>▶ Audit findings regarding non-compliance where the non-compliance is material and believed to be intentional. This communication is subject to compliance with legislation on tipping off</li> <li>▶ Enquiry of the Audit and Accounts Committee into possible instances of non-compliance with laws and regulations that may have a material effect on the financial statements and that the Audit and Accounts Committee Committee may be aware of</li> </ul>	Audit Results Report - July 2019
Internal controls	<ul style="list-style-type: none"> <li>▶ Significant deficiencies in internal controls identified during the audit</li> </ul>	Audit Results Report - July 2019

## Appendix B

# Required communications with the Audit and Accounts Committee (continued)

		 Our Reporting to you
Required communications	 What is reported?	 When and where
Representations	Written representations we are requesting from management and/or those charged with governance	Audit Results Report - July 2019
Material inconsistencies and misstatements	Material inconsistencies or misstatements of fact identified in other information which management has refused to revise.	Audit Results Report - July 2019
Auditors report	<ul style="list-style-type: none"> <li>▶ Key audit matters that we will include in our auditor's report</li> <li>▶ Any circumstances identified that affect the form and content of our auditor's report</li> </ul>	Audit Results Report - July 2019
Fee Reporting	<ul style="list-style-type: none"> <li>▶ Breakdown of fee information when the audit plan is agreed</li> <li>▶ Breakdown of fee information at the completion of the audit</li> <li>▶ Any non-audit work</li> </ul>	Audit Plan - March 2019  Audit Results Report - July 2019

## Additional audit information

### Other required procedures during the course of the audit

In addition to the key areas of audit focus outlined in section 2, we have to perform other procedures as required by auditing, ethical and independence standards and other regulations. We outline the procedures below that we will undertake during the course of our audit.

#### Our responsibilities required by auditing standards

- ▶ Identifying and assessing the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- ▶ Obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Pension Fund's internal control.
- ▶ Evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- ▶ Concluding on the appropriateness of management's use of the going concern basis of accounting.
- ▶ Evaluating the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- ▶ Obtaining sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Pension Fund to express an opinion on the consolidated financial statements. Reading other information contained in the financial statements and reporting whether it is materially inconsistent with our understanding and the financial statements; and
- ▶ Maintaining auditor independence.



## Additional audit information (continued)

### Purpose and evaluation of materiality

For the purposes of determining whether the accounts are free from material error, we define materiality as the magnitude of an omission or misstatement that, individually or in the aggregate, in light of the surrounding circumstances, could reasonably be expected to influence the economic decisions of the users of the financial statements. Our evaluation of it requires professional judgement and necessarily takes into account qualitative as well as quantitative considerations implicit in the definition. We would be happy to discuss with you your expectations regarding our detection of misstatements in the financial statements.

Materiality determines:

- ▶ The locations at which we conduct audit procedures to support the opinion given on the financial statements; and
- ▶ The level of work performed on individual account balances and financial statement disclosures.

The amount we consider material at the end of the audit may differ from our initial determination. At this stage, however, it is not feasible to anticipate all of the circumstances that may ultimately influence our judgement about materiality. At the end of the audit we will form our final opinion by reference to all matters that could be significant to users of the accounts, including the total effect of the audit misstatements we identify, and our evaluation of materiality at that date.



**USE OF REGULATION OF INVESTIGATORY POWERS ACT 2000 (RIPA)**

To: **AUDIT AND ACCOUNTS COMMITTEE**

Date: **28<sup>TH</sup> March 2019**

From: **Fiona McMillan, Director of Law and Governance & Monitoring Officer  
LGSS**

**1. PURPOSE**

1.1 The purpose of this report is to provide the Committee with an overview of the following items:

- an understanding of RIPA which enables Committee members to have effective oversight of the use of these powers
- a report detailing the usage of the powers
- the inspection by the Investigatory Powers Commissioner's Office (IPCO) in November 2018 and the subsequent report received in January 2019.
- The draft joint policy for both Peterborough City Council and Cambridgeshire County Council

**2. BACKGROUND**

This report is for the Audit and Accounts Committee to consider under its Terms of Reference 2.7:

“To consider the Council's compliance with its own and published standards and controls”.

Responsibility for the oversight of RIPA previously sat with the Constitution and Ethics Committee. At its meeting of 28 February 2019, that committee agreed that oversight would be best served by the Audit and Accounts Committee, subject to full Council approval on 19 March 2019 which was achieved.

**3. RECOMMENDATIONS**

It is recommended that the Audit and Accounts Committee:

1. Receives a report into the usage of RIPA powers by Cambridgeshire County Council in the last 12 months.
2. Notes the outcome of the inspection of Cambridgeshire County

Council by the Investigatory Powers Commissioner's Office (IPCO).

3. Receives and agrees the revised joint Peterborough and Cambridgeshire RIPA policy.

<b>Officer contact:</b>	
Name:	Ben Stevenson,
Post:	Data Protection Officer/Central RIPA Monitoring Officer for Peterborough City Council and Cambridgeshire County Council
Email:	<a href="mailto:ben.stevenson@peterborough.gov.uk">ben.stevenson@peterborough.gov.uk</a>
Tel:	01733 452387

<b>4.</b>	<b>KEY ISSUES</b>
4.1	Local authorities exercise criminal investigation powers for a number of reasons from fly tipping to planning enforcement to sale of counterfeit goods. The Council may undertake covert surveillance to investigate such matters and that work will be regulated by RIPA. It also provides a statutory process for authorising such work.
4.2	RIPA seeks to ensure that any covert activity undertaken is necessary and proportionate because of the impact on an individual's right to a private life under Article 8 of the Human Rights Act. In undertaking such activity the Council is, in effect, suspending a person's right to privacy. RIPA seeks to ensure both the public interest and the human rights of individuals are balanced.
4.3	The Council is able to undertake directed surveillance meaning that it must be for the purpose of a specific investigation or operation. The Council is not permitted to undertake intrusive surveillance, i.e. surveillance in private premises or vehicles.
4.4.	Covert surveillance might mean the use of CCTV to monitor an individual's movement or their actions. Whilst the CCTV camera itself is overt, it is the use of that camera to track that individual's actions without that individual knowing which makes that act covert. The Council may also use underage volunteers to purchase tobacco or alcohol whilst being filmed. The viewing of CCTV footage <i>after</i> an incident does not constitute covert surveillance and therefore does not fall under RIPA.
4.5	RIPA also permits the Council, via the National Anti-Fraud Network (NAFN) to require the release of communications data where the appropriate circumstances exist. It can obtain information which identifies the subscriber to a mobile phone and to see a call history but it cannot gain access to the actual content of calls. In an investigation into a rogue trader, it could link the contact number to the person and others called. It cannot obtain access to electronic data protected by encryption or passwords, which would include emails.

4.6	The Council may also authorise the use of a Covert Human Intelligence Source (CHIS) to obtain information from individuals in a covert manner such as a Trading Standards officer using a pseudonym to carry out a test purchase online. It may also apply to the use of a member of the public to obtain private information about an individual. It should be noted that the Council has never authorised the use of a CHIS since the commencement of RIPA.
4.7	<p>In addition to RIPA, the Protection of Freedoms Act 2012 introduced two key important provisions for local authorities. The first is that in order for the Council to apply for approval, the offence being investigated must meet the <i>crime threshold</i>. This means that either the offence carries a maximum punishment of imprisonment of six months or more or it is an offence relating to the sale of tobacco or alcohol to underage individuals.</p> <p>The second key factor is the approval process. Any investigations must be properly authorised by one of the Council's Authorising Officers in accordance with its policies and procedures. In addition, the Council must also obtain judicial approval from a Justice of Peace i.e. district judge or Magistrate.</p>
<b>5</b>	<b>IPCO INSPECTION</b>
5.1	<p>The Investigatory Powers Commissioner's Office ("IPCO") provides independent oversight of the use of investigatory powers by intelligence agencies, police forces and other public authorities. As part of this oversight, it undertakes inspections to assess compliance, provide guidance and assurance that such powers are being used appropriately and in line with the legislation and codes of practice. It appointed Paul Gration to carry out an inspection of both councils in November 2018.</p> <p>Local authorities are inspected on a two to three year basis, with the last inspection of Peterborough City Council having been in 2015 and for Cambridgeshire County Council in 2016.</p>
5.2	As Fiona McMillan had become the senior responsible officer (SRO) for both Peterborough City Council and Cambridgeshire County Council shortly before the inspection, it was agreed that ICPO would undertake an inspection visit of both authorities at the same time.
5.3	At this point it was also agreed with the Chief Executive and SRO that Ben Stevenson (PCC) will act as central RIPA monitoring officer for both councils. Peterborough also has two experienced authorising officers who cover the main areas in which covert surveillance may play a role; the Prevention & Enforcement Service (e.g. fly tipping and the use of CCTV) and Regulatory Services (e.g. Trading Standards).
5.4	Officers agreed that each Council's policies would need to be updated to take into account the changes to the Codes of Practice issued in August 2018 and work commenced on updating each policy. Whilst this work was underway it was considered that, due to the joint approach across both councils for the relevant teams and officers, it would be beneficial to create one joint policy across both

	<p>councils. A draft joint policy was created by October 2018. Once notified of the impending IPCO inspection the SRO discussed the level of joint working and structures across both council with the IPCO and it was agreed that a joint inspection would be appropriate in the circumstances. The SRO also decided to take the opportunity to obtain the IPCO's view of the draft joint policy during the inspection. The inspector considered each council's own policies alongside the proposed joint policy. He found that Peterborough City Council had a clearly written and robust policy alongside an easy access guide available to officers as well as a reporting structure in place. He also found that Peterborough City Council has a well-regarded set of officers with strong experience and knowledge of RIPA matters. Following staffing changes, the corresponding structure and knowledge at Cambridgeshire County Council was no longer present and the policy needed updating. The inspector concluded that the adoption of an updated joint version of the Peterborough policy and structure to be used across both Councils would enable the necessary rigour and oversight to be put in place at both Councils.</p>
5.5	<p>The inspection report was very positive and it highlighted:</p> <ul style="list-style-type: none"> <li>• the RIPA compliant and fit for purpose structure both councils have in place to ensure compliance</li> <li>• recent training had been undertaken across both councils and each were aware of the need to continue to promote awareness of RIPA to ensure compliance</li> <li>• both councils correct approach to informing Members of the use of the powers at each Audit Committee ( formerly Constitution &amp; Ethics Committee at CCC)</li> <li>• in addition to the policy, PCC's an easy to read user guide which is available for officers was commended</li> <li>• the excellent understanding of RIPA by the SRO, central monitoring officer and authorising officers in place across both councils</li> </ul>
5.6	<p>The inspection did highlight some areas to help improve applications at both councils such as providing greater detail on how each council assessed any collateral intrusion during its activities and also ensuring that officers documented any variation between what activity is proposed and what is authorised.</p>
5.7	<p>Mr. Gration also highlighted that whilst the policy covered in great detail the approach to the use of social media in surveillance, he felt that it also needed to consider the way in which both councils had oversight of such activities and how the use of social media can be audited during investigations.</p>
5.8	<p>Mr. Gration also recommended that officers ensured that the section of the draft policy regarding a CHIS was reviewed for clarity and made easier for officers to understand exactly what a CHIS is and the process to be followed. This is particularly important given that neither council has ever required the use of a CHIS.</p>
5.9	<p>These issues formed the basis of the report's single recommendation which is to review the draft policy based on those issues highlighted. The Inspector believed that with these small changes, the councils will have a well written, meaningful and compliant policy in place.</p>

<b>6.</b>	<b>POLICY REVIEW</b>
6.1	The proposed joint policy has been revised in light of the revised Codes of Practice and also in light of the comments of the Inspector. Aside from updating to reflect changes in job titles and the policy covering both councils, the key changes are highlighted below.
6.2	<p><b>General Observation Activities (page 9)</b></p> <p>This is a new section to provide some clarity for officers on when they may not need surveillance when they are undertaking their normal daily duties.</p>
6.3	<p><b>Authorising Covert Direct Surveillance (page 11)</b></p> <p>This section has been updated to reflect what conditions need to be met to enable the surveillance to be authorised. Whilst the Codes of Practice have always emphasised the necessity and proportionality within any application, officers should also ensure that the application is fair and balanced.</p> <p>It also reflects the need to ensure that any proposed activity is covered by the authorisation. For example it is made explicit that both static and mobile surveillance activities are authorised rather than simply authorising surveillance.</p> <p>The section also makes clear that potential collateral intrusion is considered fully and how this will be minimised. It may also be necessary to obtain a new authorisation should there be any material changes during the operation.</p>
6.4	<p><b>When surveillance falls outside of RIPA (page 15)</b></p> <p>Given the threshold test for when RIPA applies for a local authority, there will inevitably be surveillance activity which falls outside of the RIPA framework. A section has been included a section for officers to be reminded that any activity which could be considered surveillance should be necessary and proportionate to what they hope to achieve. Officers are expected to consider whether their activity does meet the RIPA Test and review with their manager to ensure that no application is required but also that the activity is appropriate.</p>
6.5	<p><b>CCTV (page 15)</b></p> <p>The section has been updated to reflect the approach to be taken where the use of CCTV cameras is either directly controlled by the Police or operated by council officers on behalf of the Police. Council officers must be aware of what activity has been authorised and understand the limits or restrictions of what has been authorised.</p>
6.6	<p><b>Aerial Surveillance (page 15)</b></p> <p>It should be stressed that neither council has such capability however it is recognised that it may be considered in the future and its existence should be noted as a <i>potential</i> option and included in the policy.</p>

6.7	<p><b>Covert Human Intelligence Source (pages 17 to 21)</b></p> <p>The Inspector highlighted this an area where the clarity of the draft policy could be improved. A very clear opening has been included to ensure that any consideration of the use a CHIS is discussed with the SRO first. Given the higher risks attracted by the use of a CHIS, it was considered that the Chief Executive should be the authorising officer in these matters.</p> <p>The section includes the definition of a CHIS as well as examples for officers o when a CHIS authorisation may be required. It also includes greater detail on the necessity and proportionality aspects of any application.</p>								
6.8	<p><b>Use of a Juvenile as a CHIS (page 21)</b></p> <p>The use of a juvenile in such a way would attract a greater risk than an adult and therefore there is a separate section for this specific type of application.</p>								
6.9	<p><b>The use of Social Media/Internet in investigations (page 23 to 24)</b></p> <p>Although a growth area in intelligence as it is often publicly accessible, the councils must ensure that use of social media such as Facebook or Twitter complies with the right of an individual to privacy. This section provides the framework for that work and when this work may need a suitable authorisation. This section also covers access to information in a public setting as well as the use of covert accounts/identities by officers should be recorded to ensure that there is clear governance of such activity. This may apply when Trading Standards officers are investigating rogue traders and are making test purchases online.</p>								
6.10	<p><b>Acquisition of Communications Data (page 33)</b></p> <p>This has been updated to reflect the changes in the crime threshold from 1 November 2018 for service or traffic data which is restricted to serious crime. It should be noted that both councils would only require subscriber data which can be acquired for any criminal offence.</p>								
7.	<p><b>SURVEILLANCE UNDERTAKEN</b></p>								
7.1	<p>There has been one covert surveillance application in 2018 for Cambridgeshire County Council as detailed below:</p> <table><tr><th>Date approval</th><th>Type of Surveillance</th><th>Reason</th><th>Outcomes</th></tr><tr><td>Council approval: 5 September 2018</td><td>Covert</td><td>Sale of illegal tobacco investigation</td><td>Officers undertook surveillance of the property on two occasions however it was determined that the initial intelligence was proven to be</td></tr></table>	Date approval	Type of Surveillance	Reason	Outcomes	Council approval: 5 September 2018	Covert	Sale of illegal tobacco investigation	Officers undertook surveillance of the property on two occasions however it was determined that the initial intelligence was proven to be
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Council approval: 5 September 2018	Covert	Sale of illegal tobacco investigation	Officers undertook surveillance of the property on two occasions however it was determined that the initial intelligence was proven to be						



	Magistrates approval: 17 September 2018			not correct and the surveillance was ended.															
In addition, four applications for communications data were made:																			
	<table><tr><th>Date approval</th><th>Reason</th><th>Outcomes</th></tr><tr><td>Council approval: 22 September 2018 Magistrates approval: 27 September 2018</td><td>Sale of illegal tobacco investigation</td><td>Subscriber details would have assisted however no information was held by the provider</td></tr><tr><td>Council approval: 22 September 2018 Magistrates approval: 27 September 2018</td><td>Rogue doorstep trader investigation (fraud)</td><td>Subscriber details would have assisted however no information was held by the provider</td></tr><tr><td>Council approval: 22 September 2018 Magistrates approval: 27 September 2018</td><td>Rogue doorstep trader investigation (fraud)</td><td>Subscriber details would have assisted however no information was held by the provider</td></tr><tr><td>Council approval: 22 September 2018 Magistrates approval: 27 September 2018</td><td>Rogue doorstep trader investigation (fraud)</td><td>Subscriber details would have assisted however no information was held by the provider</td></tr></table>	Date approval	Reason	Outcomes	Council approval: 22 September 2018 Magistrates approval: 27 September 2018	Sale of illegal tobacco investigation	Subscriber details would have assisted however no information was held by the provider	Council approval: 22 September 2018 Magistrates approval: 27 September 2018	Rogue doorstep trader investigation (fraud)	Subscriber details would have assisted however no information was held by the provider	Council approval: 22 September 2018 Magistrates approval: 27 September 2018	Rogue doorstep trader investigation (fraud)	Subscriber details would have assisted however no information was held by the provider	Council approval: 22 September 2018 Magistrates approval: 27 September 2018	Rogue doorstep trader investigation (fraud)	Subscriber details would have assisted however no information was held by the provider			
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8.	CONSULTATION																		
8.1	<p>The report following the inspection was received by the following parties:</p> <ul style="list-style-type: none"><li>● Chief Executive; and</li><li>● Director of Law and Governance/SRO</li></ul> <p>The policy has been reviewed by Director of Law and Governance with consultation of the authorising officers.</p>																		
9.	ANTICIPATED OUTCOMES OR IMPACT																		
9.1	<p>The Audit and Accounts Committee will be informed of the necessary and proportionate use of RIPA across the Authority through regular updates.</p> <p>The draft policy is agreed for use for both Councils and reviewed on annual basis.</p>																		

<b>10.</b>	<b>REASON FOR THE RECOMMENDATION</b>	
10.1	It is recommended in the Codes of Practice that the Committee continues to receive information on the use of RIPA and reviews the policy on an annual basis. In order to assist the committee in these duties, training will be provided prior to the committee's 11 June 2019 meeting.	
<b>11.</b>	<b>ALTERNATIVE OPTIONS CONSIDERED</b>	
11.1	There are no alternative options considered at this time.	
<b>Source Documents</b>		<b>Location</b>
Regulation of Investigatory Powers Act 2000		Contact
Protection of Freedoms Act 2012		<a href="mailto:ben.stevenson@peterborough.gov.uk">ben.stevenson@peterborough.gov.uk</a>

**INTEGRATED RESOURCES AND PERFORMANCE REPORT FOR THE PERIOD ENDING  
31ST JANUARY 2019**

*To:* **Audit & Accounts Committee**

*Date:* **28 March 2019**

*From:* **Chief Finance Officer**

*Electoral division(s):* **All**

*Forward Plan ref:* **N/A**

*Key decision:* **N/A**

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

DRAFT

**Recommendations:** The committee is asked to note the following recommendations made to General Purposes Committee on 26 March 2019:

- a) Approve the allocation of the Brexit Funding for Local Government grant (£87,500) to the corporate grants account within Funding Items as set out in section 5.2;
- b) Approve accounting for a write-off of £85k: Thoughts of Others Ltd overpayment invoice following the liquidation of that company as set out in section 6.2;
- c) Approve -£2.0m revised phasing of prudential borrowing from 2018/19 to 2019/20 for the £90m Highways Maintenance schemes as set out in section 7.7;
- d) Note the +£1.348m additional Devolved Formula Capital funding to be received by People and Communities (P&C) from the Education and Skills Funding Agency (ESFA) as set out in section 7.7;
- e) Note the reduction in total required prudential borrowing of £3m in relation to the EastNet scheme as set out in section 7.8.1;
- f) Approve prudential borrowing of £620,000 in 2019/20 for the Mosaic IT Infrastructure scheme, as set out in section 7.8.2;
- g) Approve prudential borrowing of £150,000 in 2019/20 and a further £150k for each of the next 2 financial years for the Essential Cambridgeshire County Council (CCC) Business Systems Upgrades project, as set out in section 7.8.3;
- h) Approve additional prudential borrowing of £95,700 in 2019/20 for the Swaffham Prior Community Heat Scheme as set out in section 7.9;
- i) Approve additional prudential borrowing of £150,000 in 2019/20 for the Cambourne Village College Scheme as set out in section 7.10; and
- j) Approve a revision in the agreed level of loan permitted to Viva, to up to £450k, for capital expenditure on the Soham Mill project, delegating agreement of final terms to the Chief Finance Officer in consultation with the Chairman of GPC (see section 8.10).

<b>Officer contact:</b>		<b>Member contacts:</b>	
Name:	Tom Kelly	Names:	Councillors Count & Hickford
Post:	Head of Finance	Post:	Chair/Vice-Chair
Email:	<a href="mailto:Tom.Kelly@cambridgeshire.gov.uk">Tom.Kelly@cambridgeshire.gov.uk</a>	Email:	<a href="mailto:Steve.Count@cambridgeshire.gov.uk">Steve.Count@cambridgeshire.gov.uk</a> <a href="mailto:Roger.Hickford@cambridgeshire.gov.uk">Roger.Hickford@cambridgeshire.gov.uk</a>
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

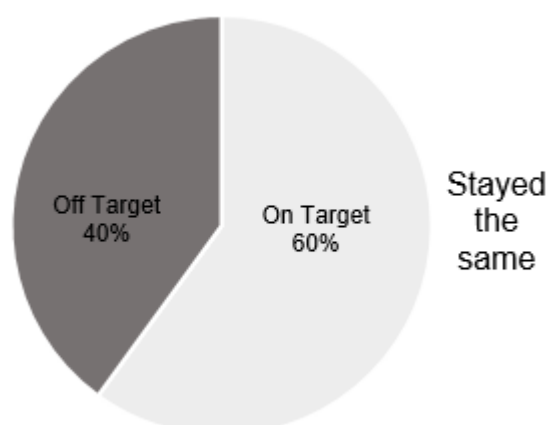
- 2.1 The following summary provides a snapshot of the Authority's performance against its indicators around outcomes, its forecast financial position at year-end and its key activity data for care budgets.

### 2.2 Change in indicators:

Data available as at: 31/01/2019

**Outcomes:** 95 indicators about outcomes are monitored by service committees. These have been grouped by outcome area and their status is shown below.

#### Older people live well independently

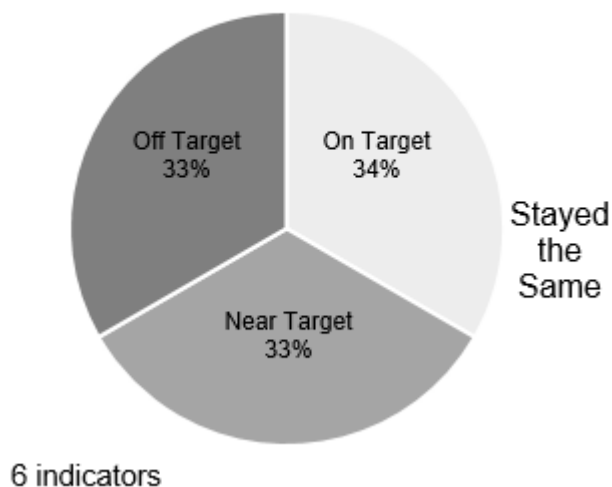


7 indicators, 2 of which do not have targets

Current performance shows the number of new people entering long term care last year compared favourably to the Eastern region as a whole. 9 out of 10 people who were supported by the reablement service (a short term service which supports people to recover after crisis) did not subsequently need a long-term service. This is well above the national average. It is anticipated that performance in signposting to further information or advice only, rather than long term services, will improve also as Adult Early Help and Neighbourhood Cares teams employ community and voluntary resources.

Performance in delayed transfers of care remains off-target. The Council is continuing to invest considerable amounts of staff and management time into improving processes, identifying clear performance targets and clarifying roles & responsibilities. We continue to work in collaboration with health colleagues to ensure correct and timely discharges from hospital. Delays in arranging residential, nursing and domiciliary care for patients being discharged from Addenbrooke's remain the key drivers of Adult Social Care (ASC) bed-day delays.

### **People with disabilities live well independently**

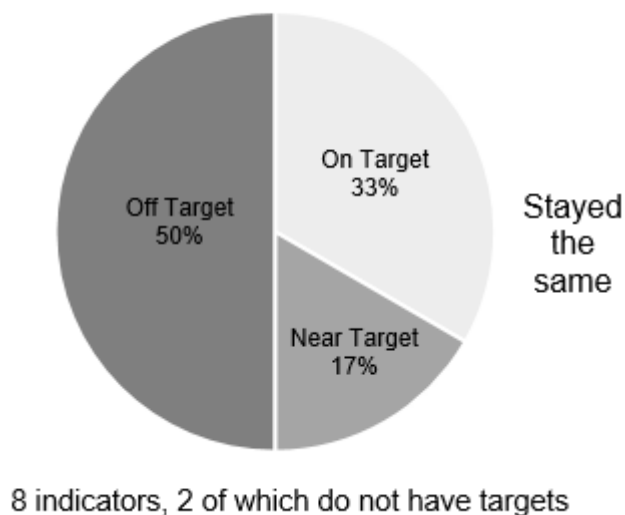


Current performance figures show that more than 8 out of 10 adults in contact with secondary mental health services are living independently (better than target) and 14% of this client group are in employment (also better than target).

In the last biennial carers' survey, just over a third of carers supported by the local authority said they were satisfied with their support, which is just under target. The next survey is underway now.

The proportion of learning disability service users in paid employment is low and there is an action plan to improve this. The proportion of adults receiving direct payments has been falling recently and investigation around the causes is underway.

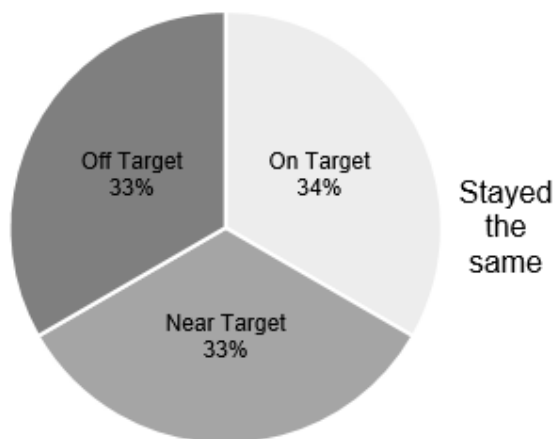
### **Adults and children are kept safe**



Current performance figures show that in 95% of adult safeguarding enquiries outcomes were at least partially achieved (a nationally defined indicator) and more than 80% of people who have used these services say they have made them feel safer.

In children's services, re-referrals to children's social care within 12 months of a previous referral is at the current appropriate target level. Caseloads are high which is reflected in rate of children with child protection plans and the number of looked after children. Work is underway to address this.

### **People live in a safe environment**

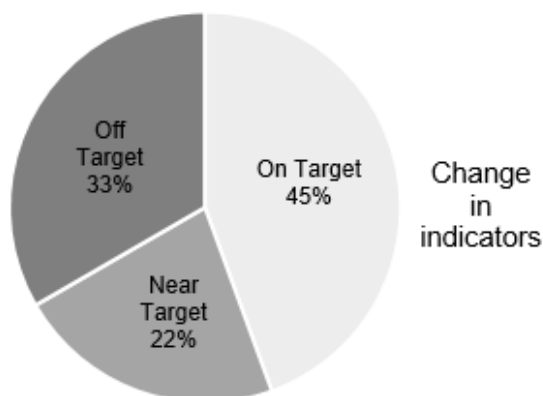


6 indicators, 3 of which do not have targets

Latest performance information shows that 99.5% of all streetlights are working, and the total energy use is within 3% of target (currently 11.32 million Kwh over the most recent 12 month period).

The provisional total for people killed or seriously injured on the roads to the end of September 2018 is lower than the same period of the previous year and the overall trend is downwards. However it is still above target and the Highways and Community Infrastructure Committee is monitoring a Road Safety Action Plan to reduce the number of people killed or seriously injured on the county's roads.

### **The Cambridgeshire economy prospers to the benefit of all residents**



18 indicators, 9 of which do not have targets

Current performance shows that 96.7% of premises in Cambridgeshire have access to at least superfast broadband, which is better than target.

Annual road condition surveys show that maintenance should be considered on 2.7% of our principal road network and 6% of our non-principal road network; both of these are better than target. More of the classified roads in Fenland require maintenance than in other parts of the county; although significant investment has recently been carried out in the Fenland area associated with the Department for Transport (DfT) Challenge Fund bid, and the effects of some of these works will not have been included in this year's survey. Inspections of the quality of workmanship of highways defects did not show any repairs as defective in the past month.

There is a national decline in bus passenger journeys and the 2018 figure for Cambridgeshire is below target. Moving forward the trend may be helped by the removal of parking charges at Park and Ride sites and through the introduction of Greater Cambridge Partnership schemes, although these are not planned until 2019/20 at the earliest.

**Places that work with children help them to reach their potential**



Current performance shows 8 out of 10 primary-aged children and 9 out of 10 secondary-aged children attend schools judged 'good' or 'outstanding' by Ofsted. All children attending nurseries are attending 'good' or 'outstanding' settings. Nearly 9 out of 10 children attending special schools are attending 'good' or 'outstanding' schools.

In 2018, 61.4% of children taking end of Key Stage 2 tests achieved reading writing and maths combined at the expected standard, this was an improvement compared to previous year but below target and national average. At Key Stage 4, the average Attainment 8 score increased slightly in comparison to the previous year. It is slightly below target but above national average.

Performance in persistent absence from school and fixed term exclusions are both better than statistical neighbour and national averages.

**People lead a healthy lifestyle and stay healthy for longer**



Cycle journeys in 2018 showed a growth of 71% compared to a 2004/05 baseline, which is above target.

Performance of sexual health and contraception services is good. Performance of lifestyle services including personal health trainers and weight loss services is good. Health visiting and school nursing performance is generally good.

There was an improvement in 2018 in the percentage of children with excess unhealthy weight to 17.5% of children aged 4-5. However there was a slight increase amongst children aged 10-11 to 28.4%. Both of these figures are better than the national average.

The smoking cessation programme is currently off target but performance is on an upward trajectory.

Health checks programmes are off target in terms of volume. However, GP health checks is comparable to last year and outreach health checks have increased across the county except in Fenland. Further events have been booked and a mobile service has been introduced.



### Key Pressures

- Nursing placements for older people are increasing against the April 18 baseline.
- The number of children in care has significantly increased this financial year.
- The number of children on a child protection plan has increased this financial year.

See following page for details.

- 2.3 The master file of performance indicators and latest Corporate Risk Register are available [here](https://tinyurl.com/yd96a2vw), (<https://tinyurl.com/yd96a2vw>).

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## Finance and Risk

### Revenue budget forecast

+£3.4m (0.9%)  
variance at end of  
year

RED

This is a £0.084m decrease  
in the revenue forecast  
pressure since last month.

This is a +£3.185m increase  
in the forecast in-year  
capital expenditure  
compared to last month.

### Capital programme forecast

-£14.3m (-4.8%)  
variance  
at end of year

GREEN

Residual risk score	Green	Amber	Red
Number of risks	0	8	2

\*Latest Review: January 2019

Transformation Programme	Transformation Fund
43 Early ideas ↓ 196 Business cases in development ↓ 23 Projects being implemented ↔	13 projects rated Green ↑ 1 rated Amber (reflecting some need to re-phase savings) ↔ 2 rated Red (risk of non-delivery of savings or benefits) ↔

## Number of service users supported by key care budgets

### Older people aged 65+ receiving long term services

	Jan-19	Apr-18	Trend since Apr-18
Nursing	448	410	Increasing
Residential	841	847	Stayed the same
Community	2,099	2,023	Increasing

### Adults aged 18+ receiving long term services

	Jan-19	Apr-18	Trend since Apr-18
Nursing	30	26	Increasing
Residential	315	309	Stayed the same
Community	1,924	1,933	Stayed the Same

### Children open to social care

	Jan-19	Apr-18	Trend since Apr-18
Looked after children	759	715	Increasing
Child protection	499	483	Increasing
Children in need*	2,358	2,225	Increasing

\*Number of open cases in Children's Social Care (minus looked after children and child protection)

## Public Engagement

	Jan-19	Apr-18	Trend since Apr-18
Contact Centre Engagement	15,920 Phone Calls 7,402 Other	12,763 5,316	Increasing Increasing
Website Engagement (cambridgeshire.gov.uk)	218,547 Users 319,396 Sessions	154,319 229,409	Increasing Increasing

The number of service users is a key indicator of the demand for care budgets in social care, information about the contacts with the public across web and phone channels is a key indicator of both service delivery and transformation.

## 2.4 The key issues included in the summary analysis are:

- The overall revenue budget position is showing a forecast year-end pressure of +£3.4m (+0.9%); a decrease of £0.084m on the forecast pressure reported in December . There have been increases in People & Communities (P&C) offset by decreases in Commercial & Investment (C&I), Corporate Services (CS) and Place & Economy (P&E). The LGSS Operational forecast is a £48k pressure. See section 3 for details.
- The Capital Programme is forecasting a year-end underspend of -£14.3m. This includes use of the capital programme variations budget. See section 7 for details.

DRAFT

### 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)

Forecast Variance (Dec) £000	Service	Current Budget for 2018/19 £000	Actual (Jan) £000	Forecast Variance (Jan) £000	Forecast Variance (Jan) %	Overall Status	DoT
0	Place & Economy	55,356	45,311	-78	-0.1%	Green	↑
4,388	People & Communities	243,175	187,236	4,830	2.0%	Red	↓
-391	Public Health	629	-6,631	-391	-	Green	↔
74	Corporate Services	6,958	7,445	-28	-0.4%	Amber	↑
126	LGSS Managed	11,186	10,128	126	1.1%	Amber	↔
6,758	Commercial & Investment	-8,797	3,006	6,428	-	Red	↑
-1,738	CS Financing	25,983	10,074	-1,738	-6.7%	Green	↔
<b>9,217</b>	<b>Service Net Spending</b>	<b>334,490</b>	<b>256,569</b>	<b>9,149</b>	<b>2.7%</b>	<b>Red</b>	<b>↑</b>
-2,864	Funding Items	15,677	6,638	-2,864	-18.3%	Green	↔
-2,950	Open Purchase Order Reconciliation	0	-2,950	-2,950	-	Green	↔
<b>3,403</b>	<b>Subtotal Net Spending</b>	<b>350,167</b>	<b>260,257</b>	<b>3,335</b>	<b>1.0%</b>	<b>Red</b>	<b>↑</b>
<b>Memorandum items:</b>							
64	LGSS Operational	8,835	6,173	48	0.5%	Amber	↑
<b>3,467</b>	<b>Grand Total Net Spending</b>	<b>359,002</b>	<b>266,430</b>	<b>3,383</b>	<b>0.9%</b>	<b>Red</b>	<b>↑</b>
	Schools	198,140					
	<b>Total Spending 2018/19</b>	<b>557,142</b>					

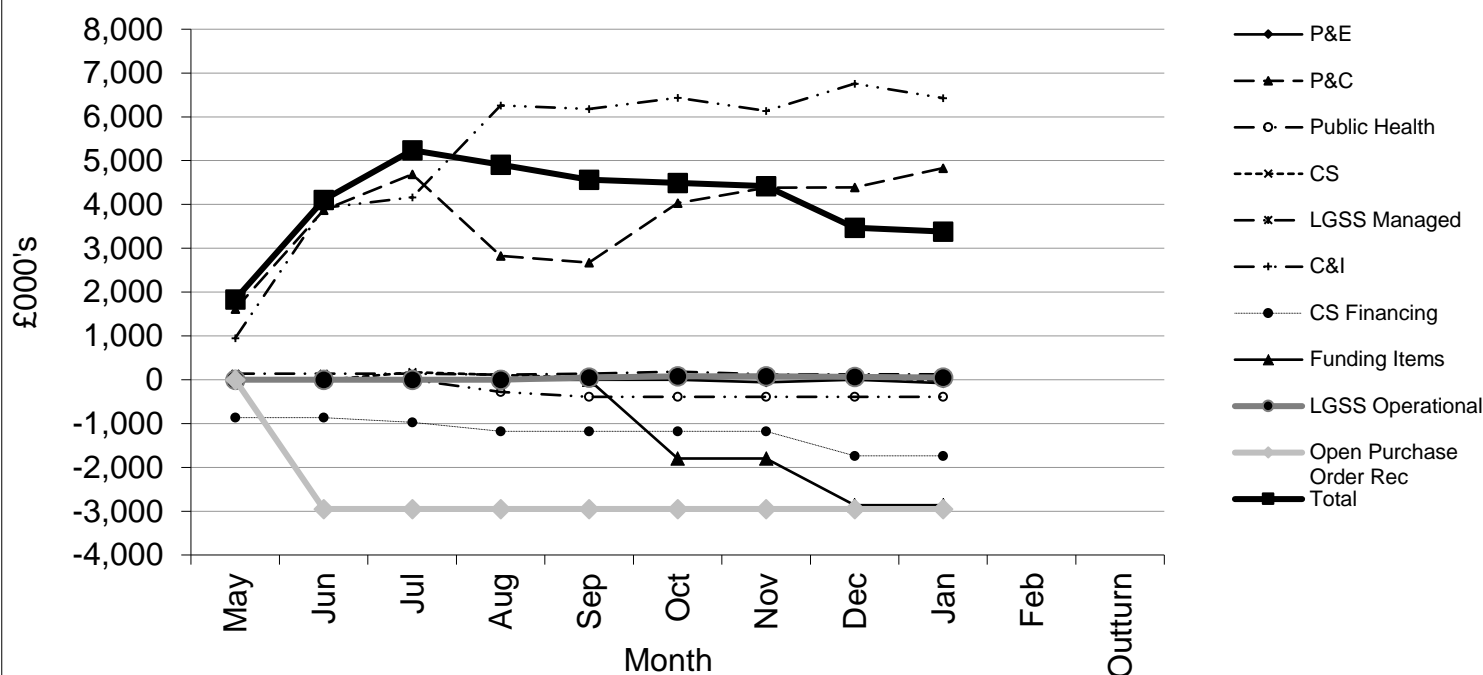
<sup>1</sup> The budget figures in this table are net.

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

<sup>3</sup> The budget of £629k stated for Public Health consists of £391k cash limit and £238k funded from the carried forward Public Health reserve. In addition to this, Public Health has a budget of £25.4m from ring-fenced public health grant, which makes up its gross budget.

<sup>4</sup> The 'Funding Items' budget comprises the £9.0m Combined Authority Levy, the £392k Flood Authority Levy and £6.2m 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 2018/19



3.2 Key exceptions this month are identified below.

3.2.1 **Place & Economy:** -£0.078m (-%) underspend is forecast at year-end.

- |  | £m     | %    |
|--|--------|------|
| <ul style="list-style-type: none"> <li> <b>Parking Enforcement</b> – a -£425k underspend is forecast. This relates in full to a change since last month. Whilst we have seen slight declines in the enforcement of established bus gates and bus lanes (with two at very high compliance levels) the introduction of new cameras did produce substantially more Penalty Charge Notices (PCNs) than expected. Although it is expected behaviours will improve there is still a continued expectation, especially with the introduction of further new enforcement cameras, the income will continue at a similar level this financial year. </li> </ul> | -0.425 | (-%) |
| <ul style="list-style-type: none"> <li> A combination of more minor variances, and previously reported exceptions disclosed in individual reports sum with the above to lead to an overall outturn of -£0.078m. For full and previously reported details see the <a href="http://tinyurl.com/y58fsreg">P&amp;E Finance &amp; Performance Report</a>, (<a href="http://tinyurl.com/y58fsreg">http://tinyurl.com/y58fsreg</a>). </li> </ul>  |        |      |

3.2.2 **People & Communities:** +£4.830m (+2.0%) pressure is forecast at year-end.

- |   | £m     | %      |
|---|--------|--------|
| <ul style="list-style-type: none"> <li> <b>Special Educational Needs and Disability (SEND) Specialist Services</b> – a +£9.231m pressure is forecast. This is an increase of £1.865m on the position previously reported in October, of which £1.787m relates to a change since last month. Pressures on SEND Specialist Services (0-25yrs) continue to increase reflecting the system wide pressures on SEND due to a continuing rise in overall numbers and complexity of need. There was a net </li> </ul> | +9.231 | (+18%) |

increase of 500 Education, Health and Care Plans (EHCPs) over the course of the 2017/18 academic year (13%) and an average of 10 additional EHCPs a week throughout the 2018/19 academic year to date. Despite additional funding of £1.4m from the DfE, announced in December, approximately £8m of this pressure relates to the Dedicated Schools Grant (DSG) and will be carried forward as part of the overall DSG deficit into 2019/20. Work is ongoing with Schools Forum to develop options to reduce expenditure and produce a sustainable system within the available High Needs Block. £1.2m of the pressure within this area is base budget and therefore impacts on the Council's bottom line. The significant changes are outlined below:

- **High Needs Top- Up Funding** – a +£4.457m pressure is forecast. This is an increase of £0.957m on the position previously reported in October (and relates in full to a change since last month). As well as the overall increases in EHCP numbers creating a pressure on the Top-Up budget, the number of young people with EHCPs in Post-16 Further Education is continuing to increase significantly as a result of the provisions laid out in the 2014 Children and Families Act. This element of provision is causing the majority of the forecast overspend on the High Needs Top-Up budget.
- **Funding to Special Schools and Units** – a +£2.586m pressure is forecast. This is an increase of £0.633m on the position previously reported in October (and relates in full to a change since last month). As the number of children and young people with an EHCP increase, along with the complexity of need, we see additional demand for places at Special Schools and High Needs Units. The extent of this is such that a significant number of spot places have been agreed and the majority of our Special Schools are now full.
- **SEN Placements** – a +£0.250m pressure is forecast. This is a decrease of £0.268m on the position previously reported in May (and relates in full to a change since last month). The majority of this decrease is due to increased contributions from partners.
- **Out of School Tuition** – a +£0.791m pressure is forecast. This is an increase of £0.500m on the position previously reported in May (and relates in full to a change since last month). This is due to a combination of extended provision and also new tuition packages being put in place due to placement breakdowns. This is a continuation of the current theme experienced to date this financial year, resulting in a higher number of children accessing tuition packages than the budget can accommodate.

- **Older People's and Physical Disabilities Services** – a +£1.274m pressure is forecast across Older People's and Physical Disabilities Services. This is a £0.351m increase in the pressure previously reported in November, of which £0.316m relates to a change since last month. Unit costs of care continue to increase, as have numbers of people in receipt of some of the most expensive types of care. This is partly to be expected over winter, but this has started from a position that is over the budgeted activity levels, and is exacerbated by work ongoing to accelerate discharges from hospitals as well as constraints in the domiciliary care market. In addition to the work embodied in the Adults Positive Challenge Programme to intervene at an earlier stage so the need for care is reduced or avoided, work is ongoing within the Council to bolster the domiciliary care market, and the broader care market in general.

+1.274 (+2%)
- **Strategic Management - Children & Safeguarding**– a +£0.500m pressure is forecast, which relates in full to a change since last month. This is as a result of under-achievement of vacancy savings. Given the pressures across the service the level of realised vacancies has not been as high as in the previous year and in the Safeguarding teams, agency use has been necessary to fulfil statutory safeguarding responsibilities by covering vacant posts. In the recent Ofsted inspection, inspectors said that one of the most important issues for us to tackle was that of caseloads which are too high in some parts of the service. High caseloads is partly the result of vacancies. We therefore need to assess the extent to which vacancy savings are realistic within children's services.

+0.500 (+13%)
- **Adoption**– a +£0.373m pressure is forecast, of which £0.125m relates to a change since last month. This change is due to a rise in the Adoption/ Special Guardianship Order (SGO) allowances and provision of a further two external inter agency placements. In 2018/19 additional demand is forecast on our need for adoptive placements. We have re-negotiated our contract with Coram Cambridgeshire Adoption (CCA) based on an equal share of the extra costs needed to cover those additional placements. The increase in Adoption placements is a reflection of the good practice in making permanency plans for children outside of the looked after system and results in reduced costs in the placement budgets.

+0.373 (+7%)
- **Home to School / College Transport – Mainstream** – a +£0.300m pressure is forecast, of which £0.100m relates to a change since last month. This is primarily as a result of quotes being received at a higher cost than that expected based on previous years' costs. In addition, there has been a higher than usual number of in-year admissions requests where the local school is full. These situations require us to provide transport to schools further away, outside statutory walking distance.

+0.300 (+3%)

- **Looked After Children (LAC) Transport**– a balanced budget is now forecast. This is a +£0.300m decrease in the pressure previously reported in November and relates in full to a change since last month. This follows a detailed review of current commitments and significant reductions in costs due to the introduction of more efficient routes, including the utilisation of existing services wherever possible. +0.0 (0%)
- **Financing DSG** – a -£8.038m required contribution from DSG is forecast. This is a -£1.473m increase in the required contribution previously reported in October, of which £1.395m relates to a change since last month. This represents the amount that will be drawn down from the DSG reserve in excess of what was budgeted to cover pressures in DSG-funded areas. These pressures are primarily High Needs Top Up Funding (£4.457m), Funding to Special Schools and Units (£2.586m), Out of School Tuition (£0.791m) and SEN Placements (£0.250m) as described above, as well as Early Years Specialist Support (£0.130m), 0-19 Organisation & Planning (-£0.05m) and SEND Specialist Services (-£0.126m). -8.038 (-13%)
- A combination of more minor variances, and previously reported exceptions disclosed in individual reports sum with the above to lead to an overall outturn of +£4.830m. For full and previously reported details see the [P&C Finance & Performance Report](http://tinyurl.com/yxt3ajpr), (<http://tinyurl.com/yxt3ajpr>).

3.2.3 **Public Health:** -£0.391m (-%) underspend is forecast at year-end. There are no exceptions to report this month; for full and previously reported details see the [PH Finance & Performance Report](http://tinyurl.com/y2wkbc5v), (<http://tinyurl.com/y2wkbc5v>).

3.2.4 **Corporate Services:** -£0.028m (-0.4%) underspend is forecast. There are no exceptions to report this month; for full and previously reported details see the [CS & LGSS Finance & Performance Report](https://tinyurl.com/yy9urvvg), (<https://tinyurl.com/yy9urvvg>).

3.2.5 **LGSS Managed:** +£0.126m (+1.1%) pressure is forecast. There are no exceptions to report this month; for full and previously reported details see the [CS & LGSS Finance & Performance Report](https://tinyurl.com/yy9urvvg), (<https://tinyurl.com/yy9urvvg>).

3.2.6 **CS Financing:** -£1.738m (-6.7%) underspend is forecast at year-end. There are no exceptions to report this month; for full and previously reported details see the [CS & LGSS Finance & Performance Report](https://tinyurl.com/yy9urvvg), (<https://tinyurl.com/yy9urvvg>).

3.2.7 **Commercial & Investment:** +£6.428m (-%) pressure is forecast at year-end.

- |  | £m     | %    |
|--|--------|------|
| <ul style="list-style-type: none"> <li>• <b>Shareholder Company Dividends</b>– a -£341k underspend is forecast, of which -£172k relates to a change since last month. A total rebate of £631k is due to be received from ESPO, which exceeds the £200k budgeted for income from ESPO. This is partially offset by the budget for a dividend from LGSS Law which will not be received.</li> </ul> | -0.341 | (-%) |
| <ul style="list-style-type: none"> <li>• A combination of more minor variances, and previously reported exceptions disclosed in individual reports sum with the above to lead to an overall outturn of +£6.428m. For</li> </ul>  |        |      |



full and previously reported details see the [C&I Finance & Performance Report](http://tinyurl.com/y4mayj4l), (<http://tinyurl.com/y4mayj4l>).

- 3.2.8 **Open Purchase Order Reconciliation:** -£2.950m underspend is forecast. There are no exceptions to report this month.
- 3.2.9 **LGSS Operational:** +£0.048m (+0.5%) 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 & Performance Report](https://tinyurl.com/yy9urvvg), (<https://tinyurl.com/yy9urvvg>).

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

#### 4. KEY ACTIVITY DATA

- 4.1 The latest key activity data for: Looked After Children (LAC); Special Educational Needs (SEN) Placements; Adult Social Care (ASC); Adult Mental Health; Older People (OP); and Older People Mental Health (OPMH) can be found in the latest [P&C Finance & Performance Report](http://tinyurl.com/yxt3ajpr), (<http://tinyurl.com/yxt3ajpr>) (section 2.5).

#### 5. FUNDING CHANGES

- 5.1 Where there has been a material change in 2018/19 grant allocations to that budgeted in the Business Plan (BP) i.e. +/- £160k, this will require Strategic Management Team (SMT) discussion in order to gain a clear and preferred view of how this additional/shortfall in funding should be treated. The agreed approach for each grant will then be presented to the GPC for approval.
- 5.2 Brexit Funding for Local Government

On 27th January 2019 the Secretary of State for Housing, Communities and Local Government announced that Government is allocating £56.5m of new funding to support local authorities as they make preparations for Brexit. Across 2018/19 and 2019/20 all county councils will receive £175,000 unringfenced funding with the expectation that this will be used to fund preparatory work for Brexit-related activities. This funding is being distributed directly to local authorities under Section 31, Local Government Act 2003. Cambridgeshire County Council's allocation for 2018/19 is £87.5k (with another £87.5k due in 2019/20).

It is proposed that this additional income is held in the corporate grants section of Funding items, and transferred to corporate reserves at year end, subject to General Purposes Committee (GPC) approval.

**General Purposes Committee is asked to approve the allocation of the Brexit Funding for Local Government grant (£87,500) to the corporate grants account within Funding Items. This will offset pressures across the Council, reducing the transfer from the general fund reserve at year-end.**

#### 6. DEBT WRITE-OFFS

- 6.1 As per the Scheme of Financial Management, debts over £25,000 recommended to be written off will be reported to the General Purposes Committee to seek authorisation to write off.

## 6.2 Thoughts of Others Ltd debt write-off request

Thoughts of Others Ltd has gone into liquidation prior to CCC receiving payment of an invoice for £85,193.57 (including VAT).

A Young Person (YP) was placed at Thoughts of Others as a 16 year old with a Deprivation of Liberty Safeguards (DoLS) in place. Thoughts of Others was considered the only suitable provision identified as able to meet the YP's needs at that time, particularly given that the YP was subject to DoLS, effectively requiring the provider to prevent the YP from leaving the property alone.

The provider also had a school located nearby, which the YP attended. The Council ordinarily pays for goods and services after receipt. In this instance, this was not an option given the placement was deemed necessary: the provider terms were 3 months payment in advance, CCC agreed.

All pre-placement checks were carried out and this included a financial referencing check which advised a risk score of 2, representing a lower than average risk of business failure.

The decision to pay 3 months in advance and meet supplier terms was one taken due to the high risks around the placement and the need to secure a provision that could meet the YP's needs given the YP had a DoLS in place. This was an isolated case and the service is clear that payment in advance should not be agreed for future placements.

All payments to the provider were stopped as soon as we were made aware of the business failure and an invoice for a period of 9.5 weeks of pre-paid service which could not now be utilised was raised.

The Council is in contact with the liquidator, K J Watkin & Co, and has registered its debt under the Insolvency Rules 2016. Once the remaining assets of the company have been realised there is the possibility of some further rebate which the Council will continue to pursue. However, the liquidator has outlined that local authority funders are not a priority creditor (unpaid staff wages take precedence for instance) and there is no realistic prospect of collecting the majority of the funds owed back. In these circumstances the Council is advised to account for a write-off.

**General Purposes Committee is asked to approve the debt write-off of the £85,193.57 Thoughts of Others overpayment invoice (including VAT) following the liquidation of the company.**

## 7. CAPITAL PROGRAMME

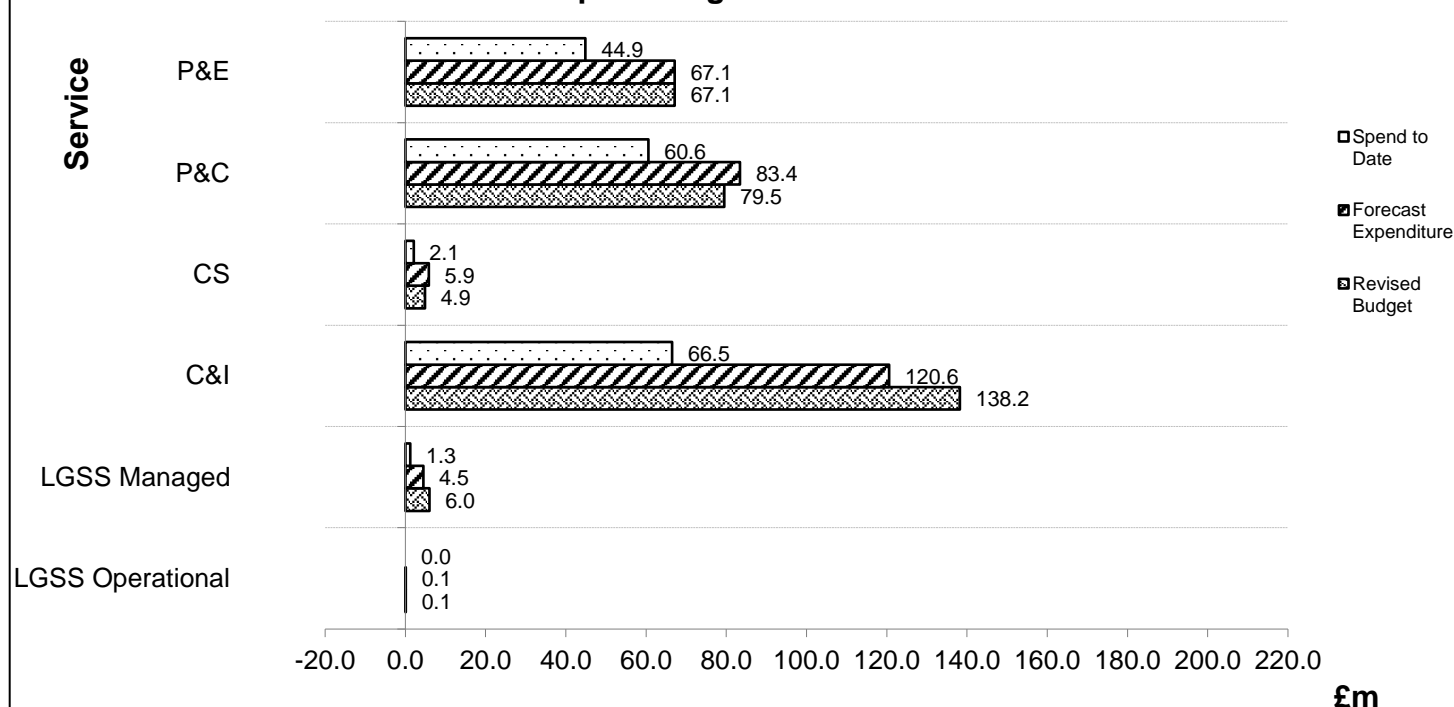
7.1 A summary of capital financial performance by service is shown below:

2018-19							TOTAL SCHEME	
Original 2018/19 Budget as per Business Plan £000	Forecast Variance - Outturn (Dec) £000	Service	Revised Budget for 2018/19 £000	Actual- Year to Date (Jan) £000	Forecast Variance - Outturn (Jan) £000	Forecast Variance - Outturn (Jan) %	Total Scheme Revised Budget (Jan) £000	Total Scheme Forecast Variance (Jan) £000
35,956	-	P&E	67,115	44,902	-	0.0%	444,549	-
87,820	-0	P&C	79,505	60,587	3,908	4.9%	670,781	15,874
2,038	1,014	CS	4,865	2,078	1,014	20.8%	19,041	-
6,415	-1,556	LGSS Managed	6,013	1,257	-1,556	-25.9%	6,963	-172
123,274	-16,929	C&I	138,217	66,509	-17,651	-12.8%	266,164	-147
-	-	LGSS Operational	134	-	-	0.0%	2,025	-
-	-	Outturn adjustment	-	-	-	-	-	-
<b>255,503</b>	<b>-17,471</b>	<b>Total Spending</b>	<b>295,849</b>	<b>175,333</b>	<b>-14,286</b>	<b>-4.8%</b>	<b>1,409,523</b>	<b>15,555</b>

### 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 2018/19 of £26.1m and is currently forecasting an in-year underspend of £6.3m 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.

### Capital Programme 2018/19



**Note:** The 'Revised Budget' incorporates any changes in the funding available to what was originally budgeted.

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.

2018/19					
Service	Capital Programme Variations Budget	Forecast Variance - Outturn (Jan)	Capital Programme Variations Budget Used	Capital Programme Variations Budget Used	Revised Forecast Variance - Outturn (Jan)
	£000	£000	£000	%	£000
P&E	-14,931	-11,594	11,594	77.65%	0
P&C	-10,469	-6,561	6,561	62.68%	3,908
CS	-951	1,014	0	0.00%	1,014
LGSS Managed	-1,479	-3,035	1,479	100.00%	-1,556
C&I	-33,805	-51,456	33,805	100.00%	-17,651
LGSS Operational	0	0	0	-	0
Outturn adjustment	-	-	-	-	-
<b>Total Spending</b>	<b>-61,635</b>	<b>-71,633</b>	<b>53,439</b>	<b>86.70%</b>	<b>-14,286</b>

- 7.3 As at the end of January 2019, People & Communities (P&C) is forecasting an overall utilisation of -£6.6m of the -£10.5m capital programme variations budget originally allocated to P&C. At this stage of the financial year it is forecast that P&C will not require any further capital programme variations budget. LGSS Managed and Commercial and Investment schemes have exceeded the capital variations budget allocated to them, forecasting in-year underspends of -£1.6m and -£17.7m respectively. Taking these forecasts altogether gives an overall forecast underspend of -£14.3m across the capital programme.
- 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 balanced budget is forecast at year-end.

	£m	%
<ul style="list-style-type: none"> <li>• <b>£90m Highways Maintenance schemes</b> – an in-year pressure of +£1.3m is forecast. This is a change of +£1.8m on the -£0.6m in-year underspend position previously reported in December, however this reverts the forecast back to that reported in November. This is due to the timing of reporting both the additional change in Local Highways Maintenance funding and then the decision to rephase £2m of prudential borrowing budget into 2019-20 as a result. (See section 7.7 for further details of the rephasing request.)</li> </ul>	+1.3	(+41%)
<ul style="list-style-type: none"> <li>• <b>King's Dyke</b>– an in-year underspend of -£0.6m is forecast. This is a change of -£0.6m on the +£0.002m in-year pressure previously reported in September and relates in full to a change since last month. The revised forecast spend for 2018/19 has been revised down from £6m to £5.4m to reflect the fact that we are expecting to be in contract with Kier slightly later than previously anticipated although initial enabling works from the main contract are intended to commence under a Letter of Intent and the overall programme should not be affected.</li> </ul>	-0.6	(-9%)
<ul style="list-style-type: none"> <li>• <b>Cycling Schemes</b> – an in-year underspend of -£1.5m is forecast across Cycling Schemes. This is an increase of -£0.5m on the underspend previously reported in November and relates in full to a change since last month. This is due to rephasing on the following scheme: <ul style="list-style-type: none"> <li>○ Abbey-Chesterton Bridge: an in-year underspend of £1.5m is forecast. This is due to delays in finalising land deals; the budget will be carried forward into 2019/20.</li> </ul> </li> </ul>	-1.5	(-47%)
<ul style="list-style-type: none"> <li>• <b>Libraries</b>– an in-year underspend -£2.6m is forecast across library schemes. This is an increase of -£1.4m on the underspend previously reported in August and relates in full to a change since last month. This is due to rephasing on the following schemes: <ul style="list-style-type: none"> <li>○ Milton Road Library: An in-year underspend of -£0.4m is forecast as the expenditure on the refit of the new library is now unlikely to take place until the new financial year.</li> <li>○ Replacement of two Library mobiles: An in-year underspend of -£0.3m is forecast. Due to the long procurement process,</li> </ul> </li> </ul>	-2.6	(-92%)

expenditure for these vehicles will now not take place until next financial year.

- Sawston Community Hub: An in-year underspend of -£1.4m is forecast, which is an increase of -£0.7m on the underspend previously reported in August. Due to legal and land issues this scheme has been delayed. The scheme is now projected to be completed in 2019-20.

- **P&E Capital Variation** – 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. Therefore the net £11.6m underspend is balanced by use of the capital variations budget; this is an increase of £0.9m on the use of variations budget reported last month and relates primarily to the underspends on King's Dyke, Cycling Schemes and Libraries, offset by the revised phasing on the £90m Highways Maintenance schemes as reported above. +11.6 (+78%)
- For full and previously reported details see the [P&E Finance & Performance Report](http://tinyurl.com/y58fsreg), (<http://tinyurl.com/y58fsreg>).

7.4.2 **People & Communities:** +£3.9m (+4.9%) accelerated spend is forecast after utilising -£6.6m of the -£10.5m capital programme variations budget allocated to P&C.

- |  | £m   | %      |
|--|------|--------|
| <ul style="list-style-type: none"> <li>● <b>Basic Need – Secondary</b> – an in-year underspend of -£6.5m is forecast. This is a decrease of £1.1m on the underspend previously reported in November, of which £0.9m relates to a change since last month. This is mainly due to rephasing on the following schemes:               <ul style="list-style-type: none"> <li>○ Northstowe Secondary &amp; Special has experienced reduced rephasing of £1.5m from £5.7m to £4.2m since last month. The overall £4.2m rephasing in 2018/19 is due to a requirement for piling foundations on the site, which will lead to an increase in total scheme cost and also extend the build time; however £1.5m of the initial £5.7m rephasing has been regained due to full works being able to commence on site.</li> <li>○ North West Fringe School; This scheme has slipped by a further £50k to £350k since November as the scheme has not yet progressed.</li> <li>○ Wisbech Secondary scheme has experienced £100k of accelerated expenditure as works were expected to commence ahead of the anticipated schedule, however there has been a further delay due to potential revised scope.</li> </ul> </li> </ul> | -6.5 | (-18%) |
| <ul style="list-style-type: none"> <li>● <b>P&amp;C Capital Variation</b> – 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. Therefore the net £6.6m underspend is</li> </ul>  | +3.9 | (+37%) |

balanced by use of the capital variations budget; this is a decrease of -£1.1m on the use of variations budget reported last month and primarily relates to the change in Basic Need- Secondary as reported above, together with more minor variances. As at January 2019, £6.6m of the £10.5m Capital Variation budget has been utilised and this is unlikely to change in the remainder of the financial year.

- For full and previously reported details see the [P&C Finance & Performance Report](http://tinyurl.com/yxt3ajpr), (<http://tinyurl.com/yxt3ajpr>).

7.4.3 **Corporate Services:** a +£1.0m (+20.8%) in-year 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 & Performance Report](https://tinyurl.com/yy9urvvg), (<https://tinyurl.com/yy9urvvg>).

7.4.4 **LGSS Managed:** a -£1.6m (-25.9%) in-year underspend is forecast after the capital programme variations budget has been utilised in full. There are no exceptions to report this month; for full and previously reported details see the [CS & LGSS Finance & Performance Report](https://tinyurl.com/yy9urvvg), (<https://tinyurl.com/yy9urvvg>).

7.4.5 **Commercial & Investment:** a -£17.7m (-12.8%) in-year underspend is forecast after the capital programme variations budget has been utilised in full.

- |   | £m    | %      |
|---|-------|--------|
| <ul style="list-style-type: none"> <li>• <b>Commercial Investments</b> – an in-year underspend of -£36.5m is forecast. This is an increase of -£0.5m on the underspend position previously reported in August and relates in full to a change since last month. The Council considers investment opportunities as they arise and has not been successful on all occasions; investments are made when the yield is in line with the Council's acquisitions strategy. The commercial acquisitions strategy is under review, taking account of latest government guidance. It is advantageous to the Council to coincide commercial investments with capital receipts, which are predominantly related to land values for sites transferred to This Land.</li> </ul> | -36.5 | (-48%) |
| <ul style="list-style-type: none"> <li>• For full and previously reported details see the <a href="http://tinyurl.com/y4mayj4l">C&amp;I Finance &amp; Performance Report</a>, (<a href="http://tinyurl.com/y4mayj4l">http://tinyurl.com/y4mayj4l</a>).</li> </ul>   |       |        |

7.4.6 **LGSS Operational:** 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 & Performance Report](https://tinyurl.com/yy9urvvg), (<https://tinyurl.com/yy9urvvg>).

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 and previously reported details see the [P&E Finance & Performance Report](http://tinyurl.com/y58fsreg), (<http://tinyurl.com/y58fsreg>).



- 7.5.2 **People & Communities:** a +£15.9m (+2%) total scheme overspend is forecast. There are no exceptions to report this month; for full and previously reported details see the [P&C Finance & Performance Report](#), (<http://tinyurl.com/yxt3ajpr>).
- 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 & Performance Report](#), (<https://tinyurl.com/yy9urvvg>).
- 7.5.4 **LGSS Managed:** a -£0.2m (-3%) total scheme underspend is forecast. There are no exceptions to report this month; for full and previously reported details see the [CS & LGSS Finance & Performance Report](#), (<https://tinyurl.com/yy9urvvg>).
- 7.5.5 **Commercial & Investment:** a -£0.1m (-0%) total scheme underspend is forecast. There are no exceptions to report this month; for full and previously reported details see the [C&I Finance & Performance Report](#), (<http://tinyurl.com/y4mayj4l>).
- 7.5.6 **LGSS Operational:** 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 & Performance Report](#), (<https://tinyurl.com/yy9urvvg>).

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

Funding Source	B'ness Plan Budget £m	Rolled Forward Funding <sup>1</sup> £m	Revised Phasing £m	Additional/Reduction in Funding £m	Revised Budget £m	Outturn Funding £m	Funding Variance £m
Department for Transport (DfT) Grant	17.5	4.1	-0.4	9.1	30.3	30.3	-0.0
Basic Need Grant	24.9	-	-	-	24.9	24.9	-
Capital Maintenance Grant	4.0	-	0.2	-	4.2	4.2	-
Devolved Formula Capital	1.0	0.7	-	1.2	2.9	2.9	-0.0
Specific Grants	6.5	4.4	-1.0	-	9.9	8.2	-1.8
S106 Contributions & Community Infrastructure Levy	11.0	3.0	-0.5	-0.5	12.9	10.7	-2.2
Capital Receipts	81.1	-	-15.9	-	65.2	47.1	-18.2
Other Contributions	12.1	-	-3.6	5.9	14.3	14.3	-
Revenue Contributions	-	-	-	-	-	-	-
Prudential Borrowing	97.3	92.4	-72.9	14.3	131.1	139.0	7.9
<b>TOTAL</b>	<b>255.5</b>	<b>104.6</b>	<b>-94.2</b>	<b>30.0</b>	<b>295.8</b>	<b>281.6</b>	<b>-14.3</b>

<sup>1</sup> Reflects the difference between the anticipated 2017/18 year end position used at the time of building the initial Capital Programme budget, as incorporated within the 2018/19 Business Plan, and the actual 2017/18 year end position.



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

Funding	Service	Amount (£m)	Reason for Change
Revised Phasing (£90m Highways Maintenance schemes)	P&E	-£2.0	<p>Following the additional £6.653m of Local Highways Maintenance funding reported in the December report, £2m worth of schemes which previously formed part of the £90m Highways Maintenance schemes are now being funded by this additional funding. Consequently £2m of prudential borrowing on the £90m Highways Maintenance schemes is requested to be rephased into 2019-20.</p> <p><b>General Purposes Committee is asked to approve -£2.0m revised phasing of prudential borrowing from 2018/19 to 2019/20 for the £90m Highways Maintenance schemes.</b></p>
Addition/Reduction in Funding – Devolved Formula Capital	P&C	+£1.3	<p>In January 2019 the Education and Skills Funding Agency (ESFA) announced an additional £1.348m of Devolved Formula Capital funding to be given to Cambridgeshire Maintained Schools for 2018/19.</p> <p><b>General Purposes Committee is asked to note the additional 2018/19 +£1.348m Devolved Formula Capital funding to be received by P&amp;C from the Education and Skills Funding Agency (ESFA).</b></p>

7.8 Corporate Services and LGSS Managed IT scheme requests.

- 7.8.1 In 2017-18, the EastNet project had an allocated capital budget of £5.5m funded from prudential borrowing. Due to an extremely diligent and successful procurement process for the new Public Service Network contract, called EastNet, we can now reduce the original capital requirement by £1.9m. The estimated cost is now £3.6m, of which £2.5m will be funded by prudential borrowing and £1.1m from other contributions (this is a new funding stream).

**General Purposes Committee is asked to note the reduction in total required prudential borrowing of £3m in relation to the EastNet scheme.**

7.8.2 Request for *additional 2019/20 funding*:

Another critical IT project has been the Mosaic project, the replacement Adult Services' case and financial management system. The complexity of this project, and the link between this project and the new Enterprise Resource Planning (ERP) system, has meant that the Mosaic project has taken longer to implement than originally anticipated. The case management part of Mosaic went live in October 2018 whereas the migration of the finance element is being done incrementally, given the risk associated with the high volume and high total value of the transactions in Adult Services. We expect the finance

part of Mosaic to be fully implemented by June 2019. As members of GPC are aware, from the report that went to committee on 29 May 2018, whilst we removed Children's services from the Mosaic project the core product is still fully required for the Adult Services work so the removal of Children's Services did not mean we had a reduction in the costs of Mosaic. As a result of this longer implementation we expect the Mosaic project to overspend against the revised budget by £620k, increasing the budget from £2.5m to £3.12m. Additional total scheme funding of £620k is therefore requested for 2019/20 for the Mosaic IT Infrastructure scheme. The annual cost of borrowing for this scheme (total borrowing £3.12m) will start in 2020/21 at £366k, and decreases each year thereafter.

**General Purposes Committee is asked to approve reappropriated prudential borrowing of £620,000 in 2019/20 for the Mosaic IT Infrastructure scheme.**

7.8.3 Request for *additional 2019/20 and future years funding*:

Alongside the above described IT projects we have a constant programme of replacing smaller scale but essential business systems and infrastructure. We currently have a capital fund for this work of £150k per annum for Essential CCC Business Systems Upgrades schemes. Current projects include replacing the fobs for remote access, upgrading the hardware used by the highways line of business system and network traffic monitoring. We are looking to have this capital fund replenished on an annual basis to ensure we are able to meet the demands of the services and continue to support our flexible working. Larger scale projects will continue to be supported through individual capital bids. Additional funding of £150k is therefore requested for each of the next 3 financial years 2019/20 to 2021/22 for the Essential CCC Business Systems Upgrades schemes

The annual cost of borrowing for this scheme (total borrowing £750k) will start in 2022/23 at £258k, and decreases each year thereafter.

**General Purposes Committee is asked to approve reappropriated prudential borrowing of £150,000 in 2019/20 and a further £150k for each of the next 2 financial years for the Essential CCC Business Systems Upgrades schemes.**

7.9 Request for additional 2019/20 funding:

At the November 2018 meeting, the Commercial & Investment (C&I) Committee supported the proposal to submit an application to Government for a total project development grant of £290,000 to bring forward a detailed business case and implementation plan for a low carbon community heat scheme for Swaffham Prior. The outcome of the grant application is scheduled for 15<sup>th</sup> February 2019. This project would be to install a district heat network with an energy centre in Swaffham Prior, removing the village from a reliance on oil for heating and hot water needs and onto a renewable and sustainable heat system. The report to C&I Committee can be found [here](#). The initial grant application is for a feasibility study for which additional prudential borrowing of £95.7k is requested in 2019/20, constituting a match-funding contribution of 33% to draw down the £194.3k government grant. The scheme will be funded by the match-funded borrowing and the government grant; the annual cost of borrowing for this scheme will start in 2020/21 at £6k, and decreases each year thereafter.

**General Purposes Committee is asked to approve additional prudential borrowing of £95,700 in 2019/20 for the Swaffham Prior Community Heat Scheme.**

## 7.10 Request for additional 2019/20 funding:

Additional funding of £150k is requested in 2019/20 for the Cambourne Village College scheme. This is an existing scheme in the 2019-20 Business Plan, reference A/C.02.010. The current scheme provides for the expansion of Cambourne Village College by a further two forms of entry, taking the school from its present capacity of 1,050 places for 11-16 year olds to provide 1,350 places from September 2019. Required survey work has confirmed the presence of Great Crested Newts. This will require considerable mitigation working alongside Natural England. The work required will delay practical completion of the project until December 2019; as such the new school buildings will not be available until January 2020 (the Spring Term).

However, the additional school places are required in September 2019. A formal increase to the school's admission number has already been agreed and applications for places based on the increased capacity have been received. There is now an obligation to place these children on the roll of Cambourne Village College.

This can be achieved by providing four teaching spaces in temporary accommodation until the capital project completes. The mobiles will be leased/rented for this period. The total cost of rental and work to prepare the ground and provide utilities for this amount of time is estimated at £150,000. The additional £150k will be funded by borrowing; the annual cost of borrowing will start in 2023/24 at approximately £8k, and decreases each year thereafter.

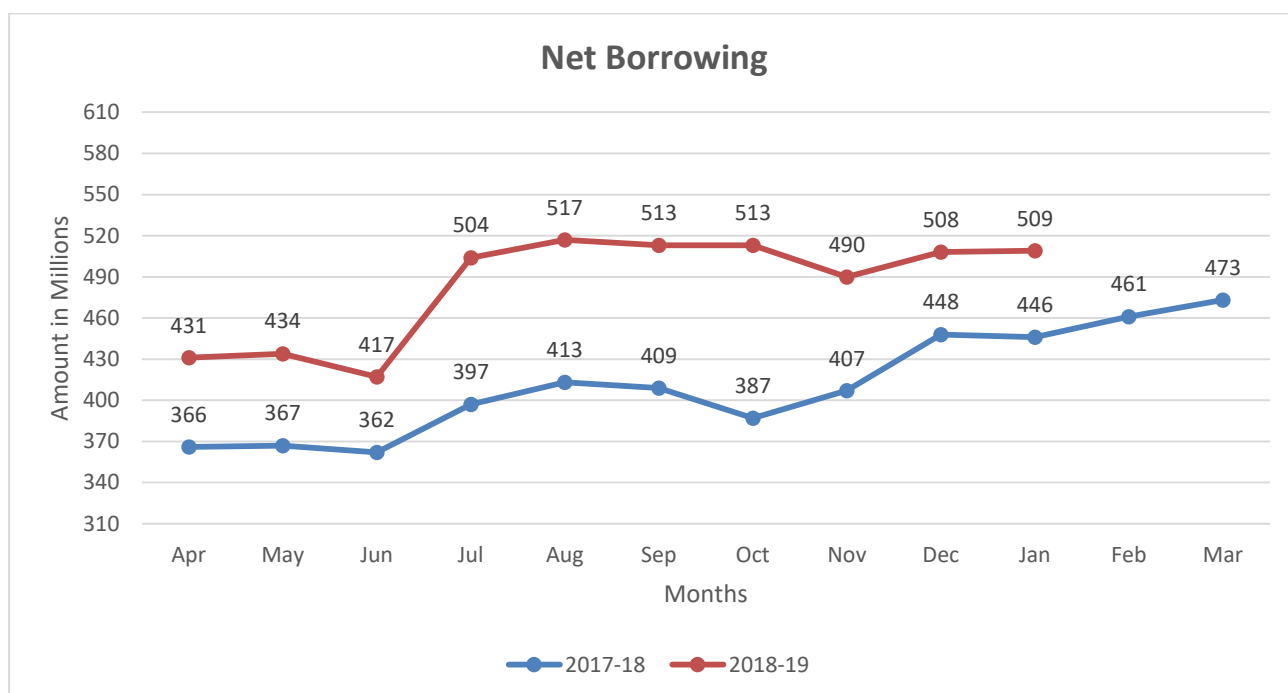
**General Purposes Committee is asked to approve additional prudential borrowing of £150,000 in 2019/20 for the temporary accommodation for the Cambourne Village College Scheme.**

## 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 Jan 2019
Level of debt outstanding (owed to the council) 91 days +, £m	Adult Social Care	£3.37m	£5.34m
	Sundry	£1.71m	£3.97m

8.2 The graph below shows net borrowing (borrowings less investments) on a month by month basis and compares the position with the previous financial year. The levels of investments at the end of January 2019 were £107m (excluding 3<sup>rd</sup> party loans) and gross borrowing was £616m, equating to a net borrowing position of £509m. Of the gross borrowing, it is estimated that £125m relates to borrowing for Invest to Save or Invest to Earn schemes, including loans we have issued to 3<sup>rd</sup> parties in order to receive a financial return.



- 8.3 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 2018-19 TMSS was set in February 2018, it was anticipated that net borrowing would reach £683m at the end of this financial year. Based upon latest projections of Balance Sheet cash-backed reserves and the Capital Programme borrowing requirements, this is now forecast to be lower at £620m. This position will be monitored as the year progresses to establish the full year final position.
- 8.4 In addition to the £616m gross borrowing position at January 2019, a further £27m of loans with start dates in February 2019 have been secured to bring in the additional finance required to replace £45m of loans due to mature before the financial year end (a net reduction in gross borrowing of £18m). Investment balances (excluding 3<sup>rd</sup> party loans) will be run down and applied to fund expenditure demands which will converge the gross and net borrowing positions. This leaves a further borrowing requirement of £22m still to secure later this financial year, but this will be kept under review subject to delivery of the capital programme.
- 8.5 From a strategic perspective, the Council is currently utilising cash backed balances and undertaking shorter term borrowing to generate net interest savings. This approach carries with it interest rate risk, and officers are monitoring options as to the timing of any potential longer term borrowing should underlying rates be forecast to rise in a sustained manner.
- 8.6 There is a link between the annual capital programme borrowing requirement, the net borrowing position and consequently net interest charges. However, the Debt Charges budget is formulated in the context of 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.
- 8.7 The Council's cash flow profile varies considerably during the year, due to the timing difference between outgoing payments (payroll, supplier payments etc.) and income streams (grants, Council tax etc.). 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.

- 8.8 Further detail around the Treasury Management activities can be found in the latest [Treasury Management Report](https://tinyurl.com/y84h4899), (<https://tinyurl.com/y84h4899>).
- 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](#).
- 8.10 Proposed revision to loan to VIVA Arts & Community Group (Soham Mill)  
At the 29 May 2018 meeting, General Purposes Committee approved a loan to a local organisation (Viva) for £150k (repayable over 25 years) for capital expenditure on the Soham Mill project. The County Council was approached by Viva with a business case and request for loan financing to enable development of Spencer Mill, Soham. The capital loan requested was originally for £150k, repayable over 25 years; following further consideration by Viva across its business plan and funding streams, the request has now been increased. The requested loan is now for up to £450k, which would entail repayment of a predecessor loan and consolidation into a single arrangement with the County Council.

Legislation and the Council's Treasury Management Strategy permit the Authority to make loans to third parties for the purpose of capital expenditure. The CCC Third Party Loans Policy states that this will be undertaken when it supports the delivery of improved outcomes for the residents of Cambridgeshire.

Viva propose redevelopment of the Mill as a social and cultural hub for Soham, as well as the charity's headquarters. The project will regenerate the area, Viva has demonstrated strong local support - there is no large community facilities in Soham and no purpose-built theatre or arts centre in East Cambridgeshire. Advance of a loan by the County Council will also enable significant Heritage Lottery Funding towards the project.

The Chief Finance Officer has reviewed the information supplied by Viva, and advises that the charity reports a sound financial position and robust plans to repay the loan to schedule or earlier. The project is recommended as enabling economic development within Soham, as well as producing a financial return on the loan for the County Council.

A financial referencing has been carried out on the Viva Arts and Community Group Ltd., the linked trading company, which has shown a minimum risk of business failure. The loan will be secured against the value of assets held by Viva. At the date of publication of this report, the Council is clarifying the security/collateral with Viva and its other funders. Confirmations will be secured in accordance with the third party loan policy before entering into an agreement and confirming the amount to be loaned (up to £450k).

The overall return on investment for the County Council on the new element of the loan is calculated to be approximately £66k (return on investment of approximately £97k for the full £450k loan).

**General Purposes Committee is invited to approve a revision in the agreed level of loan to Viva, to £450k, and associated amendments required to the capital programme and treasury monitoring.**

## **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 and performance 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.

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

<b>Source Documents</b>	<b>Location</b>
P&E Finance & Performance Report (January 19) P&C Finance & Performance Report (January 19) PH Finance & Performance Report (January 19) CS and LGSS Cambridge Office Finance & Performance Report (January 19) C&I Finance & Performance Report (January 19) Performance Management Report & Corporate Scorecard (January 19) Capital Monitoring Report (January 19) Report on Debt Outstanding (January 19)	1 <sup>st</sup> 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	239,124	629	41,428	25,983	7,207	11,126	-8,188	8,871	33,685
Post BP adjustments	208				203	58	-433	-36	
Greater Cambridge Partnership budgets not reported in CCC budget					-863				
Use of earmarked reserves for Community Transport			84						-84
Cleaning contract savings transfer					36		-36		
Organisational structure review	-70				70				
Use of earmarked reserves for Community Transport			211						-211
Funding from General Reserves for Children's services reduced grant income expectation as approved by GPC	295								-295
Funding from General Reserves for New Duties – Leaving Care as approved by GPC	390								-390
Savings forthcoming from change in LEP governance arrangements applied to corporate savings target			-43		43				
Grand Arcade shop rental income transfer from Libraries to Property Services			50				-50		
Use of Smoothing Fund Reserve for P&C	3,413								-3,413
Transfer of advocacy budget to Corporate Services	-95				95				
Transfer of LGSS Law dividend target to C&I							-90	90	
Transfer of Monitoring Officer budget to Corporate services					90			-90	
Transfer of Bookstart contribution from Children's centres to Library services	-12		12						
Technical adjustment re Combined Authority Levy			13,615						-13,615
Children's Commissioning contribution towards Shared Services savings target	-14				14				
Transfer from Multi-Agency Safeguarding Hub to Contact Centre	-62				62				
<b>Current budget</b>	<b>243,176</b>	<b>629</b>	<b>55,357</b>	<b>25,983</b>	<b>6,957</b>	<b>11,184</b>	<b>-8,797</b>	<b>8,835</b>	<b>15,677</b>
Rounding	1	0	1	0	-1	-1	1	0	0



## APPENDIX 2 – Reserves and Provisions

Fund Description	Balance at 31 March 2018	2018-19		Forecast Balance 31 March 2019	Notes
		Movements in 2018-19	Balance at 31 January 2019		
		£000s	£000s		
<b>General Reserves</b>					
- County Fund Balance	13,392	2,568	15,960	12,522	Service reserve balances transferred to General Fund after review
- Services					
1 P&C	0	0	0	0	
2 P&E	0	0	0	0	
3 CS	0	0	0	0	
4 LGSS Operational	0	0	0	0	
subtotal	13,392	2,568	15,960	12,522	
<b>Earmarked</b>					
- Specific Reserves					
5 Insurance	3,175	-1,008	2,168	2,168	
subtotal	3,175	-1,008	2,168	2,168	
- Equipment Reserves					
6 P&C	64	0	64	0	
7 P&E	30	-30	0	0	
8 CS	30	-27	3	3	
9 C&I	680	-654	26	0	
subtotal	804	-711	93	3	
<b>Other Earmarked Funds</b>					
10 P&C	464	-80	384	151	Includes liquidated damages in respect of the Guided Busway
11 PH	2,567	0	2,567	1,899	
12 P&E	5,382	183	5,565	3,780	
13 CS	2,677	-191	2,486	2,909	
14 LGSS Managed	63	0	63	0	
15 C&I	552	106	658	573	Savings realised through change in MRP policy. Includes £1m transfer from Transformation Fund approved by GPC 22nd Jan 2019. This table has been presented on the basis of the £3.413m draw down approved in the August IR&PR section 6.2.
16 Transformation Fund	21,877	4,984	26,861	22,528	
17 Innovate & Cultivate Fund	844	852	1,696	1,453	
18 Smoothing Fund	0	0	0	0	
subtotal	34,426	5,854	40,280	33,293	
<b>SUB TOTAL</b>	<b>51,798</b>	<b>6,703</b>	<b>58,501</b>	<b>47,986</b>	
<b>Capital Reserves</b>					
- Services					
18 P&C	778	32,932	33,710	27,532	Section 106 and Community Infrastructure Levy balances.
19 P&E	10,200	-1,455	8,745	1,000	
20 LGSS Managed	0	0	0	0	
21 C&I	0	36,379	36,379	52,590	
22 Corporate	43,561	17,903	61,463	50,682	
subtotal	54,539	85,759	140,297	131,804	
<b>GRAND TOTAL</b>	<b>106,337</b>	<b>92,462</b>	<b>198,799</b>	<b>179,790</b>	

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 2018	2018-19		Forecast Balance 31 March 2019	Notes
		Movements in 2018-19	Balance at 31 January 2019		
	£000s	£000s	£000s	£000s	
<b>- Short Term Provisions</b>					
1 P&E	55	0	55	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	3,715	0	3,715	3,660	
<b>- Long Term Provisions</b>					
6 LGSS Managed	3,613	0	3,613	3,613	
subtotal	3,613	0	3,613	3,613	
<b>GRAND TOTAL</b>	<b>7,328</b>	<b>0</b>	<b>7,328</b>	<b>7,273</b>	

## APPENDIX 3 – Corporate Risk Register Summary

5					
4				6	2
3			3 10	4 7 9	1
2			8	5	
1					
	1	2	3	4	5

Consequence

Likelihood

Risk #	Risk	Risk Owner	Residual Risk Level	Review Date
1	01. Vulnerable children or adults are harmed	Wendi Ogle-Welbourn	15	31/03/2019
2	02. The Business Plan (including budget and services) is not delivered	Chris Malyon	20	31/03/2019
3	03. Personal data is inappropriately accessed or shared	Sue Grace	9	31/03/2019
4	04. A serious incident occurs, preventing services from operating and / or requiring a major incident response	Sue Grace	12	31/03/2019
5	05. The Council does not deliver its statutory or legislative obligations	Fiona McMillan	8	31/03/2019
6	06. Our resources (human resources and business systems, CCC and providers) are not sufficient to meet business need	Gillian Beasley	16	31/03/2019
7	07. The infrastructure and services (e.g. transport, education, services for children, families and adults) required to meet the current and future needs of a population is not provided at the right time	Graham Hughes	12	31/03/2019
8	08. The Council is a victim of major fraud or corruption	Gillian Beasley	6	31/03/2019
9	09. Inequalities in the county continue	Gillian Beasley	12	31/03/2019
10	10. Change and transformation of services is not successful	Chris Malyon	9	31/03/2019

The residual risk levels are the same as the last summary reported in October 18.



**Agenda Item No. 14.**

**TITLE                    DRAFT INTERNAL AUDIT PLAN 2019/20**

**To:                      Audit & Accounts Committee**

**Date:                  28<sup>th</sup> March 2019**

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

**1.                      PURPOSE**

- 1.1                    To present the draft 2019/20 Internal Audit Plan and invite comments from the Committee.

**2.                      BACKGROUND**

- 2.1                    The role of Internal Audit is to provide the Audit and Accounts 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.
- 2.2                    This report outlines the proposed 2019/20 Internal Audit Plan (at Appendix 1, p.8). This Plan has been reviewed and approved by SMT, on the 7<sup>th</sup> March 2019.

**RECOMMENDATION**

Audit & Accounts Committee is requested to consider and comment on the contents of this report, and approve the proposed 2019/20 Audit Plan as attached, subject to any changes agreed at the meeting.

# 1. THE INTERNAL AUDIT PLAN

## 1.1 BACKGROUND

CIPFA and the Chartered Institute of Internal Auditors launched a common set of Public Sector Internal Audit Standards (PSIAS) in April 2013. The PSIAS set out the standard for internal audit across the public sector.

The principles in the PSIAS are consistent with the previous CIPFA code of practice for internal audit which applied across local government. They include the need for risk-based plans to be developed for internal audit and for plans to receive input from management and the 'Board'; for the purposes of the key duties laid out in the PSIAS, the Audit & Accounts Committee is effectively the 'Board' for the Council.

Under the Local Government Act, the Council's Section 151 officer is responsible for ensuring that there are arrangements in place for the proper administration of the Authority's financial affairs. The work of Internal Audit is therefore directly relevant to these responsibilities.

## 1.2 AUDIT PLANNING

PSIAS Performance Standard 2010 – *Planning* states that:

*“The Chief Audit Executive must establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation's goals.”*

The standards refer to the need for the risk-based plan to consider the organisation's risk management framework, and to take into account the requirement to produce an annual internal audit opinion and the assurance framework.

Within the Council, the Chief Audit Executive is the Chief Internal Auditor, for the purposes of the PSIAS. Performance Standard 2450 – *Overall Opinions* states that:

***“The Chief Audit Executive must deliver an annual internal audit opinion and report that can be used by the organisation to inform its governance statement. The annual internal audit opinion must conclude on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control.”***

The risk-based plan therefore needs to include 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 the Audit & Accounts Committee. The Chief Internal Auditor will ensure that internal audit resources are appropriate, sufficient and effectively deployed to achieve the internal audit plan.

### 1.3 THE PLANNING PROCESS

The plan is based on assurance blocks that each provides an opinion over key elements of the control environment, targeted towards in-year risks, rather than a more traditional cyclical approach examining each system over a number of years. For each assurance block, the most appropriate level of coverage necessary to provide an effective annual assurance opinion and added value to the organisation has been developed.

The audit plan is intended to remain dynamic in nature and will be reviewed and re-aligned on a regular basis to take account of new, emerging and changing risks and priorities. Resources will then be re-prioritised towards the areas of highest risk. The audit plan will be reported to Audit & Accounts Committee every quarter, and should be reviewed and robustly challenged by the Senior Management Team, the S151 Officer and the Audit & Accounts Committee.

In order to develop the audit plan, there must be a sound understanding of the risks facing the Council. The Internal Audit risk assessment of the authority is updated during the year and used to form the basis of the Internal Audit plan, alongside the Corporate Risk Register. Internal Audit has also engaged with members of senior management to ensure that known and emerging risks are considered in annual audit planning. Potential audit areas identified through this process are then assessed and weighted according to the level of risk they relate to.

### 1.4 THE ANNUAL PLAN

The Internal Audit Plan for the next year must be sufficiently flexible to enable assurance to be obtained over current risk areas, as well as emerging risks, and those risks which are yet to be identified. This is particularly relevant as we move into 2019/20, with the Council continuing to evolve and transform in the face of ongoing financial challenges. To reflect this, the draft 2019/20 Plan includes a particular focus on procurement and contract management. The time allocated for these reviews has been increased by 200 days, to enable audit review of a greater number of key organisational contracts, including framework contracts, in the coming year.

Inevitably, the potential for risks is increased during periods of change. For instance, reductions or high levels of turnover in the workforce provide an opportunity for controls to break down – as well as an opportunity to consider new and more efficient ways of organising people, systems and processes, without adversely impacting internal control. To reflect this risk, the Audit Plan contains an allocation of time for advice and guidance. Reviews of the key financial systems and pro-active anti-fraud and compliance audits will provide assurance that the basic governance and control arrangements are continuing to operate effectively, minimising the risks of misappropriation, loss and error.

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 achieving best value. The

planned audit coverage is intended to ensure stakeholders receive a valuable assurance and that the audit service tangibly adds value to the organisation.

Maintaining an Audit Plan which is dynamic, challenging and prioritised based on the organisation's risks is not a new concept; however, in the current environment it is ever more critical if Internal Audit is to help the Council to respond effectively to the scale of change required in 2019/20 and beyond.

## **1.5 HOW ASSURANCE CAN BE GIVEN**

As detailed above, the plan is split into both assurance blocks and directorate areas for ease of understanding as well as to demonstrate how assurance on the organisation's control environment can be given. There are a number of key assurance blocks, which are summarised below:

### *1.5.1 Key Financial Systems*

This is the traditional area of internal audit work, required by external audit, and very much focuses on providing the Section 151 officer assurance that "the Council has made arrangements for the proper administration of its financial affairs." With the single finance system operated across LGSS partners, LGSS Internal Audit can deliver economy of scale via core testing on systems, supported by transactional testing of individual client operations.

These systems are agreed in advance with External Audit, with a focus on the systems that have the highest financial risk, and are used as the basis by which External Audit area able to place reliance on Internal Audit work. These reviews also give an opinion as to the effectiveness of financial management procedures and the arrangements to ensure the integrity of accounts.

### *1.5.2 Governance and Assurance, and Risk Management*

The Plan incorporates annual assurances over core elements of the organisation's overall control system, including performance management, risk management and the Council's Code of Corporate Governance. These reviews provide assurance that key policies and procedures are up to date; fit for purpose; effectively communicated; routinely complied with across the organisation; monitored and regularly improved.

### *1.5.3 Compliance*

Compliance work is fundamental as it provides assurance across all Directorates and therefore supports the Head of Internal Audit opinion on the control environment. The proposed coverage for compliance is underpinned by an assessment of the Council's framework of controls (informed by policies and procedures) and includes those core areas where a high level of compliance is necessary for the organisation to carry out its functions properly. The work involves compliance checks across the organisation to provide assurance on whether the critical controls within the key policies and procedures are being routinely complied with in practice. This work will



continue to challenge the existing controls to ensure that they are modern, effective and proportionate.

#### *1.5.4 Value For Money*

In order to address increased financial pressure on the organisation, the Council needs to ensure that it maintains a drive to achieve value for money across the entire organisation. Providing assurance over this area includes consideration of financial planning and regulation, major transformation and project management, and ensuring that outcomes are delivered as planned. In 2018/19, Internal Audit has carried out work to develop an assurance framework to identify and monitor the Council's most high-risk projects, and time has also been allocated in 2019/20 to further develop and embed this process across the Council. This work will help ensure that good project management is embedded within the Council and that evidence is available that supports decisions taken at the key 'gateways'.

#### *1.5.6 Commissioning and Contracts*

Commissioning and contracts remains a key area of risk for the Council. Effective and proportionate contract monitoring is essential not only to ensure that expected outcomes are achieved, but also that the Council achieves good cost control; meaning that CCC pays what it should, based on actual costs (or equivalent contract conditions). Higher-risk contracts have been selected for review, incorporating open-book assurance where possible, to ensure that these are operating in accordance with the terms of the contracts and value for money is being achieved by contract management activities. Work to examine the commissioning process as a whole is also included in this assurance block. To reflect the importance of this risk area, and in light of the findings of audit reviews in 2019/20, the number of planned audit days in this assurance block has been increased.

#### *1.5.7 Anti-Fraud and Corruption*

This is a key development area and a high-risk area across the public sector. This includes both reactive and pro-active elements, along with initiatives to raise awareness of the council's anti-fraud and corruption culture and to report on the arrangements in place. In addition to the time allocation for fraud investigation work including the risk assessment process for referrals, the assurance block includes an allocation of days for pro-active fraud strategy work.

#### *1.5.8 Key Organisational Risks and Director Requests*

This section of the plan covers areas that have been identified as key organisational risk areas, by Internal Audit's risk assessment process and/or by individual Directors.

#### *1.5.9 ICT and Information Governance*

The ICT assurance block includes time for reviews of key ICT risk areas, as well as time for reviews of key risk areas around information governance and information security.

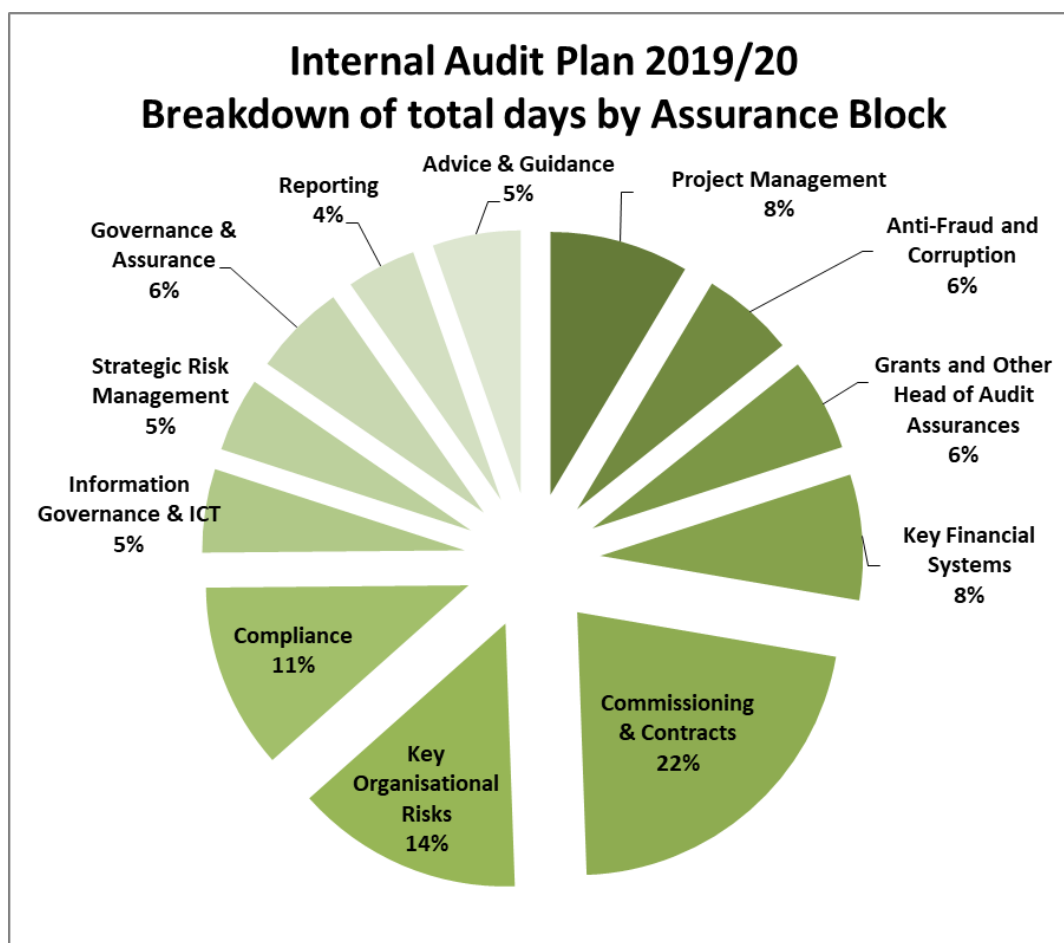
## 1.6 PLAN SUMMARY AND RESOURCES

In summary, the Audit Plan maintains a focus on risk-based and compliance audits as well as providing assurance on key financial systems. This reflects the need to focus on the management of emerging risks and to ensure the continued operation of key controls within the Council's governance arrangements, systems and processes.

The Audit Plan is proposed as 1,750 days, an increase of 200 days compared to the 2018/19 Plan. The additional 200 days have been allocated to the 'Commissioning & Contracts' assurance block, to allow audit review of a higher number of major corporate contracts and procurements and provide further assurance over this key risk area.

### 1.6.1 Analysis of Audit Plan by Assurance Block

The proposed approximate split of time across the 2019/20 Audit Plan is as follows:

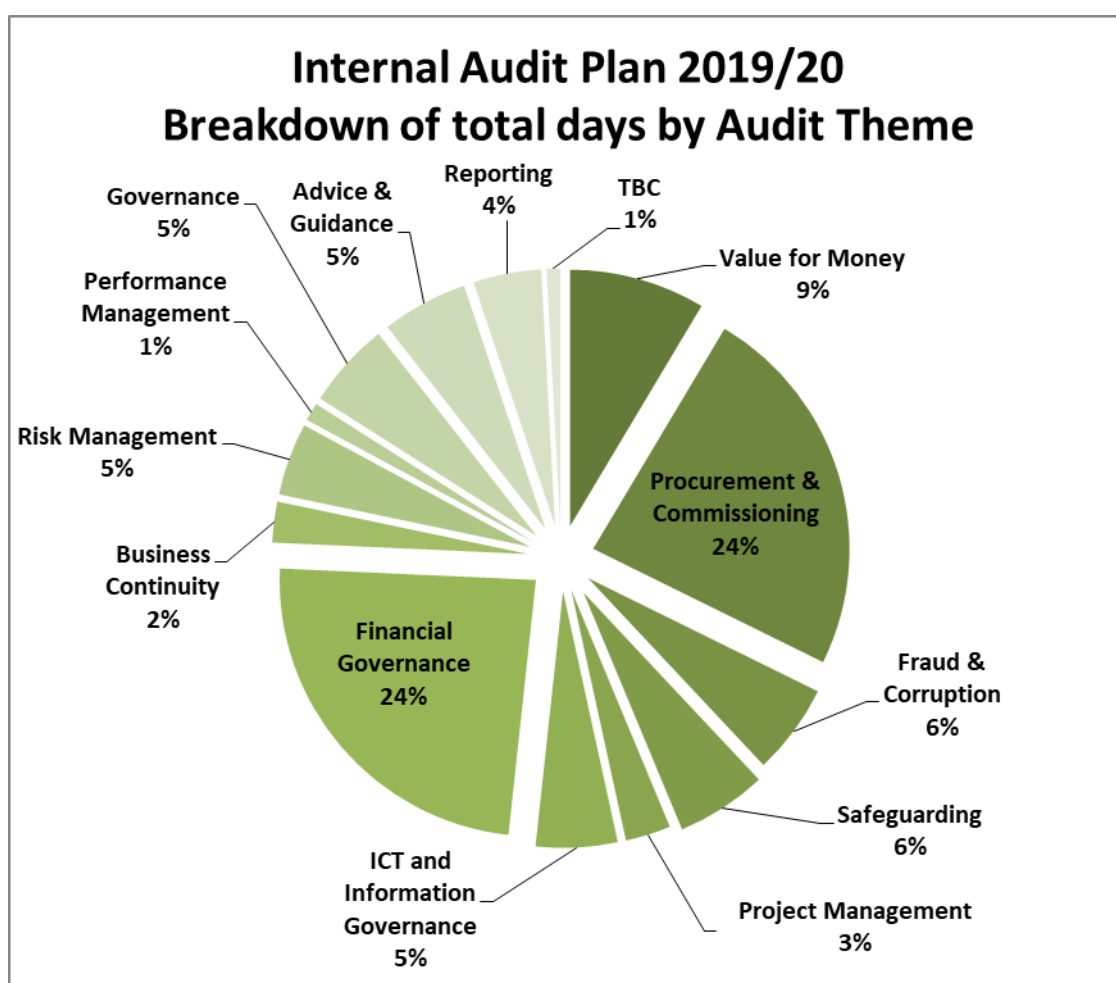


### 1.6.2 Analysis of Audit Plan by Audit Theme

To help understand the breadth of audit coverage across the organisation, we have also broken the draft Plan down into organisational themes. This helps to demonstrate how the planned reviews will provide coverage of key organisational risk areas.

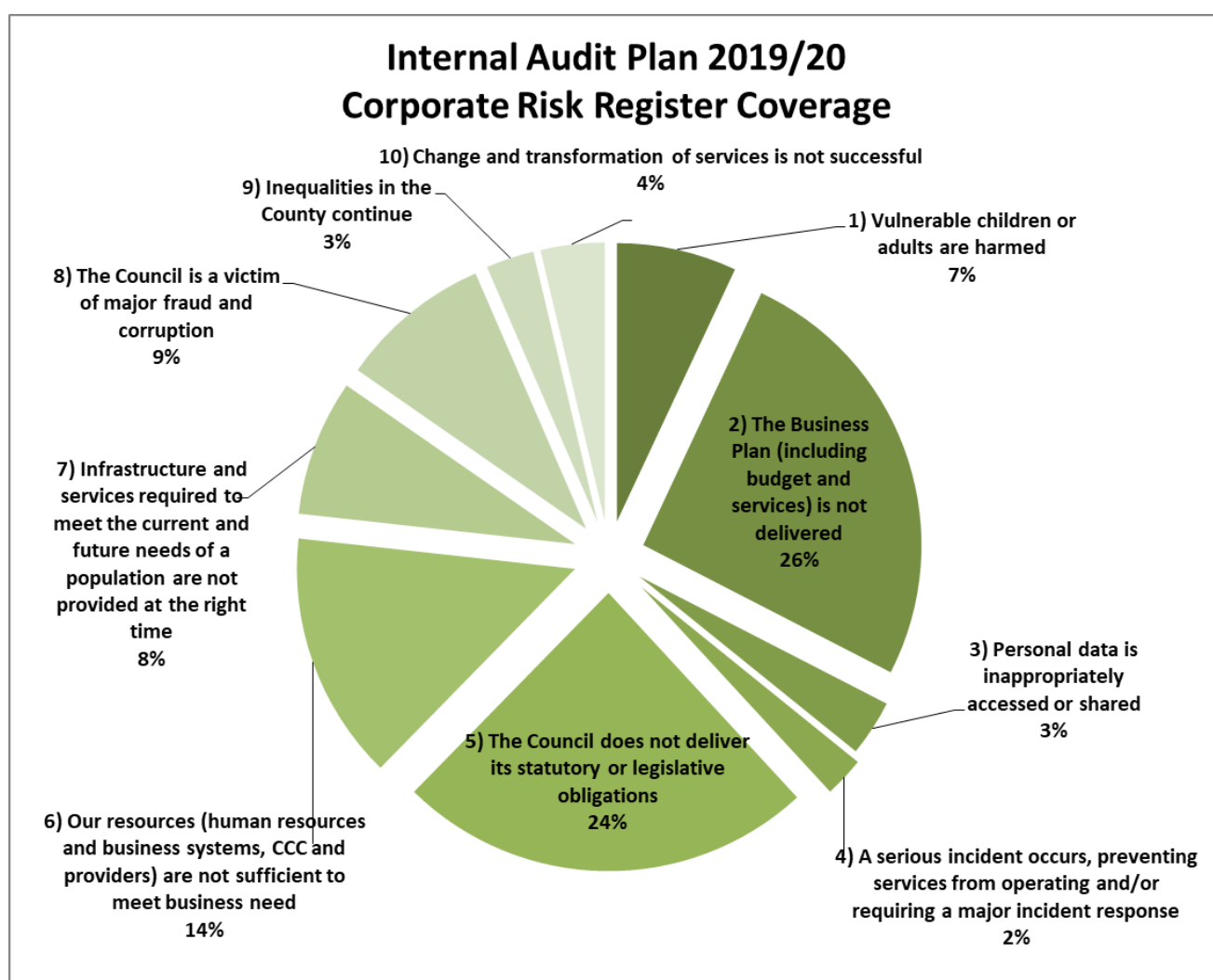
In particular, this analysis clearly demonstrates the overarching focus of the Plan on financial governance and procurement/contract management, while also providing coverage across broader risk areas.

The breakdown of the proposed Plan across these organisational audit themes is as follows:



### 1.6.3 Mapping of Audit Plan to the Corporate Risk Register

Finally, the proposed Audit Plan has also been mapped against the Council's Corporate Risk Register, to ensure that it includes coverage of all key corporate risks. In conducting this mapping process, both the primary and secondary risk focus of each review has been taken into account:



## 1.7 CONCLUSIONS

The 2019/20 Audit Plan has used a risk-based approach to prioritising internal audit work and includes sufficient coverage to ensure an evidence-based assurance opinion on the control environment can be provided at the end of the year.

The Plan is responsive in nature and all efforts will be made to maximise coverage to provide the most effective and agile internal audit service possible that focuses on key risks facing the organisation throughout the year.

Progress against the plan will be monitored throughout the year and key issues reported to SMT and the Audit Committee each quarter.

## 1.8 THE DRAFT INTERNAL AUDIT PLAN 2019/20

The Draft Internal Audit Plan is presented at Appendix 1.

Any changes agreed as a result of this meeting will be incorporated into the draft Plan prior to presentation to Audit & Accounts Committee on the 28<sup>th</sup> March.

APPENDIX 1 – DRAFT INTERNAL AUDIT PLAN 2019/20

CCC Draft Internal Audit Plan 2019/20						
Audit	Days	Theme	Qtr	Month	Directorate	Why?
<b>Value For Money</b>						
<i>In order to address increased financial pressure on the organisation, the Council needs to transform and develop more effective working across all services. This work provides cross-cutting assurance over the management of key 'value for money' risks which accompany major transformation, and that benefits are delivered as planned.</i>						
Financial Planning, Demand Management and Control	30	Financial Governance	Q2	July	Cross-Cutting	Review of the Financial Management arrangements against best practice, and review of how the s151 Officer can assess the adequacy of (and compliance with) the financial control environment; for example, using the CIPFA FM Model.
Financial Regulations Monitoring & Compliance, including Delegated Authorities	20	Financial Governance	Q2	July	Cross-Cutting	Review to ensure that budget variations are approved in line with the requirements of the Finance Procedure Rules and the Constitution.
Transformation Fund Benefits Realisation	30	Value for Money	Q1	April	BI&D	Review of benefits realisation within the Transformation Fund, covering "Invest to Save/Improve/Advance/Innovate" schemes, to provide assurance that investments are delivering planned benefits and that benefits are accurately recorded and reported.
Capital Project Variations and Overspends	20	Value for Money	Q2	August	Cross-Cutting	Review of a sample of capital projects which have experienced significant overspends or variations, to gain assurance over risk and issue management, including the risk of over-specifying projects, and identify any lessons learned for dissemination. To include at least one project from the Schools capital programme.

## For the public sector



Development of Project Assurance Framework	10	Project Management	Q1	Ongoing	BI&D	Development of Council-wide projects assurance process, to ensure all projects are risk-assessed and the most high-risk projects have a project assurance officer assigned from Audit, Finance or Transformation.
Project Assurance of High Risk Projects	40	Project Management	Q2	July	BI&D	Project assurance of high-risk projects by designated Internal Audit project assurance officers.
Total Project Management:	150					
Anti-Fraud and Corruption						
Allocation of time for risk assessment and investigation of fraud and theft referrals. Should significant fraud be identified in-year SMT will be consulted as to the best way to investigate as well as, where appropriate, how to improve the control environment to reduce the risk of re-occurrence.						
National Fraud Initiative	40	Fraud & Corruption	Q1	June	Cross-Cutting	Management of statutory National Fraud Initiative.
Fraud Investigations	60	Fraud & Corruption	Q1	Ongoing	Cross-Cutting	Receive WB referrals and allocation of time to investigate alleged fraud or theft.
Total Anti-Fraud and Corruption:	100					
Key Financial Systems						
Providing assurance that the Council has made arrangements for the proper administration of its financial affairs, these system audits are agreed in advance with External Audit and focus on the systems with the highest financial risk. These reviews give an opinion as to the effectiveness of financial management procedures and arrangements to ensure the integrity of accounts. LGSS IA will use the shared services ethos to minimise the resources required to undertake these audits, whilst still giving effective assurance to CCC.						
Accounts Receivable	20	Financial Governance	Q3	December	Cross-Cutting	Annual assurance over LGSS Key Financial Systems conducting transactional testing across core systems, review scopes agreed with External Audit.

***For the public sector***



Purchase to Pay	20	Financial Governance	Q3	December	Cross-Cutting	Annual assurance over LGSS Key Financial Systems conducting transactional testing across core systems, review scopes agreed with External Audit.
Payroll	20	Financial Governance	Q3	December	Cross-Cutting	Annual assurance over LGSS Key Financial Systems conducting transactional testing across core systems, review scopes agreed with External Audit.
General Ledger	10	Financial Governance	Q3	December	Cross-Cutting	Annual assurance over LGSS Key Financial Systems conducting transactional testing across core systems, review scopes agreed with External Audit.
Bank Reconciliation	5	Financial Governance	Q3	December	Cross-Cutting	Annual assurance over LGSS Key Financial Systems conducting transactional testing across core systems, review scopes agreed with External Audit.
Treasury Management	10	Financial Governance	Q3	December	Cross-Cutting	Annual assurance over LGSS Key Financial Systems conducting transactional testing across core systems, review scopes agreed with External Audit.
VAT	5	Financial Governance	Q3	December	Cross-Cutting	Annual assurance over LGSS Key Financial Systems conducting transactional testing across core systems, review scopes agreed with External Audit.
Financial Systems IT General Controls	10	Financial Governance	Q3	December	Cross-Cutting	Annual assurance over LGSS Key Financial Systems conducting transactional testing across core systems, review scopes agreed with External Audit.
Debt Recovery	20	Financial Governance	Q3	December	Cross-Cutting	Annual assurance over LGSS Key Financial Systems conducting transactional testing across core systems, review scopes agreed with External Audit.
Pensions	20	Financial Governance	Q3	December	Cross-Cutting	Annual assurance over LGSS Key Financial Systems conducting transactional testing across core systems, review scopes agreed with External Audit.
Total Key Financial Systems:	140					
Grants and Other Head of Audit Assurances						

**For the public sector**



*Provision of assurances over grant funding from central government where a Head of Audit opinion is required. These are increasing in number each year, and SMT will be kept informed of any new requirements arising in-year via the normal reporting mechanisms.*

Additional Highways Maintenance Grant	5	Financial Governance	Q1	May	P&E	Grant certification required.
Local Transport Capital Block Funding	5	Financial Governance	Q2	July	P&E	Grant certification required.
Bus Service Operators	5	Financial Governance	Q2	July	P&E	Grant certification required.
Flood Resilience Fund	5	Financial Governance	Q2	July	P&E	Grant certification required.
Cambridgeshire Challenge Fund	5	Financial Governance	Q1	May	P&E	Grant certification required.
Cycle City Phase II	5	Financial Governance	Q2	September	P&E	Grant certification required.
Troubled Families Grant	40	Financial Governance	Q1	Ongoing	P&C	Grant certification required. Ongoing throughout year.
SWIM Grant	5	Financial Governance	Q1	May	P&E	Grant certification required.
National Productivity Fund	5	Financial Governance	Q1	June	P&E	Grant certification required.
Disabled Facilities Grant	5	Financial Governance	Q1	May	P&C	Grant certification required.
Safer Roads Funding	5	Financial Governance	Q2	July	P&E	Grant certification required.



Pothole Action Fund	5	Financial Governance	Q2	July	P&E	Grant certification required.
Broadband Grant	5	Financial Governance	Q1	April	CCS	Grant certification required.
Total Grants and Other Head of Audit Assurances:	100					
Commissioning & Contracts						
<i>This is a key area of risk. Effective and proportionate contract monitoring by CCC is essential to ensure good cost control (i.e. we pay what we should based on actual costs/'contract' conditions) and that expected outcomes from these contracts are achieved. Higher-risk contracts have been selected for review, incorporating open-book assurance where possible to ensure that these are operating in accordance with the terms of the contracts and value for money is being achieved by contract management activities. Work to examine the commissioning process as a whole is also included in this assurance block. Contract values are taken from the Council's Contracts Register.</i>						
Procurement Governance	30	Procurement	Q3	September	Cross-Cutting	Review covering policies and procedures governing procurement processes, and arrangements for monitoring compliance with procurement policies. Assurance over risk that best value is not being achieved across all Council procurement.
Contract Management Policy and Guidance	10	Procurement	Q1	May	Cross-Cutting	Review the availability of best practice guidance across the organisation to effectively manage contracts once awarded.
Most Economically Advantageous Tenders	20	Procurement	Q1	May	Cross-Cutting	Review MEAT where lowest priced tender was not succesful to assess the cost of additional quality. Review the appropriateness of specification, evaluation criteria (and compliance) including rationale for award.
Highways Contract Open Book Review	50	Procurement	Q1	Ongoing	P&E	3 Interim open book reviews of the Highways Contract, annual value c.£60m, and the year-end Final Account audit.
Waste PFI Open Book Review	30	Procurement	Q2	September	P&E	Final account open book review of the Waste PFI Contract, annual value c.£22m.

***For the public sector***



Street Lighting PFI Open Book Review	30	Procurement	Q1	April	P&E	Final accounts open book review of the Street Lighting Contract, annual value c.£8.12m.
Contract Management - Cambridgeshire Energy Performance Contracting Project	25	Procurement	Q3	November	P&E	Review of contract management within the Cambridgeshire Energy Performance Contracting project, which holds two major contracts with a combined annual value of £11m.
Contract Management - Eastern Highways Alliance	25	Procurement	Q2	August	P&E	Review of the controls and contract management in place for the Eastern Highways Alliance Framework Contract, with an annual value of c.£4.5m.
Contract Management - Provision of Community Equipment Services	20	Procurement	Q1	May	P&C	Review of the controls and contract management in place for the Provision of Community Equipment Services contract with an annual value of £4.36m.
Contract Management - Home and Community Support Service Framework	20	Procurement	Q2	July	P&C	Review of controls and contract management of home and community support service providers, under the Council's framework contract with an annual value of c.£30m.
Contract Management – Supported Living Services for Adults with a Learning Disability	20	Procurement	Q1	May	P&C	Review of the controls and contract management in place for the Supported Living Services for Adults with a Learning Disability Contract, annual value of c. £22.6m.
Contract Management - Integrated Drug and Alcohol Treatment System	20	Procurement	Q3	November	PH	Review of the controls and contract management in place for the Cambridgeshire Integrated Drug and Alcohol Treatment System contract which was awarded in May 2018 and has an annual value of £4.875m.
Contract Management - Cambridgeshire Lifestyle Services	20	Procurement	Q1	April	PH	Review of the controls and contract management in place for the Cambridgeshire Lifestyle Services contract, with an estimated annual value of c.£2.2m.
LGSS Law Ltd	20	Procurement	Q1	April	Cross-Cutting	"Client-side" review of the contracting relationship with LGSS Law, from a Cambridgeshire County Council perspective.

High Value Supplier Contract Management Reviews	25	Procurement	Q3	November	Cross-Cutting	Review of a sample of the Council's highest-value suppliers, to provide assurance that expenditure with these suppliers is tied to a corporate contract or contracts, and that appropriate contract management arrangements are in place to control spend.
Business Continuity for Key Contracts	25	Business Continuity	Q2	July	Cross-Cutting	Review of a sample of key strategic suppliers, with a focus on suppliers of care and transport to vulnerable service users, to identify assurances in place over supplier resilience, data protection/information security and continuity planning.
Total Commissioning & Contracts:	385					
Key Organisational Risks & Director Requests						
These are areas of risk specifically identified by directors during the consultation process and have been requested to be included in the 2019/20 Audit Plan. This block also includes areas where the Audit Committee require additional assurances. Assurance over key organisational risks and requests for specific audit reviews by individual Directors will not only give directors the assurance they have requested but will support the annual Head of Internal Audit opinion across the control environment.						
Rental Income	20	Value for Money	Q3	July	Cross-cutting	Review of income from assets e.g. land rental agreements, to provide assurance that commercial rates are achieved, voids managed, and governance arrangements ensure value for money.
This Land Limited	25	Governance	Q1	May	Cross-Cutting	To review governance arrangements in place to protect CCC and ensure expected outcomes are achieved.
Key Inspection Action Plans	20	Safeguarding	Q2	November	P&C	Review of action plans from key inspections/reviews (e.g. Ofsted etc.) to verify that plans to address key findings are in place and are being actively implemented and monitored.

***For the public sector***



Provision of Section 17 Financial Assistance	20	Financial Governance	Q1	May	P&C	Analysis of expenditure and review of governance and ongoing management of financial assistance payments made to families under Section 17 of the Children Act 1989.
Strategic Approach to Schools Charging	20	Financial Governance	Q1	April	P&C	Review of the Council's strategy for charging schools for commercial services. To provide assurance that charges are calculated to recover relevant costs; that charges are made in a timely, co-ordinated and cost-effective way; and that income is allocated to the appropriate service.
Special Educational Needs Placements	20	Value for Money	Q2	July	P&C	Analysis of expenditure and review of governance and ongoing management of special educational needs placements, with a focus on value for money.
Annual Safeguarding Assurance	25	Safeguarding	Q2	September	P&C	Annual assurance on safeguarding, guided by a review of assurances over the Council's safeguarding arrangements for children and adults, including internal review processes, contractual assurances, and assurances received from third parties such as Ofsted, peer reviews etc. and gap analysis work.
Adult Social Care Finance	20	Financial Governance	Q2	September	P&C	Assurance following the major restructure and centralisation of the Adults Social Care Finance team, particularly reviewing invoicing processes, cost recovery and the link to debt management.
Safeguarding the Assets of Clients in External Establishments	25	Safeguarding	Q3	September	P&C	To provide assurance that there are appropriate arrangements in place to safeguard the assets of the service user and to ensure correct charges are being made to the Council.
Business Continuity	20	Business Continuity	Q3	October	C&CS	Review of Business Continuity arrangements in the event of serious disruption, and ongoing management and monitoring of arrangements, following a major review of Business Continuity.

## For the public sector



Other People & Communities Risk Based Audits	15	TBC	Q1	Ongoing	P&C	Allowance of time for risk-based reviews, based on discussions with Senior Management.
Coroners Service	15	Financial Governance	Q1	April	P&E	Allowance of time for risk-based reviews, based on discussions with Senior Management.
<b>Total Risk-Based Audits:</b>	<b>245</b>					
<b>Compliance</b>						
<i>Compliance checks across the organisation to provide assurance on whether critical controls within key policies and procedures are routinely complied with in practice. Proposed coverage is underpinned by an assessment of the Council's framework of controls and findings from previous audit work.</i>						
Key Performance Indicators	15	Performance	Q2	September	Cross-Cutting	Review of a sample of Key Performance Indicators to confirm that they are calculated and reported accurately in order to appropriately inform decision-making.
Regulation of Investigatory Powers Act Policy Compliance	15	Governance	Q3	December	Cross-Cutting	Review of compliance with the Council's new RIPA Policy and training, introduced in early 2019.
Property Asset Disposals & Acquisitions Policy Compliance	20	Financial Governance	Q3	October	Cross-Cutting	Review of a sample of property asset disposals and acquisitions, to confirm that the Council's policy is complied with, to achieve best value.
Fire Safety Checks	10	Safeguarding	Q3	October	Cross-cutting	Review to ensure compliance with legislation.
Procurement Compliance	20	Procurement	Q3	September	Cross-Cutting	2x reviews throughout the year of a sample of invoices, to provide assurance over risk that best value is not being achieved across all Council procurement. Once invoices have been selected, the review will work backwards through the commissioning process to confirm compliance and VFM.

Safeguarding Clients' Personal Assets - Compliance	15	Safeguarding	Q2	August	P&C	To provide assurance that appropriate arrangements are in place and complied with, to safeguard the assets of the service user where the authority acts as a Deputy or Receiver.
Direct Payments Compliance	20	Value for Money	Q3	September	P&C	Sample testing of Direct Payments files to provide assurance over the following risks: Direct Payments are misused by service users or subject to fraud; the Council does not monitor these effectively; and that surplus monies due for repayment are not identified.
Procurement Waivers for Procurement Outside Contract Procedure Rules	15	Procurement	Q3	October	Cross-Cutting	Review the governance and assess compliance where CPR's are not adhered to
Consultancy Policy Compliance	20	Procurement	Q3	November	Cross-Cutting	Review of the use of consultants at the Council to gain assurance over compliance with contract procedure rules and the consultancy policy, appropriate use of employment status, and effective contract management.
Unannounced Visits	20	Value for Money	Q2	August	Cross-Cutting	2 - 3 services will be identified in conjunction with senior managers, for unannounced visits focusing on compliance with the Council's policies and expectations for management of finances and safeguarding risks, and providing an appropriate deterrent to fraud. The Registrars Service has been requested by P&E for inclusion within this review, and Childrens Centres have been requested for review by P&C.
Fees and Charges Policy & Compliance	20	Value for Money	Q2	August	Cross-Cutting	Risk that new processes around setting fees and charges are not followed, leading to the Council missing out on income or legislative non-compliance.
Total Compliance:	195					
ICT and Information Governance						
Reviews of key risk areas around information governance and information security, as well as coverage of key ICT risk areas such as major ICT						

failure.						
General Data Protection Regulations Implementation	15	ICT and Information Governance	Q2	August	C&CS	Information security remains a key corporate risk for all Councils. Review of the Council's compliance with General Data Protection Regulations.
Information Technology Audit Plan	70	ICT and Information Governance	Q1	Ongoing	Cross-Cutting	Information Technology Audit Plan to be targeted to the key areas of risk within the IT service. Disaster recovery, IT service resilience, and cybersecurity have been identified as key areas of interest.
Information Management Board	5	ICT and Information Governance	Q1	Ongoing	Cross-Cutting	Internal Audit attendance at Information Management Board.
Total ICT Audit:	90					
Strategic Risk Management						
Assurance over the Council's risk management framework in addition to support, advice and facilitation of strategic risk management processes.						
Annual Assurance on Risk Management	5	Risk Management	Q4	January	Cross-Cutting	Maintaining the CRR, reporting to stakeholders and providing an annual assurance over the Council's Risk Management framework.
Risk Management	75	Risk Management	Q1	Ongoing	Cross-Cutting	Strategic risk management processes.
Total Risk Management:	80					
Governance and Assurance						
Assurance over core governance areas including effective key policies and procedures which drive the culture and risk appetite of the organisation; a comprehensive key performance indicator framework; and other key elements of strong corporate governance.						
Annual Governance Statement/Code of Corporate Governance	15	Governance	Q3	November	Cross-Cutting	Annual Governance Statement/Code of Corporate Governance.

***For the public sector***



Corporate Key Performance Indicator Framework	5	Performance	Q1	May	Cross-Cutting	Providing an annual assurance over the effectiveness of the Council's corporate Key Performance Indicator framework.
Annual Key Policies & Procedures Review	5	Governance	Q1	April	Cross-Cutting	Following previous year audit reviews of core policies and procedures, this review will provide assurance that key policies are reviewed, updated and accessible to staff.
Complaints Process	20	Governance	Q3	December	C&CS	Review of controls in place to receive, review, and respond to complaints in an appropriate and timely manner; and to minimise future complaints. The corporate policy and process for complaints have been under review with the aim to get a new system in place, so a review once this has been implemented will be beneficial.
Schools Payroll and Safe Recruitment	35	Financial Governance	Q3	November	P&C	Annual assurance over schools payroll systems and safer recruitment processing, considering assurance available from schools payroll providers; sample testing of schools; and assurance available from the Schools Intervention Service and Finance teams.
Schools Causing Concern	5	Safeguarding	Q1	Ongoing	P&C	Audit attendance at Schools Causing Concern group and ad hoc advice.
Annual Whistleblowing Policy Report and Awareness	15	Governance	Q4	January	Cross-Cutting	Work to review the whistleblowing policy, conduct awareness-raising activities across the organisation, and produce the annual report on whistleblowing cases.
Total Governance:	100					
Advice & Guidance						
Advice & Guidance	50	Advice & Guidance	Q1	Ongoing	Cross-Cutting	Providing support and guidance to staff on ad-hoc queries.
Freedom of Information Requests	5	Advice & Guidance	Q1	Ongoing	Cross-Cutting	Allowance of time to respond to FOI requests received in-year.
Follow-Ups of Agreed Actions	40	Advice & Guidance	Q1	Ongoing	Cross-Cutting	Confirming agreed actions have been implemented to reduce key organisational risks.



*For the public sector*



<b>Total Advice &amp; Guidance:</b>	<b>95</b>					
<b>Reporting</b>						
Committee Reporting	25	Reporting	Q1	Ongoing	Cross-Cutting	Reporting to Audit and Accounts Committee.
Management Reporting	25	Reporting	Q1	Ongoing	Cross-Cutting	Reporting to SMT.
Audit Plan	25	Reporting	Q1	Ongoing	Cross-Cutting	Development of the Internal Audit Plan and in-year revisions/updates.
<b>Total Reporting:</b>	<b>75</b>					
<b>Operational Plan Total - 2019/20</b>	<b>1750</b>					



**COMMUNITY TRANSPORT ACTION PLAN - UPDATE**

**To:** Audit & Accounts Committee

**Meeting Date:** 28<sup>th</sup> March 2019

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

**Purpose:**

a) To provide the Committee with an update on progress with the Community Transport Action Plan, following the previous update to Committee on the 24<sup>th</sup> January 2019.

b) To highlight matters arising as part of the implementation of these actions, and invite the views of Committee members.

**Recommendation:** Audit & Accounts Committee is requested to note the progress with the Action Plan.

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

- 1.1 There was a major review of Community Transport in Cambridgeshire, culminating in the public meeting on July 31<sup>st</sup> 2018. A twelve-page Action Plan, presented by the Chief Executive, was reviewed in detail. Additional actions were agreed during the meeting, and these have been added to a final full action plan.
- 1.2 During the meeting it was agreed that Audit & Accounts would maintain oversight of the implementation of recommendations, to ensure they are carried out as planned. The most recent update on Action Plan progress was brought to the meeting of the Committee on the 24<sup>th</sup> January 2019.

## **2. CURRENT PROGRESS**

- 2.1 A copy of the Action Plan, showing only actions which were not marked as 'complete' at the previous Committee meeting, is provided at Appendix 1. In this document, the numbering of actions has been retained from the original full Action Plan, to ensure continuity.
- 2.2 At the January meeting of the Committee, of the 66 actions in the full Action Plan, 55 (83%) were marked as complete, with evidence provided.
- 2.3 Of the 11 actions which had not been completed at the time of the previous meeting:
  - 2 are ongoing actions, with no expected end date (18%)
  - 4 actions have been marked as completed (36%)
  - 5 remain in progress (45%)
- 2.4 Committee is requested to note the progress with implementation of the Action Plan.

## **3. MATTERS ARISING**

Key areas for the Committee to be aware of are highlighted below.

### **3.1 Internal Audit Visit to FACT, HACT & ESACT (FH&E):**

Internal Audit undertook a visit to FH&E on the 23<sup>rd</sup> November 2018. The visit identified a number of issues with the financial segregation between the commercial and charitable arms of the organisation; the issues were highlighted in a report which was presented to this Committee on the 24<sup>th</sup> January.

The Trustees of FH&E have accepted the weaknesses outlined in the report, and have identified proposals to reduce the number of separate organisational arms, in order to simplify administration.

FH&E have confirmed that they have now appointed new accountants and auditors, with extensive experience in third sector accountancy. They are working with this company to restate the accounts, and also to review the accounting and profitability of the commercial

business, to recommend and implement permanent solutions to the issues highlighted in the audit report.

### 3.2 Review of Public Funding:

PKF were commissioned to provide an independent estimate of the extent to which public funding subsidised the growth of the FH&E commercial fleet, to provide a basis for recovery action to be taken by the Council, in line with the request from the Audit & Accounts Committee.

This report has now been finalised and shared with senior management and the Chairman and Vice Chairman of the Audit & Accounts Committee. Negotiations with F&HE regarding the repayment of excess funding have now commenced.

### 3.3 East Cambs Connect Contract:

The service have issued the six month notice for the termination of the East Cambs Connect Contract, which is still provided by ESACT (Ely & Soham Association for Community Transport). Work is underway on a procurement exercise to provide a replacement service, with the timeline as follows:

- Out to tender: 12<sup>th</sup> April 2019
- Tenders returned: 10<sup>th</sup> May 2019
- Contract award: 31<sup>st</sup> May 2019
- New contract commences: 15<sup>th</sup> July 2019

### 3.4 External Officer Review of Freedom of Information (FOI) Requests:

The Data Protection Officer at Peterborough City Council was asked to investigate issues highlighted in the PKF report, regarding problems with inaccurate responses to FOI requests. This report has been completed, and an Action Plan developed by the Council in response to the original report recommendations.

The full report may be found at Appendix 2 to this report, and the Action Plan is provided at Appendix 3.

### 3.5 Eligibility Criteria & Data Protection:

The new membership eligibility criteria requirements agreed by Cambridgeshire County Council is being implemented by FH&E on the 1<sup>st</sup> April, to align with the new financial year. This has also been taken as an opportunity by FH&E to standardise membership fees, as previously members across the three charitable organisations did not pay a standard amount.

The new FH&E privacy policy is being circulated to all members in the week commencing 11<sup>th</sup> March, as part of the organisations' annual mailshot to all members along with a members' newsletter and other information. This will ensure that both FH&E and Cambridgeshire County Council are compliant with their obligations under the General Data Protection Regulations.

Source Documents	Location
Community Transport Action Plan	Internal Audit Octagon 1, Shire Hall, Cambridge

## Community Transport Action Plan Log

Update for Audit & Accounts Committee - As At 15th March 2019 (Committee Reporting Deadline)

\* **Action Log:** Page, item no, Action section, item  
Minute16/08/2018: Page, Para

	Onus	Issue	Source*	Progress	Document Cross-Reference	Notes	Next Action	By	Due
19	CCC	All FH&E contracts to be retendered.	AL 7 33.2	In Progress	21.1 (Home to School Mainstream Contracts) 21.2 (Home to School Mainstream Contracts) 21.3 (Home to School SEN Contracts) 21.4 (Ad Hoc Day Centre Contracts) 25.1 (Local Bus Contracts) 25.2 - 6 (Local Bus Awards) 26.1 - 2 (Day Centre Contracts)	Day centre contracts re-tendered and awarded April 2018. Home to School contracts re-tendered and awarded July 2018. Ad Hoc Day Centre contracts terminated August 2018 for re-tender. Local Bus service contracts re-tendered and awarded 4th October 2018.  A contract with ESACT to provide the East Cambs Connect service is now in the process of being retendered, with the new contract commencing 15th July 2019.			
30	CCC	Any money to be reclaimed in respect of State Aid or otherwise would be so.	M 10.3 AL 5 18.1.4	In Progress	TBC	PKF have produced a draft report looking at calculating any competitive advantage conferred on FH&E through previous grant awards. The report and supporting analysis is to be discussed by senior management at a meeting on 15th January.			
31	CCC	Annual review of outcomes and benefits from the grant awards will be reported to E & E Committee.	M 8.6	In Progress	TBC	This is planned as part of the new grant framework, but the first report will not take place until a year after the first grant award, which has not yet occurred.			
34	CCC	A & A to receive action implementation reports and provide robust review.	M 3.1	Complete	N/A	Audit & Accounts Committee has continued to receive action reports and provide robust review. This action is now complete, with any remaining work by Audit & Accounts Committee to be picked up by Action 64, below.			
41	CCC	Chief Executive to share the outcomes of the investigation into the FOI requests with Audit & Accounts Committee.	M 13.5	Complete	40 (Report) 41 (Action Plan)	The investigation report, and an Action Plan responding to the investigation report, has been brought to the March 2019 meeting of the Committee.			
52	CCC	Report State Aid issue to the Mayor, in relation to the Bus Review.	M 9.3	Complete	45.5 (Email to Combined Authority)	The Director of Place & Economy has written to the Transport Director at the Combined Authority (who is leading on the Bus Review) to report on the State Aid issue in relation to the FH&E providers.			
53	CCC	Chief Executive to report state Aid issue to other District Councils.	M 8.6	In Progress	TBC	The Chief Executive has liaised with District Councils to ensure they are aware of the issue, and further engagement will take place in relation to action 30, above.			
62	CCC	Demonstrate that Action Plan actions are put in place.	M 10.1	Complete	N/A	Action Plans are now in place and materially complete for all actions. Any remaining actions will be picked up by Action 64, below.			
64	CCC	Further update reports would be received by Audit & Accounts Committee until implementation is complete.	M 16.4	Ongoing	N/A	Working Party formed and an ongoing process is in place to ensure that Audit & Accounts Committee are able to monitor actions on an ongoing basis.			

65	CCC	Transfer of payments to PKF from Milton Keynes Council to the Cambridgeshire financial system would take place.	M 15.1	In Progress	TBC	Initial transfer made. Action remains ongoing to transfer final balance to CCC.			
66	CCC	Member consideration of how best to provide community transport services to be deferred until all possibilities including the Mayor's Bus review, could be taken into consideration.	M 15.2	Ongoing	N/A				



# Review of the handling of Freedom of Information Act requests made to Cambridgeshire County Council relating to FACT and HACT

Ben Stevenson  
Data Protection Officer, Peterborough City Council

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## Introduction

This report was commissioned by Gillian Beasley, Chief Executive of Cambridgeshire County Council (CCC) following the report by PKF Littlejohn LLP (PKFL) relating to CCC, Fenland Association Community Transport (FACT), Huntingdonshire Association Community Transport (HACT) and Ely and Soham Association Community Transport (ESACT).

Within that report, there is a specific section concerning a number of Freedom of Information Act (FOIA) requests submitted to CCC relating to the payments made and contracts awarded to HACT and FACT during a three year period. PKFL examined the requests and responses particularly as concerns had been expressed regarding the information supplied in terms of how full the answers were. The scope for those requests was:

“By reference to Council procedures, investigate and report the handling of FOI requests 5709, 3509, 3348 and 5779. Assess more recent examples provided by the CBTA as to whether the CCC has operated in breach of the FOI Act and whether the information has been denied the CBTA which it had a right to view and whether the CCC redacted information in line with the Act”

Their conclusions are summarised below:

- incorrect information supplied in relation to HACT contracts which caused protracted correspondence
- Two contracts were omitted from all FOIA responses
- there was an incorrect reference to emergency powers being used
- Information was redacted by CCC which the ICO required to be disclose following an ICO decision notice being issue

The scope of this report is based on the PKFL report and additional FOI requests identified within that report as well as those which can be linked or would add value to this report. This report has examined the handling of the requests including the process followed to gather the information, any discussions on any concerns prior to the response, the response itself and how any subsequent complaints were responded to. I have also considered whether greater transparency could have been delivered through providing better context or whether different decisions on withholding information could have been made.

## Executive summary

It would appear that the root cause of the issues identified is a lack of clear and good record keeping within the Transport Service. The lack of clarity or awareness over contracts held is at the heart of the matter, for example PKFL have identified two contracts omitted from all disclosure. I have seen no evidence that these two contracts were shared with the Cambs-FOI service. If information is not shared with them by a service, either wilfully or in genuine error, or is incorrect, the FOI service would not be aware and are reliant on the providing service. A FOI service can only operate with the information it is supplied with and the views of those who know the information best.

*In the section below "Recommendations", recommendations 1 and 2 apply.*

There are lessons which can be learned from the situation in which Cambs-FOI found themselves in and experienced some five years ago.

Mistakes were made in FOI responses due to the Transport Services' response which then impact on later responses; for example a mistake in the service in responding to FOI-3339 regarding the number of contracts causes additional requests and concerns being raised. As well as omitting contracts PRC3 and PRC4 (as PKFL have noted), there were a further two contracts missed at this point. This omission sets in motion a chain of requests questioning the number of contracts based on other answers or other available information. These mistakes are part of the points made in paragraph one, however there is also an opportunity to benefit from hindsight.

There were opportunities to review, provide greater detail or reassess which were not noted by the FOI service and worked on with the Transport Service. The subsequent protracted correspondence could have been avoided much earlier had responses from the service been examined in detail especially during the internal review process. For example, the Transport Service stated that an original agreement had been archived but there is no evidence that they were asked to retrieve it from archiving. Equally a more detailed analysis of the published "payments to suppliers" spreadsheet with Finance may have identified all the contracts.

*In the section below "Recommendations", recommendation 3 applies.*

In reviewing the specific documents to determine whether the information should have been redacted, and how it is explained to the recipient, it is my view that the FOIA exemption relating to personal data has been applied correctly and disclosure would have added very little to the overall picture disclosed. It would have been of help to the request had the reasons for redaction been explained clearly.

*In the section below "Recommendations", recommendation 4 applies.*

The use of the more subjective exemption by Cambs-FOI relating commercial interests has been tested by the ICO and a First Tier Tribunal. In these decisions, the ICO and First Tier Tribunal have upheld the use in some cases and overturned in others however it is noted that the exemption was considered to have been engaged in all cases, i.e. it was appropriate to use that exemption. The decision to overturn was because the case was not made sufficiently strong enough in the view of those bodies. The exemption is a subjective assessment of commercial sensitivity and any such assessment can always be disagreed with. I do note that on each use of this exemption, Cambs-FOI do demonstrate good practice as they evidence that they have sought to balance the public interest in disclosure against the potential for adverse effect on the commercial interests of another.

*In the section below "Recommendations", recommendation 5 applies.*

My final comments relate to the Cambs-FOI service for whom this was clearly a difficult matter involving the receipt of many FOIA requests received and being heavily reliant on a service to provide the accurate information. They were hampered by the effects of absence in a small team and in this

matter, greater support from the involved services was needed to deal with the volume and nature of these requests. In terms of handling future requests, there is a potential need for greater oversight of the requests and ensuring that services/partners are challenged appropriately. The lack of consistency and the missed opportunities to correct past requests led to the repetitive nature of requests which continued to impact for some time. It would also be worthwhile to publish responses on the council's website in order to make information more accessible. I note that this was done in the past but does not currently happen.

*In the section below "Recommendations", recommendations 6 and 7 apply*

I have included a concerns and recommendations after the evaluation of each FOIA response. The recommendations are reproduced in a consolidated list on the following page.

## Recommendations

Recommendations as a result	
1	<p>A register of contracts awarded and pertinent details including the value of the contract should be accurately maintained in line with the statutory Local Authority Transparency Code. Although the value may be less than £5000, it would promote open and transparency if greater detail was published.</p> <p>Cambridgeshire County Council should ensure that the Transport Service have an accurate and up-to-date a register of all contracts awarded to transport providers in addition to the corporate register of contracts. This should include all awarded since or in operation after 1 January 2013. This would ensure that full disclosure has been provided in this matter.</p> <p>Both above should include:</p> <ul style="list-style-type: none"> <li>• Date of award</li> <li>• Start date of contract</li> <li>• End of Contract</li> <li>• Supplier name and details</li> <li>• Value of contract</li> <li>• Description of services provided</li> <li>• If the contract was the result of an invitation to quote or a published invitation to tender or an emergency award</li> </ul> <p>It is understood that an audit of contract management within the Transport Service has begun which should review the issues highlighted in the PKFL report and this report. This should assist with the accuracy and currency of the contracts register.</p>
2	<p>In the interests of transparency and in line with the statutory Local Government Transparency Code, Cambridgeshire County Council should ensure as a minimum the following information relating to grants is published when awarded to voluntary, community and social enterprise organisations.</p> <ul style="list-style-type: none"> <li>• date the grant was awarded</li> <li>• time period for which the grant has been given</li> <li>• department which awarded the grant</li> <li>• beneficiary</li> <li>• beneficiary's registration</li> <li>• summary of the purpose of the grant,</li> <li>• amount</li> <li>• details of how the grant award was approved</li> </ul> <p>Cambridgeshire County Council should consider whether it would serve them better for this to be part of a separate register or whether these details are captured within the contracts register, and other grants could be incorporated into that</p> <p>Cambridgeshire County Council should consider whether they have identified and published details of all grants awarded to transport providers. This should include all awarded since or in operation after 1 January 2013. This would ensure that full disclosure has been provided in this matter.</p>
3	<p>Cambs-FOI should ensure that the internal review process should be reviewed to ensure that any issues are answered fully such as in the case of the payments made and the number of contracts are declared. The</p>

	process should also be reviewed to ensure that there is resilience of more than one individual to undertake reviews and how an independent person may be sourced in contentious matters.
4	Cambs-FOI should ensure that responses do explain why it has been necessary to apply an exemption such as redacting information.
5	Cambs-FOI should ensure that the Public Interest test undertaken sets out clearly what the link between disclosure and harm to the commercial interests are to enable them to determine whether it is more than hypothetical.
6	Where there are clearly signs of a contentious FOIA request or group of focussed requests, Cambs-FOI should engage a senior officer in the service and ensure that person has oversight of the information being provided. Cambs-FOI should ensure that any contentious FOIA requests are highlighted to their Head of Service and Director so that appropriate senior support can be provided. It may be appropriate and useful to bring together key contacts into a group to handle such matters and ensure that controls are in place to deliver responses. This would ensure that all internal parties are aware of all communications to ensure consistency.
7	Whilst it is not mandatory to have a disclosure log, Cambridgeshire County Council should consider publishing responses via the website and therefore making these available to the public.



## Freedom of Information Act Requests

In reviewing the matter, I have identified the below FOIA requests which related to the concerns raised; either during the Littlejohn report, ICO involvement or I have become aware of during my review.

FOI reference	Summary of Request	Date Received
2510	School and social care contracts fulfilled by organisations in Wisbech and March	09.01.2013
2544	FACT contracts with CCC	21.01.2013
2744	Grants paid to FACT, monitoring and FACT budget	19.09.2013
3264	Grants awarded to FACT and details of contracts awarded	17.09.2013
3293	The amount of monies paid to FACT in the calendar years 2010, 2011 and 2012	24.09.2013
3294	Details of all funding awarded to HACT by CCC including sight of application forms	24.09.2013
3339	The number of contracts awarded by CCC to HACT since 1st January 2013	10.10.2013
3348	The total amount paid to FACT from the Community Transport Fund and a breakdown of payments from the fund	10.10.2013
3362	Contracts awarded to community transport organisations	17.10.2013
3509	Details relating to the contracts referred to in FOI-3339 and the bids made by HACT	25.11.2013
5709	Details relating to all the contracts awarded by CCC to HACT since March 2013.	08.09.2015
5779	Documentation relating to the awarded of monies to HACT.	01.10.2015
5851	Details pertaining to all exemption applications made by CCC to issue transport contracts on an "emergency" basis between 1st February 2013 and 1st may 2013	20.10.2015
6744	Request for correspondence to the DfT, FACT and actions taken by CCC	03.07.2016
6750	Documentation relating to FACT receiving Section 106 money in relation to the Tesco's Development in Chatteris.	05.07.2016
7296	Correspondence between CCC and FACT between 1st August 2016 to the present date	11.12.2016

I have been provided with the emails and documents generated by the FOI service, and accessible to them now, in handling the requests. It is noted that these matters occurred as long ago as five years in some cases with staff having since departed and some emails no longer available. In addition, there were the following 22 FOIA requests received which have not been reviewed on the basis that I do not believe that they will add further value on this matter overall. The issues are laid bare in some of the 16 which have been reviewed. It is also possible that these are not the only FOIA requests made but are the most obvious in relation to FACT and HACT.

<b>FOI reference</b>	<b>Summary of Request</b>	<b>Date Received</b>
2339	Bus Pass Concessionary Payments	29/10/2012
2655	The purpose of the grant from CCC to FACT Ltd and the terms and conditions	22/02/2013
3327	Payments made to FACT from 2006 to 2009	03/10/2013
3338	Amount paid to FACT from the Community Transport Fund	10/10/2013
3399	Grant funding paid to FACT	29/10/2013
3491	Board of FACT Ltd	20/11/2013
3508	Public Community Contracts relating to 3362	20/11/2013
3539	Details for contracts held by HACT	03/12/2013
3947	HACT permit 19s	03/04/2014
3992	FACT dial-a-ride and dial-a-car journeys including statistics	15/04/2014
4027	Emails from and to FACT and HACT (request for clarification lapsed)	28/04/2014
4062	Minutes for Cabinet meeting for HACT use of bus passes	07/05/2014
4063	FACT annual grant information	07/05/2014
4064	Invoices from FACT and HACT	07/05/2014

4100	Passenger transport contracts	15/05/2014
5460	Value of Future Transport Fund	02/07/2015
5850	Invoices received by HACT for contracts 150 and 46A since 2013	16/10/2015
6012	FACT Contracts - Numbers of Passengers	10/12/2015
6154	FACT and HACT membership	01/02/2016
6678	Commercial drivers with DQC licenses	16/06/2016
6833	Minutes relating to funding for FACT/HACT	27/07/2016
6908	Correspondence with Jo Philpott of FACT/HACT	22/08/2016

## Evaluation of individual responses

### Notes on the evaluation

I have reviewed the matters in date order, starting with the earliest referred to in the report.

For ease of reference, I have referred to the team providing the FOIA service as Cambs-FOI.

Names of those individuals who submitted requests have been omitted. Although the name of the individual is known, it is almost irrelevant in terms of the response issued as the identity of a requester should not influence the facts of the response. There is also no expectation that their identity should be revealed to the wider public.

I have pseudonymised the names of officers within this report as I have been asked to review the requests, how they were handled and published.

There are timescales relating to the handling of FOIA requests. The Information Commissioner (ICO) provide guidance on how long a public authority has to respond to requests. Their guidance is "...may take up to 20 working days to respond, counting the first working day after the request is received as the first day." There are instances where this may be extended to reasonable limit should it be required as per section 10(3) of the Act but the ICO recommends that this does not exceed 40 working days.

Whilst it is not mandatory under the Act to provide a complaints process, it is good practice as per the to offer such a function should a requester wish to challenge a response. In the event that an individual requests a review of the response, known as an internal review, then the ICO recommend that this should take no longer than 20 working days or 40 working days in exceptional cases.

It is possible to withhold or refuse to supply information under FOIA. Where a public authority seeks to do so they must apply an exemption, state which they apply and why. Some FOIA exemptions are qualified and section 43(2) is one such. The exemption relates to commercial interests and how the disclosure would prejudice or be likely to prejudice which gives the use of the exemption two thresholds. The ICO use a differentiation between the two of higher than 50% chance equals would prejudice and less than 50% is would be likely to. The exemption must be qualified by the public interest test. The ICO believe three criteria must be met and have stated:

*Firstly, the actual harm which the public authority alleges would, or would be likely, to occur if the withheld information was disclosed has to relate to the applicable interests within the relevant exemption*

*Secondly, the public authority must be able to demonstrate that some causal relationship exists between the potential disclosure of the information being withheld and the prejudice which the exemption is designed to protect. Furthermore, the resultant prejudice which is alleged must be real, actual or of substance*

*Thirdly, it is necessary to establish whether the level of likelihood of prejudice being relied upon by the public authority is met – ie, disclosure ‘would be likely’ to result in prejudice or disclosure ‘would’ result in prejudice. In relation to the lower threshold the Commissioner believes that the chance of prejudice occurring must be more than a hypothetical possibility; rather there must be a real and significant risk. With regard to the higher threshold, in the Commissioner’s view this places a stronger evidential burden on the public authority to discharge.*

It is on these criteria on which the three decisions in this matter were assessed.

Some exemptions are absolute and the one which is noted as having been applied in this matter is that which related to section 40(2) of FOIA which relates to the disclosure of someone else’s personal data within a FOIA response. Where the data is such and its disclosure would contravene a principle of Data Protection, it will be withheld.

**Review of Request**

This request was received on 9 January 2013 and was clarified twice with the requester to ensure that the response provided the information wanted. The request was:

(1) Please list all school contracts currently being fulfilled by organisations based in March and Wisbech. Listed by, organisation, number of students, special requirements, live mileage, value of winning bid, next two best bids and organisations, reason for choosing winning bid.

(2) Please list all social care contracts currently being fulfilled by organisations based in March and Wisbech. Listed by, organisation, number of passengers, special requirements, live mileage, value of winning bid, next two best bids and organisations, reason for choosing winning bid.

It was clarified that the request meant school transport and the kind of organisations were confirmed as including taxis, bus companies and community transport.

The response issued on 6 February 2013 was as follows:

Please see tab one of the attached document FOI\_2510\_APP1, which is a list of current school contracts by organisations based in March and Wisbech, and tab 2 of the same document showing the same information for Adult Social Care routes.

Cambridgeshire County Council (CCC) does not record live mileage, but we do record start and end of route mileage and have provided this information. The only special requirements that can be provided if stored on record are whether the vehicle is a tail lift or whether they carry a passenger assistant.

Please note that for social care transport, we have withheld the number of passengers using the daily service. This is because the figures are small and could allow individual users to be identified. This detail is therefore, being withheld under section 40(2) of the Freedom of Information Act 2000 which allows personal information to be withheld where users could be identified. Section 40(2) is an absolute exemption and does not require a public interest test.

Where possible we have provided winning companies as well as 2<sup>nd</sup> and 3<sup>rd</sup> bids; however, please note that we have withheld the daily rate for the winning companies and also the names of the unsuccessful organisations as we believe that this information falls within the scope of section 43(2) of the Freedom of Information.

Disclosing the information in full would be likely to prejudice the commercial interests of both the winning organisation and the unsuccessful bidders. Whilst there is a public interest in transparency in respect of the awarding of contracts, this has to be balanced against the fact that the information in question relates to private companies, rather than the Council itself.

Releasing the competitive rates of the winning organisation at this level of detail would provide their competitors with insight into how they operate and the rates that they apply to individual services.

The unsuccessful bidders entered the tendering process under the expectation that their bid details would not be disclosed if their bid was unsuccessful.

We therefore have concluded that maintaining this confidentiality is in the public interest and furthermore that the public interest in the transparency surrounding this contract award predominantly can be met through disclosing the unsuccessful bids in an anonymous form and the name only of the winning organisation.

The information was provided by C and initially Cambs-FOI queried whether an overall contract value rather than day rates however C advises the overall value would depend on how it is calculated.

The attachment provides the information and the below is an extract to give an example.

Contract No.		A457	A441
Route Description		Wisbech to On Track	Gorefield to On Track
Operator		Acme Cabs	Acme Cabs
Daily Price		Withheld under section 43(2)	Withheld under section 43(2)
Vehicle Size		4	4
Special Req.			
Bidder 2		Withheld under section 43(2)	Withheld under section 43(2)
Bidder 2	Daily Price	£11.00	£23.00
Bidder 3		Withheld under section 43(2)	Withheld under section 43(2)
Bidder 3	Daily Price	£20.00	£60.00

The public interest test applied believes that withholding the daily price of the winning bid protects the commercial interests of the winning company and withholding the name of the other bidders but releasing the value protects their interests. It is noted that in later decision on much the same matter, both the ICO and First Tier Tribunal upheld the approach of not disclosing the name of the losing bidders. Both did however uphold the need to disclose overall contract value which the requester challenges the above on the basis that they state that a contract notice should have been published which would have the contract value on. The internal request is provided in the name of an Information Governance Manager; on review, the change in the response is to release the daily rates of the winning bids after discussion with the service, explained as below:

I have gone back to review the day rates that were provided. You are quite correct in your submission that overall contract values would generally be released under FOI and this is something that we do regularly. However, it is usual to withhold detailed breakdowns of overall contract values as their release could be used by competitors as an unfair advantage in future tender processes by disclosing the way that winning organisations manage their pricing.

On this occasion, I have taken further advice from my colleagues in the Passenger Transport Team. Due to the nature of these transport contracts, it is not possible to work to an overall contract value because there are so many variables; instead, the values submitted equate to daily rates. As such, in the absence of no overall value and with consideration to the public interest in transparency of decision making, we have released the daily rates of the winning organisations for each route.

The internal review is considered correctly. A review is undertaken and the argument that contract value is disclosable is correct. Payments to a supplier over £500 are disclosable so the actual value would be disclosed. A local authority is also expected to publish contract values over £5000. The breakdown of a value may be commercially sensitive however the overall value will be available through other means. In this instance, the daily rate is considered to be the value as the service have stated that there are many variables. From what I have seen the answer on this from C is extracted below:

Education tenders that go through the EU process have a time limit on and we request the daily price from the operator and it depends on whether it is a 190 school day, or if it is termly, or once a week, so we ask for a daily price...The total of the contract does not show the requestors the information they are looking for which is the daily rate that we request to decide on who is the cheapest price.

There are two views to be taken on this; CCC have determined that they feel the requester is more interested in knowing the daily rate because that is how the award is made rather than an overall value. It is also the more commercial of the figures because it discloses the daily rate so that someone would have to undercut to win the contract. The overall value, minus the daily rate disclosure and how a calculation could be made to reach the daily rate, would perhaps protect commercial interests more. However the most commercially sensitive detail would be the makeup of the winning company's daily rate. The requester makes a similar point in their request for a review:

It should be remembered that the Contract Award Notice requires publication of the name of the successful tenderer and the overall contract price; but it has always been accepted that the makeup of the contract price (e.g. the rates for specific aspects of the services) are confidential and need not be disclosed.

The decision is taken to disclose the daily rates and not a total value. This FOIA response is left undermined by a subsequent disclosure affecting the decisions made on the subsequent matters by the ICO and First Tier Tribunal to uphold the disclosure of the total value. This was as a result of a disclosure by a CCC officer on hold to calculate the annual value. Cambs-FOI were unaware of this email until the matter reached the tribunal.

## Summary of concerns and recommendations

Concerns identified
(a) The request asked for the annual value of the contract and not the breakdown of a contract price which they accepted was confidential. The response provided a daily rate because the service felt that this was what was of more value. Variables would enable the overall the contract value to be determined and the values were not provided.
(b) An individual officer has disclosed the means to calculate the value outside of the FOI process which undermined the council during the ICO and First Tier Tribunal process. Had the officer shared this with Cambs-FOI, a large amount of work could have been avoided for the team, the ICO and tribunal.
Recommendations as a result
(a) A register of contracts awarded and pertinent details including the value of the contract should be created and maintained in line with the requirements and suggestions of the Local Authority Transparency Code. Although the value may be less than £5000, it would promote open and transparency if greater detail was published.
Cambridgeshire County Council should consider the creation of a register of all contracts awarded to transport providers in addition to the corporate register of contracts. This should include all

awarded since or in operation after 1 January 2013. This would ensure that full disclosure has been provided in this matter.

Both above should include:

- Date of award
- Start date of contract
- End of Contract
- Supplier name and details
- Value of contract
- Description of services provided
- If the contract was the result of an invitation to quote or a published invitation to tender or an emergency award

(b) Where there are clearly signs of a contentious FOIA request or group of focussed requests, Cambs-FOI should engage a senior officer in the service and ensure that person has oversight of the information being provided. Cambs-FOI should ensure that any contentious FOIA requests are highlighted to their Head of Service and Director so that appropriate senior support can be provided. It may be appropriate and useful to bring together key contacts into a group to handle such matters and ensure that controls are in place to deliver responses. This would ensure that all internal parties are aware of all communications to ensure consistency.

## FOI-2544

### Review of Request

The request was received on 21 January 2013 and responded to within time on 18 February 2013.

The request was as follows:

Please find below my freedom of information request regarding Fenland Association for Community Transport (FACT Ltd) and all current contracts they hold with the CCC

(1) Please list each contract

Contract number

Contract type (Home to sch, Social services, bus hire)

With or without driver

Date tendering process started

Date/Time tendering process closed

Pick up postcodes or road and town name, drop off postcode or road name and town (OR) round trip mileage from FACT offices back to FACT offices

Return journey Yes/No

Live mileage

Number of passengers

Escort required (plus cost if itemised in bill)

Date/Time Fact entered bid

Wheelchair vehicle required

Next best quote name and price. Date/Time bid entered

Reason for winning bid

(2) If a contract carries several children on a home to school contract, and one of the children was absent would the daily charge remain the same?

(3) Value of all contracts issued to FACT Ltd in each of the following years 2007, 2008, 2009, 2010, 2011, 2012



(4) Value of all Grants paid to FACT Ltd. from the CCC for each of the following years 2007, 2008, 2009, 2010, 2011, 2012

(5) Total back to base mileage, and total live mileage covered for all contracts, and total value of contracts (bus or car hire with driver) for 2011

(6) Total Mileage used and total value of all (Van or car hire no driver) contracts for 2011

(7) in each year of 2011 and 2012 how many contracts did FACT bid on, and supply Contract Numbers

(8) in each year of 2011 and 2012 how many winning bids did FACT Ltd make, and please supply contract numbers.

A further question was added to this FOIA request on the same day as follows:

(9) Does the CCC pay for fuel on any of the contracts it issues to fact ltd and if so which ones. Hire without driver, hire with driver, school home to school, ECT

The response was as follows

1. Please find attached an excel spreadsheet showing current contracts and types. All of the contracts require driver and, when required, passenger assistants, to be provided by FACT.

Postcode details are exempt from disclosure under Section 40(2) of the FOI Act. The postcodes in this context constitute personal data as they could allow individuals to be identified. This is particularly relevant due to the rural nature of some of these routes (i.e. postcodes cover only a small number of houses) and that the individuals that could be identified are vulnerable clients of the service. We do not record the mileage details for each contract, however we are starting to put mileage on some of our routes as they go out to tender for future reference. Precise details on the number of passengers have been withheld for the same reason, although we have provided the vehicle size to give an indication of the numbers involved.

We have withheld the name of the next best quote in each case under Section 43(2). Whilst there is a public interest in disclosing which organizations are receiving public funds, this interest is accepted to be much lessened in organizations that ultimately do not win the respective contract. Disclosing this information would prejudice the operators' commercial interests as it would aid an attempt to build a detailed picture of how individual operators bid for contracts, particularly when disclosed in conjunction with the daily rate proposed. There is a public interest in showing the daily rate figure of the next-best bid and we have therefore provided this in an anonymous form.

The reason for the winning bid in nearly all circumstances is because they were awarded to the operator that offered the cheapest price and could meet all our terms and conditions. Generally the only time there is an exception to this is when an operator may have had specialist training or there was a need for continuity for the client; however this does not apply to any of the routes we have shown on the spreadsheet.

2. The daily charge remains the same whether or not all the children travel or not, this is standard practice for all contracts and operators, unless we are made aware of long term absence or change.

3. The value of each contract is the rate paid per day to the operator. This daily rate is exempt information under Section 43(2) of the FOI Act as it constitutes the commercial information of the operator and disclosure would prejudice their commercial interests. Whilst there is a public interest in transparency on the spending of public money, this has to be balanced against the prejudice caused to a third party by disclosing detailed information about their business. In this case, the daily rate

offered is a crucial aspect on which operators compete for contracts and disclosing FACT's rates for specific individual contracts would prejudice their ability to compete for contracts as knowledge of this would give an unfair advantage to competitors.

4.

Value of grants :  
2007 = £35,284.10  
2008 = £36,978.00  
2009 = £37,310.00  
2010 = £38,019.00  
2011 = £39,281.00  
2012 = £39,117.75

5. As stated in response to Question 1, this data is not stored and not reported upon by the Council.

6. We do not hire van or cars without drivers from FACT.

7. Details of contracts which FACT made a successful bid for are provided in the attached spreadsheet. We have withheld details of contracts that FACT bid for and did not win under Section 43(2) for the same reason that we have not disclosed the identity of unsuccessful bidders in response to Question 1. Such details are the commercial information of the operators concerned as they would provide competitors with a detailed understanding of which contracts they had and had not competed for. Whilst there is an overriding public interest in disclosure when the company wins a contract, and is therefore paid public money, this does not extend to disclosing commercial information of third parties when they were not successful with their tender proposal. It is in the public interest that companies can compete for public sector contracts without having their commercial interests prejudiced through details being disclosed which would allow competitors to gain an insight into their business plans and their strategies in respect of tendering for specific contracts.

8. The information is provided in the attached spreadsheet.

I cannot see that the second question relating to petrol is included in the response. I have seen no reference to it again in the documents supplied.

The information is supplied by C who comments on the draft response to add more detail. A Cambs-FOI officer has also commented on the response asking if greater explanation on parts not held or not disclosed can be provided. Cambs-FOI have also completed a public interest test to deal with the use of the section 43(2) exemption relating to commercial interests. This has been applied to a number of aspects including the unsuccessful bidders. They have also applied an exemption around the disclosure of location data citing that it may reveal identities or locations of vulnerable service users.

I have not reproduced the attachment in full but an example of what has been disclosed is below:

Operator	FACT	FACT	FACT
Contract No.	HA08	IM01	MG03
Route	Wisbech to Harbour School	Coldham to Impington VC	Murrow to Meadowgate

Date of tender started	May-11	Oct-11	Oct-11
Date tender returned	11/07/2011	05/12/2011	05/12/2011
Date FACT responded	11/07/2011	05/12/2011	05/12/2011
Contract Start Date	01/10/2011	20/02/2012	20/02/2012
Contract End Date	31/10/2014	28/02/2017	28/02/2017
Vehicle Size	4	4	7
Special Req.			T/L + 1 PA
2nd Bidder Quote	£81.20	£72.00	£84.00
Date/time tender returned	11/07/2011	05/12/2011	05/12/2011

On 2 September 2013, the ICO notifies CCC that they have received a complaint from the requester. The details of the complaint are not provided until 15 November 2013 and these are summarised below:

- Question 1 - disputes the application of section 40(2) to part (vi) of this request in order to withhold details of postcodes; disputes that CCC do not hold live mileage details of passenger numbers
- disputes that CCC do not hold the time of a bid, disputes the withholding of the second best bid
- Question 3 disputes the withholding the total value of all contracts
- Question 5 and 6 - disputes that the CCC do not hold the mileage
- Question 7 - disputes the withholding of contracts FACT did not win

The ICO requested that CCC provide answers to the above, including evidence for the ICO to review, explanation of how CCC has applied exemptions any discussions with FACT to withhold the information. It is noted that the ICO agreed an extension to respond to their November request.

The ICO issued a decision notice, FS50511196, on 26 June 2014 regarding this matter. It upholds the response of Cambs-FOI except for the information falling into the scope of Question 7 which the ICO requires CCC to disclose. In this regard, the ICO felt that the likelihood of prejudice was hypothetical and as such disclosure would not harm FACT's commercial interests. It is noted that the requester disagreed with the ICO decision and appealed the matter to a First Tier Tribunal on 26 March 2015 where Judge Lane dismissed the appeal for all other information save for disagreeing with the ICO over the total value of the contracts. This was based on the subsequent decision - after the initial answer in February 2013 - by a CCC officer in March 2013 to inform the requester of means by which they could calculate the annual value. In a FOIA request published on 6 February 2013, the daily rates were published as part of the FOIA response. It is understood from my enquiries that the CCC

officer was not part of Cambs-FOI; who only became aware of it much later after the matter had progressed through to the Tribunal. The view of the Tribunal was that the means to calculate the total value had been disclosed to someone and in the view of the Tribunal, this damaged the argument of withholding the total values given who the requester was. This disclosure clearly undermined the decision made by the Cambs-FOI team and left no room for any disagreement.

### Summary of concerns and recommendations

Concerns identified
(a) The case for withholding the contracts not won by FACT was not sufficiently strong and the ICO determined that the likelihood was hypothetical rather than an actual, real or of substance in line with the ICO guidance.
(b) An individual officer has disclosed the means to calculate the value outside of the FOI process which undermined the council during the ICO and First Tier Tribunal process. Had the officer shared this with Cambs-FOI, a large amount of work could have been avoided for the team, the ICO and tribunal.
Recommendations as a result
(a) Cambs-FOI should ensure that the Public Interest test undertaken sets out clearly what the link between disclosure and harm to the commercial interests are to enable them to determine whether it is more than hypothetical.
(b) Where there are clearly signs of a contentious FOI request or group of focussed requests, Cambs-FOI should ensure the involvement of the Head of Service as their contact to ensure all internal parties are aware of communications to ensure consistency. It may be appropriate to appoint key contacts and create a small group to handle such matters and ensure that controls are in place to deliver responses.

## FOI-2744

### Review of Request

This request was received on 19 March 2013 but only acknowledged on 25 March 2013 with a due date of 18 April 2013 which was met. Given the number of questions and answers within correspondence, I have reproduced the response below which includes the request with answers in italics:

1. In section 3.3 of the Grant Funding Agreement between CCC and FACT it states (FACT) shall accept Concessionary Fares passes when presented, and offer members a discount in line with the terms and conditions as set down in the separate CCC Concessionary Fare Scheme agreement document. May I please have a copy of this agreement with Fact.

*Please see the attached letter, APP1.*

2. In section 3.6 it states "including transport requests through the CCC operated Cambridgeshire Minibus Brokerage Scheme (CaMBS). May I please have the figures for this transport for 2011 and 2012 in mileage and cost and purpose of transport? And in mileage, cost and number of passengers for the third quarter of 2011 & 2012

*Cambridgeshire County Council does not record information about mileage and costs for CaMBS and therefore this information is not held for the purposes of the Freedom of Information Act. We do hold information about the number of enquiries received and the number of journeys which are as follows:*

*Since July 2009, there have been 277 enquiries received, of which 205 journeys were undertaken. Thirty six of those journeys were provided by FACT.*

3. The whole idea of members proving eligibility was bluntly turned down by FACT. Now we know firstly, that FACT Ltd cannot be trusted to accept members with no supervision, as left to their own devices that had "door to door transport for EVERYONE" on the front of their buses. Been caught advertising under Taxi in the Thomson local. Claimed to be a mistake. Now been caught advertising under TAXI, MINICAB and PRIVATE HIRE on GOOGLE. Manager caught asking a father organising a birthday party for his daughter to join as a group and quoting prices and confirming availability of vehicle, for a service that is supposed to be for charities etc (any denial and I have it all in writing) And I have membership for a friend who I asked to join, he is fit as a fiddle a professionally and in his forties accepted no questions asked!!! (And Manager knows nothing of this one). Secondly as this is a requirement of the terms and conditions of this annual grant, will the CCC now confirm that this will be implemented immediately, both for new applicants and renewals alike (please find attached document presented to MP's meeting and highlighted recommended solution).

*This is not recorded information held by the Council for the purposes of this Freedom of Information request. You will receive a separate reply from Joseph Whelan in response to your letter to him dated 9 April. Mr Whelan has confirmed that he will respond to you by Friday 19 April.*

4. Section 5.1 of the agreement states that Cambridgeshire County Council must receive an annual budget forecast and 12 month action plan for the forthcoming year; please may I have a copy of the annual budget and action plan for 2013?

*Cambridgeshire County Council does not hold this information and therefore does not hold it for the purposes of FOI. FACT may be happy to supply you with a copy should you wish to contact them separately; however, please note that they are not subject to the provisions of the Freedom of Information Act and therefore, any information that they may provide will be done so at their discretion.*

5. Section 5.1 of the agreement states that Cambridgeshire County Council must receive annual financial reports by the end of September for the previous financial year. Please could I have a copy of 2011 financial report?

*The Council does not hold a copy of this information. FACT may be happy to supply you with a copy should you wish to contact them separately; however, please note the reply above which states that FACT are not subject to FOI so any information they may share will be done at their discretion.*

*Please note that for the two questions above, although the information is not held by the Council, the relevant officers have had sight of it.*

6. Please could I have a copy the Quarterly service performance indicators (for 2011 and 2012), for each service operated as stated in section 3.1 to 3.5, 3.6 and 3.7 of the agreement.

This would include:

- (a) Total number of single passengers journeys undertaken (a passenger journey is defined as a one-way journey, therefore the outward and return parts of a return journey are counted as two single passengers)
- (b) Total miles travelled
- (c) Revenue received from each service operated
- (d) A breakdown of number of individuals and group members by parish
- (e) Total number of group hire bookings including total number of passengers carried, mileage and revenue received.
- (f) Total number of unmet requests and journeys not operated

*Cambridgeshire County Council only holds information on (a) and (b). Please see the attached document, APP2. The Council does hold information that includes that requested in (e); however, it also includes school journeys. As the Council does not hold the raw data, we are unable to separate the school journeys from the rest and providing this would not give you with an accurate picture. Please advise if you wish to receive this information anyway.*

7. Please could I have a copy of all monitoring information as detailed in section 3.3 and 5.1 of this agreement, including those journeys made using bus passes?

*Please see the information that has been provided above in APP2.*

Attachment 1 is a letter from Fenland District Council to FACT and has no redactions. APP2 is a spreadsheet on journeys and miles with the response stating that they have no other information.

Officers A and B are involved in supplying information to help respond. I note that a copy of the grant application is held but not disclosed which can be attributed to the use of the letter to confirm a discount. I note that the view has been that the financial reports have been seen but not held for FOIA. There is a duty to assist under section 16 of the FOIA by directing a requester to the appropriate body who holds the information which Cambs-FOI have done. FACT are not subject to FOIA so would have no compulsion to share the information themselves however they have had to disclose as part of their charitable status. It is correct to say that it is not CCC's document to disclose but potentially a conversation with FACT may have led to the Charity Commission website where accounts are disclosed. There is no duty to act as the requester has stated below however given the nature of the request and the relationship which was emerging, it may have been appropriate to have provided some greater assistance. It is a moot point and there is no requirement however it could be considered a means of engendering greater trust.

An internal review is requested on 24 April 2013, the requester comments are below with Cambs-FOI responses in italics:

"In section 3.6 it states "including transport requests through the CCC operated Cambridgeshire Minibus Brokerage Scheme (CaMBS). May I please have the figures for this transport for 2011 and 2012 in mileage and cost and purpose of transport? And in mileage, cost and number of passengers for the third quarter of 2011 & 2012"

I would like to ask did the Cambridge county council pay for any of the 36 journeys carried out by FACT

*The answer is no; these journeys were all paid for by the community groups undertaking the journeys.*

Secondly I asked

Section 5.1 of the agreement states that Cambridgeshire County Council must receive an annual budget forecast and 12 month action plan for the forthcoming year; please may I have a copy of the annual budget and action plan for 2013?

Section 5.1 of the agreement states that Cambridgeshire County Council must receive annual financial reports by the end of September for the previous financial year. Please could I have a copy of 2011 financial report?

By claiming to not hold this information, is to claim "we receive all the information as stated in the agreement but then simply decide to destroy some of it and keep the rest on file" It is simply nonsensical. This is confirmed by the following request where the agreement insists on SIX requests for information (a) to (f) All this information is of the same type there is no National Security concerns here. And yet you are suggesting that 3 of these pieces of information is kept on file, and the other three (by their absence) we decided to destroy when we received them!!!!

As a member of the public I believe I have a right to know what is happening to public funds, and as the public body you have a duty to not only make sure FACT keep to the agreement made, but also hold ALL relevant information regarding the conditions of use of public money for the public to inspect. And thus **I believe it is your duty to contact FACT for the information you have failed to collect as to the relevant agreement!!**

*In our initial response we stated that we did not hold copies of this information. I have established that this is still the case; as noted in the original response, we have seen this information as part of the monitoring process but copies have not been retained on file. The FOI Act only relates to information held by the public authority and we are not required to ask a third party to provide us with a copy of information that we do not hold.*

*In any case this information is internal FACT information, produced by themselves for their own purposes, made available to us simply for monitoring purposes. They provide detailed information about this third party and, even if copies were retained, disclosure would be likely to prejudice their commercial interests.*

"Please could I have a copy the Quarterly service performance indicators (for 2011 and 2012), for each service operated as stated in section 3.1 to 3.5, 3.6 and 3.7 of the agreement. This would include:

- (a) Total number of single passengers journeys undertaken (a passenger journey is defined as a one-way journey, therefore the outward and return parts of a return journey are counted as two single passengers)
- (b) Total miles travelled
- (c) Revenue received from each service operated
- (d) A breakdown of number of individuals and group members by parish
- (e) Total number of group hire bookings including total number of passengers carried, mileage and revenue received.
- (f) Total number of unmet requests and journeys not operated"

*I have established that this is still the case and that we do not hold the information covered by points (c), (d) and (f). It should be noted that these categories were taken from a previous generic agreement but have been reassessed and are no longer required. We do not hold those legacy details for FACT and agreements have been updated so that these performance indicators are no longer included in the agreements.*

Regarding (e) total number of group hire bookings have been included with school contracts yes I would like that information. And if possible ASAP rather than waiting for the hole of this revue to be made.

*The information relates to FACT's own business as an organization and it is provided to the Council for information as part of the monitoring process relating to the agreement. FACT provides this information to us solely for this purpose and are under a reasonable expectation that their own information about their business will be considered by the Council for this purpose and will otherwise be held in confidence by the Council and not disclosed freely into the public domain. The information is therefore exempt from disclosure under Section 41 ("information provided in confidence") of the FOI Act. Whilst the Council needs to be transparent about its dealings, there is a public interest in the Council being able to receive information from third parties and this would be compromised if organizations were reluctant to do so due to the belief that the Council would subsequently disclose the information widely into the public domain.*

*The information is also exempt from disclosure under Section 43(2) of the FOI Act as disclosure would prejudice the commercial interests of FACT. Details of an organization's work in a certain area – amount of business and revenue generated – is commercial information as it provides competitors with valuable information about the organization's dealings and commercial activity. It is not in the public interest that the Council should disadvantage one organization's position relative to its competitors by making such information public. This is particularly the case here as the information we hold is not limited to group hire bookings, as it includes school journeys, and therefore it relates to a wider range of the organization's work.*



Regarding the information given on the far right it gives information on W/C and WAK please explain what WAK means

*WAK refers to instances where the individual does not require a wheelchair but does have mobility difficulties in regard to walking.*

It is noted that an administrative issue caused a delay in the response until 27 August 2013 as Cambs-FOI thought that they had responded. The requester complained to the ICO after receiving no response to their request for review and Cambs-FOI subsequently responded. The ICO in their decision notice FS50510473 accepts that the administrative issue.

The requester complained to the ICO following the internal review, disputing:

1. the Council's position that it does not hold information falling within the scope of requests 4 and 5.
2. the Council's position that it does not hold the information falling within the scope of parts (c), (d) and (f) of request 6.
3. the information falling within the scope of section part (e) of request 6 is exempt from disclosure on the basis of the sections 41(1) and 43(2) and in any event there is a compelling public interest in disclosing this information.

The matter progressed through an ICO decision and subsequent appeal to the First Tier Tribunal along with FOI-2544 and FOI-3348. In this matter, the ICO found in favour of CCC in all but point three. CCC withdrew its reliance on section 41 but maintained its use of section 43; the ICO accepted that the exemption could be engaged but as with the two other decision notices issued on 26 June 2014, found that CCC had not made the case sufficiently. The ICO required CCC to disclose the information for point three. The ICO and the subsequent First Tier Tribunal upheld that the Council did not hold the information for points 1 and 2 above.

#### Summary of concerns and recommendations

Concerns identified
(a) The case for withholding the contracts not won by FACT was not sufficiently strong and the ICO determined that the likelihood was hypothetical rather than an actual, real or of substance in line with the ICO guidance.
Recommendations as a result
(b) Cambs-FOI should ensure that the Public Interest test undertaken sets out clearly what the link between disclosure and harm to the commercial interests are to enable them to determine whether it is more than hypothetical.

#### FOI-3264

##### Review of Request

This request was received on 17 September 2013 and responded to on 15 October 2013, within time.

The request was as below

Can I have all documentation relating to all aid or grant payments made to FACT LTD in 2013, 2012 and 2011. Including applications, accompanying notes and communications regarding these grants (paper and electronic), terms and conditions for both the grant and terms for application and "signed" agreements

Was the grant restricted as to its intended use or unrestricted and if restricted the purpose of the grant. Any documentary proof or evidence of how the money was used and registration numbers of any vehicles purchased.

What checks do CCC undertake and by whom to ensure payments to FACT meet the criteria for



which the payment was allocated?

Has the County Council ever been aware of any breach of the terms and conditions of any grants, please give details including any action taken against FACT LTD

Could the CCC supply evidence that the funds for each grant have been used appropriately

Any internal correspondence and any external correspondence between the Council and FACT or the FDC relating to these grants and bus pass concessions both written and electronic.

Could I have a copy of all documentation relating to FACT LTD permit 19s, including applications, signed agreements and licences? Issued in 2009, 2010, 2011, 2012 and 2013

Has the County Council been aware of any breaches of permit 19 regulations and if so please give details including what action was taken.

How does County Council evaluate what payment is made to FACT for concessionary bus fares?

How does County Council evaluate what payment is made to other bus operations for concessionary bus fares?

Did the County Council allocate any funds to FACT LTD for the purchase of vehicles in 2011 & 2012, and if yes which vehicles and registration numbers

What was the total mileage covered by FACT in 2012 & 2011 for County Council Contracts. Both live mileage and total?

Could the council please supply the total number and monetary value of all CCC contracts held by FACT Ltd for each of the following years 2010 2011, 2012 & 2013

Could the council please supply me with the number of contracts that FACT Ltd tendered for in 2010 2011, 2012, & 2013.

Excluding the quoted price and contract number could you please supply evidence of these bids for 2011, 2012 & 2013.

For the years 2010, 2011, 2012 & 2013 By organisation and In order of value could the council give the total monetary value (Top Ten) given in grants and funding to community transport schemes by the County council

For the same years and by organisation and in order of value could the County Council give the total monetary value of contracted transport work carried out by the organisations in the above list for the County Council

The response, agreed by Pat Harding, is below and was a refusal in full:

Your request is being refused in full under section 12(2) of the Freedom of Information Act 2000 which provides that a public authority can refuse a request in full where to locate and extract and relevant information would exceed the appropriate limit. The appropriate limit is specified in Regulation 3 of the Freedom of Information and Data Protection (Appropriate Limit and Fees) Regulations 2004 and for local government is set at £450 or 18 hours of officer time at £25 per hour. Please see the Council's [charging policy](#) for further information.

In this instance the volume of information that has been requested over 17 separate questions means that in order for the Council to provide a full response, it would require many officers to manually check hard copy files, electronic files and email archives, to name but a few.

We estimate that this will take far in excess of 34 hours of officer time and are therefore refusing your request as advised above.

Please see the Council's [disclosure logs](#) where you can search and find details of all previous requests that have been responded to with information about FACT.

Should you wish to refine the scope of your request in a way that allows some information to be provided within the appropriate limit, or if there are certain areas that you are interested in, please send your revised question to [foi@cambridgeshire.gov.uk](mailto:foi@cambridgeshire.gov.uk) where it will be treated as a new request and will be considered accordingly.

Any public authority is able to apply this exemption if they can show that it would take longer than 18 hours and Cambs-FOI did offer the opportunity to refine the request and direct the requester to other options. There are 17 questions here requiring over 34 hours of work to respond and would require

officers to review files individually to respond to. In my view, this was an appropriate response; both clearly demonstrating how they had considered the amount of time the response would take but equally suggesting the requester refine their request.

#### Summary of concerns and recommendations

Concerns identified
None identified
Recommendations as a result
None identified

### FOI-3293

#### Review of Request

This request was received on the 24 September 2013 and a response issued on 7 October 2013 within the statutory timeframe for a response to be provided.

The request was:

How much money has been paid to Fenland Association Community Transport in bus pass concessions for the following periods? From Jan 1st to December 31st for the following years 2010,2011, 2012

The response issued was:

Payments to FACT, from Cambridgeshire County Council towards bus concessions did not begin until April 2011. Therefore, the Council does not hold any information before this time.

The amount paid to FACT for bus pass concessions between 1 April 2011 and 31 December 2011 was £17,272.25 and this has previously been released in response to FOI 2339 which can be viewed on our disclosure log available on the Cambridgeshire County Council website here:

<http://www.cambridgeshire.gov.uk/CMSWebsite/Apps/FOI/Search.aspx>

The amount paid to FACT for bus pass concessions between 1 January and 31 December 2012 was £36,363.25.

In order to provide this response, K emailed the request to C who shared the request with A and B. The response provided by A provides a figure previously released under FOI-2339. A has advised that he has no doubt regarding the accuracy of the response provided previously and therefore has not reviewed that figure. I see no reason to consider that he should have checked that part of the response if it was believed to be correct. The second amount is provided by A to Cambs-FOI and forms part of the response. I have not found any reason to believe that there was an issue either with the information provided to Cambs-FOI nor in the response issued. The response was not challenged and there appears to have been no request for an internal review. The ICO appear to have had no contact regarding the request. Good practice is shown in providing a link to the disclosure log although as the link no longer works, I cannot review usefulness of the link.

#### Summary of concerns and recommendations

Concerns identified
(a) Cambridgeshire County Council do not currently have a disclosure log which would enable members of the public to see requests previously responded to.

<b>Recommendations as a result</b>
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(b) Whilst it is not mandatory to have a disclosure log, Cambridgeshire County Council should consider publishing responses and therefore making these available to the public.
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<b>FOI-3294</b>
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### Review of Request

This request was received on 24 September 2013 and a response issued on 10 October 2013 within the statutory timeframe for a response to be provided.

The request was:

I would like to ask the following questions:

(1) Please list all funding the council has awarded to HACT. Including copy of applications and conditions of grants

(2) please give purpose for funding

The response issued was as below:

Cambridgeshire County Council has awarded HACT a grant of £11,750 from its core funding to support community transport dial-a-ride schemes. There is a standard service level agreement in place for this funding; please see APP1, attached.

In addition, there have been grants totalling £179,048.46 given from the Council's Community Transport Fund. Please see the attached application form and assessment criteria, APP2 and APP3.

The information was supplied to Cambs-FOI by A. There are three attachments to this response, referred to below:

- APP1 is a grant funding agreement between CCC and HACT relating to the period 2013-2014. There are no redactions to this document.
- APP2 is a blank application form for the Cambridgeshire Community Transport Fund (CCTF)
- APP3 is the criteria for applications to the fund

The response provided by A does not appear to have been challenged by Cambs-FOI. On a closer inspection of the response, I would be inclined to view the request as not having been responded to correctly. I would read the questions to be for CCC to provide a list of all funding which CCC has awarded to HACT along with the application forms submitted to obtain that funding and the purpose of that funding with any conditions attached to it. Whilst the response does provide the financial figures, it does not provide a copy of the application form nor the purpose of the grants totalling £179,048.46. The response provides a single blank application form and the criteria for the application, but not what HACT requested the grants for. The response was not challenged nor was an internal review requested. However, during the course of the review, said information was requested in FOI-3348, dealt with in due course. Nonetheless, it would have avoided a further question being asked later.

### Summary of concerns and recommendations

<b>Concerns identified</b>
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(a) Cambridgeshire County Council were asked to supply a list of all funding and the application forms. The application form was blank and the actual purpose of the grant was not stated.
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<b>Recommendations as a result</b>
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(a) In the interests of transparency and in line with the Local Government Transparency Code, Cambridgeshire County Council should ensure a register of grants is available containing the following information for services:

- date the grant was awarded
- time period for which the grant has been given
- department which awarded the grant
- beneficiary
- beneficiary's registration
- summary of the purpose of the grant,
- amount
- details of how the grant award was approved

Cambridgeshire County Council should consider the creation of a register of all grants awarded to transport providers in addition to the corporate register. This should include all awarded since or in operation after 1 January 2013. This would ensure that full disclosure has been provided in this matter.

## FOI-3339

### Review of Request

This request was received on 10 October 2013 and a response issued on 21 October 2013 within the statutory timeframe for a response to be provided.

The request is as follows:

[How many contracts have been awarded by Cambridgeshire County Council if any to "Huntingdon Association for Community Transport" since 1st January 2013?](#)

The response issued is:

[There have been five contracts awarded to HACT since 1 January 2013](#)

The information is supplied by A and C to Cambs-FOI.

C responds that Education have five contracts have been awarded:

Contract Number	From	To
925	01.04.2013	31.07.2014
PT04	01.04.2013	31.07.2014
PT03	01.04.2013	31.07.2014
PTP02	01.04.2013	31.07.2014
ON45	10.09.2013	30.07.2014

A states that Public Transport have awarded two contracts to HACT but none from 2013. A's email dated 17 October 2013 states:

[From my public transport side we have awarded two contracts to HACT, although none from 2103!](#)

It is a fair assumption that 2103 mean 2013. The Charities Commission identify that HACT is a charity and in the accounts held on the Charities Commission website, HACT's own accounts state "The organisation is a charity established under a constitution dated 8 March 2013". This would imply that the organisation only came into being in March 2013. The FOI request clearly states 1 January 2013. Any contracts awarded could therefore have only been awarded in 2013. This would lead me to conclude that an error was made in the response from A. I do not believe an argument could be made as to this being a deliberate omission as A does reveal two contracts in existence, it is that the response is not challenged nor has A realised the error. Whilst I could argue that Cambs-FOI could have challenged his response, it would need Cambs-FOI to know more about contracts awarded than the service which awarded those contracts. A FOI service is reliant on a service to provide the right information and must trust that they have done so.

On 3 December 2013, an internal review was requested by the requester. They contended that the council's own website indicated that HACT had been paid for twelve contracts in June 2013 and asked for the details of all contracts awarded to HACT.

The internal review appears to have been undertaken by D, Information Governance Manager (no longer with the service). It was issued on 23 December 2013. Whilst referencing another individual who submitted a request and challenged this FOI response, D responds to the issues raised. Believing that the requester is referring to the openly available £500 spend data, D states:

Although not explicitly stated in the correspondence of 3rd December 2013, it would appear that the information on the council's website referred to is the payments over £500 made to suppliers. These payments are published on a monthly basis. It is inferred that the number of payments made to a supplier indicates the number of contracts held with that supplier.

It should be noted that the spend data website provides no information on contract characteristics to which the payment relates, including contract number or invoicing cycles. It is therefore not possible to assert a direct correlation between the number of payments over £500 that the council has made to a supplier in a given month, and the number of contracts it holds with that supplier.

The original response issued by the council on 21st October 2013 provided the number of contracts fulfilled by Huntingdon Association Community Transport. The review finds that the information provided was that held at the time that the request was received and the information available on the council's spend data website does not dispute this. Consequently, this review finds that the request was dealt with in line with the provisions of the Freedom of Information Act 2000. The appeal is therefore not upheld.

Whilst the matter has been reviewed, I am unable to comment on how it was reviewed. Given the very clear challenge to the number, I would have expected to see an explanation of those twelve payments and which contracts they relate to which would confirm the answer of five. The payments would have linked back to a contract and whilst there may be a number of invoices paid against one contract, it remains the one contract. There is no deeper examination which would have either confirmed the answer of five as correct or else identified an error.

A second individual has also challenged the answer based on the responses they received in FOI-3362. This response highlights the issues noted on the open data published regarding spend over £500. I cannot see that the spend has been questioned or an attempt to determine whether the response supplied was correct. This would have been a very clear opportunity to confirm the number of contracts in place.

## Summary of concerns and recommendations

Concerns identified
(a) The requests asks for all contracts awarded to HACT since 1 January 2013. Five contracts are declared however the response for public transport is that there are two but none awarded since

2013. The request is made in 2013 and HACT were only established in that year. It would be impossible for the contracts to have been awarded to HACT any sooner.

(b) The response has been challenged by the individual concerned referencing the openly available data on payments over £500 which they believe indicates 12 contracts are in existence. The response in the internal FOI review does not attempt to analyse which contracts the 12 payments relate to.

#### **Recommendations as a result**

(a) A register of contracts awarded and pertinent details including the value of the contract should be created and maintained in line with the requirements and suggestions of the Local Authority Transparency Code. Although the value may be less than £5000, it would promote open and transparency if greater detail was published.

Cambridgeshire County Council should consider the creation of a register of all contracts awarded to transport providers in separation to the corporate register of contracts. This would ensure that full disclosure has been provided.

Both above should include:

- Date of award
- Start date of contract
- End of Contract
- Supplier name and details
- Value of contract
- Description of services provided
- If the contract was the result of an invitation to quote or a published invitation to tender or an emergency award

(b) The internal review process should be reviewed and ensure that any issues are answered fully. In this instance, there should be a direct link between a payment made and the contract or service provided. The review of these 12 payments may have highlighted the existence of more than five contracts.

## **FOI-3348**

### **Review of Request**

This request was received on 10 October 2013 and a response issued on 7 November 2013 within the statutory timeframe for a response to be provided.

The request was as follows:

Could I please have the total amount paid to FACT from the Community Transport Fund

Could I please have a break down of all allocated money from the £512,000 Community Transport Fund and who it has been paid to

In reference to the FOI request 3294 could I please have a copy of HACT'S and FACT'S actual applications for this fund

The response issued was as follows:

Please see the attached documents, APP1, APP2 and APP3 for copies of the FACT and HACT application forms that have been submitted to the Community Transport Fund. In addition to the

application forms, please also see the attached spreadsheet, APP4, which provides information about what the grant will cover with regard to APP1, the launch of HACT.

Please note that some information has been withheld under section 43(2) which states that where release of information is likely to have an adverse effect on the commercial interests of any body, including a local authority, the information may be withheld if it is found to be in the public interest to do so. A public interest test has been conducted and in this instance, has found in favour of withholding some information.

In this response, a number of individuals are also included in the answer prior to it being published. These are Joanne Philpott of FACT, H, A and E.

There are four attachments with redaction in some parts.

APP1 - is the application form submitted by HACT to the CCTF by Joanne Philpott named March 2013. It details the project of setting up HACT, the ring and ride service and how this will benefit the local community. The bulk of the application form is unredacted however an exemption has been applied in the summary of costs. The revenue and capital costs are redacted with the reason given as the likely adverse effect on commercial interests, section 43(2) of the FOIA. Whilst the breakdown of those costs has not been disclosed, the total has been disclosed.

APP2 is a second application form submitted by HACT to the CCTF for communications equipment. The total capital costs are stated here and there are no redactions.

APP3 is an application form submitted by FACT to the CCTF for communications equipment. The breakdown of the total capital costs is redacted and some of the project description is redacted which is said to be the predicted growth of the charity. The section 43(2) exemption is again applied.

APP 4 is a spreadsheet relating to HACT which included set up costs but was disclosed with all figures redacted besides a total cost.

Both APP1 and APP2 were provided by A with some explanation of how the monies were spent. It is unclear from the information I have who supplied APP3 and APP4 however Joanne Philpott has commented on all.

A public interest test has been applied on the use of the exemption. This was signed off by Pat Harding as Customer Service and Transformation Corporate Director on the recommendation of K. As is appropriate, comments were sought from Joanne Philpott on any concerns that FACT/HACT would have. These are noted and accepted as the redactions are applied as requested. The fundamental concern is that disclosure would enable anyone to set up a similar community transport company and be detrimental to their business. It is also apparent that conversations were held between Quentin Baker, then Head of LGSS Law, and Joanne Philpott as to whether a commercial exemption could be applied to a charity. The commercial exemption can apply to the covering of costs and not profit alone. The ICO guidance on the matter of what a commercial interest states:

A commercial interest relates to a person's ability to participate competitively in a commercial activity. The underlying aim may be to make a profit however it could also be to cover costs or to simply remain solvent.

It would be correct to consider whether disclosure would prejudice the commercial activities of a charity given it has a wider scope than profit.

The requester submitted a request for internal review on 12 November 2013 with a response issued on 10 December 2013. The requester does not accept that the information can be protected by commercial interests as they argue that the forms states these do not duplicate similar service.

The internal review is again completed by D, Information Governance Manager. In concluding the review and upholding the use of the exemption, the review states:



FACT/HACT do compete for funding streams to provide their services, which is the nature of their applications – and therefore the contested information – in this case and consequently have commercial interests in being able to compete for such funding.

The withheld information relates to FACT/HACT and their internal workings, in terms of their own budgeting and financial position, systems they have invested in to provide their services (e.g. radio infrastructure), and their processes for applying for funding. Regardless of whether there is somebody else providing the specific service relating to the specific application currently, the information would still provide other people within the sector with details about their operations which could disadvantage them when competing for future funding.

There is a public interest in scrutinizing the awarding of public funding to an organisation and we have disclosed the majority of the information contained in the applications to this effect. However, it is reasonable that a line is drawn between this information and withheld details included in such applications that go beyond the awarding of public funding into disclosing details about the inner workings of the organisation (which is not subject to the FOI Act) bidding for the funding.

D has qualified the use of the exemption through considering the public interest in how public monies have been used but balancing that against the level of detail full disclosure would reveal.

In this instance, the requester exercised their right to refer the matter to the ICO. The ICO contacted Cambs-FOI on 19 December 2013 setting out the complaint and requesting information from Cambs-FOI including unredacted copies of the documents as well as further justification on the application of the exemption. Cambs-FOI have responded appropriately, making their case under the lower threshold of the commercial exemption.

The ICO issued decision notice FS50524922 on 26 June 2014 which upheld the decisions to withhold information in APP1 and APP4 on the basis of section 43(2). The ICO did so on the basis that whilst there was public interest in transparency on how FACT/HACT spend public monies, there was strong public interest in those organisations competing equally for grants. ICO however ordered the disclosure of the withheld information in APP3. They were not persuaded that Cambs-FOI had identified “a sufficiently clear or specific way” how the disclosure of more limited information would prejudice the interests. The unredacted version of APP3 was subsequently released as required. The use of the exemption had merit and an argument could be made however the Cambs-FOI could not say specifically how the disclosure of certain aspects of the document would impact on commercial abilities. Whilst a question could be asked of whether the exemption had been correctly applied, it is noted that the ICO accepted that that prejudice envisaged by Cambs-FOI does fall within the exemption, it was how it would prejudice that was not a case made sufficiently strongly. I do not consider that it was an exemption used by Cambs-FOI in error; a case was made on three documents and ICO agreed with the decision on two out of three documents. It is arguable that the use of the exemption was largely consistent across all three documents however it was not strong enough in the case of APP3. It is noted that the requester disagreed with the ICO decision and appealed the matter to a First Tier Tribunal on 26 March 2015 where Judge Lane upheld the ICO decisions. This demonstrates that the use of the section 43(2) exemption by Cambs-FOI in APP1 and APP4 was upheld by the ICO and a First Tier Tribunal.

### Summary of concerns and recommendations

Concerns identified
The case for withholding information on one of the applications forms was not sufficiently strong and the ICO determined that it was not clear how the disclosure would prejudice commercial interests.
Recommendations as a result
Cambs-FOI should ensure that the Public Interest test undertaken sets out clearly what the link between disclosure and harm to the commercial interests are to enable them to determine whether it is more than hypothetical.



**Review of Request**

This FOI request was received on 17 October 2013 and responded to on the date it was due, 14 November 2013. The request was as below:

Please could I ask the following questions:

1. How many community transport organisations are currently operating commercial Home to school contracts for the Council
2. How many community transport organisations are currently operating commercial transport contracts of any kind for the Council
3. Does the council insist on the individual drivers of these organisations undergo any kind of CRB Checks (Sorry is it now DRB)
4. Does the council insist all the drivers of these organisations undergo any kind of medical to be able to service these contracts
5. How many contracts in total are being undertaken by these community transport organisations
6. As the majority of these contracts are awarded based on cost, what would the total saving be for the councils by using these organisations?

The response was approved by E and D in addition to the communications team and is as below:

1. There are three community transport organisations currently operating home to school contracts for the County
2. There are three community transport organisations currently running public transport contracts for the County Council.
3. Yes, the Council does require drivers to undergo Disclosure and Barring Service checks (replaces CRB).
4. No, there is no requirement for drivers to undergo medical tests.
5. There are eight contracts in total for public transport and seventeen for educational transport.
6. This information is not recorded by the Council. In order to work it out, it would be necessary for an officer to manually locate and check each of the winning contracts and then to do the same for the nearest tender submission made by a non-community transport organisation – this would require checking at least 50 tender documents / contracts (assuming that the second placed tender was in every case a non-community transport organisation). There are a large number of tender rounds each year and contracts that have been awarded have been done so over different time periods which would add further complications.
7. Allowing an estimate of thirty minutes per contract / tender submission to locate the relevant documentation, retrieve it from archive and extract the relevant information to enable calculations to be made, to extract and calculate the information for this question would exceed the appropriate limit of £450 (18 hours of officer time at £25 per hour) which is set in Regulations. Therefore, we are refusing this part of your request under section 12(2) of the Freedom of Information Act. Please see the Council's [charging policy](#) for more information. If you wish to reduce the scope of your question, it will be logged as a new request and will be considered accordingly.

The information is requested from C and A. A supplied answers for question 2, 3, 4, partially for 5 and 6. A does undertake a calculation to estimate that it would exceed the 18 hours rule within FOIA. G supplies the additional answers for question 5.

The information by G provided for the 17 home to school contracts is as below

FACT	HACT	Ely Soham & District Community Transport
Home to School	Home to School	Home to School
NW19	PT03	SOP04
MG02	925	650A
A/MG03	PT04	HI03
CRP03	PTP02	HI09
T324	ON45	ELP06
		S646
		A/HI03

The requester submits a request for an internal review on 19 November 2013. He is asked to clarify as D argues that it is not sufficiently clear as to his reasoning. My reading of the internal review request is that the requester has highlighted the answers given and then given an extract of the payments to supplier spreadsheet in order to highlight the discrepancy. They clarify it as below:

(a) The response to FOI request 3362 states that all three community transport schemes that undertake commercial contracts for the council fulfil 25 CONTRACTS (Extract from Response to Request 3362 - Questions 1, 2 and 5 highlighted in Red)

(b) Screen shot of the councils payments of over £500 demonstrates in September (Which is the latest published figures and consistent with previous months) shows that 56 CONTRACTS were paid to these organisations.

(c) Now if we take 25 from 56 it gives us a difference of 31, 124% more contracts than declared by the Councils officers = incorrect information issued in a FOI request

D produces the internal review response on 23 December 2013 and in response provides the standard response regarding the difference without appearing to take the additional time to highlight those 56 payments and find if they can be linked to contracts. It may well be that the review would have answered this question better had Cambs-FOI sought to provide greater detail.

The council publishes all payments made to suppliers over £500 on its website. Payments are published on a monthly basis. The spend data website provides no information on contract characteristics to which the payment relates, including contract cycles or invoicing periods. It is therefore not possible to assert a direct correlation between the number of payments over £500 that the council has made to community transport organisations in a month, and the number of contracts it holds with such suppliers.

The original response issued by the council on 14th November 2013 provided the number of contracts fulfilled by community transport organisations. The review finds that the information provided was that held at the time that the request was received. Consequently, this review finds that the request was dealt with in line with the provisions of the Freedom of Information Act 2000. The appeal is therefore not upheld.

Whilst the requester did not pursue this further, it does become apparent that the same question is being asked on a number of occasions by different people without ever truly being closed off with a thorough answer.

## Summary of concerns and recommendations

Concerns identified
<p>(a) The request asks all contracts awarded to community transport. The response is issued in the same month as a previous request which stated that HACT had five contracts all from education which are clearly listed. In this answer, there appears to be 25 in total in existence but I have not seen details of the eight referenced for the public transport area.</p> <p>(b) The response has been challenged by the individual concerned referencing the openly available data on payments over £500 which they believe indicates 56 contracts are in existence. The response in the internal FOI review does not attempt to analyse which contracts the 56 payments relate to.</p>
Recommendations as a result
<p>a) A register of contracts awarded and pertinent details including the value of the contract should be created and maintained in line with the requirements and suggestions of the Local Authority Transparency Code. Although the value may be less than £5000, it would promote open and transparency if greater detail was published.</p> <p>Cambridgeshire County Council should consider the creation of a register of all contracts awarded to transport providers in addition to the corporate register of contracts. This should include all awarded since or in operation after 1 January 2013. This would ensure that full disclosure has been provided in this matter.</p> <p>Both above should include:</p> <ul style="list-style-type: none"> <li>• Date of award</li> <li>• Start date of contract</li> <li>• End of Contract</li> <li>• Supplier name and details</li> <li>• Value of contract</li> <li>• Description of services provided</li> <li>• If the contract was the result of an invitation to quote or a published invitation to tender or an emergency award</li> </ul> <p>(b) The internal review process should be reviewed and ensure that any issues are answered fully. In this instance, there should be a direct link between a payment made and the contract or service provided. The review of these may have highlighted the existence of more contracts.</p>

## FOI-3509

### Review of Request

This FOI request was received on 25 November 2013 and responded to within time on 17 December 2013. The request was as follows:

Can I please have

- the live mileage of these contracts [FOI 3339],
- which schools they are operating to and from?
- Time of Morning drop off at school, time of afternoon pick up from school.
- Value of daily price.
- When these contracts commenced,

- when was the closing dates and times of tendering process.
- What date and time was HACTS bids received, and evidence of this information.
- How many contracts have HACT bid on since 1st January 2013 with evidence that the bid was made, excluding any individual information to prejudice their commercial interests

The response was issued with a table detailing the contract details

Please note that live mileage is only recorded for mainstream home to school transport

Contract	Live mileage*	Route Description	Morning drop off	Afternoon pick up	Daily price	Start
ON45	14.1 miles	Molesworth - Tresham Coll, Kettering	9.00	15.15	£55.76	10/09/2013
925	19.4 miles	East Hatley - Gamlingay VC & First Sch	8.40	15.50	£79.73	01/04/2013
PT03	19.4 miles	Woodwalton to St Peters School	8.20	15.15	£82.31	01/04/2013
PT04	14.9 miles	Yelling to St Peters School	8.20	15.25	£75.00	01/04/2013
PTP02	3.7 miles	Woodwalton to Abbots Ripton Primary	8.40	15.25	£72.02	01/04/2013

Evidence of the bid submission is provided for ON45, see appendix 1. Contracts 925, PT03, PT04 & PTP02 were awarded to HACT under emergency powers. Those contracts were previously operated by Nene and Ouse.

App1 is an email showing that HACT bid for ON45.

The information is supplied by C, A and G with input on the final answer from E who emphasised the awards under emergency powers. This is consistent with the previous answer in FOI-3339 however it does not tally with what is disclosed in FOI-5709.

### Summary of concerns and recommendations

<b>Concerns identified</b>
(a) The request asks for the details of contracts in FOI-3339 and this compounds the earlier error of not disclosing at least two other contracts likely to have existed at the time.
<b>Recommendations as a result</b>
a) A register of contracts awarded and pertinent details including the value of the contract should be created and maintained in line with the requirements and suggestions of the Local Authority Transparency Code. Although the value may be less than £5000, it would promote open and transparency if greater detail was published.

Cambridgeshire County Council should consider the creation of a register of all contracts awarded to transport providers in addition to the corporate register of contracts. This should include all awarded since or in operation after 1 January 2013. This would ensure that full disclosure has been provided in this matter.

Both above should include:

- Date of award
- Start date of contract
- End of Contract
- Supplier name and details
- Value of contract
- Description of services provided
- If the contract was the result of an invitation to quote or a published invitation to tender or an emergency award

## FOI-5709

### Review of Request

This request was received on 8 September 2015 and responded to within time on 6 October 2015. The request was as follows:

Under the FOI Act please could I request the following information:

- A. Contract numbers for all council transport contracts both past and current, awarded to the Huntingdon Association for Community Transport (HACT) since its formation in March 2013
- B. Start date of all Council transport contracts, both past and current, awarded to (HACT) since its formation in March 2013
- C. End date of all Council transport contracts, both past and current, awarded to (HACT) since its formation in March 2013
- D. Date HACT entered their bid for all Council transport contracts, both past and current, awarded to the organisation since its formation in March 2013
- E. Number of contracts issued to HACT on an "emergency" basis, the grounds by which these contracts were categorised as an emergency and relevant documentation to/from procurement team
- F. Date of bid entered by HACT to retain any transport contracts previously held
- G. If any of the following has already been issued in previous FOI requests could you please forward the FOI numbers and making sure any relevant "up to date" information is then disclosed

The response issued was as follows for Questions A-D:

Please refer to the appendix 'FOI\_5709\_App1' for this information. (For ease, this is reproduced below)

Contracts awarded to HACT since March 2013

Contract	Start Date	End Date	Bid Date
46A	01.04.2013	27.06.2015	28.02.2013
150	01.04.2013	27.06.2015	28.02.2013

28	02.06.2014	01.06.2017	11.02.2014
46A	29.06.2015	30.06.2018	27.01.2015
65	27.07.2015	28.07.2018	27.01.2015
150	29.06.2015	30.06.2018	27.01.2015

For question E:

In April 2013 services 46A and 150 were let on an emergency basis. Documentation for the 150 is attached as 'FOI\_5709\_App2'. The Council does not hold the documentation for the 46A.

For question F:

Please refer to the appendix 'FOI\_5709\_App1' - reproduced above.

This information is supplied by F, A and C.

In FOI-3339, Cambs-FOI disclose that there are five contracts and these are identified in FOI-3509. The former was in October 2013 and the latter in November 2013. It is clear that neither 46A nor 150 were included in either of those responses yet were in existence. The explanation offered is that it has been assumed that 3509 was about home to schools contracts based on the questions asked. This answer relates to local bus contracts and it is considered that through FOI-3509 and FOI-5709, all contracts have been declared.

FOI-3339 does not discern between any type of contract. It asks for how many have been awarded to HACT. FOI-3509 asks for details of those five contracts. Whilst it may have referred to schools in the request, it fundamentally refers back to FOI-3339 where it appears that A did not disclose the details of the two contracts which would have been in existence at the time.

A believes that the lack of documentation for contract 46A (Question E) is an oversight. There is no further explanation provided.

There is a clear discrepancy in the answer given in this FOIA response and that of earlier responses. This request asks for all awarded since March 2013 to which the response is four yet previously there were five. The responses both 3339, 3509 and 5709 are flawed.

An internal review is requested on 16 October 2015 and responded to on 10 February 2016, taking 81 working days therefore outside of the forty day period. The request for an internal review highlights this and again refers back to the open data pages about payments to suppliers where there are more payments - in this matter, the requester highlights that there are between seven and ten monthly payments.

The review highlights the lack of documentation for the emergency award of contract 46A as well asking for the confirmation that contracts 150 and 46A were let from 1 April 2013 to 27 June 2015. There is also a new request for all invoices relating to those contracts.

D, Information Governance Manager, undertook the internal review. The response confirms that the contracts listed in FOI-5709 were indeed local bus contracts and did not include home to school contracts which had been released in FOI-3339 and FOI-3509. An apology was given however D also includes a refusal notice on this matter as these were already available. There is no explanation as to why contracts were not included nor is there any reference to why two contracts were not disclosed in those earlier responses. The dates of the contracts are confirmed which confirms that both 150 and 46A were in place at the time of the two requests. The response also does not provide any explanation as to the missing paperwork for contract 46A - it simply states that CCC do not hold any information for the purposes of FOIA. The same line regarding the payment to suppliers is used as

previously - however evidence is held that a Cambs-FOI officer did seek to marry them up on this occasion themselves:

*“...some time going through the latest spreadsheets searching against HACT and from what I can see, there is nothing there that ties up individual invoices / payments with specific contracts...”*

There is no evidence that anyone involved with the payments on these contracts was asked for assistance. I refer back to my previous comment that this would have been an opportunity some two years earlier to identify all the contracts.

### Summary of concerns and recommendations

Concerns identified
<p>(a) The request asks all contracts awarded to HACT and this discloses two bus contracts which were in existence at the time of the initial response of five in FOI-3339 and FOI-3509. The explanation given is that FOI-3509 referenced schools in its request and therefore it was taken to mean that the response should only be about schools. FOI-3339 did not make such a distinction and asked for all contracts. There is no explanation of this</p> <p>(b) The response has been challenged by the individual concerned referencing the openly available data on payments over £500 which they believe indicates more contracts are in existence. The response in the internal FOI review does not attempt to analyse which contracts the payments relate to.</p> <p>(c) The internal review exceeded the normal timescale for such a review to be undertaken.</p> <p>(d) There is a lack of documentation to support the award under emergency powers</p>
Recommendations as a result
<p>a) A register of contracts awarded and pertinent details including the value of the contract should be created and maintained in line with the requirements and suggestions of the Local Authority Transparency Code. Although the value may be less than £5000, it would promote open and transparency if greater detail was published.</p> <p>Cambridgeshire County Council should consider the creation of a register of all contracts awarded to transport providers in addition to the corporate register of contracts. This should include all awarded since or in operation after 1 January 2013. This would ensure that full disclosure has been provided in this matter.</p> <p>Both above should include:</p> <ul style="list-style-type: none"><li>• Date of award</li><li>• Start date of contract</li><li>• End of Contract</li><li>• Supplier name and details</li><li>• Value of contract</li><li>• Description of services provided</li><li>• If the contract was the result of an invitation to quote or a published invitation to tender or an emergency award</li></ul> <p>(b) The internal review process should be reviewed and ensure that any issues are answered fully. In this instance, there should be a direct link between a payment made and the contract or service provided. The review of these payments may have highlighted the existence of more contracts.</p> <p>(c) The internal review process should also be reviewed to ensure that there is resilience of more than one individual to undertake reviews and how an independent person may be sourced in contentious matters.</p>

**Review of Request**

This request was received on 1 October 2015 and responded to, within the statutory timeframe, on 28 October 2015.

The request is as below:

.....FOI request 3294 which supplies an application for £174294.98 grant and £27567.97 as a loan giving a total of £201,860.95. I also note in 3294 asking for total amount of funding awarded to HACT it is claimed the £11,750 was awarded and an additional £179048.46 was awarded giving a total of £190.798.46 and yet actual payments on your website under payments to suppliers gives a total of £213,610.95. Could you please explain the conflicting information?

The specific amounts in the above figures are hugely different but the totals generate a difference of just £282 indicating changes had been made from the original application to the actual payments made!

Therefore Under the freedom of information act I would like to ask the following questions.

(1) For a substantial payment such as this the Council must have created a file, may I please have a copy of this file and to include assessment notes, amendments to this application, correspondence with the HACT management, additional information requested from the council etc

(2) As the copy of application included in FOI 3294 was unsigned and undated, could you please supply me with the date the very first application for this funding was made and the actual signed agreement.

(3) How did HACT receive these funds i.e, bank transfer etc.

(4) Under payments to suppliers the dates attached to these payments was the 26th March 2013, can the council confirm this was the actual date the money left the council's account, and, if not, which date did the money get released

The response provided to each of the questions is below:

1. All information relating to grants awarded to HACT is available on the Council's disclosure log where previous request responses are available to access. Payments to suppliers, as published on the website, not only include grant payments that are awarded; they also show payments that have been made to suppliers under contracts where the Council has been invoiced for services received. Therefore, any amounts that may be shown will not necessarily reconcile with grant amounts that have been awarded. As such, all information that is held that relates to the grants awarded to HACT has been released in response to previous requests and there is no further information that is held for the purposes of the Freedom of Information Act.
2. The agreement runs from 1 April 2013 to 31 March 2014 and was signed just before the beginning. The Freedom of Information Act provides a right of access to information held by a public authority at the time a request is received. This is not an entitlement to specific documents, although in the majority of cases, documents will be provided. The only information that will be included in the signed copy of the agreement is the signature of the signee. Before release, this would be redacted and withheld under section 40(2) of the Freedom of Information Act – personal data. As such, as the information contained in the agreement will not differ, you have not been provided with a further copy of the application form.



3. Both payments were made by CHAPS bank transfer
4. According to the Council's records, £161,920.00 was released on 19 March 2013 and £40,222.95 was released on 21 March 2013

The responses are based on information supplied by B, A and Finance.

It is noted that in the answer to (1), whilst saying the information is already available on the disclosure log, the response does not provide the link to those previous responses. There is a link to question 4 regarding amounts paid, which confirms how much has been paid in respect of the applications. Yet there is a discrepancy in the amounts paid which the requester highlights but the difference is not addressed in the response. Whilst there is some discussion internally on which figures the requester means, I do not see evidence that the figures were clarified with them. This approach is in line with ICO guidance when the public authority requires further information to enable information to be found. The response provided in question 1 is similar to the responses previously provided on the list of payments to suppliers which does not fully answer the request.

It is also noted that the date of the agreement is not provided for question 2. In requesting the information, K emails A and B to start the process of responding to the initial request and in relation to question 2 regarding the unsigned agreement and the lack of a date, states:

If we can provide the date that would be great. With regard to a signed copy, as the information is already available, albeit unsigned, there is no obligation under FOI to do so; however, in the essence of being helpful, if there is a signed copy that is readily to hand, we could consider releasing it.

The response provided by Passenger Transport in October 2015 is:

As this Agreement was signed in 2013, it was included in a substantial batch archived last year when we moved offices.

However in a later answer in February 2016, when the internal review request is received, is:

I've had a look through my files, and can't find the paper copies of the applications with our date stamp on (A may have these documents – he's back on Monday). However, HACT started operating on 01/04/2013, and I remember receiving the application in March 2013 – again, A may have retained the document with the date stamp.

I do not see any consideration of seeking to access the archived paperwork which is still held by CCC. This could be considered to be a missed opportunity to provide the requester with information to answer their question.

It is accurate to say that a signature being disclosed, even if redacted, would add little however a redacted signature does at least confirm a signature. The exemption is appropriate however given the specific request for a signed application and the concerns over transparency then the production of a signed form with a redacted signature may have been a more open response as sought by Cambs-FOI at the outset.

It is also noted that they failed to provide the actual date of the agreement in their response stating *"The agreement runs from 1 April 2013 to 31 March 2014 and was signed just before the beginning."* This does not answer the question and it is noted that this lack of information coupled with the decision not to release the document would lead one to consider that they did not hold the document hence the vagueness of the answer. This approach is presumably based on the answer from B which was:

The Agreement ran from 1<sup>st</sup> April 2013 to 31<sup>st</sup> March 2014 so was probably signed just before April 2013

An internal review was requested on 9 November 2015 and responded to on 17 March 2016. This took 91 working days, outside of the forty working days expected. The requester asked for progress

on two occasions, 21 January 2016 and 10 February 2016. The lack of response led to a complaint to the ICO on the failure to respond in time, although by the time that arrived in May 2016, a response had been given.

The internal review was undertaken by D, Information Governance Manager.

In the response, the requester is provided with the reference numbers of the two requests (FOI-3294 and FOI-3348) believed to answer question 1. This is the information which should have been provided in the first instance although it would have been preferable to provide a link to aid the requester in finding these.

In reviewing this matter and based on the evidence supplied to me, it is unclear as to whether a signed copy of the application form for the "Launch of HACT" is held. In reviewing FOI-3348, I note that the application form released as APP2 regarding the HACT application "Communications" does have a date and a typed signature. This is on the version received by Cambs-FOI from A and included in the disclosed version. This date of 29 July 2013 differs from the date of application stated by A in response to this FOI where an email dated 6 August 2013 is referred to. The application form disclosed as APP1, however does not have a date nor does it have signature typed in. A refers to an email received 12 March 2013 for the "Launch of HACT" as the evidence of the date of the application but this does not confirm the date an application was signed.

The requester has submitted further questions their request for a review including:

Can you confirm these are the only FOI requests relating to information held of HACT funding? Will the council then confirm that with the granting of over £200,000 of public money:-  
No further documentation, information or correspondence exists;  
No official assessments were made and signed off;  
No emails to HACT asking for further information or informing them their grant had been successful;  
No minutes of meetings where the allocation of this grant was agreed, in fact no information of how and who agreed this funding?  
If not I would like to resubmit my request to be supplied with ALL documentation, information and correspondence connected to ALL grant funding and loans issued to HACT.

The response is that all information held has already been provided. B stated 16 February 2016

...we've already provided as much evidence as we have relating to these payments. I have not got any further documentation on these payments.

I still no evidence of any decision to access the archived material where there may have been further material to answer the question.

The internal review does conclude that the difference in amounts is due to a reduction in costs for the launch of HACT. The review does provide a breakdown to explain the payments however it shows that the answer originally regarding the payments to suppliers was flawed. If you consider the two side by side, the review response is the response that should have been given originally.

#### Original Answer

All information relating to grants awarded to HACT is available on the Council's disclosure log where previous request responses are available to access. Payments to suppliers, as published on the website, not only include grant payments that are awarded; they also show payments that have been made to suppliers

#### Internal Review Answer

The figures that you have identified above relate to grant payments awarded to HACT under the Community Transport Fund, a total of £202,142.95 which can be broken down as follows.

under contracts where the Council has been invoiced for services received. Therefore, any amounts that may be shown will not necessarily reconcile with grant amounts that have been awarded. As such, all information that is held that relates to the grants awarded to HACT has been released in response to previous requests and there is no further information that is held for the purposes of the Freedom of Information Act.

or

HACT submitted applications for the following amounts from the Community Transport Fund:

Under their "Launch of HACT" application, there was a grant amount of £174,294.98 and a loan amount of £27,567.97.

Under their "Communications into the Future" application, there was a grant amount of £4753 and a loan amount of £4753.

This gives the total awarded to HACT from the Community Transport Fund as £211,368.95 (grant total £179,047.98 and loan total £32,320.97).

The grant amount for the "Launch of HACT" application consisted of two amounts, one for revenue costs, and one for capital costs.

These individual amounts were redacted from FOI 3348 and withheld under section 43(2) – commercial interests and as such, will not be provided here.

However, it can be advised that when the actual costs came in for the Launch of HACT, the capital costs (and associated VAT costs) were reduced by a total of £4,822.95. In addition to the amounts above from the Community Transport Fund, HACT have also received a grant from the Council's core funding to the value of £11,750.

It highlights how a detailed answer to past requests could have identified other contracts and shown greater transparency.

### Summary of concerns and recommendations

Concerns identified
(a) The request asks all correspondence relating to grants awarded in 2013 and the only information held is that disclosed in relation FOI-3294 which was three documents. The service state that they have no more paperwork but refer to a substantial batch of papers archived in 2014. I do not see evidence of an attempt to retrieve these. A signed and dated copy is not available nor does it appear to have been sought.
(b) The initial response did not direct the requester to the specific previously issued responses.
(c) The internal review exceeded the normal timescale for such a review to be undertaken.
(d) There is a lack of documentation to support the award of grants.
Recommendations as a result

(a) In the interests of transparency and in line with the Local Government Transparency Code, Cambridgeshire County Council should ensure a register of grants is available containing the following information for services:

- date the grant was awarded
- time period for which the grant has been given
- department which awarded the grant
- beneficiary
- beneficiary's registration
- summary of the purpose of the grant,
- amount
- details of how the grant award was approved

Cambridgeshire County Council should consider the creation of a register of all grants awarded to transport providers in addition to the corporate register. This should include all awarded since or in operation after 1 January 2013. This would ensure that full disclosure has been provided in this matter.

(b) Cambs-FOI should ensure that responses provide a link to previously issued responses or attach them to the response being issued. A disclosure log on the website should be considered.

(c) The internal review process should also be reviewed to ensure that there is resilience of more than one individual to undertake reviews and how an independent person may be sourced in contentious matters.

## FOI-5851

### Review of Request

This request was received on 20 October 2015 and was responded to 17 November 2015, within the twenty working days. The request was:

Could I please have all exemption applications and terms and conditions made from the Cambridgeshire county council for permission to issue transport contracts on an "emergency" basis between 1st February 2013 and 1st May 2013

The response is

There is only one exemption that is recorded and that was provided previously under FOI 5709. Please see the link below where you may access the Council's published response:

[http://www.cambridgeshire.gov.uk/site/custom\\_scripts/foi\\_details.aspx?ref=5709](http://www.cambridgeshire.gov.uk/site/custom_scripts/foi_details.aspx?ref=5709)

Where transport is needed at short notice and for a short term, it is treated as a short term contract. As such, there is no requirement for an exemption application.

All procurement processes for short term contracts meet the criteria as set out on the Council's website and all comply with all domestic and European procurement legislation – please see the link below for details:

[http://www.cambridgeshire.gov.uk/info/20092/business\\_with\\_the\\_council/37/business\\_with\\_the\\_council/2](http://www.cambridgeshire.gov.uk/info/20092/business_with_the_council/37/business_with_the_council/2)

The information seems to have been supplied by a combination of A, I and, C although there would appear to be some emails missing relating to who confirmed this response as correct. I also see no confirmation of any approval which I have seen in other requests.

C emails Cambs-FOI in response to the request and states, although unclear of the dates related it, "The only exemption I can think of is when we used FACT to cover for the demise of ESDAR". C refers to A and J as having greater knowledge, the latter responding that:

If the Dates of 2013 are correct it would be impossible now to even identify any such emergency cover

If it is meant to be 2015 – I have nothing

At the point of drafting a response, the Cambs-FOI officer has reviewed past requests and has identified the use emergency powers referred to in FOI-3509:

In the Council's response to 3509, it states that evidence of bid submissions were provided in relation to on contract – ON45 but that the others were provided under emergency powers – contract refs 925, PT03, PT04 and PTP02

I have not seen any evidence of the paperwork relating to the four contracts provided under emergency powers. The published response is fundamentally flawed. The response should have been that there have been six contracts let under emergency powers, based on FOI-3509 and FOI-5709. The former disclosed that 925, PT03, PT04 and PTP02 were let from 1 April 2013 for over a year and the latter that 46A and 150 were let from that same date until June 2015. These are all within the time period specified in the request but the only paperwork supplied in FOI-5709 related to 150. Based on the response to FOI-5851, it would seem that no other paperwork was held.

### Summary of concerns and recommendations

Concerns identified
(a) There is a lack of documentation to support the award under emergency powers
Recommendations as a result
<p>a) A register of contracts awarded and pertinent details including the value of the contract should be created and maintained in line with the requirements and suggestions of the Local Authority Transparency Code. Although the value may be less than £5000, it would promote open and transparency if greater detail was published.</p> <p>Cambridgeshire County Council should consider the creation of a register of all contracts awarded to transport providers in separation to the corporate register of contracts. This would ensure that full disclosure has been provided.</p> <p>Both above should include:</p> <ul style="list-style-type: none"><li>• Date of award</li><li>• Start date of contract</li><li>• End of Contract</li><li>• Supplier name and details</li><li>• Value of contract</li><li>• Description of services provided</li><li>• If the contract was the result of an invitation to quote or a published invitation to tender or an emergency award</li></ul>

**Review of Request**

This request was received 3 July 2016 and responded to on 27 July 2016, within the statutory timeframe. The request was as below:

As reported in the Cambs Times on May 14 2016, CCC (Cambridgeshire County Council) declared "This is a complex issue and while we are following the lead of other councils in how to deal with this, we are asking the Department of Transport for clarification, we will then take the appropriate action if anything changes as a result of this clarification."

1. I request under FOI, a copy of all correspondence sent to the DfT and or any other government departments or authority in relation to such clarification being sought, along with all responses of such requests.
2. I would also like all information as to what action Cambridgeshire County Council have taken to check if FACT drivers are all operating legally.
3. Please include a copy of ALL documentation between FACT and CCC representatives, paper and electronic, based on matter generated with regard to this.

The response issued was

1. Copies of correspondence are attached as APP1 and APP2. The information has been provided in full except for some minor redactions, as explained further below.

**APP1**

This appendix includes several emails relating to a request CCC made for a copy of a transcript of a relevant public inquiry. The transcript itself, mentioned as being attached to the email on page 4, is included after the final email (from page 9). We have redacted contact details of individuals as information exempt from disclosure under Section 40(2) of the FOI Act as this is personal information the disclosure of which would breach the first Data Protection Act principle.

We have also redacted commercial details relating to AVR Transcription on page 1, namely their transcription rate and quoted cost. As shown in the correspondence, we did not actually pay anything for the transcript, as upon further review it was found that the inquiry had already been transcribed. It is considered that disclosing these details would prejudice the commercial interests of AVR Transcription as it directly relates to their pricing structure. The public interest in not harming an organisation's commercial interests is not overridden in this case by a compelling requirement to aid transparency on council spending as CCC did not actually pay any fee for the transcription in the end.

**APP2**

This appendix includes all other correspondence around CCC seeking clarification on this topic. The only information redacted from this correspondence is contact details of individuals, as per the reasoning stated above for APP1

2. This question was responded to as part of FOI 6678: The interpretation and monitoring of driving licence legislation is the responsibility of the DVSA and not the County Council. If the Council is notified of issues from DVSA then action could be taken against a contractor.
3. Any checking of licences and other legal interpretations are the duty of other agencies and therefore we have not contacted FACT direct about them.

The response has been approved by Graham Hughes in addition to the communication team.

I note that the answers to questions 2 and 3 are statements that these are not the responsibility of CCC. I have not reviewed these matters in detail given that the CCC have stated that they hold no information on these nor has any been provided to contradict that statement.

I have reviewed the two appendices regarding the redaction of parts with two exemptions having been used; section 40(2) regarding the disclosure of personal data and section 43(2) relating to the commercial interests of a company. I do note that the Office of Traffic Commissioner agreed to the disclosure of a hearing transcript which does demonstrate that CCC took a reasonable step to provide a disclosure of another public authority's material when they could have directed the requester to submit a separate request. Neither appendix causes me concern - there is some minimal redaction of non CCC employees' names and contact details which is correct. I also note the minimal redaction of a company's transcription costs which, if public, could harm their ability to compete. I have no concerns with this response.

#### Summary of concerns and recommendations

Concerns identified
None identified
Recommendations as a result
None identified

### FOI-6750

#### Review of Request

This request was submitted on 5 July 2016 and responded to on 2 August 2016. The request was:

[Fenland Association for Community Transport received section 106 money of over £50000 in relation to the Tesco's Development in Chatteris.](#)

[Please could I have all documentation written electronic or otherwise with the details of when this money was allocated and for what reason. Who made the decision and to how this money was to be spent in relation to the Development, and the criteria under which the grant was allocated](#)

The response was:

[Please see attached copies of all documents we hold in relation to this funding.](#)

I have undertaken a review of the documents and note that the only redactions are of CCC officers' contact details, although their name is disclosed on the bottom of letters. Again I cannot comment on whether this is the fullness of what is held but it is redacted appropriately. My only comment is that the response does not explain what has been redacted which is only a minimal issue.

#### Summary of concerns and recommendations

Concerns identified
(a) The response does not detail why information has been redacted
Recommendations as a result
(a) Cambs-FOI should ensure that responses do explain why it has been necessary to redact information.

### FOI-7296



## Review of Request

This request was received on 11 December 2016 and responded to, within the appropriate time, on 12 January 2017. The request was as follows:

Can we please have a copy of all correspondence between the CCC and FACT between 1st August 2016 to the present date, both sent and received and to include all emails, letters, phone records, stats and quarterly reports with dates each was sent or received

The response issued was as follows

Please see Appendix 1 for copies of all the email correspondence between CCC and FACT between 01/08/2016 and 11/12/2016 that can be released under Freedom of Information legislation.

Some records of correspondence have been withheld, and others have been redacted, in accordance with Section 40(2) of the Freedom of Information Act 2000.

For copies of the material in the FACT, ESACT, and HACT quarterly reports (which were sent from staff at FACT to the County Council and received on 27 October 2016) please consult appendices 2-9.

Appendices 2, 3 and 4 provide all the material that Cambridgeshire County Council is able to publish from the FACT Quarterly Steering Group Report, October 2016. Appendix 2 is an exact copy of pages 1-2 of the report, Appendix 3 reproduces, or indicates, as far as possible without contravening Section 40 of the Freedom of Information Act 2000, the content of pages 3-9 of the report and Appendix 4 is an exact copy of page 10 of the report.

Appendices 5 and 6 provide all the material that Cambridgeshire County Council is able to publish from the HACT Quarterly Steering Group Report, October 2016. Appendix 5 is an exact copy of pages 1-3 of the report and Appendix 6 reproduces, or indicates, as far as possible without contravening Section 40 of the Freedom of Information Act 2000, the content of pages 4-14 of the report.

Appendices 7, 8 and 9 provide all the material that Cambridgeshire County Council is able to publish from the ESACT Quarterly Steering Group Report, October 2016. Appendix 7 is an exact copy of pages 1-5 of the report, Appendix 8 reproduces, or indicates, as far as possible without contravening Section 40 of the Freedom of Information Act 2000, the content of pages 6-14 of the report and Appendix 9 is an exact copy of pages 15-16 of the report.

The only exemption applied to the information in this response is that of section 40(2) of the Act relating to the personal information. I have reviewed the documentation supplied but have not seen the originals.

Appendix 1	There are contact details left in for officer and a number of business contacts but some minor redactions where section 40(2) has been applied.
Appendix 2	No redactions applied
Appendix 3	The published document contains no personal data and would appear to have removed the name of who typed the minutes
Appendix 4	No redactions applied as a statistical report
Appendix 5	No redactions applied
Appendix 6	The published document references removal of names relating to a film



Appendix 7	There some officers/individuals named in the report however
Appendix 8	The published document contains no personal data
Appendix 9	No redactions applied

### Summary of concerns and recommendations

<b>Concerns identified</b>
None identified
<b>Recommendations as a result</b>
None identified

## Conclusion

There are some common themes within this review of FOIA requests and how they have been handled. I have summarised these concerns below.

I have noted questions missed from answers as they have been lost during the email exchanges and not picked up at the point of response. I have also noted that some responses do not tally entirely with the request e.g. providing a blank application form did not entirely answer the question.

There does appear to have been a lack of record keeping by a service leading to failure to disclose contracts, when emergency powers were used or when a grant had been awarded and the lack paperwork which demonstrated governance arrangements. This clearly hampered the ability of CCC to respond accurately. It may be fairly assumed that two contracts which did come to light, 150 and 46A, in a FOIA response are the two suggested by the individual officer earlier which were not considered to have been awarded "since 2013". An individual officer has misread, misinterpreted or simply erred in not disclosing those two contracts awarded to HACT in 2013 during the FOIA matters. The request was made in October 2013 and HACT were founded in March 2013 so any contracts awarded had to be since 2013. I cannot say for sure whether these were the PRC3/PRC4 contracts or the ones subsequently disclosed in other FOIA response.

There have been clear missed opportunities which could have highlighted discrepancies sooner in the process. For example reviewing the "payments to suppliers" data could have linked back to more than the contracts disclosed. It may have been complex to do but had this been done when first questioned, it may have saved further requests.

I have noted a lack of challenge from the Cambs-FOI officer. Contracts had been awarded under emergency powers but no paperwork existed for something that had been a live contract up until a few months before the request. I have not seen this questioned or escalated as an issue within a very contentious matter. The comment regarding archiving is not noticed and dealt with nor is the comment regarding no contracts since 2013. It is also noted from what I have seen that, given the volume of requests being received, it would have been beneficial to have had more senior officer involvement throughout. This is clearly a contentious and complex matter and I have not seen evidence of the oversight that might have been helpful in order to seek resolution. The FOIA responses appear to be seen in too much isolation to ensure that all internal parties are on the same page.

Whilst there is no guidance on who should conduct an internal review process, given the contentious nature of the requests, the process missed chances to take a fresh look at the requests. There were a number of opportunities where answers were produced again - it was only later in the 2015 that a more detailed response on the grant issue was given. Had it been possible for a person outside of the

service to review then this may have seen issues resolved sooner or a challenge to the content of the response.

There is a documented approach to the use of the public interest test in each case where it has been used. This is best practice. It showed that decisions had been qualified and considered. It is noted that the ICO and a First Tier Tribunal have agreed with decisions made on nine aspects and found the argument insufficiently made on three aspects. I note that it is not an erroneous use in those three aspects, indeed the ICO notes that the exemption is engaged but it was more that the case was not made strongly enough that the commercial interests are more than hypothetical. I would also add in that one of those three matters, the decision making process was undermined by an officer outside of the Cambs-FOI team. I do not believe that there was a deliberate attempt to withhold information by Cambs-FOI by a misuse of exemption.

Whilst I believe that there are lessons which could be learned from this situation, I also note that the team worked with what they were provided in terms of information and explanation. There is no suggestion from what I have seen information was not disclosed for reasons other than an exemption being applied, or they were informed by the service area that it was not held or not provided with it. It is also noted that the team was affected by an individual's sickness and subsequent maternity leave at a point when the team was already small (3.6 fte). Following a corporate capacity review, the size of the team was doubled. A small team dealing with large quantities of complex or contentious requests can need higher level support or a group of key individuals formed to work together ensure consistent transparent responses.





# Cambridgeshire County Council FOI Report

## Action Plan responding to recommendations by the Data Protection Officer, Peterborough City Council

Recommendation from Data Protection Officer, Peterborough City Council	Council Response & Agreed Actions	Review date	Responsible Officer
<p><b><u>Recommendation 1</u></b></p> <p>A register of contracts awarded and pertinent details including the value of the contract should be accurately maintained in line with the statutory Local Authority Transparency Code. Although the value may be less than £5000, it would promote open and transparency if greater detail was published.</p> <p>Cambridgeshire County Council should ensure that the Transport Service have an accurate and up-to-date a register of all contracts awarded to transport providers in addition to the corporate register of contracts. This should include all awarded since or in operation after 1 January 2013. This would ensure that full disclosure has been provided in this matter.</p> <p>Both above should include:</p> <ul style="list-style-type: none"> <li>• Date of award</li> <li>• Start date of contract</li> <li>• End of Contract</li> <li>• Supplier name and details</li> <li>• Value of contract</li> <li>• Description of services provided</li> <li>• If the contract was the result of an invitation to quote or a published invitation to tender or an emergency award</li> </ul> <p>It is understood that an audit of contract management within the Transport Service has begun which should review the issues highlighted in the PKFL report and this report. This should assist with the accuracy and currency of the contracts register.</p>	<p>The Council already maintains a corporate Contract Register, and publishes items of expenditure over £500, in line with the requirements of the Local Authority Transparency Code.</p> <p>The Transport Service also maintains its own records of contracts awarded. As a result of findings by PKF and the Council's Internal Audit team, a review of the contract recording processes within the Transport team has already been carried out in the summer of 2018, and a number of improvements to filing structures and record-keeping were put in place.</p> <p>An Internal Audit review of Contract Management in Transport is currently underway, which will provide assurance that these improvements have been fully embedded in the team, and identify any areas where further improvement may be required. Any necessary actions will be agreed with the Transport service and an action plan created.</p> <p>The outcomes of this review, and any further recommended actions identified, will be reported by Internal Audit in their next Progress Report to the Audit &amp; Accounts Committee (July 2019).</p>	<p>31.03.2019 (fieldwork complete)</p> <p>30.07.2019 (report to Audit &amp; Accounts Committee)</p>	<p>Mairead Claydon, Internal Audit &amp; Risk Manager</p>

<p><b><u>Recommendation 2</u></b></p> <p>In the interests of transparency and in line with the statutory Local Government Transparency Code, Cambridgeshire County Council should ensure as a minimum the following information relating to grants is published when awarded to voluntary, community and social enterprise organisations.</p> <ul style="list-style-type: none"> <li>• date the grant was awarded</li> <li>• time period for which the grant has been given</li> <li>• department which awarded the grant</li> <li>• beneficiary</li> <li>• beneficiary's registration</li> <li>• summary of the purpose of the grant,</li> <li>• amount</li> <li>• details of how the grant award was approved</li> </ul> <p>Cambridgeshire County Council should consider whether it would serve them better for this to be part of a separate register or whether these details are captured within the contracts register or the £500 payment spend and can be tagged as such.</p> <p>Cambridgeshire County Council should consider whether they have identified and published details of all grants awarded to transport providers. This should include all awarded since or in operation after 1 January 2013. This would ensure that full disclosure has been provided in this matter.</p>	<p>The Chief Executive has instructed all Directors to maintain a list of grant awards in their areas, which is intended to form an initial basis for a Grants Register.</p> <p>Internal Audit is now completing a review of compliance with the organisation's Grants to External Organisations Policy, and as part of this piece of work is reviewing records of grants. The results of this audit will be reported to the Audit &amp; Accounts Committee, along with details of any further recommendations required to address this issue.</p> <p>One of the actions which is likely to be recommended and agreed as part of this review, is for the Council's Grants To External Organisations Policy to be amended, to ensure that Cambs-FOI are notified of all future grant awards. This will then enable the team to compile a Grants Register to publish online on an annual basis.</p>	<p>31.03.2019 (Internal Audit review complete)</p> <p>30.07.2019 (report to Audit &amp; Accounts Committee)</p>	<p>Mairead Claydon, Internal Audit &amp; Risk Manager  &amp; SMT</p>
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<p><b><u>Recommendation 3</u></b></p> <p>Cambs-FOI should ensure that the formal internal review process should be reviewed to ensure that any issues are answered fully such as in the case of the payments made and the number of contracts are declared. The process should also be reviewed to ensure that there is resilience of more than one individual to undertake reviews and how an independent person may be sourced in contentious matters.</p>	<p>Peterborough City Council and Cambridgeshire County Council have formed a joint Information Governance service. A major part of this is to ensure that both services have support and resilience. As such this can be an immediate offer of support between the two councils on the formal internal review process for contentious matters.</p> <p>This support can be put in place by 30.04.2019 and reviewed to ensure at this point a process has been agreed.</p>	<p>30.04.2019 (review to be undertaken by Dan Horrex, Data Protection Officer CCC)</p>	<p>Sue Grace, Director of Corporate &amp; Customer Services</p> <p>Dan Horrex, Data Protection Officer (CCC)</p>
<p><b><u>Recommendation 4</u></b></p> <p>Cambs-FOI should ensure that responses do explain why it has been necessary to apply an exemption such as redacting information.</p>	<p>Cambridgeshire County Council can ensure this is in place immediately in responding to FOI requests.</p> <p>This approach will be reviewed by 30.04.2019 to ensure that this has been actioned.</p>	<p>30.04.2019 (review to be undertaken by Dan Horrex, Data Protection Officer CCC)</p>	<p>Sue Grace, Director of Corporate &amp; Customer Services</p> <p>Dan Horrex, Data Protection Officer</p>
<p><b><u>Recommendation 5</u></b></p> <p>Cambs-FOI should ensure that the Public Interest test undertaken sets out clearly what the link between disclosure and harm to the commercial interests are to enable them to determine whether it is more than hypothetical.</p>	<p>Cambridgeshire County Council already had a template for aiding with the Public Interest test, therefore it is felt that the key action required is organisational learning from this experience, moving forward. The template will also be updated to include the test of whether the potential harm is more than hypothetical.</p> <p>Peterborough City Council and Cambridgeshire County Council now share the Monitoring Officer role, and the Monitoring Officer makes the decision in such tests. This will ensure consistency in this area and across both councils.</p>	<p>31.03.2019 (template updated)</p> <p>30.04.2019 (review to be undertaken by Dan Horrex, Data Protection Officer)</p>	<p>Sue Grace, Director of Corporate &amp; Customer Services</p> <p>Dan Horrex, Data Protection Officer</p>

	Completion will be evidenced by the inclusion of the test into the template and adopted by 31 March 2019. The operational effectiveness can only be tested should the need for a public interest test arise. It will however be reviewed by 30 April 2019 to ensure that the process is in place.	Officer CCC)	
<p><b><u>Recommendation 6</u></b></p> <p>Where there are clearly signs of a contentious FOIA request or group of focussed requests, Cambs-FOI should engage a senior officer in the service and ensure that person has oversight of the information being provided. Cambs-FOI should ensure that any contentious FOIA requests are highlighted to their Head of Service and Director so that appropriate senior support can be provided. It may be appropriate and useful to bring together key contacts into a group to handle such matters and ensure that controls are in place to deliver responses. This would ensure that all internal parties are aware of all communications to ensure consistency.</p>	<p>Cambridgeshire County Council are adopting a number of practices aimed at informing senior officers of FOI requests received and engaging services in those requests to a much greater level. These include sharing a weekly list of FOI requests received with the chief executive and senior officers, agreeing key contacts and approved answers coming from the service director or assistant director. The more contentious issues can be highlighted to specific senior officers to ensure their engagements.</p> <p>The capacity of the Cambs FOI service will be monitored by the Director of Corporate &amp; Customer Services and the Data Protection officer CCC, to ensure it remains appropriate.</p> <p>This can be evidenced by the issuing of the weekly list as described by 30.04.2019. The operational effectiveness can only be tested should a contentious issue arise. It will however be reviewed by 30 April 2019 to ensure that the process is in place.</p>	30.04.2019 (weekly list to be in place, and review to be undertaken by Dan Horrex, Data Protection Officer CCC)	Sue Grace, Director of Corporate & Customer Services Dan Horrex, Data Protection Officer
<p><b><u>Recommendation 7</u></b></p> <p>Whilst it is not mandatory to have a disclosure log, Cambridgeshire County Council should consider publishing responses via the website and therefore making these available to the public.</p>	<p>Peterborough City Council and Cambridgeshire County Council have formed a joint Information Governance service. A key objective is to procure a new FOI system to deliver resilience, efficiency and transparency. One of the system requirements will be the ability to publish FOI responses to the wider public. This happened with the previous Cambridgeshire County Council but is not possible in the current system. Peterborough's system does publish responses to the council's website.</p> <p>This will be reviewed by those named at both councils in July 2019 with a target of implementation across both councils in December 2019.</p>	31.12.19 (implementation)	Sue Grace, Director of Corporate & Customer Services Dan Horrex, Data Protection Officer  Ben Stevenson, Data



			Protection Officer PCC  Fiona McMillan, Director of Law and Governance (PCC and CCC)
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**Agenda Item No.16**

**TITLE            INTERNAL AUDIT PROGRESS REPORT**

**To:                AUDIT AND ACCOUNTS COMMITTEE**

**Date:            28<sup>TH</sup> March 2019**

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

**1.                PURPOSE**

- 1.1                To report on the main areas of audit coverage for the period 1<sup>st</sup> January to 28<sup>th</sup> February 2019 and the key control issues arising.

**2.                BACKGROUND**

- 2.1                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.

**RECOMMENDATION**

The Committee is requested to note and comment on the contents of this report.

<b><i>Officer contact:</i></b>	
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# **LGSS Internal Audit & Risk Management**

## **Cambridgeshire County Council**

*Update report*

*As at 28<sup>th</sup> February 2019*

## Section 1

# 1. FINALISED ASSIGNMENTS

- 1.1 Since the previous Progress Report in January 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.	Cross-Cutting (CCC-wide)	Administration of the Cambridgeshire Pension Fund	Substantial	Substantial	Minor
2.	Cross-Cutting (CCC-wide)	Impact of Price & Quality on Tender Evaluation	Good	Good	Minor
3.	Cross-Cutting (CCC-wide)	Payment Methods	Good	N/A	Minor
4.	Cross-Cutting (CCC-wide)	Account Coding on the Financial Ledger	Limited	N/A	Minor
5.	Cross-Cutting (CCC-wide)	Annual Key Policies & Procedures Review	N/A	Good	Minor
6.	Cross-Cutting (CCC-wide)	Response to Information Security Incidents	Good	Satisfactory	Minor

- 1.2 Summaries of the finalised reports with satisfactory or less assurance are provided in Section 4. This also excludes individual schools audits, which are reported collectively once all reviews have been finalised.
- 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.	People & Communities	Coram Cambridgeshire Adoption Contract
2.	Cross-Cutting (CCC-wide)	Agency Staff Compliance
3.	Cross-Cutting (CCC-wide)	Fees and Charges Policy and Compliance (incorporating findings of the review of Discretionary & Non Statutory Service Provision)
4.	Cross-Cutting (CCC-wide)	Project Assurance Framework (including review of Project Management Framework)
5.	Cross-Cutting (CCC-wide)	Procurement Compliance
6.	Cross-Cutting (CCC-wide)	EU Procurement Regulations
7.	Place & Economy	Ely Bypass
8.	Cross-Cutting (CCC-wide)	Risk Management

- 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.
	Conflicts of Interest Investigations	4	Closed – no fraud.
	Whistleblowing Complaint	1	Closed – minor recommendations made.
		1	Closed – report issued.
	Mileage and Expenses Investigation	1	Closed – minor recommendations made.
	Allegation of Theft	1	Closed – no theft.
		1	Open – advice and guidance being provided.
	Allegation of Financial Abuse	1	Closed – referred to police.
Totals		11	

Section 3

### 3 **IMPLEMENTATION OF MANAGEMENT ACTIONS**

- 3.1 The outstanding management actions as at the end of February 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 14 management actions outstanding. Further detail on all outstanding actions is provided at Annex B.

**Table 4: Outstanding Management Actions**

	Category 'Essential' recommendations		Category 'Important' recommendations		Total	
	Number	% of total	Number	% of total	Number	% of total
<b>Implemented</b>	0	0% (0%)	43	78% (67%)	43	78% (67%)
<b>Actions due within last 3 months, but not implemented</b>	0	0% (0%)	3	5% (4%)	3	5% (4%)
<b>Actions due over 3 months ago, but not implemented</b>	0	0% (0%)	9	16% (29%)	9	16% (29%)
<b>Totals</b>	0		55		55	



## **4. SUMMARIES OF COMPLETED AUDITS WITH SATISFACTORY OR LESS ASSURANCE**

### **A. CROSS-CUTTING (COUNCIL WIDE) REVIEWS:**

#### **A.1 Accuracy of Account Coding on the Financial Ledger**

Financial transactions on the Council's General Ledger are assigned coding, which provides key information about each transaction. Firstly, a "cost centre" code is assigned, which indicates which service within the Council generated the transaction. Then, an "account code" is assigned, which indicates the type of transaction being recorded.

Use of account codes enables the Council to analyse total income and expenditure on different types of activity, across the Council as a whole. Examples of account codes in use on the ERP system include codes for pay (A0000), agency staff costs (A4000) and printing costs (D3000). Budget holders are responsible for ensuring the correct coding of transactions within their own budget areas.

Internal Audit produced a report giving limited assurance over the accuracy of the use of account coding on the Council's Financial Ledger, after several Internal Audit reviews in 2018/19 identified significant levels of expenditure which had been assigned to the incorrect account codes. The Head of Procurement had also raised concerns with Internal Audit that incorrect coding was affecting his team's ability to analyse expenditure.

The root cause of the incorrect coding was a lack of awareness among budget holders of the importance of correct account coding, as well as some confusion regarding the definition of different types of expenditure (for instance, consultancy expenditure being incorrectly classed as agency staff costs, or contract expenditure being incorrectly classed as grants).

It is important to note that the use of incorrect account codes does not impact the accuracy of the Council's year-end accounts. This is because the presentation of year-end accounts is primarily based on the use of "cost centre" coding, rather than account coding. Provided that expenditure which has been coded to an incorrect account code is still assigned to the correct cost centre code, in the vast majority of

cases this will not impact on the Authority's accounts. Internal Audit has not identified concerns regarding incorrect use of cost centre codes.

However, incorrect use of account codes does still have an impact on the Council. When transactions are not assigned to the correct account code on the General Ledger, management's ability to analyse and control different areas of expenditure is diminished. This also affects the ability of central corporate teams, such as Procurement, Internal Audit and Transformation, to analyse expenditure on a category basis. This is important as, for instance, it allows Procurement to find areas of spend where framework contracts may generate savings, conduct analysis of off-contract expenditure to increase compliance with Contract Procedure Rules, and so forth.

Additionally, the Council publishes all items of expenditure over £500 online, in line with the requirements of the Local Government Transparency Code (2015). This includes analysis of the 'expense type', based on the account code used. Interested external parties who access this data to conduct their own analysis may reach incorrect conclusions regarding Cambridgeshire County Council expenditure if the expense coding is incorrect, which has the potential to create reputational damage to the authority. Under the Local Government Transparency Code, the Council is required to publish a merchant category and "summary of the purpose of the expenditure" for each item published, and if this information is erroneous then the Council would also be failing to meet its obligations under the Code. There is also a risk that incorrect coding could lead to incorrect Freedom of Information Act responses being issued by the Council.

As a result of the Internal Audit report, a number of actions to address the risks around incorrect use of account codes have been agreed. The Council's Scheme of Financial Management and Budget Holder Guidance will be updated to provide more guidance on the importance of correct account coding, and a guidance document will be produced to help staff with some of the more commonly-confused codes. Information on account coding will also be incorporated into the Council's Budget Holder training sessions. Other actions include a data cleanse to correct the most high-value miscoded items identified by Audit before the end of the financial year, and reminders to Finance staff about the importance of monitoring coding and correcting miscodes.

## **5. OTHER AUDIT ACTIVITY**

### **5.1 UPDATES TO THE INTERNAL AUDIT PLAN 2018/19**

Internal Audit has experienced a number of pressures on the delivery of the Internal Audit Plan 2018/19, due to additional requests for Internal Audit work as a result of the changing risk profile. In order to accommodate these pressures within available resource, the Plan was reviewed and revised in August 2018 and December 2019, with changes approved by SMT and Audit & Accounts Committee in September and January accordingly.

Pressures on the Audit Plan have continued. In February, Internal Audit was commissioned to undertake a review of the award of the tenancy at Manor Farm, and a review originally planned for 2019/20 has been brought forward. Additionally, the team continues to provide additional support to ongoing work relating to the Community Transport Investigation.

At this point in the financial year there is little ability to amend the reviews remaining in the Plan, as work has commenced on all reviews in the 2018/19 Audit Plan. Given the additional pressures created, there is likely to be an impact on the ability of Internal Audit to finish all planned reviews to draft report stage by the end of the financial year, as planned. While every effort will be made to ensure that as many reports as possible reach draft stage on time, it is expected that some work will require finishing in the first month of the new financial year.

### **5.2 PROJECT ASSURANCE FRAMEWORK AND PROJECT MANAGEMENT**

Following the development of a new Project Management Framework at Cambridgeshire County Council by the Transformation Team, Internal Audit have been working to develop a Project Assurance Framework for the Council, as well as reviewing the Project Management Framework now in place. The aim of Project Assurance is to ensure that the Council identifies projects which will have a strategic impact on the Council, and ensure that they are subjected to review at key points ('gateways') in the project lifecycle.

The draft proposed framework is now complete, with the intention to introduce a process to assess 'strategic' projects on two points: firstly whether the critical required controls for Council projects have been met (on a pass/fail basis); and secondly to provide a quality assurance over key elements of project management.

Recommendations for improvements to the Project Management Framework have also been developed alongside this.

Prior to finalisation of the report and proposals, Internal Audit is undertaking a process of consultation with key stakeholders, including the Council's Commercial Board and SMT. Further updates will be provided on the progress of this work.

### **5.3 KEY FINANCIAL SYSTEMS REVIEWS**

Internal Audit is undertaking work on the annual suite of Key Financial Systems reviews, continuing on from the initial work undertaken into the ERP Gold system in autumn 2018. One review, considering the administration of the Cambridgeshire Pensions Fund, has already been completed and an opinion of substantial assurance has been awarded. The remaining reviews are still underway.

### **5.4 IMPACT OF PRICE & QUALITY ON TENDER EVALUATION**

Internal Audit completed a review looking at how price and quality are considered when the Council evaluates tenders, and the subsequent financial impact of these considerations. This report gave good assurance, but also identified some recommended actions to further strengthen the Council's control environment.

In particular, it is proposed that when reviewing tenders, the Council should be awarding contracts to the service provider that will provide the required service specification at the lowest cost. A pass/fail criteria should be used to ensure the service provider will be able to meet the core requirements of the specification. In order to achieve this successfully, it is recommended that a higher focus should be put into producing a more specific service specification which details the core requirements that are necessary to provide the service.

In some instances, tender bids may offer to provide a service above and beyond the specification required, or may suggest additional innovation. Officers may at times believe that the additional cost is justified and represents best value for money given the additional quality offered. It is recommended that a formal route should be available to permit recorded approval of any award to a contractor other than the lowest bidder, in line with the Council's procurement waiver process.

These recommendations were discussed by the Council's Commercial Board on the 14<sup>th</sup> February 2019 and it was agreed that these will be taken forward within the Council's Commercial Strategy. Internal Audit have also fed the recommendations in to the current review of Contract Procedure Rules, which are being updated.

ANNEX A

## CCC INTERNAL AUDIT PLAN 2018/19

### Summary of Progress:

Total Completed Audits	33
Total Audits at Draft Report Stage	8
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>	15
Total Open Audits	37
Total Not Yet Opened Audits	0

### Full Audit Plan:

Audit Title	Status	Quarter Opened	Quarter Closed
<b>Cross-Cutting and Council Wide Audit</b>			
Agency Staff Compliance	Draft	2	
EU Procurement Regulations	Draft	2	
Procurement Compliance	Draft	1	
Unannounced Visits	Closed	1	3
Impact of Price & Quality Evaluation	Closed	3	4
Development of Project Assurance Framework	Draft	2	
Project Assurance of High Risk Projects (1)	Ongoing	All year	N/A
Project Assurance of High Risk Projects (2)	Cancelled	N/A	N/A
Project Assurance of High Risk Projects (3)	Cancelled	N/A	N/A
Project Assurance of High Risk Projects (4)	Cancelled	N/A	N/A
Development of Project Management Framework	Draft	2	
Management of Consultants and Interims	Closed	1	3

Account Coding on the General Ledger	Closed	4	4
Payment Methods	Closed	3	4
Ely Bypass Review	Draft	1	
Key Performance Indicators	Open	1	
Corporate Key Performance Indicator Framework	Open	4	
Discretionary and Non-Statutory Service Provision and Expenditure	Draft	2	
Fees and Charges Policy and Compliance	Draft	2	
Annual Key Policies and Procedures Review	Closed	3	4
Directorate Performance Management	Open	1	
Grants to Voluntary Organisations Compliance	Open	3	
Grants to Voluntary Organisations Framework	Closed	1	2
Procurement Governance	Cancelled	N/A	N/A
Annual Whistleblowing Policy Report and Awareness	Open	3	
<b>People &amp; Communities Directorate</b>			
Contract Management of Residential and Nursing Care Providers	Open	1	
Direct Payments Compliance	Open	2	
P&C Contract Management	Draft	2	
Troubled Families Grant 18-19	Ongoing	All year	N/A
Schools Payroll & Safe Recruitment 18-19	Cancelled	N/A	N/A
Personal Budgets	Open	1	
Fostering Service	Open	1	
Special Educational Needs Placements	Cancelled	N/A	N/A
Annual Safeguarding Assurance	Cancelled	N/A	N/A
<b>Economy, Transport &amp; Environment Directorate</b>			
Transport Contract Management	Open	3	
Section 106 Funding	Open	3	
Highways Contract Open Book Review 18-19	Closed	1	2
Highways - Commercial Group	Ongoing	All year	N/A
Highways – Contract Review	Open	2	
Waste Management Steering Group	Ongoing	All year	N/A
Street Lighting PFI Open Book Review 18-19	Open	3	

Waste PFI	Open	4	
Local Transport Capital Block Funding	Closed	1	2
Growth Deal	Closed	1	2
Bus Services Operators Grant	Closed	1	2
Pothole Action Fund	Closed	1	2
Cycle City Phase II Grant	Closed	1	3
National Productivity Fund	Closed	1	2
Safer Roads Funding	Closed	1	3
Procurement Transport Project	Closed	1	2
P&E Partnership Services Cost Recovery	Open	1	
Innovate UK - Smart Cambridge Grant	Closed	2	2
Flood Damaged Roads	Closed	2	2
Cambridgeshire Challenge Fund (Drought Damaged Roads)	Closed	2	3
SWIM Project	Closed	1	2
<b>Public Health and Corporate &amp; Customer Services Directorates</b>			
Public Health Contract Management	Closed	1	2
Broadband Grant	Closed	1	1
Public Health Grant	Closed	1	1
<b>Key Financial Systems</b>			
Accounts Receivable	Open	4	
Purchase to Pay	Open	4	
Payroll	Open	4	
General Ledger	Open	4	
Bank Reconciliation	Open	4	
Treasury Management	Open	4	
Administration of Cambridgeshire Pension Fund	Closed	4	4
Financial Systems IT General Controls	Open	4	
ERP Assurance - Accounts Receivable	Closed	2	3
ERP Assurance - Accounts Payable	Closed	2	3
ERP Assurance – Debt Recovery	Closed	2	3
ERP Assurance – Bank Reconciliation	Closed	2	3
Risk Management Audit	Draft	4	
<b>Governance &amp; Risk Management</b>			
Risk Management	Ongoing	All year	N/A



Annual Governance Statement-Code of Corporate Governance	Ongoing	All year	N/A
<b>Information Governance &amp; IT Audit</b>			
Information Security	Open	4	
Response to Information Security Incidents	Closed	1	4
Controls Review of Critical Systems	Open	4	
ICT Disaster Recovery	Open	4	
<b>Anti-Fraud and Corruption</b>			
Fraud Investigations 17-18	Ongoing	All year	N/A
Community Transport Investigation	Open	1	
Community Transport Tender Review	Closed	2	2
Whistleblowing Complaint	Closed	1	2
Whistleblowing Complaint (Q4)	Closed	3	4
Declarations of Interest Investigation	Closed	1	4
Mileage & Expenses Investigation	Closed	1	1
National Fraud Initiative	Ongoing	All year	N/A
<b>Other Planned Work</b>			
Advice & Guidance	Ongoing	All year	N/A
Freedom of Information Requests	Ongoing	All year	N/A
Follow-Ups of Agreed Actions	Ongoing	All year	N/A
Audit Plan	Ongoing	All year	N/A
Committee Reporting	Ongoing	All year	N/A
Management Reporting	Ongoing	All year	N/A



ANNEX B

## Summary of Outstanding Recommendations

(Recommendations as at the end February 2019).

Audit	Risk level	Summary of Recommendation	Target Date	Status
<b>3rd Party Assurance</b>	I	<p><b>Contracts do not have third party assurance requirements</b></p> <p>Officers responsible for commissioning high-value contracts with suppliers, who are likely to hold or process large volumes of personal data, should consider including in their specifications that the Council must be provided with appropriate third party assurance over the security of systems.</p> <p>IT and Procurement officers should be aware of the possibility of including these requirements in specifications, and provide advice and guidance to officers commissioning such contracts.</p>	31/05/18	<p>The Business Intelligence Manager confirmed work is progressing on this recommendation but that it is proving more resource-intensive and taking longer than originally anticipated. He currently anticipates that the work should be completed by February 2019 (dependant on resource levels).</p> <p>The Data Protection Officer confirmed he would be meeting with the team in early March to discuss progress of this action, and he will update with progress after the meeting.</p> <p>The team are continuing to chase completion of the GDPR amendments in contracts; so far they have achieved 61%. They would imagine that they will be close to completion by end of April.</p> <p><b>Revised target date: 30<sup>th</sup> April 2019</b></p>
<b>Schools Payroll &amp; Safe Recruitment</b>	I	<p><b>Review of CCC Contracts with External Payroll Providers</b></p> <p>Internal Audit recommended a review of CCC's contracts with the external providers of payroll services to maintained school, to assess the requirements relating to the provision of third-party assurance over integrity of</p>	30/06/18	<p>A meeting with external payroll provider EPM to discuss the recommendation was carried out on the 16<sup>th</sup> January (after it had to be postponed previously). The contract renews in April 2019.</p> <p>The Director of Learning has confirmed that he has met with EPM. A further update on the</p>

		payroll systems.		<p>outcomes of this meeting has been requested but is pending, at the time of this report being written.</p> <p><b>Revised target date: 31<sup>st</sup> March 2019</b></p>
<b>Direct Payments Compliance</b>	I	<p><b>Monitoring done by Direct Payment Support Services</b> The role of the Direct Payment Support Services in relation to the type and frequency of monitoring they carry out on accounts must be clarified.</p> <p>Direct Payment Monitoring Officers should monitor a sample of trackers with the relevant invoices to ensure Purple/Penderels are paying out money in accordance with the service user's Care and Support plan.</p> <p>Risks: • Service users could misuse their money without detection • The Council may not be getting value for money from their chosen Direct Payment Support Service</p>	30/04/18	<p>The Internal Audit team are now reviewing the direct payments contract processes as part of the 2018/19 Direct Payments audit review. This audit is expected to be completed within the next few weeks. Emerging findings are subject to change as audit work continues but currently it is believed that this action is outstanding due in part to problems accessing information from the Direct Payments Support Services. This will therefore be incorporated into more up-to-date recommendations in this latest audit.</p>
<b>Use of Consultants</b>	I	<p><b>Succession Planning</b> - Several instances were identified by the review of interims remaining in post for significant time periods.</p> <p>A review should be undertaken of all posts currently occupied by interims and plans should be developed to transition these into permanent arrangements through development of existing staff, external recruitment processes etc. Long-term succession plans should be developed for these posts, and other posts which have been occupied by interims over the past three years.</p> <p>When a repeat exemption to contract procedure rules is approved for appointments of consultants or interims, the</p>	31/01/19	<p>An update has been requested from the Director of Business Development and Improvement</p>

		Procurement team should follow-up with the service to ensure an appropriate long-term solution is being put in place, as at present it appears that while services are prompted to consider alternative arrangements at the point of exemption approval, there is a risk that this is then forgotten about afterwards. Repeat exemptions where Procurement advice is not being taken should be flagged by the Procurement team to senior management at the Council.		
<b>Use of Consultants</b>	I	<p><b>Associate Advisers</b> - The framework contract for Associate Advisors was let in 2011 and expired in March 2015. Since then repeat exemptions have been approved.</p> <p>The Associate Advisers framework contract should be re-tendered in an open procurement process immediately.</p>	31/01/19	<p>The retendering process has commenced. Head of Service for Schools Intervention is leading on this and she has written the RFQ, which has been looked at by procurement, it is now with the Legal team. Service chasing this up with Legal.</p> <p>Timetable planned, although the delay from Legal will push this back.</p> <ul style="list-style-type: none"> <li>• Request for Quotation Issued – 11<sup>th</sup> March 2019</li> <li>• Deadline for Clarification Questions – 18<sup>th</sup> March 2019</li> <li>• Deadline for Quotation Responses – 29<sup>th</sup> March 2019</li> <li>• Quotation Evaluation – w/c 1<sup>st</sup> April 2019</li> <li>• Contract Awarded / Start Date – w/c 6<sup>th</sup> April 2019</li> <li>• Contract End Date – 30<sup>th</sup> April 2020</li> </ul> <p><b>Revised target date: 30<sup>th</sup> April 2019</b></p>

<b>Use of Consultants</b>	I	<p><b>Independent Persons</b> - 'Independent Persons' in Children's Social Care are a specialist group of consultants who may be called upon to undertake investigations into social care complaints, according to statutory requirements.</p> <p>The Use of Consultants review identified concerns that individuals are appointed to these roles via word of mouth rather than a formal process. Around £15k was spent with these individuals in 2016/17, so the consolidated spend over several years would breach the £25k threshold at which a procurement process is required.</p> <p>It was therefore recommended that a framework contract should be put in place for Children's Social Care Independent Persons. Identified individuals should be invited to submit bids to join the framework as part of an open procurement process.</p>	31/01/19	<p>Internal Audit are in discussions with the Service Director, Children &amp; Safeguarding, Peterborough &amp; Cambridgeshire regarding this action. The service feel that a framework contract might not be the correct solution, so the service wishes to undertake further review of the current state of expenditure on these roles, and understand how best to commission them in future. Internal Audit will follow this up and support the service in identifying an appropriate solution.</p> <p><b>Next update due: 31<sup>st</sup> March 2019</b></p>
<b>Deprivations of Liberty in Residential &amp; Nursing Settings</b>	I	<p><b>Backlog of cases</b></p> <p>IA recommends that the team should develop a formal plan to monitor and address the backlog, including targets for the number of cases to be processed on a monthly/quarterly basis; a risk-assessed approach to prioritising backlog cases to be addressed; and formal progress reporting to senior management.</p> <p>Risk: Non-compliance with the Legislation</p> <p><b>Agreed Management Actions:</b></p> <p>a) The team is currently getting advice from the legal team on whether they can go ahead with their proposed plan of split of back log cases into 2 lists and</p>	31/12/18	<p>The service has stated this action is completed and has provided supporting evidence. This is in the process of being reviewed by Internal Audit at time of reporting.</p> <p>There is evidence that legal advice has been received in relation to element (a) of the action, but Internal Audit has requested further information on how the Service addressed the backlog of cases following the advice from the legal team.</p>

		<p>to write back to the managing authorities to resubmit application for those clients which they think are deprived of their liberty.</p> <p>b) In addition to this, Internal Audit recommends that the team should develop a formal plan to monitor and address the backlog. This action included a range of requirements for the planning, including targets for the number of cases to be processed on a monthly/quarterly basis; a risk-assessed approach to prioritising backlog cases to be addressed; and formal progress reporting to senior management.</p>		
<b>Social Media Use</b>	I	<p><b>Regulation of Investigatory Powers Act Policy:</b></p> <p>The existing Regulation of Investigatory Powers Act (RIPA) policy and guidance should, as soon as possible, be enhanced in respect of social media in order to reflect the contents of the letter from the Office of Surveillance Commissioners, dated 20 March 2017 which specifically refers to the Covert Surveillance of Social Networking Sites.</p> <p>The policy and guidance should be made readily accessible to all staff by being re-instated on the CCC intranet.</p>	31/03/18	<p>A new Policy has been drafted by the Monitoring Officer and a report will be presented to the Audit and Accounts Committee in March 2019.</p> <p><b>Revised target date: 31/03/2019.</b></p>
<b>Information Governance Policies</b>	M	<p><b>Asset management policies and procedures</b></p> <p>A complete physical asset register, listing the council staff member responsible for the asset should be created</p> <p>If assets are not managed or lost there is a risk of data breaches occurring (and not identified) leading to</p>	30/09/17	<p>The Director of Corporate and Customer Services has discussed the action with the new Interim Programme Director for IT. The conclusion is that this proposal should not be dropped but a formal project needs to be initiated. As a result they have agreed for a proposal to be drafted and progressed through the Gate 0 process. A Project</p>

		reputational or financial damage.		<p>Management Office analyst has also been asked to advise on the process requirements.</p> <p>Any further work would be subject to review by the Business Services, Systems and Change team in terms of required resources etc, but the Interim Programme Director has indicated that resource support and funding may be available to facilitate this.</p> <p><b>Revised target date: This will be followed up throughout the project process</b></p>
<b>Section 106</b>	M	<p><b>S106 Monitoring system records:</b></p> <p>The Internal Audit review identified gaps in the team's electronic S106 recording system. It was therefore agreed that, following the introduction of a new S106 monitoring system, every scheme should be subject to detailed review to establish that all of the electronic information relating to each scheme is complete and accurate.</p>	30/09/17	<p>Funding was agreed by General Purposes Committee in November 2018. Procurement of the system commenced in January 2019. When procured, training and data migration will follow and the system will be live for use by the end of April 2019.</p> <p><b>Revised target date: 30/04/19</b></p>
<b>Client Contributions Payment Methods</b>	M	<p><b>Monitoring Take-Up of Direct Debits</b></p> <p>Regular monitoring of the take up of direct debit payments should be undertaken to identify if activities to encourage customers to pay by direct debit have been successful.</p>	30/04/17	<p>Direct Debit uptake will be added to the list of proposed measures for the finance dashboard, to be agreed by management teams. This action was planned to be linked to the new online Direct Debit form being set up. The reports can now be run manually, and the performance dashboard was expected to be updated to include information on direct debit by the end of January 2019.</p> <p>An update has been requested from the Social</p>

				Care Finance Operations Manager but has yet to be received at the time of writing.
<b>Safe Recruitment Compliance</b>	M	<b>Flag Overdue DBS Information:</b>  Internal Audit review identified that DBS checks which are recorded in employee files are not always also recorded on Oracle. To assist HR and managers in easily identifying any overdue DBS information, it was agreed that for all employees involved in regulated activities and who require an Enhanced DBS check, a flag should appear on ERP Gold until DBS information has been entered. This will reduce the risk that follow-up action to ensure all DBS checks are in place may not be undertaken.	31/12/17	This is being picked up by the LGSS Head of HR Policy and Projects. The latest update from HR is confirmation that the report should be up and running by end March, as they previously committed to.  <b>Revised target date: 31<sup>st</sup> March 2019</b>





**AUDIT AND ACCOUNTS COMMITTEE FORWARD AGENDA PLAN**

<b>MEETING DATE REPORT DEADLINES AND REPORT TITLES</b>	<b>Frequency of report</b>	<b>Corporate/Service Director /external officer responsible</b>	<b>Report author</b>
<b>COMMITTEE DATE 2.00 P.M. TUESDAY 28<sup>TH</sup> MAY 2019</b>			
<b>Deadline for reports to be with Democratic Services: Mid-day Wednesday 15<sup>th</sup> May 2018</b>			
<b>Community Transport Update to include updates on</b>  • <b>PKF Report</b>	Each meeting	Audit and Risk Manager	Mairead Claydon
<b>Debt Recovery Level of outstanding Debt – Update Report</b>	Further update requested	Head of Revenue and Benefits	Robln Bates
<b>Safer Recruitment in Schools Update</b> – agreed at the July 2018 meeting that due to the improvements made and the programme of training and follow up checks in place, the next appropriate update should be around Easter 2019. With Easter being April, this was therefore the appropriate meeting for the update with the next bi-annual update to the November meeting.	Bi-annual	Senior Education Adviser	Chris Meddle
<b>Ely Bypass Project Review Report</b>	One off	LGSS Chief Internal Auditor	Duncan Wilkinson / Mairead Claydon

<b>Internal Audit Annual Report</b> Including update ERP Gold	Annual Report	LGSS Chief Internal Auditor / Audit and Risk Manager	Duncan Wilkinson / Mairead Claydon
<b>Annual Whistle Blowing Report</b>	Annual Report	LGSS Chief Internal Auditor / Audit and Risk Manager	Duncan Wilkinson / Mairead Claydon
<b>Integrated Resources and Performance Report</b>	Each Cycle - would always be one that had already been through General Purposes Committee	Chief Finance Officer	Tom Kelly / Rebecca Barnes
<b>COMMITTEE DATE 2.00 P.M. TUESDAY 11<sup>TH</sup> JUNE 2019</b>			
<b>Deadline for reports to be with Democratic Services: Mid-day Thursday 30<sup>th</sup> May</b>			
<b>Draft Accounts 2018-19</b>	Annual Report	Head of Integrated Finance LGSS Finance	Jon Lee / Martin Savage / Tracy Pegram
<b>Quarterly Report in respect of Consultancy expenditure</b>	Quarterly Report requested at the November 2018 meeting	HR / Procurement	Sarah Haig

<b>COMMITTEE DATE 2.00 P.M. TUESDAY 30<sup>TH</sup> JULY 2019</b>			
<b>Deadline for reports to be with Democratic Services: Mid-day Wednesday 17<sup>th</sup> July</b>			
<b>This meeting will need to change to 29<sup>th</sup> or 31<sup>st</sup> July</b>			
<b>Review of the Implementation of the ‘Change For Children Programme’ including The Development Of Shared Services Across Cambridgeshire And Peterborough</b>	Further progress update requested at the November 2018 Committee	Service Director Children’s Services and Safeguarding	Lou Williams
<b>Internal Audit Progress Report</b> 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 (May) is received or the special meeting to consider the draft accounts (June)	LGSS Chief Internal Auditor / Audit and Risk Manager	Duncan Wilkinson / Mairead Claydon
<b>Integrated Resources and Performance Report</b>	Each Cycle - would always be one that had already been through General Purposes Committee	Chief Finance Officer	Tom Kelly / Rebecca Barnes
<b>Final Accounts</b>	Annual Report	Head of Integrated Finance	Jon Lee / Martin Savage / Tracy Pegram

<b>ISA 260 Report Accounts</b>	Annual Report	External Audit	Mark Hodgson Associate Partner Ernst & Young LLP
<b>ISA 260 Report – Pension Fund Accounts</b>	Annual Report		Mark Hodgson Associate Partner Ernst & Young LLP
<b>Training Plan</b>	Yearly review	LGSS Chief Internal Auditor / Audit and Risk Manager	Duncan Wilkinson / Maired Claydon
<b>COMMITTEE DATE 2.00 P.M. TUESDAY 24<sup>TH</sup> SEPTEMBER 2019</b>			
<b>Deadline for reports to be with Democratic Services: Mid-day Wednesday 11<sup>th</sup> September</b>			
<b>Annual Committee Report for Council</b>	Annual	LGSS Chief Internal Auditor / Audit and Risk Manager	Duncan Wilkinson / Maired Claydon
<b>Internal Audit Progress Report</b> 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 (May) is received or the special meeting to consider the draft accounts (June)	LGSS Chief Internal Auditor / Audit and Risk Manager	Duncan Wilkinson / Maired Claydon
<b>Quarterly Report in respect of Consultancy expenditure and update on compliance with the policy</b>	Quarterly Report requested at the November 2018	HR / Procurement	Sarah Haig

	meeting		
<b>Integrated Resources and Performance Report</b>	Each Cycle - would always be one that had already been through General Purposes Committee	Chief Finance Officer	Tom Kelly / Rebecca Barnes
<b>Statement of Accounts Process – Action Plan Update</b>	Monitoring each meeting	Head of Finance and Deputy Section 151 Officer	Jon Lee / Michelle Parker
<b>COMMITTEE DATE 2.00 P.M. THURSDAY 28<sup>TH</sup> NOVEMBER 2019</b>			
<b>Deadline for reports to be with Democratic Services: Mid-day Friday 15<sup>th</sup> November</b>			
<b>Safer Recruitment in Schools Update – Bi-Annual update</b>	Bi-annual	Senior Education Adviser	Chris Meddle
<b>Internal Audit Progress Report</b> 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	Duncan Wilkinson / Mairead Claydon
<b>Integrated Resources and Performance Report</b>	Each Cycle - would always be one that had	Chief Finance Officer	Tom Kelly / Rebecca Barnes

	already been through General Purposes Committee		
<b>Statement of Accounts Process – Action Plan Update</b>	Monitoring each meeting	Head of Finance and Deputy Section 151 Officer	Jon Lee / Michelle Parker
<b>COMMITTEE DATE 2.00 P.M. TUESDAY 28<sup>TH</sup> JANUARY 2020</b>			
<b>Deadline for reports to be with Democratic Services: Mid-day Wednesday 15<sup>th</sup> January</b>			
<b>Internal Audit Progress Report</b> 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	Duncan Wilkinson / Mairead Claydon
<b>Quarterly Report in respect of Consultancy expenditure and compliance with the Policy</b>	Quarterly Report requested at the November 2018 meeting	HR/ Procurement	Sarah Haig
<b>Integrated Resources and Performance Report</b>	Each Cycle - would always be one that had already been	Chief Finance Officer	Tom Kelly / Rebecca Barnes

	through General Purposes Committee		
<b>COMMITTEE DATE 2.00 P.M. TUESDAY 24<sup>TH</sup> MARCH 2020</b>			
<b>Deadline for reports to be with Democratic Services: Mid-day Wednesday 11<sup>TH</sup> March 2020</b>			
<b>Internal Audit Progress Report</b> Including Progress of Implementation of Management Actions and Internal Audit Plan Update) <ul style="list-style-type: none"> <li>• An update on the National Fraud Initiative data matching exercise</li> <li>• An Update on Schools Payroll and Safe Recruitment as the revised target date of 31<sup>st</sup> March was after the Committee</li> <li>• Depending if two key areas had been resolved to also include Use of Consultants Policy – Action Plan Update</li> <li>• Progress Update on Systems Assurance ERP Gold - request from Chairman as he was not happy to wait with no update until the May meeting.</li> </ul> <p><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></p>	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	Duncan Wilkinson / Mairead Claydon

<b>Community Transport – 12 month on review of the consequences of recommendations on membership following implementation of Membership changes from March 2019</b>	Request from November 2018 Committee	Assistant Director of Culture and Community Services	Christine May
<b>Integrated Resources and Performance Report</b>	Each Cycle - would always be one that had already been through General Purposes Committee	Chief Finance Officer	Tom Kelly / Rebecca Barnes
<b>Statement of Accounts Process – Action Plan Update</b>	Monitoring each meeting	Head of Finance and Deputy Section 151 Officer	Jon Lee / Michelle Parker
<b>Transformation Fund Monitoring Report</b>	Quarterly Update		Julia Turner
<b>COMMITTEE DATE 2.00 P.M. TUESDAY 2nd JUNE 2020</b>			
<b>Deadline for reports to be with Democratic Services: Mid-day Thursday 21<sup>st</sup> May 2020</b>			
<b>Statement of Accounts Process – Action Plan Update</b>	Monitoring each meeting	Head of Finance and Deputy Section 151 Officer	Jon Lee / Michelle Parker
<b>Quarterly Report in respect of Consultancy expenditure and compliance with the Policy</b>	Quarterly Report requested at the November 2018 meeting	HR/ Procurement	Sarah Haig



<b>Internal Audit Progress Report</b> 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	Duncan Wilkinson / Mairead Claydon
<b>Integrated Resources and Performance Report</b>	Each Cycle - would always be one that had already been through General Purposes Committee	Chief Finance Officer	Tom Kelly / Rebecca Barnes
<b>COMMITTEE DATE 2.00 P.M. TUESDAY 16<sup>th</sup> June 2020</b>			
<b>Deadline for reports to be with Democratic Services: Mid-day Wednesday 3<sup>rd</sup> June 2020</b>			
<b>Draft Accounts 2019-2020</b>			<b>Jon Lee / Martin Savage / Tracy Pegram</b>

## 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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Update 11<sup>th</sup> March 2019