Internal Audit & Risk Management

Cambridgeshire County Council

Update report

As at 15th November 2022

Section 1

1   INTRODUCTION

1.1   A summary of the content of the key sections of this report is provided below, for reference:

SECTION 1: Introduction

SECTION 2: Internal Audit Reporting Process

SECTION 3: Finalised Assignments

SECTION 4: Summaries of Completed Audits with Limited or No Assurance

SECTION 5: Internal Audit Activity

SECTION 6: Audit Forward Planning: Next Four Quarters

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SECTION 8: Risk Management

SECTION 9: Fraud and Corruption Update

SECTION 10: Key Financial Systems Update

ANNEX A: Internal Audit Plan Progress 2022/23

ANNEX B: Outstanding Agreed Actions

2 *INTERNAL AUDIT REPORTING PROCESS*

2.1 THE REPORTING PROCESS

2.1.1 This quarterly report provides stakeholders, including Audit & Accounts Committee and CCLT, with a summary of internal audit activity for the second quarter of the 2022/23 financial year.

2.2 HOW INTERNAL CONTROL IS REVIEWED

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

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

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

2.2.4 At the conclusion of each audit, Internal Audit assigns three opinions. The opinions will be:

- Control Environment Assurance
- Compliance Assurance
- Organisational Impact

2.2.5 The following definitions are currently in use:

	Compliance Assurance	**Control Environment Assurance**
Substantial Assurance	The control environment has substantially operated as intended although some minor errors may have been detected.	There are minimal control weaknesses that present very low risk to the control environment

Good Assurance	The control environment has largely operated as intended although some errors have been detected.	There are minor control weaknesses that present low risk to the control environment.
Moderate Assurance	The control environment has mainly operated as intended although errors have been detected.	There are control weaknesses that present a medium risk to the control environment.
Limited Assurance	The control environment has not operated as intended. Significant errors have been detected.	There are significant control weaknesses that present a high risk to the control environment.
No Assurance	The control environment has fundamentally broken down and is open to significant error or abuse.	There are fundamental control weaknesses that present an unacceptable level of risk to the control environment OR it has not been possible for Internal Audit to provide an assurance due to lack of available evidence.

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

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

3 FINALISED ASSIGNMENTS

3.1 Since the last Internal Audit Report in September 2022, 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.	Public Health	Drug & Alcohol Treatment Contract	Moderate	Moderate	Minor
2.	Cross-Cutting	Money Laundering Risk Assessment	N/A	Good	Minor
3.	Cross-Cutting	Related Parties Assurance	Assurance report provided.		
4.	People & Communities	Disabled Facilities Grant	Grant Certification provided.		

3.2 Summaries of any finalised reports with limited or no assurance (excluding individual school audits) are provided in Section 4.

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

Table 2: Draft Reports

No	Directorate	Assignment
1.	Schools (Financial Governance)	Cherry Hinton Primary School
2.	Schools (Financial Governance)	Duxford Primary School
3.	Schools (Financial Governance)	Homerton Children's Centre
4.	Schools (Financial Governance)	Isleham Primary School
5.	Schools (Financial Governance)	Milton Road Primary School
6.	Schools (Financial Governance)	Newnham Croft Primary School
7.	People & Communities	Consolidated Direct Payments Suspected Fraud & Misuse Report
8.	People & Communities	Stretham Communities Capital Fund

9.	Resources	Fire Risk Assessments

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

4 SUMMARIES OF COMPLETED AUDITS WITH LIMITED OR NO ASSURANCE

4.1 N/A – no reports have been issued with limited or no assurance in this period.

5   INTERNAL AUDIT ACTIVITY

5.1   SCHOOL AUDITS

5.1.1   To provide assurance regarding the efficacy of financial management in schools, Internal Audit are planning to undertake a programme of visits to 12 local schools to review the operation and compliance with local financial management and governance controls in these settings, including payroll and purchasing processes. Schools are selected for audit on the basis of identified risk factors, which includes schools where there are existing concerns about finance or governance, or schools where there has been a change of leadership or finance personnel.

5.1.2   Visits to schools are underway and all visits are planned to be completed by the 15th December, with draft reports issued before Christmas. Feedback from schools visited to date has been positive, with comments from Headteachers including:

- "Thank you for making our audit such a supportive experience".
- "Many thanks to the two auditors for helping myself and my finance officer to understand what needs sorting".

5.1.3   An overarching report will also be produced to summarise common findings and themes from the schools visits, which will then be used to inform communications with schools in the spring term.

5.2   ADVICE & GUIDANCE:

5.2.1   Internal Audit also provide advice, guidance and support to the organisation on governance, assurance and related issues. This work is undertaken on an ad-hoc basis as when required. Some of the key areas of support provided since the previous Progress Report include:

- Internal Audit provided advice to the Public Health Commissioning Team regarding potentially erroneous payments. Internal Audit investigated and determined that the payments were not erroneous, and had been made to a legitimate supplier that was another arm of the same organisation. As such there was no need to recall the payments. Internal Audit provided advice on how to ensure such occurrences did not happen in the future and how to mitigate the risk of duplicate payments occurring from this incident.

- Internal Audit has been requested to provide input to the development of a risk   matrix   in   the   new   Contract   Management   Toolkit.

6.   AUDIT FORWARD PLANNING: NEXT FOUR QUARTERS

6.1   Core audit work is progressing in line with the agreed Audit Plan 2022/23. Progress on work underway is detailed at Annex A to this report.

6.2   The proposed 'flexible' Internal Audit Plan for the next four quarters (Q4 2022/23 – Q3 2023/24) is set out below, showing the current risk profiling of Internal Audit reviews over the next year. These are new jobs proposed to commence in the period, i.e. ongoing work is not included.

6.3   This programme of work is indicative only, and is subject to change to ensure that the Audit Plan can be reactive as well as proactive about providing assurance over emerging risk areas. The Audit Plan has been rebalanced since it was last presented to Committee in September 2022, primarily to reflect actual team resourcing, as the service currently has two vacancies and is planning to recruit in November. This has resulted in reprofiling lower priority reviews to take place later in the audit planning period.

Proposed Flexible Audit Plan for Q4 22/23:	120	(Jan – Mar 2023)	Q4
Project Management Framework and Project Assurance	20	Review of the implementation and development of Council-wide project management framework and project assurance arrangements.	Q4
Mosaic System Uploads, Data Integrity and Key Controls	20	A review of key controls in the Mosaic system with regards to security and payment controls, and how data integrity is maintained from feeder systems.	Q4
Budget Setting and Demand Forecasting	20	Review of processes for forecasting high demand demographically-driven budgets across People & Communities to ensure processes are robust and budget setting is accurate.	Q4
Financial Regulations Monitoring & Compliance, including Delegated Authorities	20	Review to ensure that budget variations are approved in line with the requirements of the Financial Procedure Rules and the Constitution.	Q4
ICT Information Security & Records Management	20	Review of information security and records management controls within the Council's IT systems, in particular focusing on controls relating to: starters/leavers; systems access and the associated management arrangements and controls; and compliance with information governance and records management policies and requirements within the IT system.	Q4

Supplier Resilience Reviews	20	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 and continuity planning.	Q4
Proposed Flexible Audit Plan for Q1 23/24:	**190**	**(Apr – Jun 2023)**	**Q1**
Adult's Social Care Commissioning Strategies	20	Review of strategic planning for commissioning and contracting across Adults Social Care, to provide assurance that commissioning is pro-active, considers demand and how this may be managed, and takes into account the condition of local markets.	Q1
Contract Management - Residential & Short Break Care for Children and Young People with a Disability	30	Review of this key contract with an annual value of £2.35m.	Q1
Projects Assurance (Non-Capital)	40	Provision of assurance over a sample of key non-capital projects and review of the efficacy of extant assurance processes.	Q1
Management of Consultants and Interims	20	Review of the use of consultants and interims at the Council to gain assurance over compliance with contract procedure rules, appropriate use of employment status, and effective contract management.	Q1
Capital Programme Projects Assurance	40	Review of a sample of individual capital programme projects, to provide assurance over compliance with the project management controls agreed by the MID Project Assurance Group.	Q1
ICT Strategy	20	The ICT service is in the process of a major refresh of strategy and governance. This review will aim to work collaboratively with the service to consider progress to date and suggestions for ongoing strategy development.	Q1
Rental Income	20	Ensuring that the Council maximises the value of its property, including farms and other properties.	Q1
Proposed Flexible Audit Plan for Q2 23/24:	**190**	**(Jul – Sept 2023)**	**Q2**
Contract Management	20	Noted as a risk area. This would review contract management guidance and training available to managers in the organisation, and implementation of contract management processes.	Q2
ICT Security	20	Review of ICT security strategy and compliance with key measures such as PSN etc.	Q2

Contract Management - Connecting Cambridgeshire Superfast Broadband	20	Review of this key contract with an annual value of £7.5m.	Q2
Information Security	20	Review of arrangements for controlling information security risk, with a focus on: policies and procedures; compliance with legislative requirements; communication and staff awareness; compliance monitoring; and incident handling.	Q2
Client-side Review of Pathfinder Legal Services	20	Client-side review of Cambridgeshire's Pathfinder Legal Services contract for legal provision.	Q2
Business Planning	30	Review of high-level governance, compliance, management and monitoring, and benefits realisation.	Q2
Direct Payments Support Service	20	Review of the contract with CCC's DPSS and other DPSS currently in use by service users in receipt of Direct Payments, to assess the level of contractual responsibility placed on these organisations to identify and flag any excessive or unusual expenditure and review information sharing arrangements.	Q2
Less Than Best Property Awards	20	Review of process to control property awards made at 'less than best' value and compliance with the process.	Q2
Safe Recruitment	20	Review of Council-wide safer recruitment policies and compliance with the policies in practice.	Q2
Proposed Flexible Audit Plan for Q3 23/24:	**195**	**(Oct – Dec 2023)**	**Q3**
Decentralised Corporate Controls	15	A review looking at key corporate controls which are delegated to individual managers (such as declarations of interest, vehicle and driver license checks, corporate induction completion etc), to identify which controls are delegated to budget managers and the extent of corporate oversight and control over compliance and completion.	Q3
Investment Properties	20	The Council holds a number of investment properties. Review of the management and monitoring of these investments, income streams etc.	Q3
Demand management strategies	20	Review how the Council is working to reduce and manage demand for high-cost services.	Q3
Grants to Voluntary Organisations Policy & Compliance	20	Review of the Grants to Voluntary Organisations Policy and compliance with the policy in practice.	Q3
Contract Management - Minor Works Framework	20	Review of Minor Works Framework contract with an estimated annual value of £8m.	Q3

Contract Management - Public Transport, Park & Ride, and Guided Busway Contract	30	Review of this contract with an annual value of £3m.	Q3
Children's Social Care Commissioning Strategies	30	Review of strategic planning for commissioning and contracting across Children's Social Care, to provide assurance that commissioning is pro-active, considers demand and how this may be managed, and takes into account the condition of local markets.	Q3
ICT Asset Inventory	20	Review of how physical ICT assets are inventoried and managed throughout the Council, especially with the move to increased remote working.	Q3
ICT Procurement	20	Review of ICT procurement function including commissioning, contract management, efficiencies etc.	Q3

7. *FOLLOW UP OF AGREED AUDIT ACTIONS*

7.1 The outstanding management actions from Internal Audit reports as at 15th November 2022 are summarised in the table below. This includes a comparison with the percentage implementation from the previous report (bracketed figures).

7.2 In line with the new rolling audit plan, implemented recommendations only includes those closed within the last five quarters. Any recommendations that were closed more than five quarters ago are not included in the figures below.

Table 4: Implementation of Recommendations

	Category 'Essential' recommendations		Category 'High' recommendations		Category 'Medium' recommendations		Total	
	Number	**% of total**	**Number**	**% of total**	**Number**	**% of total**	**Number**	**% of total**
Implemented	0 (1)	0% (0.67%)	10 (9)	6.76% (6%)	89 (88)	60.14% (58.67%)	99 (98)	66.89% (65.33%)
Actions due within last 3 months, but not implemented	0 (0)	0.00% (0.00%)	1 (6)	0.68% (4%)	9 (7)	6.08% (4.67%)	10 (13)	6.76% (8.67%)
Actions due over 3 months ago, but not implemented	1 (1)	0.68% (0.67%)	4 (0)	2.70% (0%)	8 (12)	5.41% (6.04)	13 (13)	8.78% (8.67%)
Capital Programme Actions[1] due over 3 months ago, but not implemented	0 (0)	0.00% (0.00%)	0 (0)	0.00% (0.00%)	26 (27)	17.57% (17.33%)	26 (27)	17.57% (17.33%)
Totals	**1**		**15**		**132**		**148**	

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[1] These 26 actions related to a review of capital project management. Audit & Accounts Committee received a full update on implementation of these actions on 31st May 2022 from the Place & Economy service. Internal Audit is conducting a full follow-up audit of these actions in Q3 2022/23 to assess their implementation; as such further updates on implementation will not be provided until the audit is complete.

7.3 There are currently 49 management actions outstanding. Further detail on outstanding actions is provided at Annex B.

7.4 There is only one current outstanding 'Essential' recommendation which passed its target date at the end of November 2021. This recommendation relates to the obtainment of Public Services Network (PSN) certification. The CCC PSN application was submitted 2nd August 2022 and this application contained a Remediation Action Plan (RAP) containing a list of High and Medium severity vulnerabilities. The CCC PSN application failed the validation stage and was therefore rejected by the Cabinet Office on 23rd August 2022. The IT Service are planning to re-apply in November, although this is dependent on a successful roll-out of new devices to replace older systems.

7.5 26 of the outstanding recommendations relate to the 2020/21 audit review of the Capital Programme within the Major Infrastructure Delivery (now Project Delivery) service. At conclusion of this review, 26 recommendations were made and agreed. Given the number of recommendations, it was subsequently agreed that a follow-up Internal Audit review would be undertaken in the third quarter of the 2022/23 financial year to ensure that all the previously made recommendations are fully implemented, embedded, and operating effectively in practice. A Terms of Reference for this work has since been agreed by the service and initial audit planning is currently being undertaken, in advance of the agreed audit start date in early December.

7.6 Table 5, below shows the number of outstanding recommendations in each directorate:

Table 5: Outstanding Actions By Directorate

Directorate		Outstanding recommendations
Customer and Digital		4
People and Communities		7
Place and Economy	*Capital Programme*	26
	Other	1
Resources		9
Public Health		2

8.0 *RISK MANAGEMENT*

8.1   The Council's Corporate Leadership Team (CLT) held its first CLT Risk and Assurance meeting on the 4th October. This is a new quarterly process being introduced to ensure regular detailed senior management oversight of the corporate and directorate risk registers, to reflect on feedback from Committee, and to develop corporate oversight of risk and key independent assurances.

8.2   CLT reviewed and commented on a draft Terms of Reference for the group and undertook a complete review of the current Corporate Risk Register. CLT also considered feedback from Strategy & Resources Committee and Audit & Accounts Committee regarding the previous update of the Risk Register.

8.3   A number of actions were identified as a result of the meeting, in particular a range of updates to the Corporate Risk Register. These included:

- It was proposed and agreed to add a new risk around climate change to the corporate risk register. A draft version of the risk was reviewed and challenged.
- Discussion focused on whether Risk 5 ("the Council does not deliver its statutory or legislative obligations") should be considered a trigger rather than a risk in its own right. It was also felt that this risk duplicated some of the content from Risk 10 ("the Council fails to comply with Information Governance legislation and industry standards"). It was agreed to consider adding this as a trigger to each of the Directorate risk registers, at which point the risk could be removed from the corporate risk register. Feedback on this will be considered at the next CLT Risk & Assurance review.
- It was agreed to re-review Risk 7 ("insufficient infrastructure to deliver Council services") and Risk 8 ("failure to deliver key Council services"), and to consider re-developing these risk areas as a single risk with a focus on infrastructure and assets.
- It was agreed to further review and amend the proposed Terms of Reference for the Risk & Assurance meetings and re-present this for approval.

8.4   The next CLT Risk & Assurance meeting will be held on 21st December. The intention is that these meetings will align with the Council's risk management cycle. Directorate risk meetings will take place first in every cycle, with the outcomes of these feeding up into the CLT meetings before updates are taken on to Audit & Accounts Committee.

9 *FRAUD AND CORRUPTION UPDATE*

9.1 WHISTLEBLOWING REFERRALS / FRAUD INVESTIGATIONS

9.1. The current Internal Audit caseload of investigations is summarised below in Table 7. As at the 15th November 2022, Internal Audit has received 16 whistleblowing referrals in the 2022/23 financial year, similar to the number of referrals received by the same point in 2021/22 (12 cases).

Table 7. Current Internal Audit Investigations Caseload

All Cases Reported in 2022/23 *To Date*		Open	Closed	Total
Fraud & Theft	Direct Payments Fraud	0	1	1
	Phishing Fraud	0	1	1
	Theft	0	1	1
	Third Party Fraud	1	4	5
Governance	Internal Governance Issue	2	0	2
	Schools Governance	1	1	2
	Conflict of Interest	2	0	2
Health & Safety	Health & Safety	0	1	1
External [2]	Referred externally	0	1	1
Total		**6**	**10**	**16**

9.1.2 It should be noted that the Internal Audit team records all whistleblowing referrals we receive; however Internal Audit normally act as the investigating service only for referrals relating to theft, fraud, corruption and governance concerns. Where whistleblowing referrals relate to e.g. safeguarding or HR issues, the referrals are passed on to the appropriate service to investigate and respond.

9.1.3 Summaries of the current open whistleblowing and investigation cases are provided below:

- **Conflict of Interest (2 open cases)** – One possible conflict-of-interest case has been identified via the National Fraud Initiative and is currently being investigated by Internal Audit. Initial indications are that this is not a true conflict-of-interest, but further work needs to be completed before closing the case. A second allegation of a conflict-of-interest has been made to the whistleblowing inbox and is being investigated by HR.

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[2] This relates to cases which are reported to the Council but are not within its powers to investigate. In these cases, allegations will be referred to the appropriate external agency.

- **Third Party Fraud (1 open case)** – Internal Audit are currently reviewing an alleged fraud by an interim worker.

- **Internal Governance Issue (2 open cases)** – Internal Audit are reviewing two separate concerns raised about financial governance.

- **Schools Governance (1 open case)** – A concern regarding a school has been reported to the Whistleblowing inbox and is at the earliest stage of investigation.

9.2   RELATED PARTIES ASSURANCE

9.2.1 Internal Audit conducted a review to provide assurance regarding how the Related Parties process was handled in respect of a declared related party relationship with the former Executive Director of People & Communities and, specifically, a proposed corporate project with the related party organisation. Following termination of the project in March 2022, a light-touch review into the process for declaring Related Parties interests in the accounts and the arrangements to manage the conflict in this instance was conducted.

9.2.2 The review confirmed that the related party relationship had been declared appropriately in the Council's accounts other than in 2018/19; this omission appeared to be an oversight given declarations were made appropriately in preceding and subsequent years. While some weaknesses in the Related Parties process were identified, most of these had already been identified, with actions agreed to address them, in a previous Declarations of Interest audit that was issued in January 2021. Three further recommendations have been made following this review, to strengthen the Council's control environment and to maximise transparency within the Related Parties process.

9.2.3 These actions include reviewing nil returns received in the Related Parties process where previous declarations have been made to confirm that there has been a change of circumstances and not an oversight or error in completing the declaration; formally documenting expected checks to be undertaken when a Related Parties interest is declared, and retaining evidence of completed checks to support disclosure judgements; and introducing a checking mechanism within Project Management Office gating or within project commissioning working procedures, that requires commissioning officers/project managers to consider whether related party and/or conflict of interest declarations apply to their project and, if they do, document a plan for managing this. These actions have been agreed with the Service Director of Finance & Procurement and the Head of Policy Design & Delivery, with a target date for implementation of June 2023.

9.2.4 These actions will be added to the Internal Audit action log. The actions will be followed up and their implementation reported to Committee in line with usual practice.

9.3   MONEY LAUNDERING RISK ASSESSMENT

9.3.1   Internal Audit conducted a risk assessment of the Council's exposure to money laundering risk and the controls in place to address this risk. This was completed in conjunction with the recent review of the Anti-Money Laundering Policy and in line with CIPFA guidance on Combating Financial Crime.

9.3.2   The assessment resulted in a 'good' assurance over the control environment in place and confirmed controls in place across a wide range of services to reduce the risk and improve the chance of detecting money laundering activity. The assessment did not look at compliance with controls, which will be covered in a future review.

9.3.3   As part of the assessment, a short action plan was developed to further strengthen the Council's control environment around money laundering. Actions include an update to the Scheme of Financial Management to reflect a new, lower limit on cash transactions; updating the Council's Fraud Prevention eLearning module; This Land Ltd to develop an Anti-Money Laundering Policy; and the Pension Fund to review its Anti-Fraud & Corruption Policy and Risk Register to provide more information on how the Fund mitigates the risk of money laundering.

9.3.4   These actions will be added to the Internal Audit action log. The actions will be followed up and their implementation reported to Committee in line with usual practice.

9.4   NATIONAL FRAUD INITIATIVE (NFI)

9.4.1   The NFI compares different data sets provided nationally by local authorities and partner organisations, for the purpose of detecting and preventing fraud.

9.4.2   The current NFI exercise commenced in October 2022. The work is co-ordinated by the Internal Audit service and the team has been working with services across the Council to obtain various datasets including Payroll, Pensions, Trade Creditors and more. The team also check that datasets provided are in line with data specifications. All datasets required were obtained and uploaded to the national database by the 18th November deadline.

9.4.3   The matches identified from this data will then be released by the NFI in January 2023 for the Council to review.

10   *KEY FINANCIAL SYSTEMS UPDATE*

10.1   2021/22 PAYROLL TRANSACTIONAL TESTING REPORT

10.1.1   The final 2021/22 Payroll Transactional Testing report was issued to Cambridgeshire by West Northamptonshire Internal Audit on 14th October 2022. The review sought to provide assurance that:

- Key payroll standing data such as pay scales, spinal points, and superannuation rates have been set up correctly.
- Entries onto the payroll system for starters, leavers, and variations, are appropriately authorised, processed accurately, and actioned on a timely basis.
- Payroll deductions are appropriately authorised (where applicable) and processed accurately.
- Appropriate controls exist to ensure the completeness and accuracy of payroll payments.

10.1.2   The report gave good assurance over the control system in place and good assurance over compliance with controls. Key recommendations included a need for Payroll to provide client HR teams with periodic reports on the level of overpayments due to late submission of data by service managers, and the need to maintain complete audit trails of checks undertaken on payroll control reporting.

10.1.3   This review did not provide assurance over payroll control accounts or control account reconciliations, and did not cover overtime payments or expenses.

10.2   2022/23 KEY FINANCIAL SYSTEMS AUDITS

10.2.1   The Lead Authority Board agreed on the 24th August that for the 2022/23 financial year, Cambridgeshire's Internal Audit team will continue to deliver the Accounts Payable, Income Processing and Debt Recovery audits for the Lead Authority partners. West Northamptonshire's Internal Audit team will deliver the Payroll and Pensions audits.

10.2.2   The Cambridgeshire Internal Audit team has prepared Terms of Reference for the audits it is delivering and shared these with the other Lead Authority Heads of Internal Audit for comments and input. The Terms of Reference have now been circulated to the Lead Authority Chief Finance Officers for formal approval. Detailed planning and initial work on these reviews will commence in November.
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