INTERNAL AUDIT DRAFT ANNUAL REPORT 2018/19

To:	**Audit & Accounts Committee**
Date:	**11th June 2019**
From:	**LGSS Chief Internal Auditor**

Purpose: **The Public Sector Internal Audit Standards require that the Chief Internal Auditor presents an annual report to the Authority's Audit & Accounts Committee. This is reflected in the terms of reference of the Authority's Audit & Accounts Committee.**

The purpose is for Audit & Accounts Committee to consider the Annual Internal Audit Report for 2018 – 19 and be made aware of the Chief Internal Auditor's opinion on the state of the Internal Control Framework within Cambridgeshire County Council.

The final version of this report will submitted alongside the Annual Governance Statement at the July Audit & Accounts Committee.

Key issues: **The Annual Internal Audit Report forms part of the evidence that supports the Authority's Annual Governance Statement 2018 – 19.**

Recommendation: **Audit & Accounts Committee is requested to consider and note the DRAFT Annual Internal Audit Report.**

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INTERNAL AUDIT SERVICE

DRAFT INTERNAL AUDIT ANNUAL REPORT 2018/19

DUNCAN WILKINSON, CHIEF INTERNAL AUDITOR   28th May 2019

LGSS Internal Audit & Risk Management
Draft Annual Report 2018/19

Cambridgeshire County Council

Contents:

1. INTRODUCTION

1.1 The Annual Reporting Process

1.1.1 The Public Sector Internal Audit Standards (PSIAS) (Performance Standard 2450) state that the Chief Audit Executive (CAE) must deliver an annual internal audit opinion and report that can be used by the organisation to inform its annual governance statement (AGS) that forms part of the Council's official accounts. Cambridgeshire County Council's Chief Audit Executive is the LGSS Chief Internal Auditor.

1.1.2 The annual report is required to incorporate the opinion; a summary of the work that supports the opinion; and a statement on conformance with the Public Sector Internal Audit Standards and the results of the quality assurance and improvement plan.

2. CHIEF INTERNAL AUDITOR OPINION 2018/19

2.1 Chief Internal Auditor Opinion

2.1.1 The annual opinion of the Chief Audit Executive (CAE) must be based on an objective assessment of the framework of governance, risk management and control and include an evaluation of the adequacy and effectiveness of controls in responding to risks within the organisation's governance, operations and information systems.

2.1.2 My opinion is derived from an assessment of the range of individual opinions arising from assignments contained within the risk-based Internal Audit Plan. This assessment has taken account of the relative materiality of these areas, and management's progress in addressing control weaknesses.

2.1.3 Public Sector Internal Audit Standards (PSIAS) also require the CAE to confirm that the Internal Audit service has operated with an adequate level of resource to deliver an annual audit opinion. Internal Audit operates independent of the organisation, as per the Internal Audit Strategy and Charter, and there have been no compromises of Internal Audit's independence in its operation this year. I confirm that the above was compliant with PSIAS requirements.

> *On the basis of the audit work undertaken during the 2018/19 financial year, an opinion of **satisfactory** assurance is awarded. The internal control environment (including the key financial systems, risk and governance) has been subject to significant changes during the year with the introduction of ERP Gold and there have been areas and periods where compliance with these new procedures and systems has required improvement.*

3.   REVIEW OF INTERNAL CONTROL

3.1   How Internal Control is reviewed

3.1.1   In order to support the annual Internal Audit opinion on the internal control environment, each year Internal Audit develops a risk-based Audit Plan. This includes a comprehensive range of work to confirm that all assurances provided as part of the system of internal audit can be relied upon by stakeholders.

3.1.2   The changing public sector environment and emergence of new risks increasingly necessitates a flexible approach and re-evaluation of the Audit Plan throughout the year. In 2018, revisions to reflect the changing risk profile of the organisation were approved on an ongoing basis throughout the year by SMT and the Audit and Accounts Committee.

3.1.3   Each Internal Audit review has three key elements. 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.

3.1.4   However, controls are not always complied with, which will in itself 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 enables Internal Audit to give an opinion on the extent to which the control environment, designed to mitigate risk, is being complied with.

3.1.5   Finally, where there are significant control environment weaknesses or where key controls are not being complied with, further substantive testing is

undertaken to ascertain the impact these control weaknesses are likely to have on the organisation's control environment as a whole.

3.1.6 Three assurance opinions are therefore given at the conclusion of each audit: control environment assurance, compliance assurance, and organisational impact. To ensure consistency in reporting, the following definitions of audit assurance are used:

Control Environment Assurance	
Level	**Definitions**
Substantial	There are minimal control weaknesses that present very low risk to the control environment
Good	There are minor control weaknesses that present low risk to the control environment
Satisfactory	There are some control weaknesses that present a medium risk to the control environment
Limited	There are significant control weaknesses that present a high risk to the control environment.
No Assurance	There are fundamental control weaknesses that present an unacceptable level of risk to the control environment

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

3.1.7 Organisational impact will be reported as major, moderate or minor (as defined below). All reports with major organisation impacts are reported to Strategic Management Team (SMT), along with the 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.

3.2   The Basis of Assurance

3.2.1   The findings and assurance levels provided by the reviews undertaken throughout 2018/19 by Internal Audit form the basis of the annual opinion on the adequacy and effectiveness of the control environment.

3.2.2   In 2018/19, the Audit Plan has been based on assurance blocks that each give an opinion on the key control environment elements, targeted towards in-year risks, rather than a more traditional cyclical approach that looks at each system over a number of years. The Audit Plan reflects the environment in which the public sector audit operates, recognising that this has changed considerably over the past few years with more focus on, for example, transformation, contract management, safeguarding and achieving value for money.

4.   INTERNAL AUDIT IN 2018/19

4.1   Overview and Key Findings

4.1.1   This section provides information on the audit reviews carried out in 2018-19, by assurance block.

4.1.2   In each instance where it has been identified that the control environment was not strong enough, or was not complied with sufficiently to prevent risks to the organisation, Internal Audit has issued recommendations to further improve the system of control and compliance. Where these recommendations are considered to have significant impact on the system of internal control, the implementation of actions is followed-up by Internal Audit and is reported to Audit and Accounts Committee on a quarterly basis. An overview of the implementation of actions in 2018-19 is summarised in Table 1, below[1]:

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[1] Please note that the total reflects the number of recommendations required to be implemented within 2018-19, and therefore includes recommendations made in 2017-18.

Table 1: Implementation of Audit Recommendations 2018-19

	Category 'Red' recommendations	Category 'Amber' recommendations	Total
Agreed and implemented.	0	44	44
Agreed and due within the last 3 months, but not yet implemented.	0	4	4
Agreed and due over 3 months ago, but not yet implemented.	0	8	8
TOTAL	0	56	56

4.1.3   In addition to the actions shown in the table above, Internal Audit has also followed-up the implementation of 66 actions arising from the PKF investigation into Community Transport, throughout 2018/19. Of these actions reported to Audit & Accounts Committee in July 2018, only 7 actions (11%) have yet to be completed, and all of these are in progress. Full details may be found reported in the separate Community Transport Update report to Committee.

4.2   *Financial and Other Key Systems*

4.2.1   This is the 2018/19 suite of annual core systems reviews, undertaken to provide assurance to management and External Audit that expected controls are in place for key financial systems; that these controls are adequately designed and are routinely complied with in practice. The work is focused on the systems that have the highest financial risk; these are agreed in advance with External Audit and assist in providing assurance to External Audit that systems recording transactions within the 2018/19 financial year are free from material misstatement. These reviews also give an opinion as to the effectiveness of financial management procedures and the arrangements to ensure the integrity of accounts.

4.2.2   During 2018/19 the audits were again undertaken as joint reviews of Cambridgeshire County Council and Northamptonshire County Council LGSS systems.

4.2.3   The year saw the introduction of ERP Gold which was a significant business change for some key financial systems of the Council. It was likely that major new systems and the required changes to governance arrangements would increase the risk to the Council in the short term whilst new ways of working were embedded. Consequently internal audit completed significant testing in quarters 2 and 3 to ensure any issues were being identified and addressed in a timely manner, making recommendations where required.

4.2.4   In quarter four, the key systems were subject to a final audit and the opinions below are based on the systems at that review although organisational impact is assessed on the impact on the Council at year end. This work has not been fully completed at the time of writing this report although emerging opinions have been considered and have informed the overall Chief Internal Auditor opinion at 2.3 above. There will also be a number of new recommendations emerging from these final reports that will be added to the summary shown in table 1, 4.1.3 of this report. Internal audit will include a summary of these reports at the appropriate Audit & Accounts Committee following completion.

4.2.5   Audit coverage during the year has provided sufficient evidence to conclude that the key financial control systems are satisfactory and that these controls are increasingly working well in practice although there are some key areas where improvements have been recommended. The level of assurance provided for key financial systems has reduced this year which has had a direct impact on the reduction in the overall opinion on the governance arrangements for the Council for 2018/19. There are, however, important recommendations that will require addressing and these will be followed up early in the 2019/20 financial year to ensure implementation.

4.2.6   Table 2 below details the assurance levels of all key systems audits undertaken in 2018/19, compared to the assurance levels in 2017/18. Where audits are marked with an asterisk, this indicates that the report is at draft stage at the time of writing, but the emerging opinion is included:

Table 2 – Key Financial Systems Audits 2018/19

Key Financial Systems:	Audit Opinion 2018-19		Audit Opinion 2017-18	
	Environment	**Compliance**	**Environment**	**Compliance**
Treasury Management*	In progress	In progress	Substantial	Substantial
Bank Reconciliation*	Substantial	Substantial	Substantial	Substantial

Purchase to Pay	Satisfactory	Satisfactory	Substantial	Substantial
Accounts Receivable	Satisfactory	Satisfactory	Good	Good
Debt Recovery	Limited	Limited	N/A	N/A
Payroll*	Satisfactory	Satisfactory	Substantial	Substantial
Pensions	Substantial	Substantial	Substantial	Substantial
General Ledger*	Satisfactory	Satisfactory	Good	Good
IT General Controls	Satisfactory	Satisfactory	Substantial	Satisfactory

4.2.7 For the Accounts Payable review, the reduced level of assurance compared to 2017/18 relate to several findings throughout the year. One significant factor was the occurrence of duplicate payments, although it is important to note that these were not due to fundamental system control weaknesses but rather manual error/intervention. In addition, the recent implementation of specialist software to identify/prevent duplicate payments should significantly reduce the potential for duplicate payments in the future. Other issues were identified in relation to the supplier amend and manual processes. A lack of compliance with purchasing procedures was identified, namely retrospective purchase orders, but this has reduced during the year.

4.2.8 The review of the Accounts Receivable system identified that reporting and Key Performance Indicators (KPIs) in relation to the clearance of suspense items needed to be developed although Internal Audit analysis found that significant volumes of items were cleared each month. In addition, a customisation of the system functionality designed to allocate part payments to invoices did not operate as intended and had to be turned off in June 2018.

4.2.9 The review of the Debt Recovery system identified that debt reporting needs to be improved, particularly in relation to debt trends, supporting narrative and causal factors as Internal Audit analysis identified that debt and aged debt levels remain high and that as at February 2019 no write offs had been processed since the start of the year. The review also identified that automated reminder letters were in use and manual letters were not being issued in a timely manner.

4.3 Compliance

4.3.1 Compliance work is fundamental, as it provides assurance across all Directorates and therefore has a significant influence on the Annual Audit

Opinion on the control environment. The audit coverage for compliance is underpinned by an assessment of the Council's framework of controls (often directed by policies and procedures) and includes a focus on 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 key policies and procedures are being complied with in practice. As a part of this work, the existing controls are challenged to ensure that they are modern, effective and proportionate.

4.3.2   As well as a range of procurement compliance reviews, discussed below at 4.4, the Plan for 2018/19 included coverage of compliance in the following areas:

- Compliance with Agency Staff policies and procedures;
- Compliance with policies around performance management;
- Compliance with the Fees and Charges Policy;
- Compliance with the Grants to External Organisations Policy;
- Compliance with Direct Payments processes;
- Compliance with policies and procedures regarding Libraries Income;
- Compliance with the Council's policies on use of consultants;
- Officer compliance with the Council's policies on account coding on the Financial Ledger;
- Compliance with annual assurance on Risk Management

4.3.3   Compliance reviews on Accuracy of Account Coding on Financial Ledger and Use of Consultants received a limited assurance. Where weaknesses have been identified, recommendations have been made to improve compliance and/or procedures and controls; all recommendations which are considered to be of medium or high impact on the control environment are followed up by Internal Audit to ensure they have been implemented.

4.4   Risk-Based Reviews

4.4.1   Risk-based reviews have been a key element of the assurance on the entire control environment of the authority in 2018/19. This assurance block includes reviews which have been targeted towards key areas of high risk, as identified through consultation with senior management, review of risk registers, and the Internal Audit risk assessment of the organisation. This block also incorporates on-going work on initiatives to promote value for money. Each audit we undertake includes consideration of value for money at its core.

4.4.2   Risk-based reviews have been successful in identifying value-for money recommendations and savings. The Internal Audit review of Foster Care

Payments identified £95,976 of overpayments or payments outside of policy which may be recoverable, and highlighted a potential saving of c. £390,000 through reducing payments to Independent Fostering Agencies where home-to-school transport is already provided by the Council.

4.4.3   The outcomes of all risk-based reviews issued in 2018/19 can be seen at Appendix 1.

4.5   Procurement and Contracts Reviews

4.5.1   In 2018/19, Internal Audit has provided reviews of a number of major contracts, including the Highways Service Contract, Section 75 Agreement within Public Health, and the contract with Coram Cambridgeshire Adoption. Reviews in key high-value contract areas will continue into the 2019/20 financial year.

4.5.2   Other areas of procurement and contract management were also considered, including the Impact of Price & Quality in Tender Evaluation, and Transport Contract Management. In addition, a number of cross-cutting reviews have been undertaken, with a focus on key aspects of the Council's procurement framework, including:

- A review of compliance with European Union (EU) Procurement Regulations;
- A review of compliance with the Council's procurement regulations.

4.5.3   In line with the findings from 2017/18, these reviews highlighted weak compliance with the processes for procurement exemption requests. A number of actions to address this have been agreed, including review of guidance documents and changes to the online exemption form, and awareness-raising on the Council's intranet has been undertaken. Procurement audit work in 2019/20 will continue to review this risk area to assess the effectiveness of these changes in improving compliance.

4.6   Anti-Fraud and Corruption

4.6.1   This is a high-risk area across the public sector. LGSS Internal Audit undertakes work on anti-fraud and corruption, which includes both reactive and pro-active elements, along with a number of initiatives to raise awareness of the council's anti- fraud and corruption culture and to report on the arrangements in place, and pro-active fraud strategy work.

4.6.2   Following on from the 2017/18 launch of a new whistleblowing policy, 2018/19 has seen the policy launched online with publicity on the Council's intranet, public website and internal newsletters. This included a poster campaign to raise awareness of the whistleblowing policy and distribution of

leaflets in public areas including schools. The Whistleblowing Policy and Managers Guidance was revised and updated in January 2019. Updates included revision of some of the wording of the policy and improvement to the policy and guidance itself. In line with the revised policy and guidance, a staff survey was rolled out. The results of this survey were positive with 93% staff indicating that they were aware of the policy and 91% confirmed they would feel confident in raising a serious concern (based on 43 responses). The response rate of officers responding to the survey doubled from the previous survey in 2017/18, which is also a positive sign that staff are seeking to engage with the policy.

4.6.4   Details of specific cases have been reported to the Audit and Accounts Committee throughout the year. In addition to the full investigations outlined in Table 3 below, advice and guidance is provided to officers on an ad-hoc basis.

Table 3 – Investigations 2018-19

Type of referral	No. referrals	Outcomes
Concerns regarding financial irregularities or theft in schools	2	One case was reported to Section 151 Officer. S151 decided to take no further action as the concern was extremely low-level. In the other case, Internal Audit provided advice regarding appropriate financial processes.
Misuse of Blue Badges	21	10 cases closed with badge withdrawn. 11 closed with no fraud.
Misuse of Travel Passes	21	11 found to have no fraud or no further action. 2 closed with advice given. 7 closed with pass withdrawn and 1 closed and passed to the Department for Work & Pensions for investigation.
Safeguarding concerns	3	IA maintained an oversight of these rather than IA investigation: rather than IA investigation: - 2 issues resolved via line management - 1 case referred to Multi-Agency Safeguarding Hub and Police who subsequently closed the case.
Non-CCC Whistleblowing	3	2 Issues reported to the Department for Education and Skills (DfES) and Education Skills Funding Agency as related to Academies. The 3rd case is ongoing in regard to a Council contractor.
Concerns in relation to asset disposal.	1	Internal Audit led review. No fraud or wrongdoing was identified but a number of actions have been agreed to strengthen processes.

Request for investigation into County Farms tenancy.	1	Internal Audit were commissioned by Audit & Accounts Committee to investigate a Farm Tenancy. This review is currently ongoing.
Concerns around suspected fraud/theft in Council services.	5	All cases were referred to Internal Audit's Counter Fraud team to provide advice, including supporting a police referral in one instance.
Concerns relating to HR issues or management.	2	In both instances, following initial information-gathering, Internal Audit referred the cases to Human Resources (HR) and they were addressed with no further action required from Internal Audit.

4.6.5   The National Fraud Initiative (NFI) data matching exercise was carried out for Cambridgeshire County Council in October 2018. This statutory exercise involves a data-matching exercise between public and private sector bodies to prevent and detect fraud.

4.6.6   A significant amount of time throughout 2018/19 was spent supporting the external investigation into allegations against community transport operators. This included supporting the collection and provision of evidence, as well as providing an interim report into control weaknesses identified as a result of evidence collection.

4.7   Information and Communications Technology (ICT) and Information Governance

4.7.1   Internal Audit work is ongoing in this area and outcomes will be reported to the Audit & Accounts Committee as soon as possible.

4.8   Grants and Other Assurances

4.8.1   Internal Audit testing again confirmed that grants received by Cambridgeshire County Council requiring review and certification by Internal Audit have been spent in accordance with grant conditions, including the troubled families grant process.

4.9   Policies and Procedures

4.9.1   In 2018/19, Internal Audit has maintained a focus on review of key policies and procedures, to ensure that these are: up to date; fit for purpose; effectively communicated; routinely complied with across the organisation; monitored and routinely improved. This has included a revision of the Council's Whistleblowing Policy.

4.9.2   In addition to work which focuses specifically on individual Council policies and procedures, every risk-based audit review undertaken considers the

current policies and procedures in the service area under review, and audit recommendations include suggested revisions or updates to policies as appropriate.

4.10   Other Work

4.10.1 Internal Audit continues to provide advice and guidance to officers on a wide range of issues, including the interpretation of Council policies and procedures, risks and controls within systems or processes, and ad-hoc guidance on queries relating to projects or transformation. Internal Audit aims to provide clear advice and risk-based recommendations with a view to reducing bureaucracy whilst maintaining a robust control environment. Where appropriate, we also refer queries or concerns on to specialist services such as Information Governance or IT Security.

4.10.2 Internal Audit also leads on co-ordinating risk management work across the organisation. In 2019/20 the team worked with the Risk Champions to complete the actions from the external risk management health check review by the Council's insurers, Zurich. The team has also delivered risk workshops for Place and Economy to produce a new Directorate Risk Register. Internal Audit undertook a review of Risk Management during 2019/20 and gave good assurance on the adequacy of the risk management system, as the Council has clear risk management policies and procedures and risk is managed appropriately across the majority of the Council. The audit also gave good assurance on compliance with those policies and procedures, particularly at a corporate risk level.

4.11   Summary of Completed Audits

4.11.1 A summary of all audit reports issued in 2018/19 is attached at Appendix 1.

5.   INTERNAL AUDIT PERFORMANCE AND QUALITY ASSURANCE

5.1   Delivery of the 2018/19 Internal Audit Plan

5.1.1   The Cambridgeshire County Council Internal Audit Plan was agreed in March 2018, with the required resources approved at 1550 days based on each audit identified.

5.1.2   In accordance with best practice, the Internal Audit Plan was re-assessed and updated in line with changing risks throughout the year. Changes to the Plan were approved by Strategic Management Team (SMT) and the Audit and Accounts Committee (AAC) through regular progress reporting. The key performance measure for Internal Audit was approved as completion of the Audit Plan, which is reported to SMT and Audit Committee at least quarterly.

5.2   Service Development

5.2.1   Continuing Professional Development has been a major focus of the quality assurance programme in 2018/19, to ensure that staff have the skills to carry out their responsibilities with proficiency and deliver work of the required quality. Team meetings are used to deliver training and workshops to staff, and a system of post-audit assessments against the Chartered Institute of Public Finance and Accountancy (CIPFA) Excellent Internal Auditor standard is used to identify areas for development on an ongoing basis, in tandem with regular supervision of all staff.

5.2.2   A new Internal Audit Strategy and Charter were implemented from the start of the year, to ensure that the service remains effective and focused in providing a modern, independent and objective assurance function to Councillors and management.

5.3   Compliance with Public Sector Internal Audit Standards

5.3.1   The Internal Audit service has operated in compliance with Public Sector Internal Audit Standards throughout the year.

5.3.2   An external assessment of Internal Audit's compliance with Public Sector Internal Audit Standards (PSIAS) was completed in 2016/17with a follow up visit undertaken in May 2017, which confirmed service's compliance with the latest set of standards issued in April 2017. The service confirms it continues to adhere to these guidelines by reviewing annually. A self-assessment, in accordance with PSIAS best practice has been completed by the Cambridgeshire based team and a review of this by a colleague based at Milton Keynes is currently in progress.

CCC INTERNAL AUDIT

Summary of Completed Audits 2018/19:

The table below summarises the Internal Audits that were completed during the 2018/19 financial year, excluding counter fraud investigations which are itemised separately in section 4.6.

Audit Title	Compliance assurance	Systems assurance	Organisational impact
Agency Staff Compliance	Satisfactory	N/A	Minor
EU Procurement Regulations	Good	N/A	Minor
Procurement Compliance	Satisfactory	N/A	Minor
Unannounced Visits	Satisfactory	Satisfactory	Minor
Impact of Price & Quality Evaluation	Good	Good	Moderate
Development of Project Assurance Framework	Framework developed and agreed by JMT, for launch in 2019/20.		
Project Assurance of High Risk Projects	Advice & support to the Cambridgeshire 2020 Programme		
Development of Project Management Framework	Review of Framework completed and recommendations provided, linked to new Project Assurance Framework.		
Management of Consultants and Interims	Limited	Satisfactory	Minor
Account Coding on the General Ledger	Limited	N/A	Minor
Payment Methods	Good	N/A	Minor
Ely Bypass Review	Satisfactory	Limited	Minor
Performance Management *(combining planned reviews of Corporate Key Performance Indicator Framework; Key Performance Indicators Compliance; and Directorate Performance Management*)	Good	Satisfactory	Minor
Fees and Charges Policy and Compliance (*also incorporating planned review of Discretionary and Non-Statutory Service Provision and Expenditure*)	Limited	N/A	Minor
Annual Key Policies and Procedures Review	N/A	Good	Minor

Grants to Voluntary Organisations Compliance	Satisfactory	Limited	Minor
Grants to Voluntary Organisations Framework	Policy framework developed and launched in July 2018.		
Annual Whistleblowing Policy Report and Awareness	Annual Report to Audit & Accounts Committee in May 2019.		
Contract Management of Residential and Nursing Care Providers	In progress		
Direct Payments Compliance	Satisfactory	N/A	N/A
Coram Cambridgeshire Adoption Contract (P&C Contract Management)	Limited	Limited	Minor
Troubled Families Grant 18-19	Grant certifications provided in-year.		
Personal Budgets	Good	N/A	Minor
Fostering Service	Satisfactory	Satisfactory	Moderate
Transport Contract Management	Satisfactory	Satisfactory	Minor
Section 106 Funding	Good	Good	Minor
Highways Contract Open Book Review 18-19	N/A	Limited	Moderate
Highways - Commercial Group	Commercial Group attendance to provide ongoing advice and support.		
Waste Management Steering Group	Steering Group attendance to provide ongoing advice and support.		
Street Lighting Private Finance Initiative (PFI) Open Book Review 18-19	Initial contract review work for full review in 2019/20.		
Waste PFI	Ongoing advice and support to Waste PFI management processes		
Local Transport Capital Block Funding	Grant Certified		
Growth Deal	Grant Certified		
Bus Services Operators Grant	Grant Certified		
Pothole Action Fund	Grant Certified		
Cycle City Phase II Grant	Grant Certified		
National Productivity Fund	Grant Certified		
Safer Roads Funding	Grant Certified		
Procurement Transport Project	Advice & Guidance provided to ongoing Procurement Transport Project following Community Transport Investigation.		
P&E Partnership Services Cost Recovery*	In Progress		
Innovate UK - Smart Cambridge Grant	Grant certification provided		
Flood Damaged Roads	Grant certification provided		

Cambridgeshire Challenge Fund (Drought Damaged Roads)	Grant certification provided		
SWIM Project	Grant certification provided		
Section 75 Agreement (Public Health Contract Management)	Satisfactory	Limited	Minor
Broadband Grant	Grant certification provided		
Public Health Grant	Grant certification provided		
Accounts Receivable	Satisfactory	Satisfactory	Minor
Purchase to Pay	Satisfactory	Satisfactory	Minor
Payroll	In progress		
General Ledger	In progress		
Bank Reconciliation	In progress		
Treasury Management	In progress		
Debt Recovery	Limited	Limited	Minor
Administration of Cambridgeshire Pension Fund	Substantial	Substantial	Minor
Financial Systems IT General Controls	Satisfactory	Satisfactory	Minor
ERP Assurance - Accounts Receivable	Mid-year review of ERP System completed and advisory interim report produced.		
ERP Assurance - Accounts Payable	Mid-year review of ERP System completed and advisory interim report produced.		
ERP Assurance – Debt Recovery	Mid-year review of ERP System completed and advisory interim report produced.		
ERP Assurance – Bank Reconciliation	Mid-year review of ERP System completed and advisory interim report produced.		
Risk Management Audit	Good	Good	Minor
Risk Management	Ongoing Risk Management Support		
Annual Governance Statement-Code of Corporate Governance	Annual Governance Statement/Code of Corporate Governance.		
Information Security	In progress		
Response to Information Security Incidents	Good	Satisfactory	Minor
Controls Review of Critical Systems	In progress		
ICT Disaster Recovery	In progress		