

Appendix A

Internal Audit Plan 2020/21

Progress to date with the Internal Audit Plan 2020/21, on the basis of individual reviews completed, is summarised as follows:

Audit Plan Progress In-Year		
Total Completed & Closed Reviews	25	27.5%
Ongoing Work (i.e. which will not 'close' until the end of the financial year)	15	16.5%
Draft Report Issued	7	7.7%
Audit Plan Completion (to draft report or further)		51.7%
Fieldwork In Progress	20	21.9%
Not Started	24	26.4%
<i>FYI: Audits Removed From Plan & Replaced (i.e. in-year turnover of the Plan)</i>	43	48.3%

Detail of the full Internal Audit Plan 2020/21, including progress to date, is provided below:

JOB TITLE	JOB STATUS
<i>Urgent Covid-19 Related Work (to July 31st 2020)</i>	
Covid-19 20/21 Audit work	Completed
Covid-19 Redeployment	Completed
AP-GPC (Purchases) Spend Analysis	Completed
Payroll Spend Analysis	Completed
EYC Framework & Panels	Completed
PPN Set up	Completed
PPN 02-20	Completed
Covid-19 20-21 – EY	Completed
Payments over £20k	Draft Report Issued
<i>Key Emerging Risks Audit: JMT/Director/HOF/CIA work requested in year</i>	
Dark Web Emails	Completed
Farms Audit	Ongoing
Procurement Waivers	Completed
Wisbech Access Strategy	Draft Report Issued
Lancaster Way	Draft Report Issued
Fendon Road Roundabout	Draft Report Issued
Chisholm Trail	Draft Report Issued

Capital Programme Governance	Draft Report Issued
School Audit	Fieldwork In Progress
Fostering Overpayment Investigation	Completed
Less than best process and rent reviews	Completed
King's Dyke Tender	Completed
PFI Rebate	Completed
Foster overpayments recovery work	Fieldwork In Progress
SEND	Fieldwork In Progress
County Farm processes and procedures	Draft Report Issued
Infection control grant tranche 1	Completed
Infection control grant tranche 2	Fieldwork In Progress
Test Track and trace grant	Fieldwork In Progress
Community Capital Fund	Fieldwork In Progress
Blue Badges	Completed
Feeder systems	Fieldwork In Progress
Covid-19 Risk Management	Completed
Investigations General	Ongoing
Blue Badges	Ongoing
Concessionary Travel Passes	Ongoing
NFI	Ongoing
Cambridgeshire Music	Completed
Sustainability Grant Panel	Ongoing
Value For Money (inc. Project Management)	
Embedding Project Assurance Framework	Fieldwork In Progress
Project Assurance of High Risk Projects	Fieldwork In Progress
Energy Programme	(NEW) Not Started
Grants and Other Head of Audit Assurances	
Local Transport Capital Block Funding	Completed
Bus Service Operators	Completed
Troubled Families Grant	Ongoing
Disabled Facilities Grant	Completed
Pothole Action Fund	Completed
DWP - Winter Support	(NEW) Not Started
General Contingency	(NEW) Not Started
Free School Meal Governance	Completed
Teaching Apprenticeship Grant	Fieldwork in Progress

<i>Anti-Fraud and Corruption</i>	
Fraud Investigations	Ongoing
<i>Key Financial Systems</i>	
Accounts Receivable	Fieldwork In Progress
Purchase to Pay	Fieldwork In Progress
Payroll	Not Started
General Ledger	Not Started
Bank Reconciliation	Not Started
Treasury Management	Fieldwork In Progress
VAT	Not Started
Financial Systems IT General Controls	Not Started
Debt Recovery	Fieldwork In Progress
Pensions	Not Started
<i>Commissioning & Contracts</i>	
Highways Contract Open Book Review	Fieldwork In Progress
Contract Management - Provision of Community Equipment Services	Not Started
Contract Management - Integrated Drug and Alcohol Treatment System	Not Started
Light Blue Fiber	Completed
Contract Management – CCS & Healthy Child Provision	Not Started
Open Book Review of COVID-19 Claims	(NEW) Not Started
<i>Key Organisational Risks & Director Requests</i>	
Schools Capital Project Variations and Overspends	Not Started
LGSS Law	Fieldwork In Progress
This Land Ltd	Completed
DSG - data integrity, eligibility & evidence (other req)	Fieldwork In Progress
Less than best process and rent reviews - Follow Up	(NEW) Not Started
<i>Compliance - Key Policies and Procedures</i>	
Financial Assessments Compliance	Fieldwork In Progress

Direct Payments Compliance - Adults	Not Started
ICT and Information Governance	
Information Technology Audit Plan	Not Started
Information Management Board	Not Started
Strategic Risk Management	
Annual Assurance on Risk Management	Not Started
Risk Management	Ongoing
Strategic Risk Management Assurances	Not Started
Compliance - Corporate and Key Directorate Risks	Not Started
Governance and Assurance	
Annual Governance Statement/Code of Corporate Governance	Not Started
Corporate Key Performance Indicator Framework	Fieldwork In Progress
Annual Key Policies & Procedures Review	Fieldwork In Progress
Equality Impact Assessments Compliance	Not Started
Schools Payroll and Safe Recruitment	Not Started
Advice & Guidance	
Advice & Guidance	Ongoing
Freedom of Information Requests	Ongoing
Follow-Ups of Agreed Actions	Ongoing
Reporting	
Committee Reporting	Ongoing
Management Reporting	Ongoing
Audit Plan	Ongoing
FOR INFORMATION: Audits Removed From 2020/21 Plan (To Date)	
Investment Properties	Removed
Additional Highways Maintenance Grant	Removed
Flood Resilience Fund	Removed

Cambridgeshire Challenge Fund	Removed
Cycle City Phase II	Removed
SWIM Grant	Removed
National Productivity Fund	Removed
Safer Roads Funding	Removed
Broadband Grant	Removed
High Needs Block (Dedicated Schools Grant)	Removed
Procurement Governance	Removed
Most Economically Advantageous Tenders	Removed
Waste PFI Open Book Review	Removed
Street Lighting PFI Open Book Review	Removed
Contract Management - Cambridgeshire Energy Performance Contracting Project	Removed
Contract Management - Minor Works Framework	Removed
Contract Management - Residential & Short Break Care for Children and Young People with a Disability	Removed
Contract Management - Public Transport, Park & Ride, and Guided Busway Contract	Removed
Adults Social Care Commissioning Strategies	Removed
New Schools Building PFI	Removed
Rental Income	Removed
Loans to External Organisations	Removed
Capital Strategy	Removed
Adult Skills	Removed
Contingency for emerging areas during the year	Removed
Annual Safeguarding Assurance	Removed
Adult Social Care Finance	Removed
Safeguarding the Assets of Clients in External Establishments	Removed
Cambridgeshire County Council Client Monitoring Arrangements for This Land Ltd	Removed
Recruitment Processes in Children's Social Care	Removed
Implementation of Liberty Protection Safeguards	Removed
Social Care Transitions	Removed
Other People & Communities Risk Based Audits	Removed
Key Performance Indicators	Removed
Grants to Voluntary Organisations Policy Compliance	Removed
Health, Safety & Wellbeing Policy Compliance	Removed

Procurement Compliance	Removed
Unannounced Visits	Removed
Fees and Charges Policy & Compliance	Removed
Schools Causing Concern	Removed
CIPFA Financial Management code	Removed
Contingency	Removed
Annual Whistleblowing Policy Report and Awareness	Removed
Operational Plan 2020/21	