

# AUDIT AND ACCOUNTS COMMITTEE



**Tuesday, 28 January 2020**

**Democratic and Members' Services**

Fiona McMillan  
Monitoring Officer

**14:00**

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*  
<http://tinyurl.com/ccc-conduct-code>
2. **Audit and Accounts Minutes 28th November 2019** **5 - 24**
3. **Minute Action Log update** **25 - 32**
4. **Petitions and Public Questions**

## PROGRESS REPORTS

5. **Debt Management Update** **33 - 40**
6. **BREXIT Preparation Update** **41 - 44**

<b>7.</b>	<b>Performance Report Quarter 2</b>	<b>45 - 86</b>
<b>8.</b>	<b>Internal Audit Progress Report end of November</b>	<b>87 - 110</b>
<b>9.</b>	<b>Statemernt of Accccounts - Action Improvement Plan</b>	<b>111 - 122</b>
<b>10.</b>	<b>Integrated Finance Monitoring Report (to November 2019)</b>	<b>123 - 146</b>
<b>11.</b>	<b>Forward Agenda Plan update 7th January 2020 (005)</b>	<b>147 - 166</b>
<b>12.</b>	<b>Date of Next Meeting 24th March 2020</b>	

The Audit and Accounts Committee comprises the following members:

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

Councillor Sandra Crawford Councillor Peter Hudson 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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<https://tinyurl.com/CommitteeProcedure>

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**AUDIT AND ACCOUNTS COMMITTEE: MINUTES**

**Date:** Thursday 28<sup>th</sup> November 2019

**Time:** 2.00 pm – 4.20 pm

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

**Committee Members Present:**

Councillors: S Crawford J French (substituting for M McGuire), P Hudson, T Rogers (Vice Chairman), M Shellens, (Chairman) and D Wells

**Apologies:** Councillors M McGuire and J Williams

Officers Present:

Daniel Ashman Asset Information  
Searches Manager (Minute 231)

Tom Barden – Head of Business  
Intelligence (Minute 233)

Mairead Claydon – Audit & Risk Manager  
(Minute 235)

Martin Cox Human Resources Director  
(Minute 230)

Tom Kelly – Head of Finance/Deputy  
Section 151 officer

Diane Stygal Adviser for Leadership  
(Minute 229)

Fiona McMillan Joint Director of Law and  
Governance

Chris Meddle (Minute 229)

Rob Sanderson - Democratic Services  
Officer

Julia Turner Interim Head of  
Transformation (Minute 232)

Duncan Wilkinson - Chief Internal Auditor

**223. APOLOGIES FOR ABSENCE DECLARATIONS OF INTEREST**

Apologies were received from Councillors McGuire and Williams

During the consideration of Minute 232 Councillor French declared a non-statutory disclosable interest under the Council's Code of Conduct in the project titled 'Looked After Children Placement Budget Savings' as she was a member of the Communities and Partnership Committee overseeing the project.

**224. MINUTES OF THE AUDIT AND ACCOUNTS COMMITTEE DATED 24<sup>th</sup> SEPTEMBER 2019**

The minutes of the meeting held on 24<sup>th</sup> September 2019 were agreed as a correct record and signed by the Chairman.

**225. MINUTES OF THE SPECIAL MEETING OF THE AUDIT AND ACCOUNTS COMMITTEE DATED 31<sup>ST</sup> OCTOBER 2019**

The minutes of the meeting held on 31<sup>st</sup> October 2019 were agreed as a correct record and signed by the Chairman.

As a follow up the Chairman raised the following queries / asked for updates:

- Page 18 Bullet 2 Letter from the Chairman to BDO – it was confirmed that a letter had been prepared and was ready for the Chairman to sign. **Action: Chairman** (The letter is included as Appendix 1 to these minutes).
- Page 19 - 5<sup>th</sup> Bullet the suggestion that in future the deadline for Local Government 'account to sign off might again be moved back to the end of September due to the difficulties all Councils were having in achieving the current end of July deadline. As the national review consultation deadline had only been the previous week, no update was available.
- Page 21 second bullet - with reference to how the County Council valued its assets and the suggestion of moving over to an annual assessment of all assets, for the time this was still to be carried out on the basis of a rolling programme.
- Page 22 second bullet - **objection to the current accounts by a member of the public** - The Committee was made aware of an e-mail received by the Chairman from Mr Andrew Rowson, copied to the Chief Executive, Democratic Services and Group Leaders regarding queries he had on External Audit payments. The Committee was informed that the Chief Finance Officer was looking into the issues raised and would be providing a formal response in consultation with the Chairman, which the Committee would be copied into. **Action: Chief Finance Officer**
- Page 22 – Valuation of Heritage Assets and Ernst Young (EY) the Council's External Auditors raising the issue of whether a more up to date valuation was required. (also referenced in bullet 6 Page 27) EY would be accepting Management's representation that it was uneconomic to do so in terms of the cost of a revaluation, compared to the current identified value of the heritage assets.
- IFRS 16 Leases – It was confirmed that this new regulation, coming into effect for the 2021-21 financial statements, would have practical implications and would require a considerable amount of work over the next 18 months - although progress was being made with property lease information, Council had considerable further work to be undertaken for this aspect

- Page 23 Update on the LGSS Joint Committee meeting held at the same time of the October Committee - CCC employed staff managed through the Integrated Finance Team, which has been responsible for the production of accounts, would be returning to the County Council's direct control working alongside the Finance Business Partner team, which had already been repatriated.
- Page 24 – third bullet - regarding the new Finance post an offer had been made to a candidate but the recruitment process had not yet been completed.
- Page 27 – Guided Busway – Request for a further update on whether there was yet a date for any final resolution and who was leading on this. This was being led by the Chief Finance Officer and Service Director Highways and Transport. **Action: Head of Finance to check and write to the Chairman outside of the meeting.**

## **226. MINUTE ACTION LOG**

The Minutes action log was noted with the following updates:

- Page 30 1c) Section 106 Contribution update – This was sent in an e-mail update to the Chairman on 20<sup>th</sup> November and is included in Appendix 2 to the minutes.
- Page 32 4a) Vexatious complaints on the accounts – A response had been prepared for the Chairman (*Post meeting note: sent to the Chairman after the meeting- it is included in Appendix 2 to the minutes*)
- Page 34 – 5c) Community Transport Future Audit Responsibilities. A response had been provided to the Chairman earlier in the day and the response which was orally reported at the meeting is included in Appendix 2 to the minutes.

## **227. MINUTES OF THE AUDIT AND ACCOUNTS COMMITTEE DATED 24<sup>th</sup> SEPTEMBER 2019**

The minutes of the meeting held on 24<sup>th</sup> September 2019 were agreed as a correct record and signed by the Chairman.

## **228. PETITIONS AND PUBLIC QUESTIONS**

None received for either by the County Council Constitution deadlines.

## **229. SAFER RECRUITMENT IN SCHOOLS UPDATE**

The Committee received a report providing an update on the Schools Intervention Service's monitoring of the Leadership of Safeguarding, including safer recruitment in maintained schools.

It was highlighted that the two Leadership Advisers continued to undertake a rolling programme of Safeguarding Review visits to maintained schools with

schools prioritised according to the risks set out in the report. Oral updates were provided on recent school visits in terms of health checks / safer recruitment and that week in addition to visits to maintained schools, included an independent school and two academies,. Details were also provided of a well-received half day conference given to 19 schools including those out of County. Such events also provided the opportunity to find out what other Counties were doing, with it commented on that some did not require enhanced DPS checks in the same way as Cambridgeshire did.

Areas highlighted included:

- The safeguarding review tool having been updated in the summer following the update of 'Keeping Children Safe in Education 2019'.
- As a result of the above, Maintained schools receiving an updated template to enable them to maintain a comprehensive Single Central Register (SCR) to record the details of their safer recruitment procedures.
- New heads taking up appointments at schools was an area prioritised in terms of safeguarding / safe recruitment advice.
- Details of the workshops undertaken in respect of the Leadership of Safeguarding.
- The help provided around business support as this was sometimes an area where issues had been found. A Peterborough school had recently been given additional support.
- That there was a new OFSTED framework which continued to focus on safer recruitment and employment files, as well as other aspects of safeguarding. Only one Cambridgeshire maintained school had received a full inspection under the new framework with the inspection focus on academies. The one Cambridgeshire maintained school inspected did not receive a comment on safeguarding. The school had been reviewed by the Team before the OFSTED inspection and their safer recruitment procedures had been found to be effective.
- The Education Safeguarding Team's Annual Governor's Safeguarding Monitoring report included a significant section on safer recruitment as did the Governor Service's Annual Monitoring report. These had a completion and return rate of over 90% from all Cambridgeshire state schools, including academies. Those who did not provide a return would be seen as having a safeguarding risk factor and would result in warning letters being issued, and if academies, a letter to the Multi Academy Trust.
- The Leadership Advisers were currently carrying out an analysis of the take up of training and this would be reported on in the spring term report to the Committee.
- The monitoring undertaken continued to see a positive safer recruitment picture across Cambridgeshire schools. The reviews demonstrated that there could no complacency, as there were often improvements that schools could make and therefore the process would always be ongoing.

In discussion Members raised the following:

- paragraph 3.3 Training Support and Monitoring - on the reference to maintained nurseries, primary schools, academies and special schools being independently governed and free to purchase their training support from a range of providers (as detailed in the report,) the Vice-Chairman asked which body had an overview monitoring role to ensure training was carried out. It was explained there was no overall body but that their service sought to persuade schools to undertake the training but could not compel them to. OFSTED had a responsibility for ensuring all schools carried out safeguarding procedures against their prescribed checklists.
- What was the reason for OFSTED now concentrating on Academy schools? In Cambridgeshire this reflected that the Inspection regime recognised the work carried out by the advisors. The expectation was that local authorities should ensure that their maintained schools did have robust safeguarding procedures.
- What were the main change areas of the 'Keeping Children Safe in Education 2019' September update undertaken by the Department for Education? These were in relation to child protection and required changes to the Single Central Record Register template.
- There was a discussion regarding safeguarding around pre-schools nurseries which was an area under the control of the Early Years Service. It was agreed that this was a good area for the Committee to review. **Action: Chris Meddle Senior Leadership Advisor to arrange**

The Committee congratulated the officers on both an excellent report and the continued improvements that had been made to safeguarding and safe recruitment in Cambridgeshire schools.

It was resolved to:

- a) Note the update provided.
- b) To receive as part of the next scheduled update details of Early Years Safer Recruitment.

## **230. CONSULTANTS AND AGENCY WORKER DATA QUARTER 2**

Following an update to the Consultants Policy it was agreed to provide quarterly update reports on their use. This report outlined information in quarter 2, (July to September) and in addition, as requested previously by this Committee, provided Information on agency use and spend in the same quarter.

12 consultants were used in quarter 2 which was not considered significant in view of the size of the Council, its diverse nature of services and the shared working agendas that existed. This compared to 26 in quarter 1 and also reflected the improved management controls now in place. Details of each of the consultant placements and the expected end dates were provided in tables included in the report. 11 would be coming to their contractual end at the end of the quarter. In reply to a question it was explained that any management request for new consultants required review by the Director of Transformation and the Section 151 Officer.

Details were also provided of the numbers of agency workers used which showed a reduction in numbers for each of the months July, August and September, while also recognising that agency workers were required at certain times of the year. It was highlighted that in line with other local authorities, the highest level of agency worker use was within services providing social care, particularly children's social care. However CCC's number continued to be fewer than some other authorities. The majority of the quarterly spending was on individuals engaged to undertake qualified social care roles covering front line positions. Proactive work was ongoing to fill qualified social worker vacancies on a permanent basis and decrease the need for agency social workers.

Agency spending was equivalent to 5% of the total pay bill for employees in the quarter and had reduced by £0.9 million when compared to the same quarter in the previous year.

Questions raised included:

- Whether the changes to LGSS would have an effect on consultancy numbers? In terms of OPUS LGSS who provided agency services there would not be an impact, as it was a separate company part owned by the CCC and was not part of the LGSS shared services operation under review.
- Whether the Council had targets on the maximum number of agency staff the Council should employ. It was explained that there were monitoring measures employed by Finance to alert officers to any large overspends. As set out in the report, agency staff numbers had been reducing, but equally there would always be a need for some agency staff. It was explained that this would be difficult, as agency staff were only used when demand required them. However, there were monitoring measures used by Directors and Finance to alert officers to any variance in spending on agency staff. As set out in the report, agency staff numbers had been reducing, but equally there would always be a need for some agency staff.

The officers were thanked for an excellent report.

It was resolved to:

note the current data on the use of consultancy and agency workers.

## **231. REGISTRATION OF LAND PURCHASED FOR HIGHWAY PURPOSES**

This report updated the Committee on the Highways Assets project to register with Her Majesty's Land Registry (HMLR) circa 5,500 parcels of land purchased for highway schemes, as well as providing details in a separate confidential appendix of a list of highway land sites which might have possible, alternative uses. (Five of which were in Fenland) Any decisions on their disposal would be decisions for the Commercial and Investment Committee.

Key issues highlighted were that:

- Scanning and certification of the deeds to land purchased for highways purposes was completed in early 2018. Since that time officers had been lodging parcels with Her Majesty's Land Registry (HMLR) for registration under Cambridgeshire County Council's ownership. Parcels identified as having a particular value to the County Council had been submitted for expedited registration. HMLR continued to undertake registration of land parcels but the pace of registration remained slow.
- Discussions with HMLR, linked to targeting local government-owned assets for priority registration had resulted in HMLR offering to support the project as an example of best practice and providing additional resource (at no extra cost). This partnership work had resulted in savings of nearly £2500. As a result, the burden on CCC was now considerably reduced; and all that was now required was to convey copies of the deeds to HMLR. At the time of preparing the report over 4,700 deeds had been lodged to HMLR for registration and the expectation was that all deeds would have been submitted by early December 2019.

Issue raised included:

- Councillor French, who was a substitute at the meeting, requested that the separate confidential appendix should be sent to her for sites in the Fenland area. **Action: Asset Information Searches Manager.**
- The above Councillor highlighted that Fenland District Council (FDC) were finalising their Local Plan and any development requests would need to be lodged as soon as possible. The Asset Information Searches Manager advised that sites in Fenland had already been passed to Cambridgeshire County Council's Strategic Assets service for consideration of whether they could be submitted to FDC as potential sites for the Local Plan.

- In answer to a question on what would happen to the Team when the current project was completed, it was explained that they would carry on with their other main duties, as this had been an additional piece of work undertaken with the assistance from a temporary worker.
- With reference to paragraph 1.3 and the text reading “A further milestone report was delivered in May 2018 and included a list of highway sites with potential for alternative use in the South Cambridgeshire area” why had South Cambridgeshire been highlighted? This was as a result of them being able to allocate the necessary resources.

The Chairman thanked the officer and his team for an excellent report.

It was resolved:

To note progress to date with land registration and identification of land for potential sale or redeployment.

## **232. TRANSFORMATION FUND MONITORING REPORT QUARTER 2 2019-20**

This report outlined progress in delivery of the projects for which transformation funding had been approved at the end of the second quarter of the 2019-20 financial year

Issues highlighted included:

- To date, General Purposes Committee (GPC) had approved £19m of investments since the inception of the Transformation Fund in 2016. There was currently £20.7m funding available to allocate to further investments.
- Further proposals were being drafted as part of the Councils Business Planning process for 2020/21 budget and would be submitted to GPC for consideration in January 2020.
- Section 2.1 was a new report section showing the trend in the financial RAG (red, green, amber) rating over the previous four quarters for all current projects. It was explained that blue represented over-achievement against target, being a new colour having been adopted by the Council as part of the RAG rating system.
- There were currently no projects RAG rated as Red from a financial delivery perspective as at the end of Q2 2019/20.
- Further to a question previously raised at the Committee the Transformation team resource as at 30 Sept 2019 equated to 29.1 FTEs (Full Time Equivalents). These costs had been capitalised and were never financed from the Transformation Fund.

Questions / issues raised included:



- In reply to why the Adults Positive Challenge Programme was amber in the quarter, this was due to phasing in respect of putting some of the equipment in place and was not as a result of the assessment process. There was the expectation that the project would get back on track.
- In respect of the above project designed to recruit more in house foster carers the Chairman queried what would happen if the campaign was not successful? This would result in a greater reliance on Independent Fostering Association foster carers which the project was seeking to reduce.

It was resolved:

To note the report and the Impact of Transformation Fund investment across the Council.

### **233. PERFORMANCE REPORT – QUARTER 1 2019-20**

This new style performance report provided an update on the Council's performance Indicators summarising the performance measures monitored by service committees and highlighting those indicators that were 'Red' (current performance is 10% more than target) or 'Very Green' (current performance is better than target by 5% or more)..

The new style of report followed decisions by General Purposes Committee in July and had received positive feedback in the first round of presentation to service committees. There had been suggestions for improvements, including increasing text size and amending the information on some indicators. These would be made to be included in the reports due to be presented to service committees in December. Any decision to take remedial action (referenced in the recommendation) was for the service committees / General Purposes Committee.

Issues raised included:

- The Vice Chairman highlighting that the current performance indicators table showed 14 indicators at red but the appendix included 15 charts at red.
- Reiterated the point made at other Service Committees that the text was too small when reading from a hard copy agenda.
- The Chairman indicated that he would provide some comments (on the report format / information) to the lead officer outside of the meeting.  
**Action: Chairman**
- Page 71 Indicator 50 in reply to what 'GUM' stood for, it was Genito-urinary Medicines.

- It was suggested that on the first page of the appendix, only showing red and very green against the outcomes, it would be useful to add in brackets how many total indicators there were for each of the three main outcomes.
- Page 72 the key text on the bar chart diagram was very small.
- Page 72 explanation was requested on the statistic key on the left hand side of the page which showed an up red arrow for 'Direction for Improvement' but a different up arrow colour for 'Change in Performance' with current month's performance of 2.1% appearing to be well below the 6.0% target. It was not clear to Members if these were showing good or bad news. It was explained that this was highlighting an improvement on the previous month.
- Page 73 Indicator 18 Part 2 - Admissions to Residential and Nursing Care Homes ...etc - showing both a downward arrow for direction of improvement and change in performance - a question was raised regarding whether this was an inaccuracy in forecasting. It was explained that this was a cumulative indicator based on admissions each month and was the only measure in this format.
- Page 79 Indicator reading 'The number of children in care' with the direction of improvement showing as a down red arrow – a Member expressed concern at this, referencing a study she had seen from foster carers agencies suggesting a link to closures of children's and family centres and asked whether more data could be given on this. The officer indicated that analysis could be undertaken and while there could be a link, the trend had been for an increase over several years. What was more difficult to analyse was if this was the only factor, as there could be others that were also contributing to the increase. The officer was happy to look at the research paper to see if lessons could be learnt. The Member stated she was not making assertions regarding children centre closures generally, but was interested to know if it was a contributory factor in Cambridgeshire. **Action: Councillor Crawford to pass on the details of the survey to Tom Barden.**

It was resolved:

To note the report.

## 234. **INTEGRATED FINANCE MONITORING REPORT FOR THE PERIOD ENDING 30<sup>TH</sup> SEPTEMBER 2019**

This report with all recommendations having been agreed by General Purposes Committee earlier in the week provided financial information to be able to assess progress in delivering the Council's Business Plan. Issues highlighted included:

- The overall revenue budget position was showing an improved forecast year-end pressure of +£0.65m (+0.2%); largely within People & Communities (P&C) (£2.6m pressure), Commercial & Investment (C&I) (£0.5m pressure), and LGSS Operational (£0.4m pressure) partially offset by forecast underspends of -£2.0m in Place & Economy, -£0.5m in CS Financing and -£0.3m in Corporate Services.
- The Capital Programme was forecasting an -£21.4m underspend at year-end after the capital programme variations budget had been utilised in full.

Issues raised included:

- Page 105 query in the Revenue table as to why the forecast variance for the Commercial and Investment (C&I) line was showing a dash while every other line showed what the percentage variation had been. As the Service was income driven C & I felt it was unhelpful to include a figure which would be distorted alongside other departments' results, in terms of its magnitude and polarity.
- Page 105 query on note 4 referencing a £9.3m in general and corporate reserves requirements and what this change represented.  
**Action: The Head of Finance would look into this further and provide a response outside of the meeting.**
- Page 106 Older People's pressures – An explanation was requested on the last part of the paragraph in relation to the words "...the expectation that contributions would be higher..." And whether this meant this meant there would be increased pressure on the budget. This was in reference to client contributions with the Mosaic automated system now collecting more client contributions than originally forecast.
- In relation to querying whether the budget had been adequately forecast it was explained that 7% inflation had been built in for increasing costs of older people's beds, reflecting recent inflationary trends in prices.
- Page 107 paragraph 3.2.7 - Commercial and Investment - Contract Efficiencies – with reference to budget income underachieving due to delays in putting in place plans for how to meet targets relating to savings from contract efficiencies and additional income, the Chairman asked what the target expectation was for the following year. There was to be no increase in the target for the next year.
- Page 108 School Improvement Grant – whether it was possible to use some of the higher than anticipated grant to go towards a deficit elsewhere. It was explained that there was no spare cash to be re-directed, as it was required to be spent on Special Education Needs services.

- Page 111 - explanation requested under the heading in 7.4.4 Commercial and Investment on the forecast in-year underspend of £-26.5m. This was in relation to delays in planning permissions and therefore the capital loan would not be required in the current year.
- Page 115 – Balance Sheet level of debt outstanding for both adult social care and sundry – the actuals at end of September 2019 were far higher currently than the year-end target (Adult social care target £3.37m (actual £8.90m) Sundry target £1.71m (actual £4.19m)). The Committee would be expecting to see plans for how this would be addressed in the next report which was due to the January Committee meeting. **Action: Head of Finance Officer to inform Head of Revenues and Benefits.** It was indicated that since the end of September the adult social care figures had improved as a result of NHS invoice payments.
- Page 116 - Referencing Paragraph 8.6 stating “From a strategic perspective, the Council continues to temporarily utilise cash-backed resources in lieu of additional borrowing .....” the Chairman commented that this was fine until interest rates went up and suggested it might be time to consider taking on longer term debt. The Head of Finance highlighted that the Council had taken out £100m of long term debt in the summer during a period whilst interest rates were at historical low levels.
- Page 119 - Appendix 1 - Transfers between Services throughout the year – in respect of both the External Audit fees budget transfers and the 19/20 Council tax income generation proposal to precept income codes, these had been technical adjustments.
- Page 119 - Line reading ‘Greater Cambridge Partnership budgets not reported in CCC budget -602 **Action: Head of Finance to obtain an explanation on this and circulate outside of the meeting.**
- Page 120 Appendix 2 Reserves and Provisions County Fund balance Request for a more detailed breakdown of the £17m **Action: Head of Finance.**

It was resolved:

to note the report.

## 235. INTERNAL AUDIT PROGRESS REPORT

The Committee received a report outlining the main areas of audit coverage for the period to 31<sup>st</sup> October 2019 and the key control issues arising since the last update provided to the Audit & Accounts Committee on 24<sup>th</sup> September.

Section 1 listed Finalised Assignments and information on draft reports. More detail would be provided in the next update report in January.

Section 2 – provided a fraud and corruption update. It was not possible to provide more details on the two frauds referenced in the report as they were active investigations. In answer to a question raised regarding the suspected bank mandate fraud at a school, it was clarified that schools had been given advice regarding the risk in this area. The Chairman suggested that if the advice was only being given to maintained schools it should also be provided to all academy schools in the County. **Action: Audit and Risk Manager to liaise with the Schools Intervention Service to confirm how widely the information was circulated in respect of all schools in the County.**

It was highlighted that there had been a high level of whistleblowing referrals which was seen as a positive reflection on the increased publicity given to the procedure and how people could make complaints. There was a need to schedule the Annual Whistleblowing Report into the Committee's Forward Plan. *(Note: later in the meeting when discussing the forward work programme it was agreed it should be added as an item for the March meeting).*

Section 3 – set out an update on the implementation of management actions. This showed a continued level of improvement in terms of actions completed with Internal Audit continuing to follow up on actions outstanding. The Chairman still expressed concern that there were still 4 actions outstanding over three months and that the number of recommendations not implemented amounted to one third of all the actions.

Section 4 – provided a summary of the one completed audit with satisfactory or less assurance (Cost Recovery in Place and Economy). The Chairman made reference to issues he had with the Council not invoicing him for works carried out. As a result, he was interested in the follow up to the recommendation on the purchase of the time recording software (designed to help improve cost recovery) and whether further Internal Audit verification work would be required. The progress on the recommendations would be included as part of the normal implementation of management actions update and if further internal audit work was required, this would be reported back as part of the update on the Audit Plan.

Section 5 provided details of Other Audit Activity Updates / pressures / suggested changes to the Internal Audit Plan to enable the Service to complete its priority areas. Pressures highlighted where additional work / time was required to be undertaken were in relation to the following:

- Manor Farm Tenancy Investigation and associated work
- Rental income on properties owned by the Council
- Contract Management Policy and Guidance (in order to provide new guidance and support to staff working in contract management).
- Highways Contract Open Book Review
- LGSS Law review

- Home and Community Support Services Framework Contract
- Provision of Section 17 Financial Assistance
- Committee reporting.

The following had been identified as requiring less Audit time for the reasons stated in the report:

- Waste PFI
- Project Assurance of High Risk Projects

The following audits were recommended to be removed from the 2019-20 Plan and deferred until 2020/21 for the reasons set out in the report:

- Contract Management Cambridgeshire Energy Performance Contracting Project
- Contract Management – Integrated Drug and Alcohol Treatment System
- Most Economically Advantageous Tenders
- Key Performance Indicators
- Street Lighting PFI
- Strategic Approach to Schools Charging.

The following were proposed to be removed from the 2019-2020 Plan for the reasons provided in the report:

- National Productivity Fund and Cambridgeshire Challenge Fund
- Safeguarding the Assets of Clients in External Establishments.

With reference to paragraphs 3.2 and 3.3 of the cover report it was clarified that reporting on the work being undertaken by Internal Audit on Manor Farm and the Farms Estate was covered by Purdah and therefore could not be reported in detail at the current meeting. It was hoped that the report could be finalised for reporting to the 28<sup>th</sup> January Committee. It was confirmed it would be transparent and in public.

In discussion:

- Page 141 Internal Audit Plan - with reference to clarifying the heading reading “Provision of Section 17 Financial Assistance” this was the provision in the Children’s Act to incur expenditure on vulnerable children.
- In respect of the contingency days built into the Audit Plan at the start of the year it was explained that pressures such as the Manor Farm and Ely bypass investigations had used them, hence the changes being proposed.

- Questions were raised regarding who agreed the final changes to the Audit Plan. It was explained that the Audit Plan was required to be flexible and any proposed changes to the Plan had to be discussed with the Chief Internal Auditor and the Section 151 Officer. The Committee always had the opportunity to propose variations when proposed changes to the Plan were brought to the Committee as part of the Internal Audit Progress Report updates.
- A question was raised regarding who was the final decision maker if the Committee wished to add or delete any investigations. It was explained that the Chief Internal Auditor was the final arbiter on changes, but was unlikely to oppose any request for a review from a Committee. The decision not to go ahead with a request would be determined on the basis of sufficient staffing resources being available and if it was not to the detriment of being able to complete required core Internal Audit functions.

It was resolved to:

Note the report and agree the proposed changes to the Audit Plan listed above.

## **236. FORWARD AGENDA PLAN**

With reference to the Accounts Process Action Improvement Plan scheduled for the January Committee it was highlighted that the 2018-19 Accounts had still not be signed off. The Head of Finance highlighted areas of change that were still being reconciled with EY, including financing the Capital Programme (MRP). However no material changes to the Accounts had been identified as being required and EY were now on their final checks.

Referencing the last entry on Reports to be programmed - BDO External Audit Final Report on investigations into challenges received on the 2016-17 and 17-18 Accounts' as there was still no firm date for a report back to the Committee after 18 months, asking whether legal action could be taken. The first stage was the complaints letter from the Chairman on behalf of the Committee to BDO partners referred to earlier in the meeting and referenced in Appendix 1 to the Minutes. The next stage if no satisfactory reply was received and ensuring that all discretion had been used to allow BDO to complete their work, was to approach the PSSA who managed External Audit contracts.

It was resolved:

To agree the Forward Agenda Plan with the following additions:

On the 28<sup>th</sup> January 2020 meeting an update on BREXIT following the general election.

24<sup>th</sup> March meeting:

- Annual Whistleblowing Review and Staffing Survey
- Include with the already scheduled update report on Safer Recruitment in Schools Update, a review of Early Years Safer Recruitment.

**237. DATE OF NEXT MEETING 28<sup>th</sup> JANUARY 2020**

**CHAIRMAN**  
**28<sup>th</sup> January 2020**



Your ref:

Date: 28 November 2019  
Contact: Cllr M Shellens / Tom Kelly

E mail: Corporate.Finance@cambridgeshire.gov.uk



**Resources Directorate**

Lisa Clampin, *Head of Public Sector Assurance*  
BDO LLP, Newton House, Cambridge Business Park  
Cambridge, CB4 0WZ

*LGSS Finance / Section 151 Officer*  
OCT 1114, Shire Hall  
Cambridge, CB3 0AP

*via email*

Dear Lisa

Progress with objections received pursuant to the Local Audit & Accountability Act 2014,  
dated 10 August 2017, 11 July 2018 and Value for Money opinion 2017/18.

More than fifteen months have now elapsed since the conclusion of BDO's most recent financial statements audit at Cambridgeshire County Council, and it will soon be two and half years since BDO received the first objection to the 2016/17 accounts from a local elector. I think it has also now been more than a year since the Audit & Accounts Committee has heard from you in public on your progress with the outstanding objections and opinion. The Committee has now mandated me to write formally to request an update, and express our angst at the continuing delay.

The County Council is respectful of objectors' statutory entitlement to raise matters with the external auditor during the public inspection period, and recognises that you must diligently complete such work as to enable you to conclude on these matters.

As part of that process, the Committee has previously understood that BDO considered it necessary to go beyond the specific items raised in the objections to consider broader, potentially connected, matters across a wider timeframe and scope and to withhold your final value for money opinion as a result. At one stage, the specific Audit Committees concerned with the outcome of the internal audit community transport investigation (which took place on 31 July 2018 and 31 October 2018) were a key milestone, but those date have now long passed without a sense that we are nearing an outcome from BDO. There have been, in retrospect, examples of a series of indicative dates for either concluding the objection or opinion which have not been fulfilled across this time.

The Committee is aware that there have been periods of updating the Council through the CCC Director of Business Improvement. However, this too has not yet yielded a formal timescale for the committee, let alone an outcome and there continues to be a sense that quite specific items of evidence, which may or may not be consequential to progressing sufficiently to reaching a finding, are held up as the reason for delay when the Council asks for an update. We would prefer a more proactive approach from BDO given the time that has now elapsed. Most recently, an audit manager from BDO has been back in touch with the CCC Finance team, but it is of concern that queries the Council responded to in May (or earlier) are continuing to be worked through.

The Committee takes seriously the County Council's stewardship of public funds and its transparency responsibilities. With that in mind, we are keen that the matters that are open to BDO are concluded in a timely fashion and reported on.

Please could you update me with progress and set out a timescale for the remaining work?

I am copying this letter to David Eagles (Contact Partner, Local Authority Contracts) and Scott Knight (Head of Audit & Assurance) at BDO, as well as PSAA Ltd, and would welcome an internal review at the firm to give further assurance that these matters are in hand and under active consideration.

Yours sincerely

A handwritten signature in blue ink that reads "M F Shellens".

Cllr M Shellens, *Chairman of the Audit & Accounts Committee*



**ACTION FROM 24<sup>th</sup> SEPTEMBER 2019 COMMITTEE MEETING - VEXATIOUS COMPLAINTS ON THE ACCOUNTS**

The Vice-Chairman asked Officers when they would consider a complainant to be vexatious as the Council was receiving these complaints every year and as a result incurred considerable additional costs. The Head of Integrated Finance stated that he would take this away to the Monitoring Officer for legal advice.

**Response**

Certain matters raised in relation to the Statement of Accounts with the external auditor are considered as objections, under the Local Audit & Accountability Act 2014. The Council is aware of three valid or potentially valid objections to its accounts under this statute. One in relation to each year 2018/19, 2017/18 and 2016/17. As it stands, the auditor has not reached a concluded view on any of these objections, or more recently been able to commence consideration until the predecessor auditor has concluded on the previous year objection.

The next actions on the objections are matters for the external auditor. The Council has not considered the objections from a vexatious perspective while this is ongoing.



**AUDIT AND ACCOUNTS  
COMMITTEE****Minutes-Action Log**Cambridgeshire  
County Council**Introduction:**

This log captures the actions arising from the Audit and Accounts Committee November 2019 and updates members on the progress on compliance in delivering the necessary actions (outstanding actions from previous meetings are also included). This is the updated action log as at 20<sup>th</sup> January 2020.

**MINUTES 28<sup>TH</sup> November 2019**

ITEM NO.	MINUTE NUMBER / REPORT TITLE / AGENDA PAGE NUMBER	ACTION TO BE TAKEN BY	ACTION (INCLUDING WHERE RELEVANT PAGE NUMBER)	COMMENTS	COMPLETED
1.	<b>225. Minutes of the special meeting of the Audit and Accounts Committee</b>  <b>A)</b> Page 18 Bullet 2 Letter from the Chairman to BDO	<b>Head of Finance / Chairman</b>	Following a query from the Chairman, it was confirmed that a letter had been prepared and was ready for the Chairman to sign.	The letter was signed following the meeting and was included as Appendix 1 to the November Committee minutes	<b>COMPLETED</b>

	B) Page 22 second bullet - <b>objection to the current accounts by a member of the public -</b>	<b>Action: Chief Finance Officer / Chairman</b>	The Committee was made aware of an e-mail received by the Chairman from Mr Andrew Rowson copied to the Chief Executive, Democratic Services and Group Leaders regarding queries he had on External Audit payments. The Committee was informed that officers were looking into the issues raised and would be providing a formal response in consultation with the Chairman, which the Committee would be copied into.	An update to the Committee was provided on 20 <sup>th</sup> January. Officers are grateful to Mr Rowson for drawing their attention to this omission, which was an error. The payments to the Council's previous external auditors have now been added and the transparency data re-published at: <a href="http://tiny.cc/C500data">http://tiny.cc/C500data</a> . A formal response to Mr Rowson will be sent out shortly.	
	<b>c) Page 27 – Guided Busway</b>	<b>Head of Finance to check and write to the Chairman outside of the meeting.</b>	Request for a further update on whether there was yet a date for any final resolution and who was leading on this. This was being led by the Chief Finance Officer and Service Director Highways and Transport.	<b>Oral update to be provided</b>	
2.	<b>MINUTE 229. - SAFER RECRUITMENT IN SCHOOLS UPDATE</b>	<b>Chris Meddle Senior Leadership Advisor to arrange</b>	It was agreed that safeguarding around pre-schools nurseries would be a good area for the Committee to review.	This has been included to come forward as part of the update report to the March Committee	<b>ACTION ONGOING</b>

3.	<b>231. REGISTRATION OF LAND PURCHASED FOR HIGHWAY PURPOSES</b>				
	<b>a) Confidential Appendix with site details</b>	<b>Asset Information Searches Manager.</b>	Councillor French, who was a substitute at the meeting, requested that the separate confidential appendix referenced in the report should be sent to her referencing those sites in the Fenland area.	This action was completed on 6 <sup>th</sup> December.	<b>COMPLETED</b>
	<b>b) To confirm when all the deeds had been submitted to HMLR.</b>	<b>Asset Information Searches Manager.</b>	To confirm when all the deeds had been submitted to HMLR.	An email to the Committee on 12 <sup>th</sup> December confirmed that the last parcel of land deed had been submitted that day. This completes the reporting schedule originally requested by the Committee.	<b>COMPLETED</b>
4.	<b>MINUTE 233 PERFORMANCE REPORT – QUARTER 1 2019-20</b>				
	<b>a) Report format</b>	<b>Councillor Shellens</b>	The Chairman indicated that he would provide some comments (on the report format / information) to the lead officer outside of the meeting.	<b>Oral update to be provided. Note: The latest version of the report is included on the current agenda.</b>	

	<b>b) Page 79 Indicator reading 'The number of children in care' with the direction of improvement showing as a down red arrow</b>	<b>Councillor Crawford to pass on the details of the survey to Tom Barden.</b>	A Member expressed concern at this, referencing a study she had seen from foster carers agencies suggesting a link to closures of children's and family centres and asked whether more data could be given on this and whether it was a contributory factor. The officer was happy to look at the research paper to see if lessons could be learnt. The Member to pass the officer details.	<b>Oral update to be provided</b>	
<b>5.</b>	<b>MINUTE 234. INTEGRATED FINANCE MONITORING REPORT FOR THE PERIOD ENDING 30<sup>TH</sup> SEPTEMBER 2019</b>				
a)	Page 105 note 4	<b>Head of Finance</b>	referencing a £9.3m in general and corporate reserves requirements and what the change represented. A response to be provided outside of the meeting.	An update on 20 <sup>th</sup> January indicating this budget area includes the mechanism for adjustments to reserves agreed through budgeting and the business plan. This year the adjustments include: application of transformation funding to services following approved bids by GPC, allocation of surplus Council Tax and Business Rates (reported by District Councils) to service needs and as approved by GPC in July 2019, holding a collection fund surplus declared by a district Council in error (to be reclaimed in 2020-21) and	



b)				restoring general fund to minimum policy level as per business plan.	<b>COMPLETED</b>
c)					
d)	Page 115 – Balance Sheet level of debt outstanding for both adult social care and sundry –	<b>Head of Finance to inform Head of Revenues and Benefits.</b>	The actuals at the end of September 2019 were far higher currently than the year-end target (Adult social care target £3.37m (actual £8.90m) Sundry target £1.71m (actual £4.19m)). The Committee would be expecting to see plans for how this would be addressed in the next report which was due to the January Committee meeting.	<p>This information request was passed on shortly after the meeting. The Head of Revenues and Benefits had arranged a meeting with the Chairman to discuss the issues early in January</p> <p>It was clarified in an email to the Committee on 20<sup>th</sup> January that since the November Committee the actual levels of overdue debt are much closer to target once “collectable” debt from NHS and other related parties are isolated.</p> <p>There is a full report on debt management from the Head of Revenues and Benefits as part of the current agenda.</p>	<b>COMPLETED</b>

e)	Page 119 - Line reading 'Greater Cambridge Partnership budgets not reported in CCC budget - 602.	<b>Head of Finance</b>	Request for more explanation on this to be circulated outside of the meeting.	Although Greater Cambridge Partnership transactions are hosted by Cambridgeshire County Council (and appear on the CCC ledger) they are subject to separate governance and accountability mechanisms – this adjustment shows the revenue impact of removing the Greater Cambridge Partnership elements from the management accounts for the County Council.	<b>COMPLETED</b>
f)	Page 120 Appendix 2 Reserves and Provisions County Fund balance	<b>Head of Finance</b>	Request for a breakdown of the £17m	A further breakdown of the target reserve balance was circulated as part of the email to the Committee on various issues raised at the November meeting on 20 <sup>th</sup> January. The information is reproduced at the appendix to this minute action log.	<b>COMPLETED</b>
<b>6.</b>	<b>MINUTE 235. INTERNAL AUDIT PROGRESS REPORT</b>				
	Section 2 – fraud and corruption update.	<b>Audit and Risk Manager to liaise with the Schools Intervention Service</b>	In answer to a question raised regarding the suspected bank mandate fraud at a school, it was clarified that schools had been given advice regarding the risk in this area. The Chairman suggested that if the advice was only being given to maintained schools it should also be provided to all academy schools in the County.	<b>This request from the Committee had been passed on by Internal Audit to the Schools Intervention Service</b>	<b>COMPLETED</b>

<b>MINUTES 24<sup>TH</sup> SEPTEMBER</b>					
<b>ITEM NO.</b>	<b>MINUTE NUMBER / REPORT TITLE / AGENDA PAGE NUMBER</b>	<b>ACTION TO BE TAKEN BY</b>	<b>ACTION (INCLUDING WHERE RELEVANT PAGE NUMBER)</b>	<b>COMMENTS</b>	<b>COMPLETED</b>
8.	<b>MINUTE 212 ACTION LOG</b>  debrief between officers and EY to identify improvements that could be made to avoid the delays	<b>Head of Finance</b>	The Chairman asked that the outcomes of this debrief should be brought to the Committee, which was agreed.	As the Accounts were not available for sign off at the October Special Committee meeting the report with details of improvements is included on the current agenda.	<b>COMPLETED</b>
9.	<b>MINUTE 217. COMMUNITY TRANSPORT ACTION PLAN UPDATE</b>				
	<b>Reclamation of Public Funding</b>	<b>Chief Internal Auditor / Chief Finance Officer</b>	Request for a provisional target date.	On 19 <sup>th</sup> November Democratic Services was updated that this would now be March due to the continued negotiations.	<b>Ongoing</b>
<b>MINUTES 11<sup>TH</sup> JUNE</b>					
7.	<b>MINUTE 188. DEBT RECOVERY – LEVEL OF OUTSTANDING DEBT UPDATE REPORT (pages 3-10)</b>				

	<b>a) Targets in future Reports</b>	<b>R Bates</b>	The need to see targets for the collection agents and the metrics of success on collecting certain types of debt.	<b>This has been included in the report on the current agenda.</b>	<b>COMPLETED</b>
	<b>b) Debt of a seasonal Nature / safe debts</b>	<b>R Bates</b>	Request that future reports identify debts which were of a seasonal nature and those regarded as safe debtors, in order to help identify if they were distorting the true level of outstanding debt.	<b>This has been included in the report on the current agenda.</b>	<b>COMPLETED</b>
	<b>c) expansion of reasons for non-payment</b>	<b>R Bates</b>	Request for the January report to include an expansion of reasons for non-payment and whether these had increased in certain categories.	<b>This has been included in the report on the current agenda.</b>	<b>COMPLETED</b>

## APPENDIX

<b>Risk</b>	<b>Source of risk</b>	<b>£m</b>
Inflation	0.5% variation on Council inflation forecasts.	0.8
Demography	0.5% variation on Council demography forecasts.	0.8
Interest rate change	0.5% variation in the Bank of England Base Rate.	0.1
Council Tax	Inaccuracy in District tax base forecasts and collection levels.	4.6
Business Rates	Inaccuracy in District taxbase forecasts of County share of Business Rates to the value which triggers the Safety Net.	0.4
Business Rates payable	Impact of revaluation on Business Rates payable.	0.5
Unconfirmed specific grant allocations	Value of as yet unannounced specific grants different to budgeted figures.	1.4
Deliverability of savings against forecast timescales	Savings to deliver Business Plan not achieved.	2.5
Non-compliance with regulatory standards	E.g., Information Commissioner fines.	0.5
Major contract risk	E.g., contractor viability, mis-specification, non-delivery	2.1

**DEBT MANAGEMENT UPDATE**

**To:** Audit and Accounts Committee

**Date:** 28<sup>th</sup> January 2020

**From:** LGSS Head of Revenues and Benefits

**Electoral Division(s):** All

**Purpose:** To update the Committee on actions being taken to control and manage debt.

**Key Issues:** *The levels of aged debt in Cambridgeshire had been increasing and the Committee were seeking re – assurance of management actions and that progress was being made in the management of debts owed to the Council.*

**Recommendation:** The Committee is asked:

- a) To note the actions and approach being taken to manage income collection and debt recovery
- b) Agree that a further update will be provided on 2019/20 position (Q4 outturn) in June 2020
- c) To confirm future reporting requirements

<b><i>Officer contact:</i></b>	
Name:	Robin Bates
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Tel:	01908 25 2082

## **BACKGROUND**

- 1.1 Members have been monitoring the position with outstanding debt having noted that Cambridgeshire County Council (CCC) needed to lower the level of operational debt outstanding.
- 1.2 This report is an update following the previous report presented to both the Audit and Accounts and General Purpose Committee meetings in June 2019 and sets out the current position, the actions being taken to reduce debt as well as an update on progress made within Quarter 1(Q1) to Quarter 3 (Q3) of 2019/20.

## **2 ACTIVITY UPDATE**

- 2.1 For the purposes of like for like comparison this report provides an update against the tables and metrics provided as part of the report in January and June 2019.
- 2.2 A new reporting pack has been implemented, which provides a better visibility of balances across the Council by comparing and tracking collection rates as well as showing where overdue balances are in terms of resolution.
- 2.3 The month end reporting pack now reflects the Directorates that are reported directly out of the ERP system. The new pack also drills down into the detail to separate out Cambridgeshire and Peterborough NHS Clinical Commissioning Group (CCG) debt as this debt is low volume and high value which is classed as delayed payment and is managed directly by CCC Finance team.
- 2.4 Customer contact is now being managed directly into the Debt Team rather than fielded through the helpdesk. This allows a skilled recovery officer to speak directly to the customer on their first contact.
- 2.5 Highlights of the activity and progress over recent months to pursue overdue balances and debts are detailed below:
  - Recovery letters are now issued automatically as an invoice passes the due date for payment
    - 1<sup>st</sup> Reminder issued 7 days after due date for payment
    - Final Notice issued 17 days after due date for payment
    - Letter Before Action issued 28 days after due date for payment

Recovery letters Issued between 1st April 19 and 31<sup>st</sup> December 19

	<b>Number of notices</b>	<b>Value (£m)</b>
Reminder	8,580	41.19
Final Notice	6,011	25.52
Letter Before Action	2,636	20.17
<b>Total</b>	<b>17,227</b>	<b>86.88</b>

- The Collection Agents Bristow & Sutor are now supporting debt management in CCC based on 0% commission - which is a 15% saving on commission charge by previous collection agents used. Initial collection and contact rates are positive with just under £75k recovered between October and December.
- The data cleanse and case review has continued and has produced opportunities to escalate debts through the appropriate course of recovery by referral to collection agents, to regulated legal providers or recommended for write off. This followed resourcing issues within the service throughout 2018/19.
- Cases are regularly reviewed with LGSS Law and continue to be pursued through the courts where appropriate. Recovery through the courts does carry cost to CCC and therefore action is carefully considered before and during proceedings.
- The case review carried out by the debt team included some root cause analysis, which has identified some gaps in ASC processes. The Debt Team are liaising with relevant service areas in order to address and support a more consistent approach which will maximise collection and ensure accurate invoicing.
- Each month members from each debt team (CCC, Northamptonshire County Council (NCC) & Milton Keynes Council (MKC)) meet to discuss common issues and share knowledge and expertise at a debt working group. Ideas and suggestions put forward by the debt working group are reviewed and either internal processes revised or change requests are submitted to Business Systems when needed.
- High value invoices are monitored and individually managed.
- Uncollectable debts are being moved through to write off with £72,678 written off to date and further invoices totalling just under £144,000 due for write-off in January 2020. These debts are uncollectable on the

grounds that they are either uneconomical to pursue, the customer is deceased or that all methods of recovery available to the service have been considered. Further work continues on identifying uncollectable debts and passing for write-off by 31 March 2020.

- Regular meetings are being held with Finance Operations and wider teams that support debt management to review and improve the end to end process. Monthly Top Debtor meetings are being established to be proactive on large outstanding debts. This allows the Service to be actively involved if there are any billing discrepancies or if all outstanding debt recovery routes have been exhausted an action plan of the way forward can be agreed. This will increase the amount of time debt officers have to actively chase debt rather than resolving queries on the validity of a debt.

### 3. KEY PERFORMANCE INDICATORS

#### 3.1 Collection Rate

The Chartered Institute of Public Finance and Accountancy (CIPFA) benchmark standard is to measure % of invoices raised and debt collected within 90 days during the financial year. CCC results against the CIPFA benchmark average for 2018/19 are shown below:

<b>% cleared in 90 Days</b>	<b>By Value</b>	<b>By Volume</b>
<b>CIPFA benchmarking average 2018/19</b>	<b>87%</b>	<b>87%</b>
<b>CCC 2018/19</b>	<b>95%</b>	<b>84%</b>

In addition the service tracks the overall % of invoices raised and cleared over the life of the debt. The table below show the current % for invoices raised in current financial year as at 31<sup>st</sup> December 19:

<b>Value</b>	<b>Apr-19</b>	<b>May-19</b>	<b>Jun-19</b>	<b>Jul-19</b>	<b>Aug-19</b>	<b>Sep-19</b>	<b>Oct-19</b>	<b>Nov-19</b>
<b>Invoiced (£m)</b>	22.55	7.27	18.38	9.17	6.18	8.32	20.49	20.12
<b>Collected (£m)</b>	22.02	7.06	17.99	8.41	5.12	7.48	18.93	8.19
<b>In Year Collection Rate</b>	<b>98%</b>	<b>97%</b>	<b>98%</b>	<b>92%</b>	<b>83%</b>	<b>90%</b>	<b>92%</b>	<b>41%</b>
<b>Volume</b>								
<b>No. of invoices issued</b>	4,391	5,017	5,314	5,206	4,079	4,717	4,351	6,465
<b>No. of Invoices cleared</b>	4,147	4,811	4,950	4,780	3,692	4,228	3,737	4,223
<b>In Year Collection Rate by volume</b>	<b>94%</b>	<b>96%</b>	<b>93%</b>	<b>92%</b>	<b>91%</b>	<b>90%</b>	<b>86%</b>	<b>65%</b>

This indicator demonstrates that the majority of invoices raised during the year are being collected, the % collected increasing the further an invoice moves through the initial recovery cycle.



### 3.2 Movement in Overall Debt

3.2.1 The debt recovery function moved into the LGSS Revenues & Benefits service at the end of February 2019. A high level comparison of the overall CCC debt movement through Q2 and Q3 indicates an £1.31m improvement in the overall debt position.

#### Movement in overall debt position since 1 March 2019

Overdue Debt £m							
	1-30 days	31-90 days	91-183 days	184-365 days	366-730 days	Over 730 days	Total
01/03/2019	12.01	2.72	3.05	4.97	3.63	1.77	28.15
01/10/2019	2.20	1.64	2.21	2.89	6.26	1.73	16.93
01/01/2020	12.22	2.42	2.19	2.60	5.53	1.88	26.84
<b>Movement</b>	<b>0.21</b>	<b>(0.3)</b>	<b>(0.86)</b>	<b>(2.37)</b>	<b>1.9</b>	<b>0.11</b>	<b>(1.31)</b>

The above table demonstrates that whilst aged debt is continually being cleared, evidenced by the reduction in overall debt at the end of Q2, there are always new invoices being raised so there will always be debt reported as outstanding. At the end of Q3 two invoices totalling £8.8m due for payment by Cambridgeshire & Peterborough NHS CCG on 14 December 2019 had become overdue thereby increasing 1-30 days from the amount reported at the end of Q2. Strong debt management is important to ensure that all future debt does not become problem debt. The focus in the last 6 months has been to ensure that new debt does not become old debt and the overall reduction in debt between 31 and 365 days evidences this. In Q4 we are now working on reviewing our oldest debts.

3.2.2. In order to examine further the movement in aged debt that has taken place an analysis has been undertaken of the debt that was outstanding at 1 March 2019 and the position of those debts at the end of Q2 and Q3.

#### Analysis of current position of invoices that were unpaid as at 1 March 2019

	Not Yet Due £m	Overdue Debt £m						
Balance at	0 days	1-30 days	31-90 days	91-183 days	184-365 days	366-730 days	Over- 730 days	Total
01/03/2019	7.38	12.01	2.72	3.05	4.97	3.63	1.77	35.53
01/10/2019	0.90	0.40	0.39	1.71	3.83	2.43	1.18	10.84
01/01/2020	0.51	0.26	0.33	1.54	3.60	2.30	1.04	9.58
<b>Movement</b>	<b>(6.87)</b>	<b>(11.75)</b>	<b>(2.39)</b>	<b>(1.51)</b>	<b>(1.37)</b>	<b>(1.33)</b>	<b>(0.73)</b>	<b>(25.95)</b>

Of the £35.53m total debt that was outstanding at 1 March 2019, (this included invoices that which were not yet due for payment at that time), only £10.84m remained unpaid at 1 October 2019 and by 31 December that had further reduced to £9.58m, a reduction in debt of £25.95m.

Again the most significant movement in the debt can currently be seen in the earlier stages of recovery demonstrating the effect of our focus on ensuring that new debt does not become aged debt and confirmed by the in year collection % figures earlier.

### 3.3 Classification of Overdue Debt to identify Debt Issue

The classification and analysis of debt is imperative in order to recognise from the total outstanding debt what should be considered as a “debt issue”. Through improved reporting we are now able to produce a simple table to show this transparently and this allows the debt team to focus resource on the recovery of ‘problem’ aged debt.

The table at 3.2.1 above provides an overall debt figure of £26.84m as at 31 December 2019. However within this figure £14.01m is due from Cambridge and Peterborough NHS CCG and £0.5m from LGSS Law. The collection from both of these is currently monitored and managed by CCC Finance team rather than the debt team. The overall debt under the management of the debt team is £12.33m. This can be further broken down to identify ‘problem debt’ or the actual debt where collection is or may be an issue and is currently under recovery by the debt team.

**01/01/2020**

	<b>Total Overdue £m</b>	<b>Pre 18/19 Overdue Debt £m</b>	<b>Post 18/19 Overdue Debt £m</b>
<b>Total Overdue Debt with Debt Team</b>	<b>12.33</b>	<b>2.25</b>	<b>10.08</b>
Already earmarked for write off	-0.14	-0.07	-0.07
Unallocated Credit Notes	-1.77	-0.45	-1.32
Secured via instalments	-1.73	-0.48	-1.25
Secured against a property	-0.23	-0.18	-0.05
Service area disputed - payment delay (a)	-1.09	-0.25	-0.84
<b>Total Debt Issue</b>	<b>7.37</b>	<b>0.82</b>	<b>6.55</b>

(a) These are invoices that have been disputed by the customer after being raised and are currently under investigation by the service area and debt recovery action is suspended until the review is completed. They will return to recovery if the dispute is dismissed.

A further analysis is undertaken to drill down into the overall debt to distinguish between Adult Social Care Debt and other Sundry Debts.

The overall debt managed by the debt team of £12.34m is split between £7.81m for ASC and £4.52m for Sundry. Of this, the total debt which is or may become an issue with regard to collection is split £5.94m for ASC and £ 1.43m for sundry.

## 01/01/2020

<b>Adult Social Care</b>	<b>Total Overdue £m</b>	<b>Pre 18/19 Overdue Debt £m</b>	<b>Post 18/19 Overdue Debt £m</b>
<b>Total Overdue Debt with Debt Team</b>	<b>7.81</b>	<b>1.92</b>	<b>5.89</b>
Already earmarked for write off	-0.12	-0.06	-0.06
Unallocated Credit Notes	-0.08	0.00	-0.08
Secured via instalments	-0.71	-0.41	-0.3
Secured against a property	-0.22	-0.17	-0.05
Service area disputed - payment delay (a)	-0.74	-0.16	-0.58
<b>Total Debt Issue</b>	<b>5.94</b>	<b>1.12</b>	<b>4.82</b>

## .01/01/2020

<b>Sundry Debt</b>	<b>Total Overdue £m</b>	<b>Pre 18/19 Overdue Debt £m</b>	<b>Post 18/19 Overdue Debt £m</b>
<b>Total Overdue Debt with Debt Team</b>	<b>4.52</b>	<b>0.33</b>	<b>4.19</b>
Already earmarked for write off	-0.02	-0.01	-0.01
Unallocated Credit Notes	-1.69	-0.45	-1.24
Secured via instalments	-1.02	-0.07	-0.95
Secured against a property	-0.01	-0.01	0.000
Service area disputed - payment delay (a)	-0.35	-0.09	-0.26
<b>Total Debt Issue</b>	<b>1.43</b>	<b>-0.3</b>	<b>1.73</b>

(a) The payment of these invoices is being managed by the CCC finance team and therefore is not considered problem debt or subject to recovery action at the present time

## 4. Summary

4.1 It was predicted in the June 2019 report that with stable resourcing of the team together with the improvement plan the service would deliver an expected reduction in overall outstanding debt (£) at CCC.

4.2 The % of invoices cleared after 90 days for 2018/19 was 95% of the value raised compared to a CIPFA benchmarking average of 87% (3.1).

- 4.3 The high level comparison of the overall CCC debt position at 1 March 2019 and 1 January 2020 shows an £1.3m improvement in the overall debt position (3.2.1)
- 4.4 With debt profiling now in place and reported on, it is possible to report excluding debt that is not managed by the Debt Team (NHS CCG & LGSS Law). Taking this into account the total overdue debt position at 1 January 2020 was £12.33m against a forecasted position of £12m of which £7.37m is currently under recovery by the Debt Team. (3.3)
- 4.5 Further work will continue until year end to improve review and cleanse aged debt and to review debt currently marked as in dispute with the service area. Work is to be undertaken to create a collectability matrix for overdue debt to assist in budgeting and forecasting of future bad debt provision requirements.
- 4.6 Future reporting of debt will be provided quarterly based on three key performance indicators identified:
- (a) Collection Rates
  - (b) Overall Debt Movement
  - (c) Classification of Overdue Debt to monitor 'Total Debt Issue'

Background Papers: None

**BREXIT PREPARATION**

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

*Date:* **28 January 2020**

*From:* **Sue Grace – Director Customer and Digital Services**  
**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 the time of writing, the United Kingdom (UK) is set to leave the European Union (EU) on 31 January 2020 with a withdrawal deal. This will be followed by a period of transition until 31 December 2020 during which time the UK will still follow the European Union's rules and regulations whilst the Government negotiates to get all its new rules and policies in place. These negotiations will determine what the future relationship with the EU will look like. Therefore, it is imperative that the Council continues to work with Central Government and our regional and local partners to identify the potential impacts of this on our organisation, our staff, our local economy and our residents.
- 1.2 This report updates Members on the preparations that have been taking place since the last report, presented to this Committee on 28 March 2019, and since the subsequent monthly updates, the last one being circulated in November 2019.

## **2. MAIN ISSUES**

- 2.1 The Brexit Officer Taskforce has continued to review information coming from Government, and through our professional networks, to ensure we are focusing on the key issues. It is supported by regular meetings and online communication.
- 2.2 Working across Cambridgeshire County Council and Peterborough City Council our focus is on our statutory responsibilities and our customers in their interaction with council services. As more information becomes available, we will do all we can to support our communities and prepare our workforce for the future.
- 2.3 On 24 December 2019 both Councils received a letter from the Ministry for Housing, Communities and Local Government (MHCLG) confirming that No Deal preparations were being stood down at a national level and that MHCLG did not require any further reporting from Local Resilience Forums on No Deal preparations. This letter confirmed that the focus now is on the delivery aspects of the current Deal, the future relationship negotiations and preparing for the end of the implementation period.
- 2.4 However, many of the themes that we had been considering continue to be relevant. Our view of the priority themes for this coming period are:
  - Keeping abreast of the latest information and progress on the EU Settlement Scheme including:
    - Identifying vulnerable people who may not understand the requirements and signposting them for support.
    - Identifying and supporting children and young people in care and care leavers, who are EU citizens, to apply for Settled Status.
  - Monitoring updated information on the EU Settlement Scheme and how it impacts on the workforce of both Cambridgeshire County Council and Peterborough City Council, and also on the workforce of the services that we

commission. This includes raising awareness and providing information to encourage affected personnel to apply for Settled Status.

- Keeping abreast of the latest information such as the revised immigration policy, so we understand changes to rules for recruiting staff from outside the UK, or the new trade deals so we understand the impact on key sectors in our local economy.
- Maintaining a watching brief on the latest position with regard to EU funding.
- Monitoring the position on Regulations and Legislation, including procurement and data protection regulations.

- 2.5 We will be reviewing our Communications Strategy and our Community Engagement Strategy. The Communications Strategy includes a page on both Councils' websites which is regularly updated. This directs people to Government sources of information.
- 2.6 As part of our activity with our own workforce around Settled Status Peterborough City Council have approached two employees who have applied for and been given Settled Status with a view to developing case studies that can be shared with the rest of the workforce. One of these case studies has now been published.
- 2.7 Service leads continue to work with our commissioned services, such as care providers, to ensure that plans are in place for their workforce. Cambridgeshire County Council and Peterborough City Council carried out an audit to understand what Business Continuity Plans were in place from Adult Social Care providers and ongoing assurance of provider Business Continuity Plans is embedded within regular contract monitoring. We continue to support providers in their planning, including ensuring regular two way communication on government guidance, advice and evolving issues; sharing of best practice and engagement in system wide and regional planning events to ensure wider learning and a co-ordinated approach.
- 2.8 We are continuing to proactively source all available information to better inform our work and our citizens. This includes distributing Government updates to relevant parties, participating in calls into Government as well as researching their online content. We are directly engaging with the Local Government Association and the Strategic Migration Partnership. For instance on the 15 January officers were involved in a telecom with local authority partners for an update on the EU Settlement scheme and the East of England Local Government Association has requested regular updates on the economic and business impacts of EU exit, and subsequently transition, planning – this is led by the Combined Authority.

### 3. NEXT STEPS

- 3.1 Our most recent taskforce meeting was on 13 January 2020. We will review the nature and the frequency of our meetings as more information becomes available.

Source Documents	Location
None	N/A





**PERFORMANCE REPORT – QUARTER 2 2019-20**

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

*Meeting Date:* **28 January 2020**

*From:* **Director – Business Improvement and Development**

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

*Forward Plan ref:* **Not applicable**      *Key decision:* **No**

*Purpose:* **To provide performance monitoring information**

*Recommendation:* **To note and comment on performance information**

<b><i>Officer contact:</i></b>		<b><i>Member contacts:</i></b>	
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## 1. BACKGROUND

- 1.1 This report provides an update on the performance measures monitored by Service Committees, where those indicators are 'Red' or 'Blue' (i.e. negative or positive exceptions). The report covers the period of Quarter 2 2019/20, activity having taken place up to the end of September 2019.
- 1.2 The report contains information on:
- Current and previous performance and projected linear trend
  - Current and previous targets (not all indicators have targets, this may be because they are being developed or because the indicator is being monitored for context)
  - Red / Amber / Green / Blue (RAG) status
  - Direction for improvement (this shows whether an increase or a decrease is good)
  - Change in performance (this shows whether performance is improving or deteriorating)
  - Statistical neighbour performance (only available where a standard national definition of indicator is being used)
  - Indicator description
  - Commentary on the indicator
- 1.3 The following RAG statuses are being used:
- Red – current performance is 10% or more from target
  - Amber – current performance is off target by less than 10%
  - Green – current performance is on target or better by up to 4%
  - Blue – current performance is better than target by 5% or more
  - Baseline – indicators performance is currently being tracked in order to inform the target setting process
  - Contextual – these measures track key activity being undertaken, but where a target has not been deemed pertinent by the service lead
- 1.4 This is the second time that the new report template format has been used with Service Committees, and there have been some changes in format in response to feedback.
- 'Blue' replaces 'Very Green' in order to ensure consistency with other colour schemes used to summarise performance
  - Text font and size has been increased and standardised
  - The presentation of the 'direction for improvement' and 'change in performance' has been changed to improve clarity
- 1.5 Feedback from the previous Audit and Accounts Committee that it would be useful to add in brackets on the Appendix how many total indicators there were for each of the three main outcomes, and that the key in the charts could be made clearer, has been noted. Unfortunately reports had already been produced for December Committees at the time and so will be included in the next round (Q3 performance, to the end of December). The total number of indicators monitored by all Committees is shown at 2.1 below.
- 1.6 Information about all performance indicators monitored by the Council Committees will be published on the internet at <https://www.cambridgeshire.gov.uk/council/finance->

[andbudget/finance-&-performance-reports/](#) following the General Purposes Committee meeting in each quarterly cycle.

## **2. CURRENT PERFORMANCE – SERVICE COMMITTEE INDICATORS**

2.1 Current performance of indicators monitored by Committees is as follows:

<b>Status</b>	<b>Number of indicators</b>	<b>Percentage of total indicators</b>
Blue	16	15.2%
Green	18	17.1%
Amber	17	16.2%
Red	19	18.1%
Contextual	17	16.2%
Baseline	2	1.9%
TBC	16	15.2%
<b>Total</b>	<b>105</b>	

There are 105 indicators monitored across the Council's Service Committees. An exception report detailing the 'Blue' and 'Red' indicators can be found in Appendix 1.

## **3. ALIGNMENT WITH CORPORATE PRIORITIES**

### **3.1 A good quality of life for everyone**

There are no significant implications for this priority.

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

There are no significant implications for this priority.

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

There are no significant implications for this priority.

## **4. SIGNIFICANT IMPLICATIONS**

### **4.1 Resource Implications**

There are no significant implications within this category.

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

There are no significant implications within this category.

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

There are no significant implications within this category.

#### **4.4 Equality and Diversity Implications**

There are no significant implications within this category.

#### **4.5 Engagement and Communications Implications**

There are no significant implications within this category.

#### **4.6 Localism and Local Member Involvement**

There are no significant implications within this category.

#### **4.7 Public Health Implications**

There are no significant implications within this category.

<b>Source Documents</b>	<b>Location</b>
Performance Report Q2, General Purposes Committee, 17 December 2019	<a href="https://tinyurl.com/yx5v8ufk">https://tinyurl.com/yx5v8ufk</a>

Produced on:

04 December 2019



# Corporate Performance Report

## Quarter 2

### 2018/19 financial year

#### General Purposes Committee

Business Intelligence  
Cambridgeshire County Council  
[business.intelligence@cambridgeshire.gov.uk](mailto:business.intelligence@cambridgeshire.gov.uk)

Data Item	Explanation
<b>Target / Pro Rata Target</b>	The target that has been set for the indicator, relevant for the reporting period
<b>Current Month / Current Period</b>	The latest performance figure relevant to the reporting period
<b>Previous Month / previous period</b>	The previously reported performance figure
<b>Direction for Improvement</b>	Indicates whether 'good' performance is a higher or a lower figure
<b>Change in Performance</b>	Indicates whether performance is 'improving' or 'declining' by comparing the latest performance figure with that of the previous reporting period
<b>Statistical Neighbours Mean</b>	Provided as a point of comparison, based on the most recently available data from identified statistical neighbours.
<b>England Mean</b>	Provided as a point of comparison, based on the most recent nationally available data
<b>RAG Rating</b>	<ul style="list-style-type: none"> <li>• <b>Red</b> – current performance is off target by more than 10%</li> <li>• <b>Amber</b> – current performance is off target by 10% or less</li> <li>• <b>Green</b> – current performance is on target or up to 4% over target</li> <li>• <b>Blue</b> – current performance is over target by 5% or more</li> <li>• <b>Baseline</b> – indicates performance is currently being tracked in order to inform the target setting process</li> <li>• <b>Contextual</b> – these measures track key activity being undertaken, but where a target has not been deemed pertinent by the relevant service lead</li> </ul>
<b>Indicator Description</b>	Provides an overview of how a measure is calculated. Where possible, this is based on a nationally agreed definition to assist benchmarking with statistically comparable authorities
<b>Commentary</b>	Provides a narrative to explain the changes in performance within the reporting period
<b>Useful Links</b>	Provides links to relevant documentation, such as nationally available data and definitions

## Indicator 20: 2C(2) Average monthly number of bed day delays (social care attributable) per 100,000 18+ population

Return to Index

December 2019

Target	Current Month	Previous Month	Direction for Improvement	Change in Performance
114.0	161.9	109.5	↓	Declining
Statistical Neighbours Mean (2017/18)	England Mean (2017/18)	RAG Rating		
194.0	129.0	R		

## Indicator Description

This measure reflects the number of delays in transfer of care which are attributable, to social care services. A delayed transfer of care from acute or non-acute (including community and mental health) care occurs when a patient is ready to depart from such care and is still occupying such a bed.

Calculation:  
 $(X/Y) \times 100,000$

Where:

X: The average number of delayed transfers of care (for those aged 18 and over) each day that are attributable to Social Care. This is the average of the 12 monthly "DTOC Beds" figures calculated from the monthly Situation Report (SitRep).

Y: Size of adult population in area (aged 18 and over)

## Useful Links

NHS Digital 2017/18 Data:

<https://digital.nhs.uk/data-and-information/publications/clinical-indicators/adult-social-care-outcomes-framework-ascof/current>

NHS Digital Archived Data:

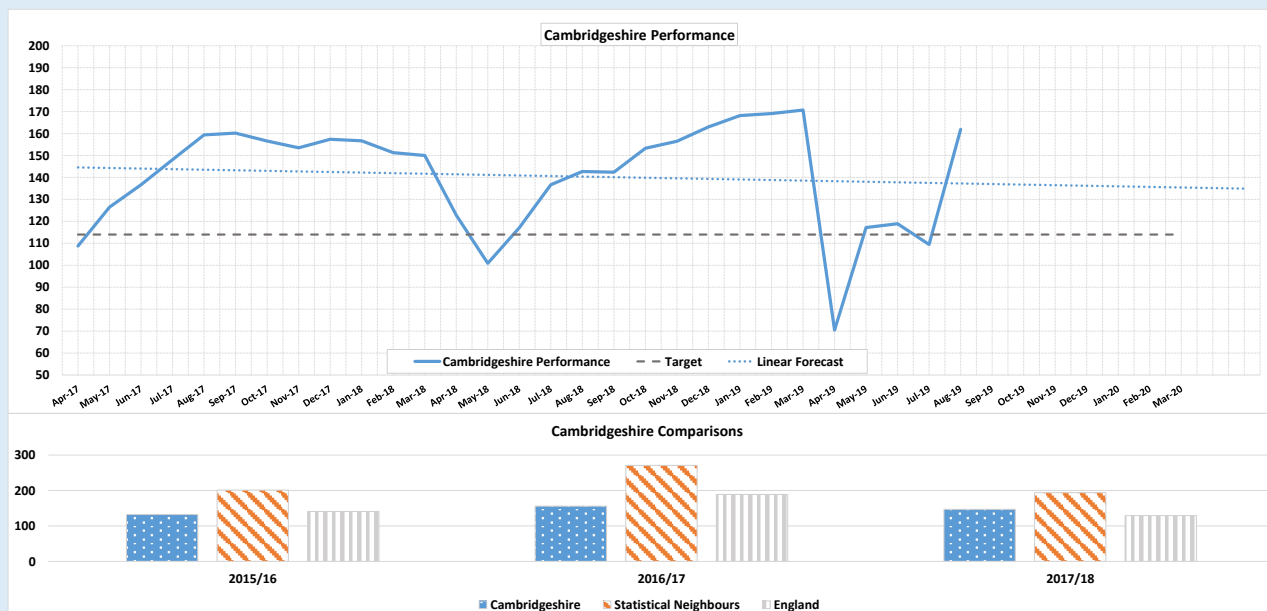
<https://digital.nhs.uk/data-and-information/publications/clinical-indicators/adult-social-care-outcomes-framework-ascof/archive>

LG Inform:

<https://lginform.local.gov.uk/>

The Adult Social Care Outcomes Framework 2018/19 Handbook of Definitions:

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/687208/Final\\_ASCOF\\_handbook\\_of\\_definitions\\_2018-19\\_2.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/687208/Final_ASCOF_handbook_of_definitions_2018-19_2.pdf)



(Mean England and Statistical Neighbour data obtained from NHS Digital)

## Commentary

August saw a steep increase in the number of delays compared to the preceding few months. Although recent performance is exceeding the target ceiling, the period from Apr-Jul 19 has seen figures below or within 10% of target, which, relatively speaking is significantly better than at any other 3 month period in recent years.

Across this period, delays arranging domiciliary care accounted for 62% of social care attributable bed day delays. This reason was the most common cause for ASC delays for the top 4 hospital trusts reporting DTOCs in Cambridgeshire, Cambridge University Hospitals FT, North West Anglia FT, Cambridgeshire & Peterborough FT and Queen Elizabeth Hospital.

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.

## Indicator 21: 1F Proportion of adults, in contact with secondary mental health services, who are in paid employment

[Return to Index](#)

December 2019

Target	Current Month	Previous Month	Direction for Improvement	Change in Performance
12.5%	13.5%	13.4%	↑	Improving
Statistical Neighbours Mean (2017/18)	England Mean (2017/18)	RAG Rating		
9.3%	7.0%	B		

## Indicator Description

The measure shows the percentage of adults receiving secondary mental health services in paid employment at the time of their most recent assessment, formal review or other multi-disciplinary care planning meeting.

Adults here are defined as those aged 18 to 69 who are receiving secondary mental health services and who are on the Care Programme Approach (CPA). The measure is focused on 'paid' employment. Voluntary work is to be excluded for the purposes of this measure.

Calculation:  
 $(X/Y) \times 100$

Where:

X: Number of working age adults (18-69 years) who are receiving secondary mental health services and who are on the CPA recorded as being in employment. The most recent record of employment status for the person during the previous twelve months is used.

Y: Number of working age adults (18-69 years) who have received secondary mental health services and who were on the CPA at the end of the month.

## Useful Links

NHS Digital 2017/18 Data:

<https://digital.nhs.uk/data-and-information/publications/clinical-indicators/adult-social-care-outcomes-framework-ascof/current>

NHS Digital Archived Data:

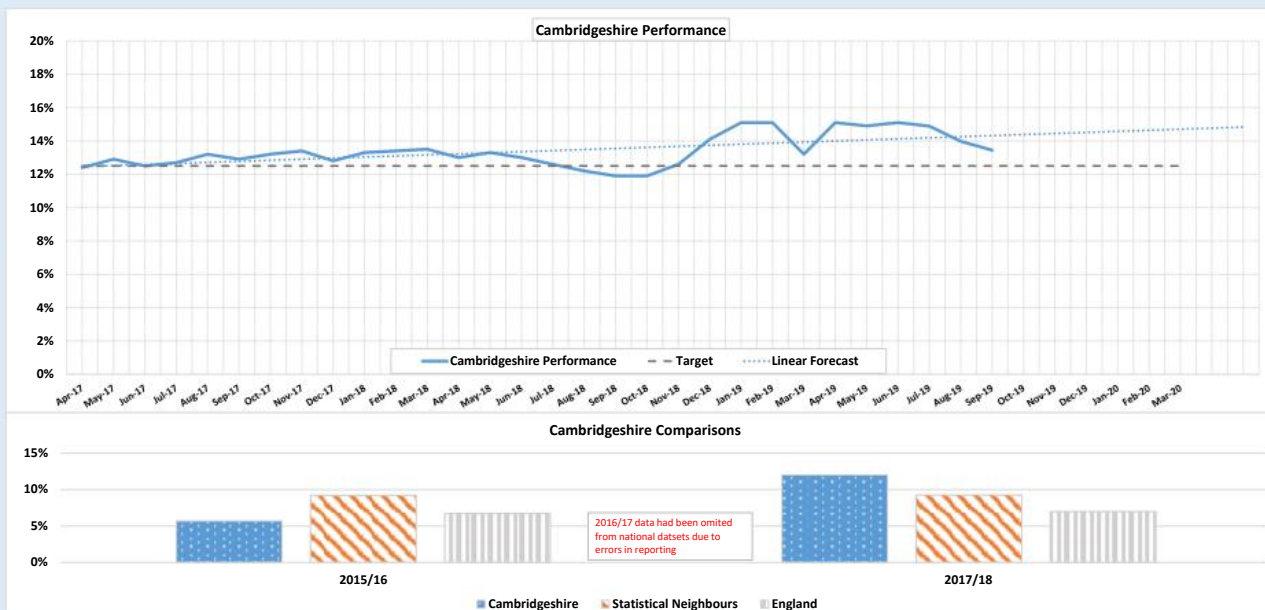
<https://digital.nhs.uk/data-and-information/publications/clinical-indicators/adult-social-care-outcomes-framework-ascof/archive>

LG Inform:

<https://lginform.local.gov.uk/>

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[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/687208/Final\\_AScoF\\_handbook\\_of\\_definitions\\_2018-19\\_2.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/687208/Final_AScoF_handbook_of_definitions_2018-19_2.pdf)



(Mean England and Statistical Neighbour data obtained from NHS Digital)

## Commentary

Performance at this measure is above target. Reductions in the number of people in contact with services are making this indicator more variable while the numbers in employment are changing more gradually.



## Indicator 105: Percentage of adult safeguarding enquiries where outcomes were at least partially achieved

[Return to Index](#)

December 2019

Target	Current Year	Previous Year	Direction for Improvement	Change in Performance
87.0%	95.3%	94.2%	↑	Improving
Statistical Neighbours Mean (2017/18)	England Mean (2017/18)		RAG Rating	
96.0%	94.0%		B	

## Indicator Description

The Care Act 2014 (Section 42) requires that each local authority must make enquiries, or cause others to do so, if it believes an adult is experiencing, or is at risk of, abuse or neglect. An enquiry should establish whether any action needs to be taken to prevent or stop abuse or neglect, and if so, by whom.

As part of the statutory reporting of safeguarding cases, those adults at risk may be asked what their desired outcomes of a safeguarding enquiry are. Where desired outcomes have been expressed, upon conclusion of the safeguarding enquiry the achievement of these outcomes is reported.

This data is collected as part of the statutory Safeguarding Adults Collection.

Calculation:  
 $(X/Y) \times 100$

Where:

X: The number of concluded enquiries where outcomes were either achieved or partially achieved.

Y: The number of concluded enquiries where the adult(s) expressed desired outcomes.

## Useful Links

NHS Digital 2017/18 Data:

<https://digital.nhs.uk/data-and-information/publications/clinical-indicators/adult-social-care-outcomes-framework-ascof/current>

NHS Digital Archived Data:

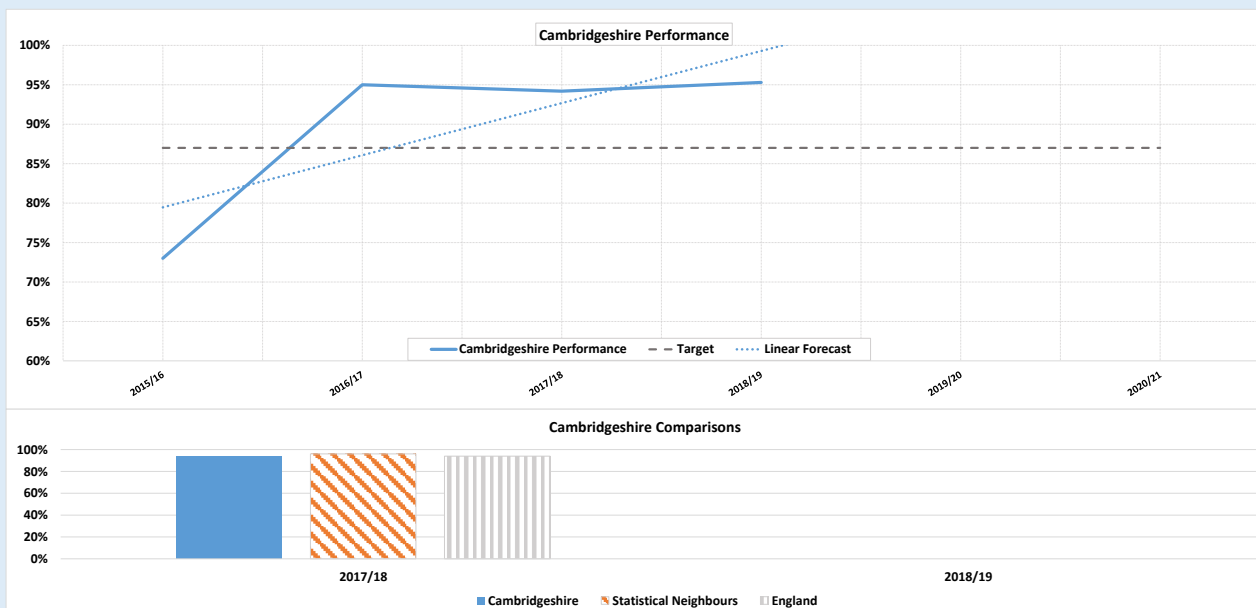
<https://digital.nhs.uk/data-and-information/publications/clinical-indicators/adult-social-care-outcomes-framework-ascof/archive>

LG Inform:

<https://lginform.local.gov.uk/>

The Adult Social Care Outcomes Framework 2018/19 Handbook of Definitions:

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/687208/Final\\_ASCOF\\_handbook\\_of\\_definitions\\_2018-19\\_2.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/687208/Final_ASCOF_handbook_of_definitions_2018-19_2.pdf)



(Mean England and Statistical Neighbour data obtained from NHS Digital)

## Commentary

Performance at this measure is strong and remains consistent with national performance and that of statistical neighbours. There is room for improvement in the number of adults at risk being asked to express their desired outcomes. In 2017/18, approximately 17% of adults at risk who were subject to a S42 enquiry were not asked for their desired outcomes.

## Indicator 126: 1C(2A) Proportion of adults receiving Direct Payments

[Return to Index](#)

December 2019

Target	Current Month	Previous Month	Direction for Improvement	Change in Performance
24.0%	21.6%	21.5%	↑	Improving
Statistical Neighbours Mean (2017/18)	England Mean (2017/18)	RAG rating		
31.7%	28.5%	R		

## Indicator Description

Research has indicated that personal budgets impact positively on well-being, increasing choice and control, reducing cost implications and improving outcomes.

The implementation of the SALT return has enabled this measure to be strengthened. Its scope has been limited to people who receive long-term support only, for whom self-directed support is most relevant, and this will better reflect councils' progress in delivering personalised services for users and carers. Both measures for self-directed support and direct payments have also been split into two, focusing on users and carers separately.

This measure reflects the proportion of people who receive a direct payment either through a personal budget or other means.

Calculation:  
(X/Y)\*100

X: The number of users receiving direct-payments and part-direct payments at the financial year end.

Y: Clients aged 18 or over accessing long term support at the financial year end.

## Useful Links

NHS Digital 2017/18 Data:

<https://digital.nhs.uk/data-and-information/publications/clinical-indicators/adult-social-care-outcomes-framework-ascof/current>

NHS Digital Archived Data:

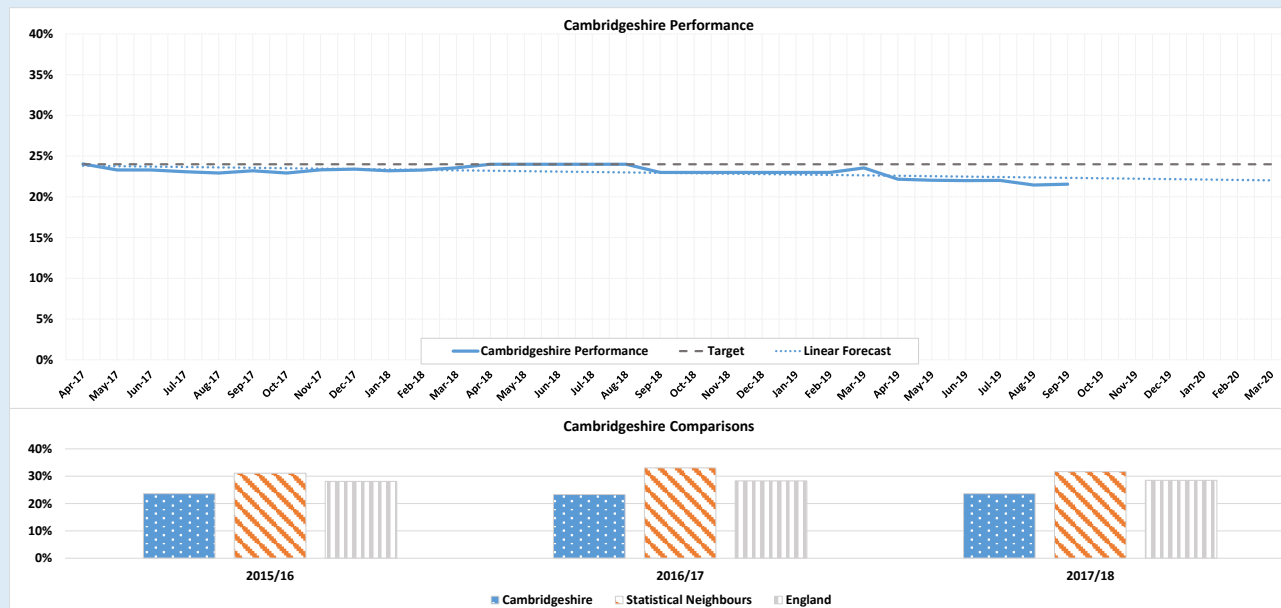
<https://digital.nhs.uk/data-and-information/publications/clinical-indicators/adult-social-care-outcomes-framework-ascof/archive>

LG Inform:

<https://lginform.local.gov.uk/>

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[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/687208/Final\\_ASCOF\\_handbook\\_of\\_definitions\\_2018-19\\_2.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/687208/Final_ASCOF_handbook_of_definitions_2018-19_2.pdf)



(Mean England and Statistical Neighbour data obtained from NHS Digital)

## Commentary

The proportion of adults receiving Direct Payments increased slightly at the end of 2018/19 bring this indicator to within 10% variance of target. The target for this indicator was increased during 2018 in order to reflect the eastern region average, causing the indicator to be below target. Performance in September climbed slightly compared to the previous month.

Work is underway to investigate why uptake of direct payments has reduced and put steps in place to address any issues as we would hope to increase use of direct payments as part of the move towards a more personalised approach.

## Indicator 140: 2D Percentage of new clients where the sequel to Reablement was not a long-term service

[Return to Index](#)

December 2019

Target	Current Year	Previous Year	Direction for Improvement	Change in Performance
77.8%	91.2%	93.0%	↑	Declining
Statistical Neighbours Mean (2017/18)	England Mean (2017/18)	RAG Rating		
79.5%	77.8%	B		

## Indicator Description

This measure will reflect the proportion of those new clients who received short-term services during the year, where no further request was made for ongoing support. Since short-term services aim to reable people and promote their independence, this measure will provide evidence of a good outcome in delaying dependency or supporting recovery – short-term support that results in no further need for services.

Short-term support is defined as 'short-term support which is designed to maximise independence', and therefore will exclude carer contingency and emergency support. This prevents the inclusion of short-term support services which are not reablement services.

Calculation:  
 $(X/Y) \times 100$

Where:

X: Number of new clients where the sequel to "Short Term Support to maximise independence" was "Ongoing Low Level Support"; "Short Term Support (Other)"; "No Services Provided - Universal Services/Signposted to Other Services"; "No Services Provided - No identified needs".

Y: Number of new clients who had short-term support to maximise independence. Those with a sequel of either early cessation due to a life event, or those who have had needs identified but have either declined support or are self-funding should be subtracted from this total.

## Useful Links

NHS Digital 2017/18 Data:

<https://digital.nhs.uk/data-and-information/publications/clinical-indicators/adult-social-care-outcomes-framework-ascof/current>

NHS Digital Archived Data:

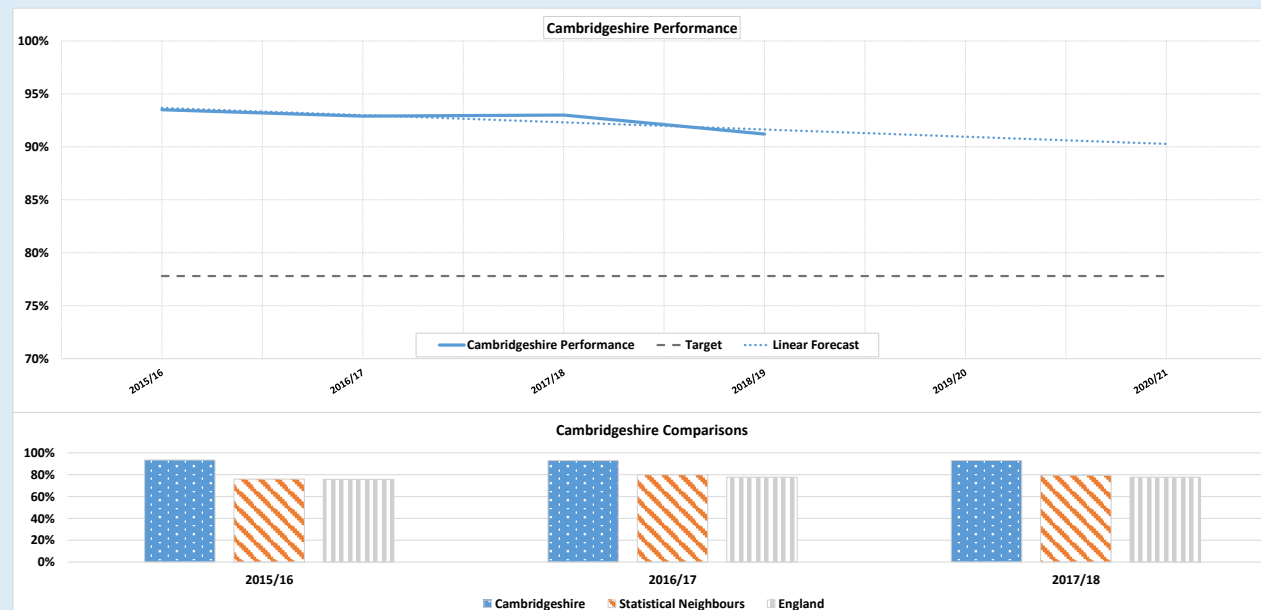
<https://digital.nhs.uk/data-and-information/publications/clinical-indicators/adult-social-care-outcomes-framework-ascof/archive>

LG Inform:

<https://lginform.local.gov.uk/>

The Adult Social Care Outcomes Framework 2018/19 Handbook of Definitions:

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/687208/Final\\_ASCOF\\_handbook\\_of\\_definitions\\_2018-19\\_2.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/687208/Final_ASCOF_handbook_of_definitions_2018-19_2.pdf)



(Mean England and Statistical Neighbour data obtained from NHS Digital)

## Commentary

Performance has dipped slightly in 2018/19 but is still comfortably above target, as well as the national and statistical neighbour averages.

## Indicator 162: Number of carers receiving Council funded support per 100,000 of the population

[Return to Index](#)

December 2019

Target	Current Year	Previous Year	Direction for Improvement	Change in Performance
271	622	612	↓	Declining
Statistical Neighbours Mean (2017/18)	England Mean (2017/18)	RAG rating		
280	249	R		

## Indicator Description

Carers assessment and targeted support can enable carers to continue caring for family members in their own homes and prevent carer breakdown.

The method used for calculating this measure is as follows:

$$R = X/Y * 100000$$

Where R is the rate per 100 000 members of the population.

X is the sum of all carers supported by the following the following delivery mechanisms (as defined by the Social Care SALT Return): "Direct Payment only", "Part Direct Payment", "CASSR Managed Personal Budget", "CASSR Commissioned Support only" and "Respite or other forms of carer support delivered to the cared-for-person".

And Y is the adult population of the county based on the relevant mid-year estimate from the Office for National Statistics.

Source: SALT LTS003, Table 1

## Useful Links

NHS Digital 2017/18 Data:

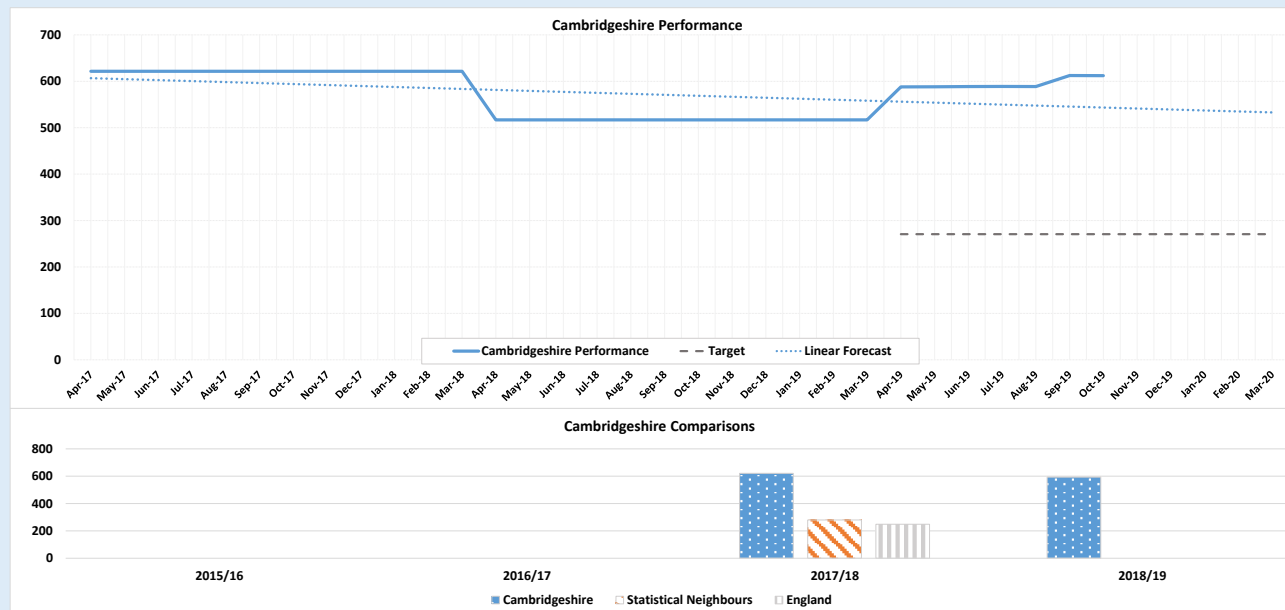
<https://digital.nhs.uk/data-and-information/publications/clinical-indicators/adult-social-care-outcomes-framework-ascf/current>

NHS Digital Archived Data:

<https://digital.nhs.uk/data-and-information/publications/clinical-indicators/adult-social-care-outcomes-framework-ascf/archive>

LG Inform:

<https://lginform.local.gov.uk/>



(Mean England and Statistical Neighbour data obtained from NHS Digital)

## Commentary

Recent performance has shown a slight increase in the number of carers supported with funded support. This appears to be due to an increase in the number of cared for people receiving respite, or other forms of support delivered directly to the cared-for-person.

In previous years direct payments were often used as a standard delivery mechanism for support a carer. There is now a greater focus on targeting support to carers in more varied ways which do not necessarily involve one-off grant payments. Recording of these interactions with carers is less robust than those involving a financial transaction and as such, the number of carers being supported appear to be in decline. Target represents a 50% reduction of Carer Direct Payments from the 2018/19 baseline.

## Indicator 1: Percentage children whose referral to social care occurred within 12 months of a previous referral

[Return to Index](#)

December 2019

Target	Current Month	Previous Month	Direction for Improvement	Change in Performance
20.0%	25.1%	22.2%	↓	Declining
Statistical Neighbours Mean (2017/18)	England Mean (2017/18)	RAG Rating		
22.6%	21.9%	R		

## Indicator Description

This measure gives an indication of the level of re-referrals into children's social care. A re-referral could indicate that the child's needs were not previously fully met, or a significant incident has occurred to change their circumstances.

Expressed as a percentage of children, with a referral to social care, within the reporting month, who have had a previous referral to social care which opened within the last year.

A referral is defined as a request for services to be provided by children's social care and is in respect of a child who is currently not assessed to be in need. New information relating to children who are already assessed to be a child in need is not counted as a referral (Department for Education, 2019).

Calculation:

$(X/Y) \times 100$

Where:

X: The number of children with a referral who also have a previous referral starting within the last 12 months.

Y: The number of children with a referral this month.

Sources: Department for Education; Local Authority Interactive Tool (LAIT); CCC Business Intelligence Team.

## Useful Links

Local Authority Interactive Tool (LAIT):

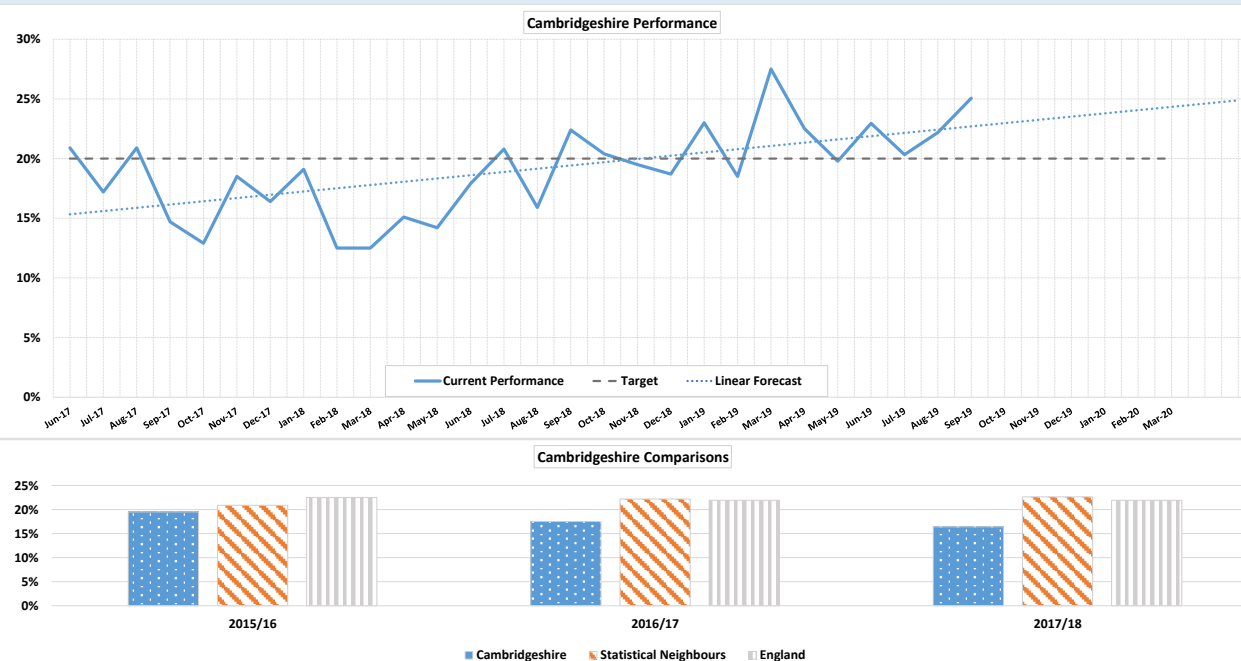
<https://www.gov.uk/government/publications/local-authority-interactive-tool-lait>

LG Inform:

<https://lginform.local.gov.uk/>

Department of Education - Children in Need Statistics

<https://www.gov.uk/government/collections/statistics-children-in-need>



(Mean England and Statistical Neighbour data obtained from Local Authority Interactive Tool (LAIT))

## Commentary

Recent changes in the way that contacts and referrals are considered within the Integrated Front Door mean that this indicator is likely to swing more than usual. This means that the current reported re-referral rate needs to be viewed with caution. The impact of the changes will reduce as we move towards the end of the year.

In Q1 2019, 21.8% (261) of referrals to social care occurred within 12 months of a previous referral. This is below statistical neighbours and in line with the England average. There has been an upward trend in re-referrals since the beginning of 2018.

## Indicator 2: Number of children with a Child Protection Plan per 10,000 population under 18

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December 2019

Target	Current Month	Previous Month	Direction for Improvement	Change in Performance
41.6	38.3	39.9	↓	Improving
Statistical Neighbours Mean (2017/18)	England Mean (2017/18)	RAG Rating		
41.6	45.3	B		

## Indicator Description

This measure gives an indication of the number of children at risk of harm within the county. A child protection plan is put in place where a child is at risk of significant harm, the plan sets out the action needed to keep the child safe and to promote their welfare.

Expressed as the rate of children with a child protection plan, at month end, per 10,000 population (0-17).

Calculation:  
 $(X/Y) \times 10,000$

Where:

X: The number of children with a child protection plan at month end.

Y: The population of 0 to 17 year old children.

Source: Cambridgeshire County Council Business Intelligence: Childrens Team.

## Useful Links

Local Authority Interactive Tool (LAIT):

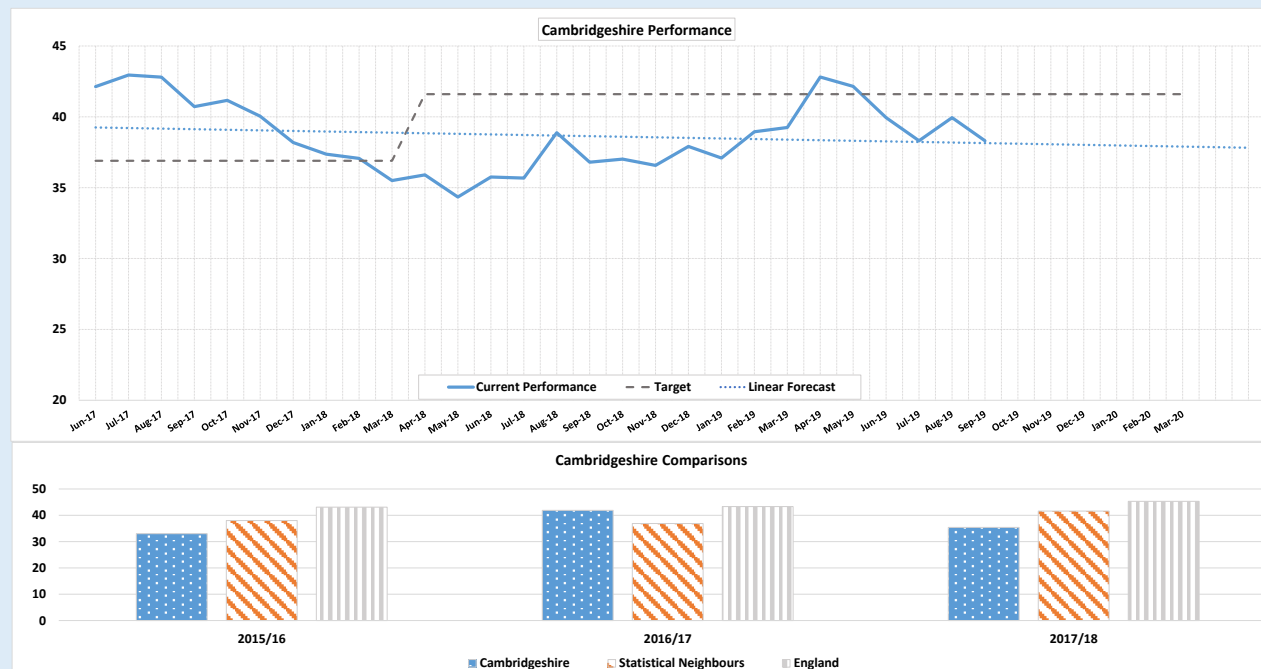
<https://www.gov.uk/government/publications/local-authority-interactive-tool-lait>

LG Inform:

<https://lginform.local.gov.uk/>

Department of Education - Children in Need Statistics

<https://www.gov.uk/government/collections/statistics-children-in-need>



(Mean England and Statistical Neighbour data obtained from Local Authority Interactive Tool (LAIT))

## Commentary

NOTE: The target for this indicator has been reviewed and is now in line with the statistical neighbour average.

We are taking concerted action to review all children subject to Child Protection Plans, and the rate is reducing and is now already below the SN average. This is good performance as only those children at risk of significant harm and where parents are not engaging or making progress in addressing issues should be subject to plans. As Family Safeguarding become established in Cambridgeshire during 2020/21, we should see this rate decrease further.

In April 2019 the number of children on a child protection plan peaked at 581. Since then the number has decreased, with 542 on a child protection plan at the end of June. The rate of children on a plan per 10,000 population is below target. At the end of June the rate was below the Statistical Neighbours and England average.

## Indicator 3: The number children in care per 10,000 population under 18

[Return to Index](#)

December 2019

Target	Current Month	Previous Month	Direction for Improvement	Change in Performance
40.0	56.6	57.1	↓	Improving
Statistical Neighbours Mean (2017/18)	England Mean (2017/18)	RAG Rating		
46.3	64.0	R		

## Indicator Description

This measure gives an indication of the number of children who are in the care of the local authority.

Expressed as the number of children in care as a rate per 10,000 children aged 0-17. Children in care includes all children being looked after by a local authority; those subject to a care order under section 31 of the Children Act 1989; and those looked after on a voluntary basis through an agreement with their parents under section 20 of that Act (Department for Education, 2018).

Calculation:  
 $(X/Y) \times 10,000$

Where:

X: The number of children in care at month end.

Y: The population of 0 to 17 year old children.

Sources: Department for Education; LG Inform; Cambridgeshire County Council Business Intelligence: Childrens Team

## Useful Links

Local Authority Interactive Tool (LAIT):

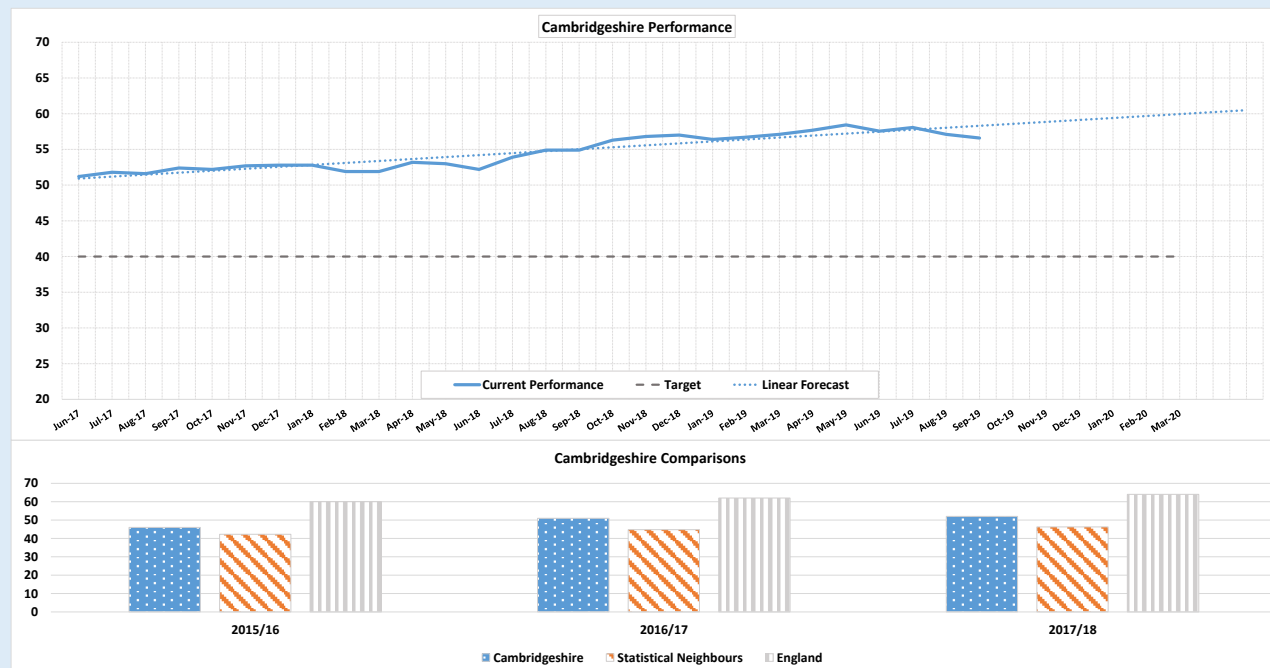
<https://www.gov.uk/government/publications/local-authority-interactive-tool-lait>

LG Inform:

<https://lginform.local.gov.uk/>

Department of Education - Children in Need Statistics

<https://www.gov.uk/government/collections/statistics-children-in-need>



(Mean England and Statistical Neighbour data obtained from Local Authority Interactive Tool (LAIT))

## Commentary

Numbers of children in care remain higher than they should be. The restructure of children's services will address this, as will the implementation of Family Safeguarding in the County.

The number of Children in Care is on an upward trend. The rate is above the Statistical Neighbours but below the England average. At the end of June there were 781 Children in Care in Cambridgeshire, 66 were unaccompanied asylum seeking children.

## Indicator 118: Number of young first time entrants into the criminal justice system, per 10,000 of population

[Return to Index](#)

December 2019

Target	Current Quarter	Previous Quarter	Direction for Improvement	Change in Performance
6.9	2.1	4.0	↓	Improving
Statistical Neighbours Mean (2017/18)	England Mean (2017/18)	RAG Rating		
1.5	2.0	B		

## Indicator Description

This is a Youth Justice Board National measure the number of first time entrants to the criminal justice system where first time entrants are defined as young people (aged 10 – 17) who receive their first substantive outcome (relating to a youth caution, youth conditional caution or court disposal). (Ministry of Justice, 2019), expressed in the rate per 10,000 population.

Calculation:  
 $(X/Y) \times 10,000$

Where:

X: The number of first time entrants to the criminal justice system aged 10-17 in the month.

Y: The population of 10 to 17 year old children.

Sources: Ministry of Justice; LG Inform; Cambridgeshire County Council Business Intelligence: Childrens Team

## Useful Links

Local Authority Interactive Tool (LAIT):

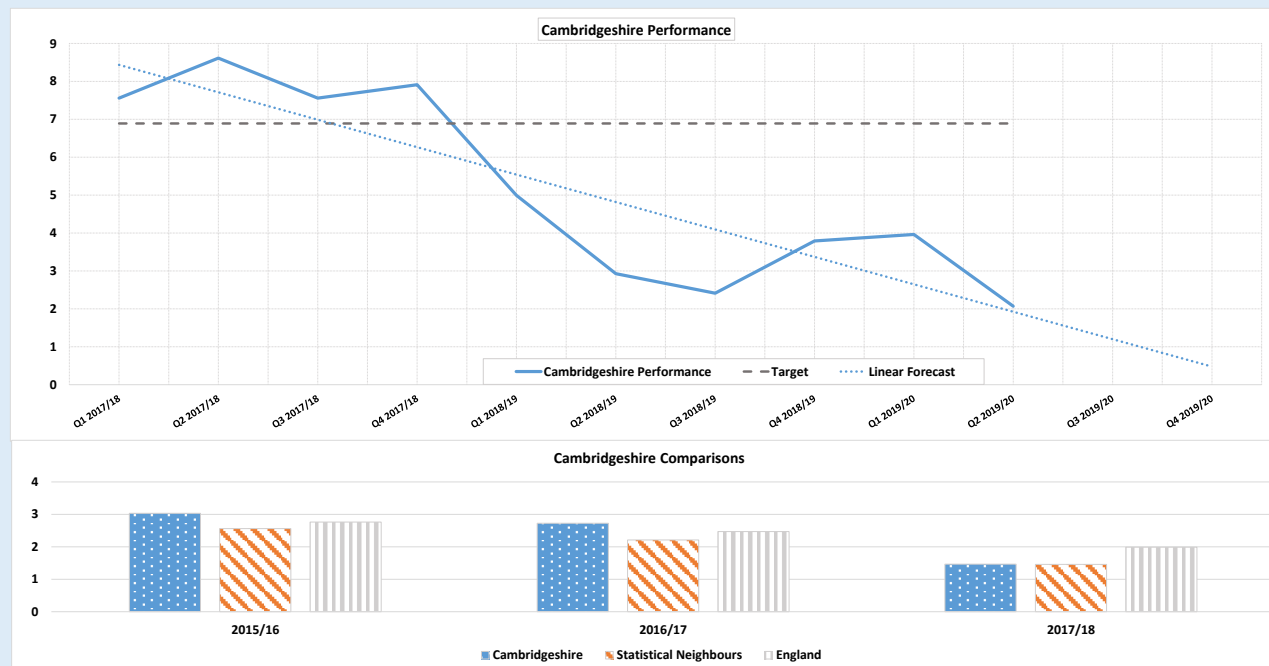
<https://www.gov.uk/government/publications/local-authority-interactive-tool-lait>

LG Inform:

<https://lginform.local.gov.uk/>

Ministry of Justice Statistics

<https://www.gov.uk/government/collections/criminal-justice-statistics-quarterly>



(Mean England and Statistical Neighbour data obtained from Local Authority Interactive Tool (LAIT))

## Commentary

The number of first time entrants to the criminal justice system is on a downward trend and performance has been strong during the last 12 months when comparing ourselves against statistical neighbours and the national average. Cambridgeshire has embedded partnership arrangements to support Prevention and Community Resolution programme to intervene with young people early, which has seen an impact upon performance against this measure.



## Indicator 9: Ofsted - Pupils attending schools that are judged as Good or Outstanding (Secondary Schools)

[Return to Index](#)

December 2019

Target	Current Month	Previous Month	Direction for Improvement	Change in Performance
90.0%	94.7%	94.7%	↑	Unchanged
Statistical Neighbours Mean	England Mean	RAG Rating		
85.3%	79.9%	B		

## Indicator Description

This measure gives an indication of how many children are attending state-funded secondary schools which have been judged, by ofsted inspection, to be Good or Outstanding.

Expressed as the percentage of children in all state-funded secondary schools, at month end.

Calculation:  
 $(X/Y) \times 100$

Where:

X: The number of children attending state-funded secondary schools judged as good or outstanding at their latest Ofsted inspection.

Y: All children attending state-funded secondary schools where the school has had an Ofsted inspection.

Source: Cambridgeshire County Council Business Intelligence: Education Team.

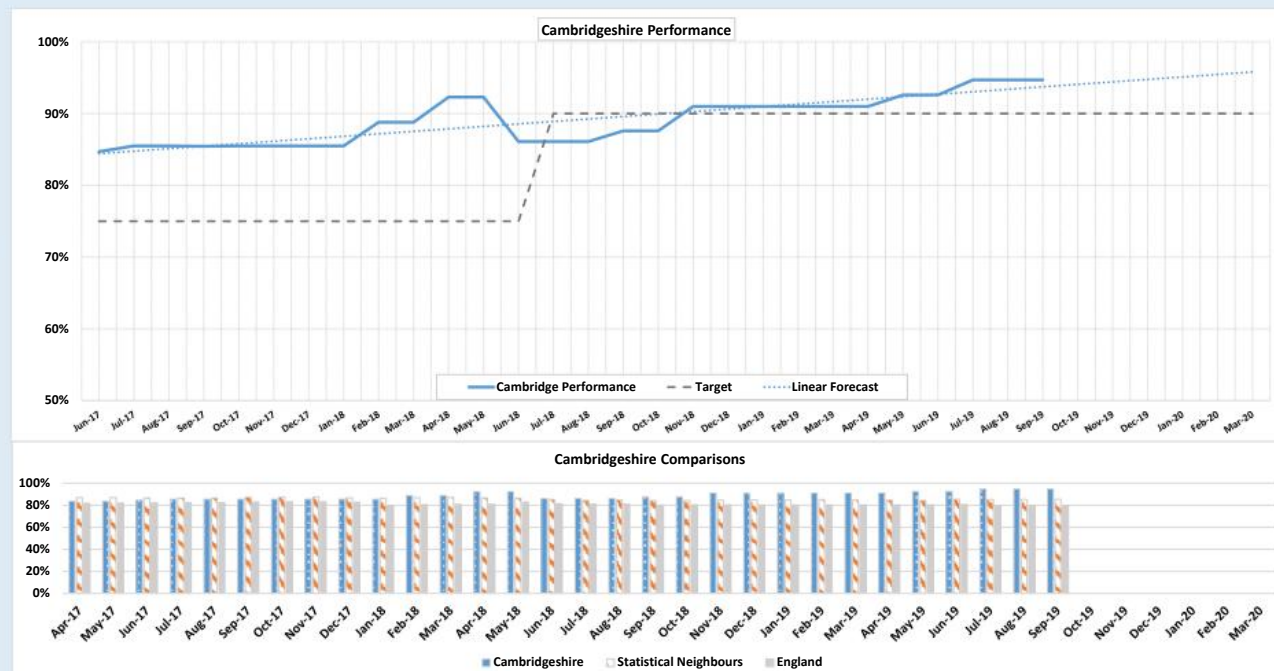
## Useful Links

State-funded school inspections and outcomes: management information:

<https://www.gov.uk/government/statistical-data-sets/monthly-management-information-ofsted-school-inspections-outcomes>

LG Inform:

<https://lginform.local.gov.uk/>



(Mean England and Statistical Neighbour data obtained from Local Authority Interactive Tool (LAIT))

## Commentary

## Indicator 128: Percentage of EHCP assessments completed within timescale

[Return to Index](#)

December 2019

Target	Current Month	Previous Month	Direction for Improvement	Change in Performance
70.0%	85.4%	86.9%	↑	Declining
Statistical Neighbours Mean (2017/18)	England Mean (2017/18)	RAG rating		
64.5%	58.0%	B		

## Indicator Description

Education, Health and Care (EHC) plans for children and young people aged up to 25 were introduced on 1 September 2014 as part of the Special Educational Needs and Disability (SEND) provisions in the Children and Families Act 2014.

The percentage of EHCP assessments completed within 20 weeks (including exception cases).

Calculation:  
 $(X/Y) \times 100$

Where:

X: The number of EHCP assessments (including) exception cases issued within the month which took 20 weeks or less to complete.

Y: The number of EHCP assessments issued within the month.

The CCC target of 70% was set in June 2018 when this indicator was included in corporate performance reporting. Prior to this, no target was set.

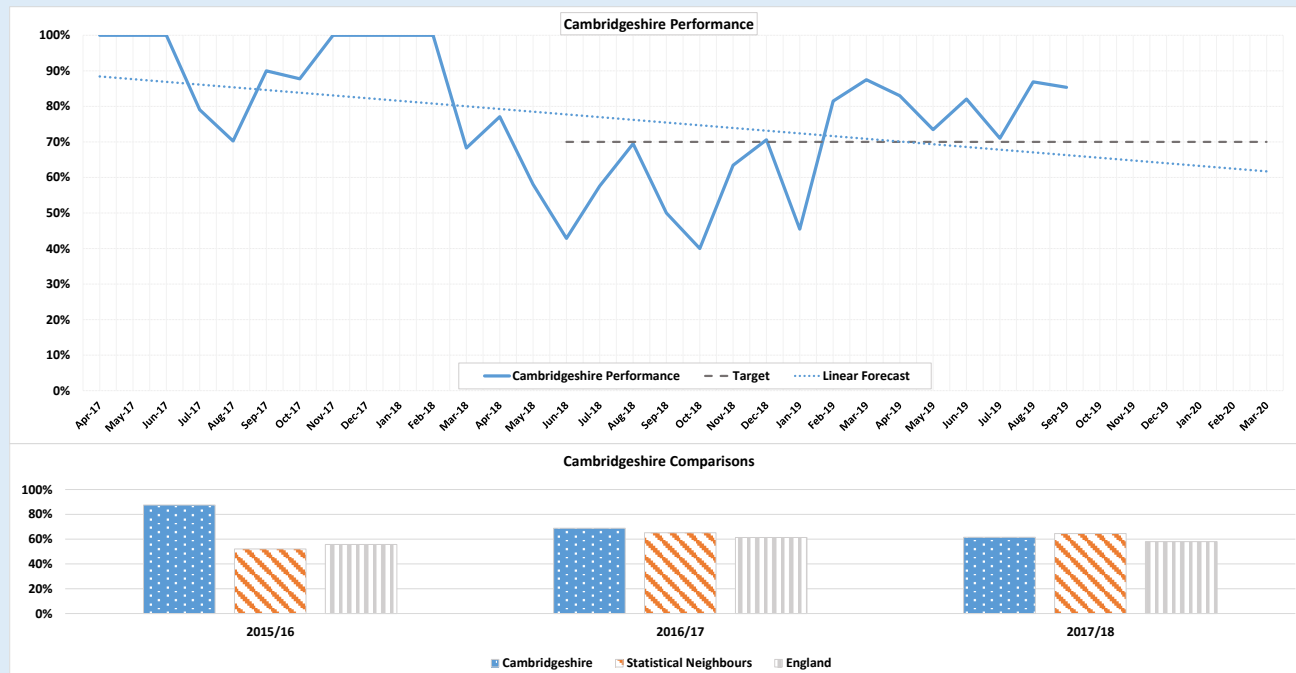
## Useful Links

Local Authority Interactive Tool (LAIT):

<https://www.gov.uk/government/publications/local-authority-interactive-tool-lait>

LG Inform:

<https://lginform.local.gov.uk/>



(Mean England and Statistical Neighbour data obtained from Local Authority Interactive Tool (LAIT))

## Commentary

Nationally the percentage of EHC plans being issued in timescale has decreased. In 2018, 60% of EHC plans were issued in timescale which shows a decrease from 2017 when 65% of new EHC plans were issued to timescales.

Cambridgeshire has seen a similar drop in line with the national data however since February 2019 performance has remained well above target and significantly above both the statistical neighbour average and the national average.

## Indicator 132: Percentage of Persistent absence (All children)

[Return to Index](#)

December 2019

Target	Current Year	Previous Year	Direction for Improvement	Change in Performance
8.5%	9.6%	8.9%	↓	Declining
Statistical Neighbours Mean (2017/18)	England Mean (2017/18)	RAG Rating		
10.6%	11.2%	R		

## Indicator Description

In law, parents of children of compulsory school age (5-16) are required to ensure that they receive a suitable education by regular attendance at school or otherwise. Failure to comply with this statutory duty can lead to prosecution. Local Authorities are responsible in law for making sure that pupils attend school. Schools are required to take attendance registers twice a day: at the beginning of the morning session and during the afternoon session. In their register schools are required to distinguish whether pupils are present, engaged in an approved educational activity, or are absent. Where a pupil of compulsory school age is absent, schools have to indicate if their absence is authorised by the school or unauthorised.

Since the beginning of the 2015/16 academic year, pupils have been identified as persistent absentees if they miss 10% or more of their possible sessions.

Expressed as a percentage

Calculation:  
 $(X/Y) \times 100$

Where:

X: The number of enrolments classed as persistent absentees

Y: The number of enrolments.

Source: Cambridgeshire County Council Business Intelligence: Education Team.

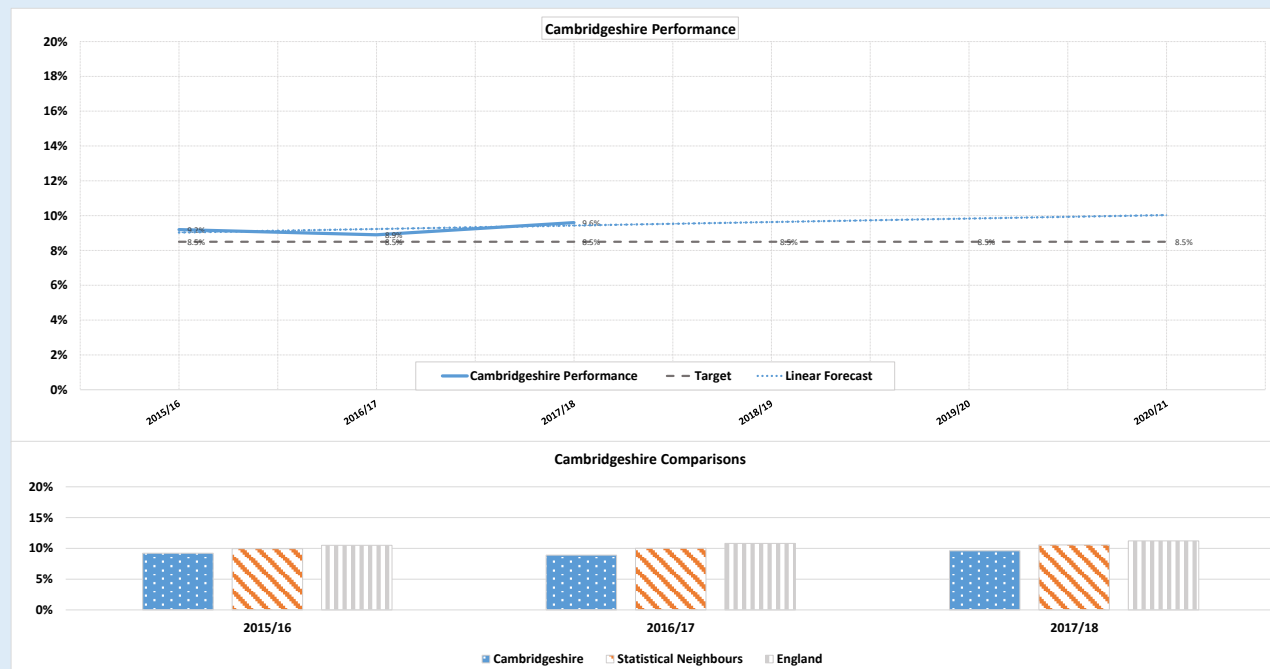
## Useful Links

Local Authority Interactive Tool (LAIT):

<https://www.gov.uk/government/publications/local-authority-interactive-tool-lait>

LG Inform:

<https://lginform.local.gov.uk/>



(Mean England and Statistical Neighbour data obtained from Local Authority Interactive Tool (LAIT))

## Commentary

Although persistent absence in all schools rose by 0.7 percentage points from the previous year, it is still well below both the England average (1.6 percentage points below) and the statistical neighbour figure (1.0 percentage points below).

This is the first time in the last five years that persistent absence rose in primary and secondary schools and the increase is 0.6 percentage points for both school phases which is in line with similar increases for statistical neighbours and the England average.

Persistent absence in special schools has risen by 6 percentage points since the previous year. This is higher than both our statistical neighbour average and the England average.

## Indicator 37: Number of visitors to libraries/community hubs - year-to-date

[Return to Index](#)

December 2019

Target	Current Quarter	Previous Quarter	Direction for Improvement	Change in Performance
2,400,000	988,888	485,038	↑	Improving

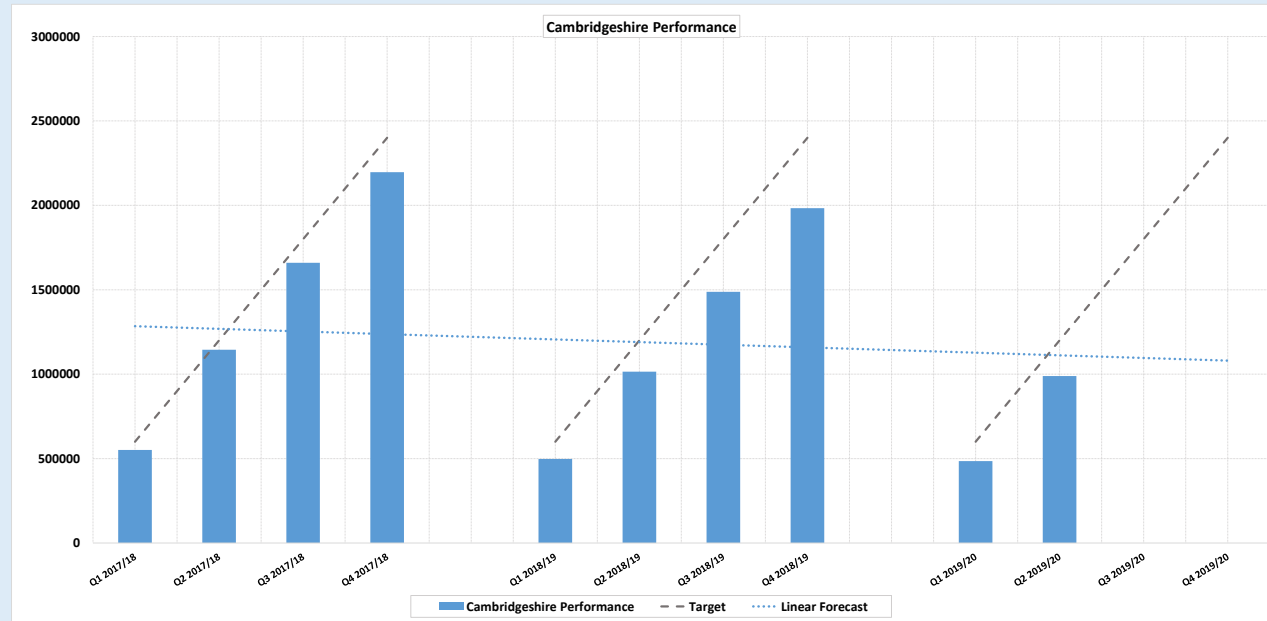
RAG Rating

R

## Indicator Description

The indicator is a rolling total, each quarter, of the number of physical visits to Cambridgeshire libraries.

This is a local indicator and therefore there are no statistical neighbour or England comparator data.



## Commentary

**Recommendation:** To change the indicator measure.

On LG Inform there is an library visits indicator collected as part of the Public Library Statistic from CIPFA Statistical Information Services. The indicator is Number of physical visits to libraries per 1,000 population (there is data for each English county local authorities) and therefore could produce some comparator statistics.

## Useful Links

LG Inform:

<https://lginform.local.gov.uk/>

## Indicator 34: The average journey time per mile during the morning peak on the most congested routes

[Return to Index](#)

December 2019

Target	Current Year	Previous Year	Direction for Improvement	Change in Performance
4.0	4.45	4.52	↓	Improving

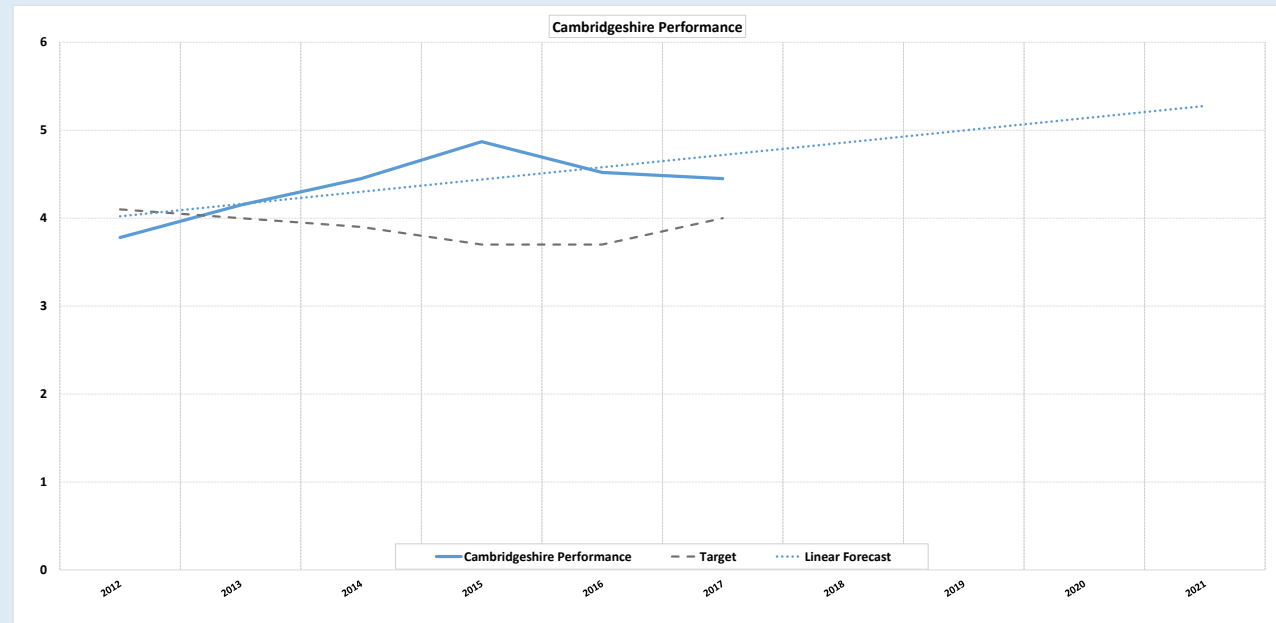
RAG Rating

R

**Indicator Description**

Strategic measure of traffic reduction and management work.

This is a standard indicator for which we have good history.

**Useful Links****Commentary**

At 4.45 minutes per mile, the latest figure for the average morning peak journey time per mile on key routes into urban areas in Cambridgeshire is better than the previous year's figure of 4.52 minutes.

The figure for Cambridge city is 5.29 minutes compared to the previous year's figure of 5.44 minutes.

The target for 2017/18 is to reduce this to 4 minutes per mile.

## Indicator 39: Principal roads where maintenance should be considered

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December 2019

Target	Current Year	Previous Year	Direction for Improvement	Change in Performance
3.0%	2.7%	2.8%	↓	Improving

RAG Rating

B

**Indicator Description**

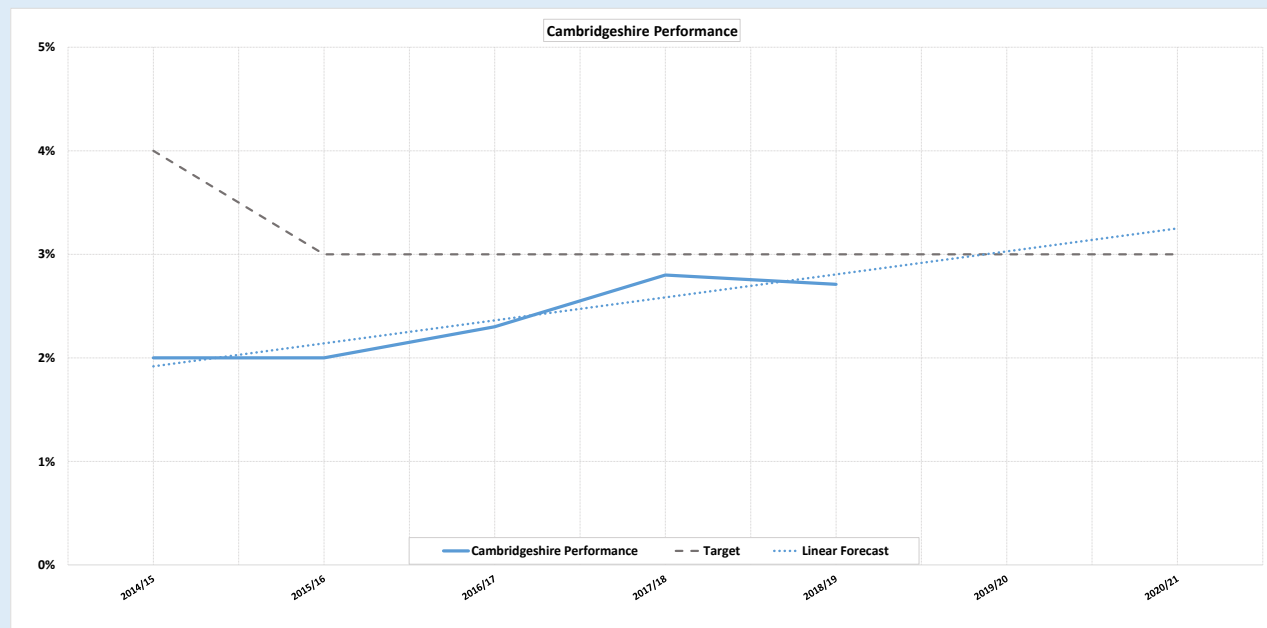
Principal roads where maintenance should be considered.

This is the percentage of the local authority's A-road and principal (that is, local authority owned) M-road carriageways where maintenance should be considered. This indicator was reported as NI 168, and is an updated version of the former Best Value Performance Indicator (BVPI) 223 (formerly BVPI 96). Note that there are some differences from how this data was collected as a BVPI which may hide/increase differences in performance.

Source name: Department for Transport

Collection name: Road conditions

Polarity: Low is good

**Commentary**

The actual figure has improved marginally from last year's figure of 2.8% to 2.71%. This is not a material change. The change of 0.1% from 17/18 to 18/19 is not significant and is within the range of experimental error.

As this is an annual indicator there has been no change in the data since the last performance report presented to the committee.

**Useful Links**

LG Inform:

<https://lginform.local.gov.uk/>

## Indicator 40: Classified road condition - narrowing the gap between Fenland and other areas of the County

[Return to Index](#)

December 2019

Target	Current Year	Previous Year	Direction for Improvement	Change in Performance
2.0%	4.1%	3.5%	↓	Declining

RAG Rating

R

## Indicator Description

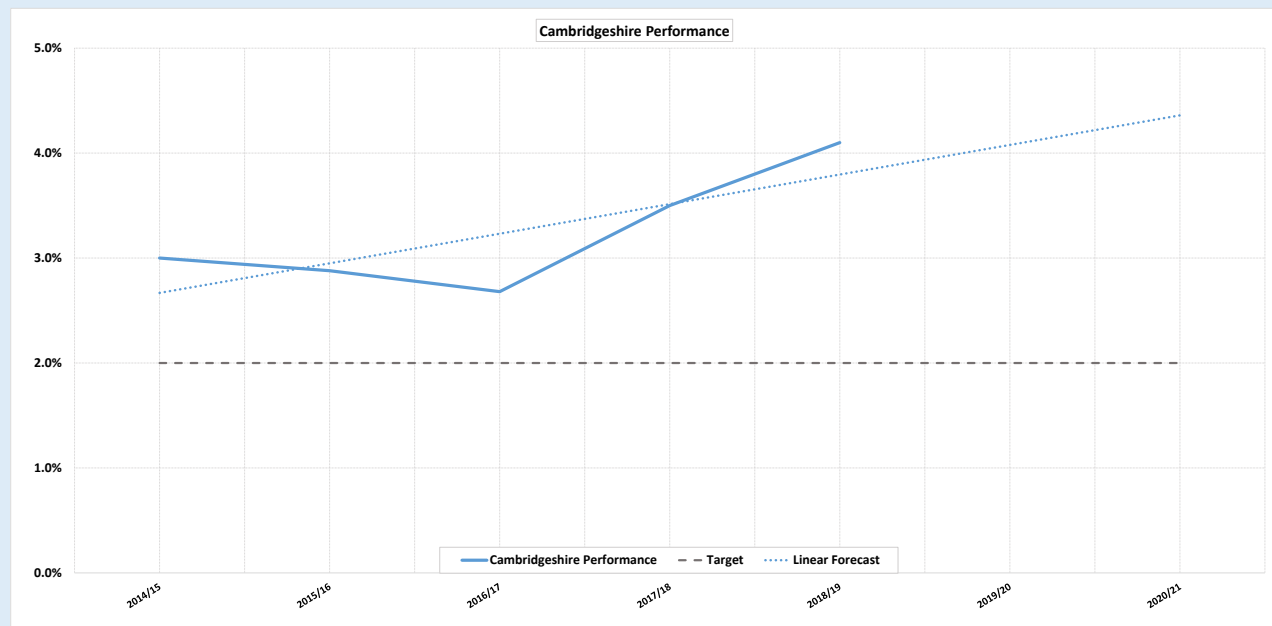
Indicator of key priority area for highways maintenance.

Based on national standard definition and data collection methodology so can be benchmarked.

## Useful Links

LG Inform:

<https://lginform.local.gov.uk/>



## Commentary

Figures show the gap increasing by 0.6% from 3.5% last year. Although this is of concern, this may be affected by the experimental error within the machine condition survey methodology. Significant investment has also recently been carried out in the Fenland area associated with the DfT Challenge Fund bid, and the effects of some of these works will not have been included in this year's survey.

As this is an annual indicator there has been no change in the data since the last performance report presented to the committee.

## Indicator 41: Non-principal roads where maintenance should be considered

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December 2019

Target	Current Year	Previous Year	Direction for Improvement	Change in Performance
8.0%	6.0%	6.0%	↓	Unchanged

RAG Rating

B

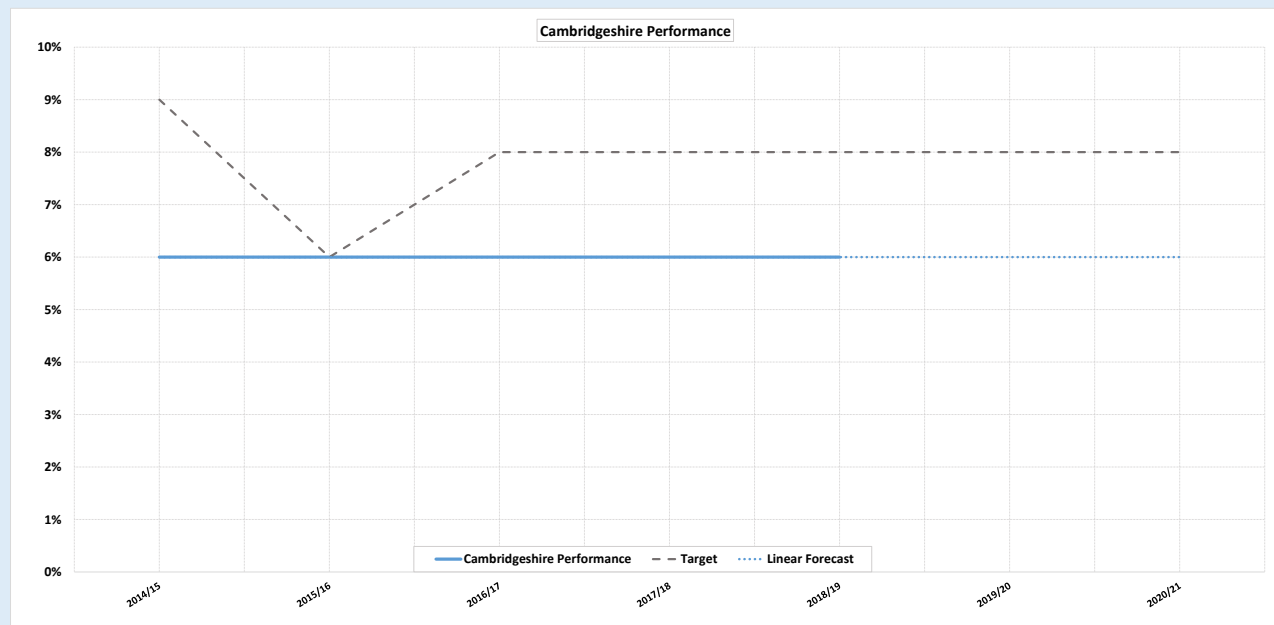
**Indicator Description**

This is the percentage of the local authority's B-road and C-road carriageways where maintenance should be considered. This indicator was previously reported as NI 169, and is an updated version of the former Best Value Performance Indicator (BVPI) 224a (formerly BVPI 97a). Note that there are some differences from how this data was collected as a BVPI which may hide / increase differences in performance.

Source: Department for Transport

Polarity: Low value is good

Unit of measure: Percentage of the total length surveyed.

**Commentary**

There is no overall change to the combined condition of B and C roads.

As this is an annual indicator there has been no change in the data since the last performance report presented to the committee.

**Useful Links**

LG Inform:

<https://lginform.local.gov.uk/>

Collection (URL):

<https://www.gov.uk/government/statistical-data-sets/rdc01-roads-where-maintenance-should-be-considered>



## Indicator 43: Killed or seriously injured (KSI) casualties - 12-month rolling total

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December 2019

Target	Current Month	Previous Month	Direction for Improvement	Change in Performance
254	370	395	↓	Improving

RAG Rating

R

## Indicator Description

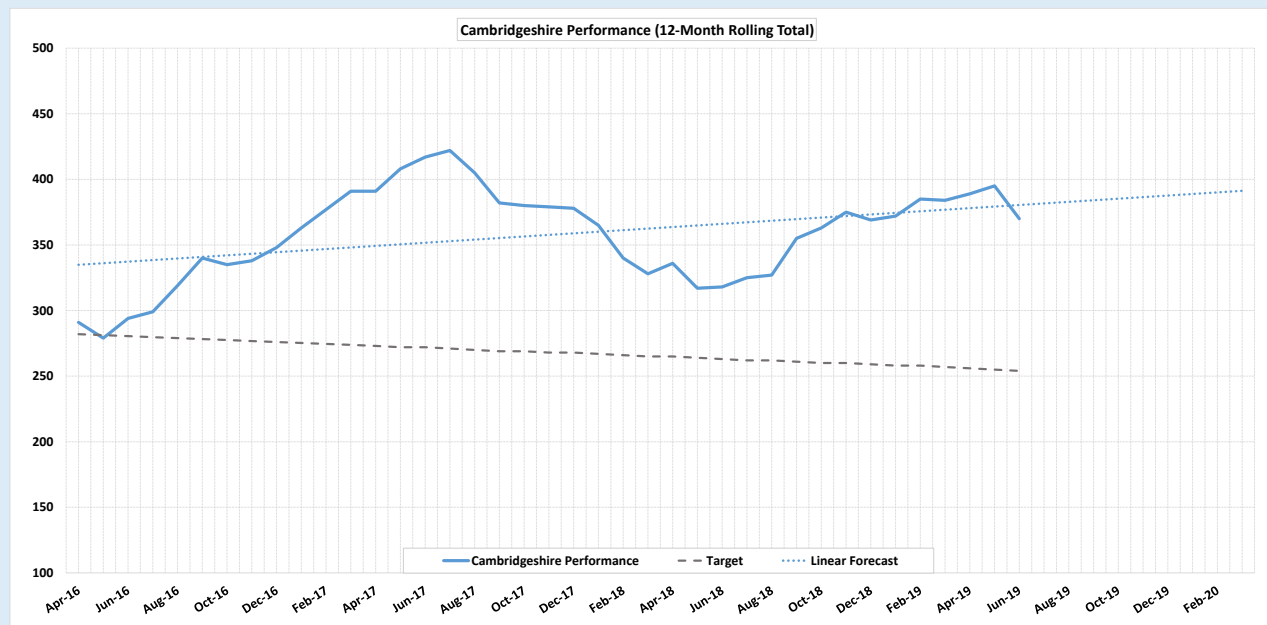
Killed and seriously injured (KSI) casualties is derived from Stats19 data

The number of all people of all ages reported killed or seriously injured (KSI) as a 12 month rolling total on Cambridgeshire roads.

This indicator includes only casualties who were fatally or seriously injured and these categories are defined as follows: - Fatal casualties are those who sustained injuries which caused death less than 30 days after the accident; confirmed suicides are excluded. - Seriously injured casualties are those who sustained an injury for which they are detained in hospital as an in-patient, or any of the following injuries, whether or not they are admitted to hospital: fractures, concussion, internal injuries, crushings, burns (excluding friction burns), severe cuts and lacerations, severe general shock requiring medical treatment and injuries causing death 30 or more days after the accident. A casualty is recorded as seriously or slightly injured by the police on the basis of information available within a short time of the accident. This generally will not reflect the results of a medical examination, but may be influenced according to whether the casualty is hospitalised or not. Hospitalisation procedures will vary regionally.

## Useful Links

LG Inform:

<https://lginform.local.gov.uk/>


## Commentary

New data for June shows an increase in KSIs from 18 in March to 34 in April.

The provisional 12 month total to the end of June 2019 has been updated as new data has been received. The 12 month rolling KSI total is now 370 compared with 318 for the same period of the previous year. The June figure is lower compared to the 395 KSI for May 2019.

During June 2019 there were 2 fatalities and there were 20 serious casualties.

## Indicator 148: Number of Defect Certificates as % of total number of orders

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December 2019

Target	Current Month	Previous Month	Direction for Improvement	Change in Performance
2.0%	0.0%	0.0%	↓	Unchanged

RAG Rating

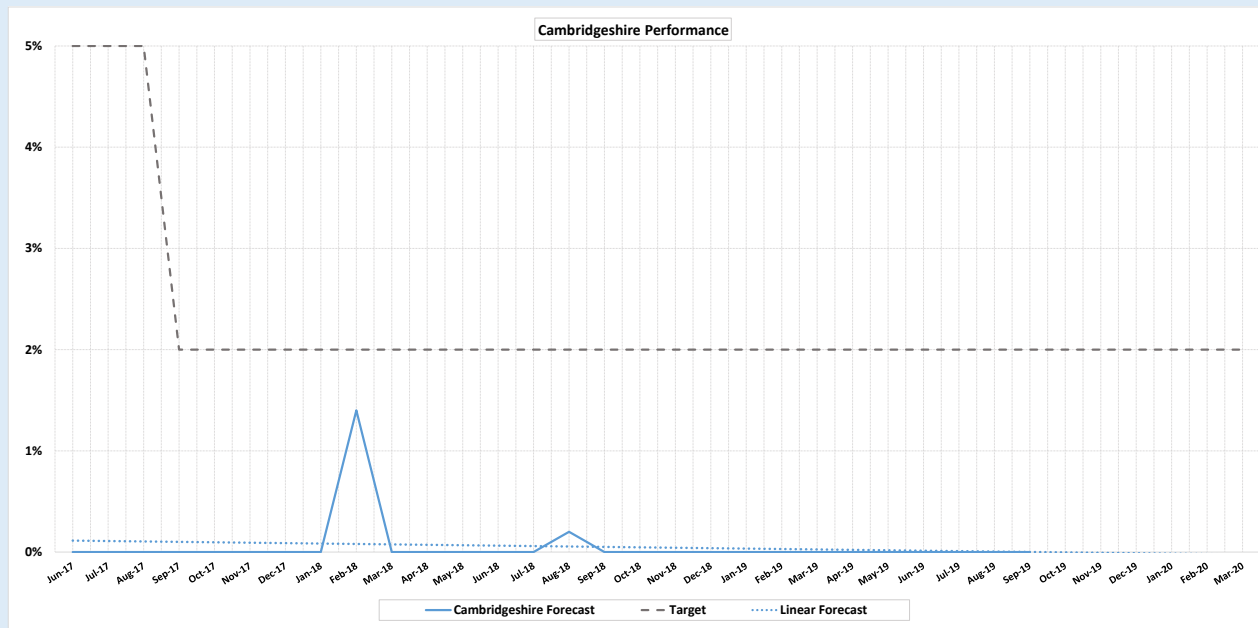
B

**Indicator Description**

Key indicator of the quality of highways repairs.

Following any order completed by Skanska, the Cambridgeshire County Council (CCC) officer who raised the order is able to inspect the quality of workmanship. As standard, CCC inspect at least 10% of all orders raised. If the quality is not consistent with the specified standard, a defect certificate is raised. The KPI measures the number of defect certificates raised and is reported as a proportion of the total number of orders completed in a given month.

This is a local indicator and therefore there are no statistical neighbour or England comparator data.

**Commentary**

There were no failed inspections during September therefore the monthly percentage of defect certificates is 0% of the total number of orders, significantly below the target of 2%.

## Indicator 50: GUM Access - Percentage seen within 48 hours (Percentage of those offered an appointment)

[Return to Index](#)

December 2019

Target	Current Month	Previous Month	Direction for Improvement	Change in Performance
80.0%	92.0%	89.0%	↑	Improving
Statistical Neighbours Mean	England Mean	RAG rating		
N/A	N/A	B		

## Indicator Description

Key quality statement for access to Sexual Health Services. Prompt access to sexual health services will promote good sexual health and reduce sexual health inequalities. Quick and easy access to support can help to reduce the likelihood of onward transmission of sexually transmitted infections (STIs).

This measure is the percentage of those offered an appointment (as per above) who then go on to be seen within 48 hours of contacting the service.

This is a British Association for Sexual health and HIV (BASHH) standard and is a recommended outcome within the Integrated Sexual Health Service National Specification template.

Calculation:

$(X/Y) \times 100$

Where:

X: The number of people offered an appointment with a sexual health service seen within 48 hours.

Y: The number of people offered an appointment with a sexual health service.

Source: Integrated Sexual Health National Specification

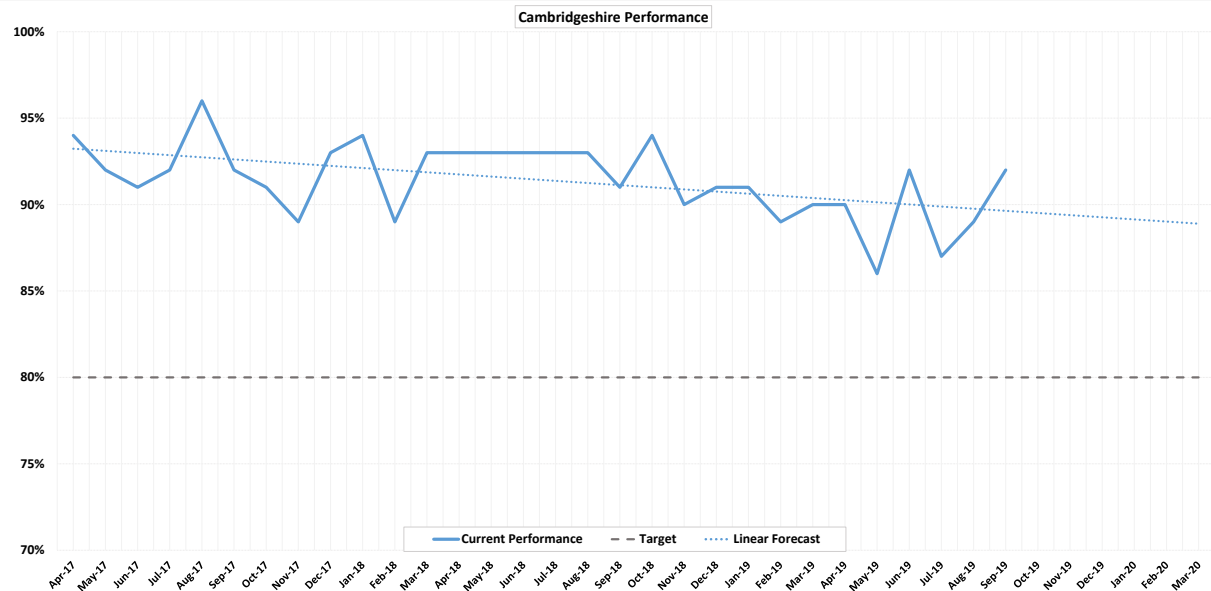
## Useful Links

LG Inform:

<https://lginform.local.gov.uk/>

Integrated Sexual Health National Specification

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/731140/integrated-sexual-health-services-specification.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/731140/integrated-sexual-health-services-specification.pdf)



## Commentary

This target is consistently met.

## Indicator 53: Number of NHS Health Checks completed

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December 2019

Target	Current Quarter	Previous Quarter	Direction for Improvement	Change in Performance
4500	3134	4512	↑	Declining
Statistical Neighbours Mean	England Mean	RAG Rating		
N/A	N/A	R		

## Indicator Description

An NHS Health Check is a national Programme. It provides a way of engaging people in an early conversation about their health, risks and lifestyle changes. It is risk assessment for the early detection of risk factors relating to Diabetes, Hypertension, Cardiovascular Disease and provides an opportunity to discuss Dementia Awareness.

This measure is the number of people within the eligible population (aged between 40 and 74 years of age without any diagnosed ongoing condition) who receive an NHS Health Check via their GP Practice or through the outreach NHS Health Checks undertaken by the Lifestyle Services with hard to reach groups or populations with high rates of cardio-vascular disease.

Targets are set based on the eligible population for an NHS health check, as outlined in the NHS Health Check programme guidance. The Local Authority's Public Health Intelligence Team support with the target setting distribution across all GP practices.

Calculation:

Number of health checks completed within a financial quarter.

Source: NHS Health Check National Guidance

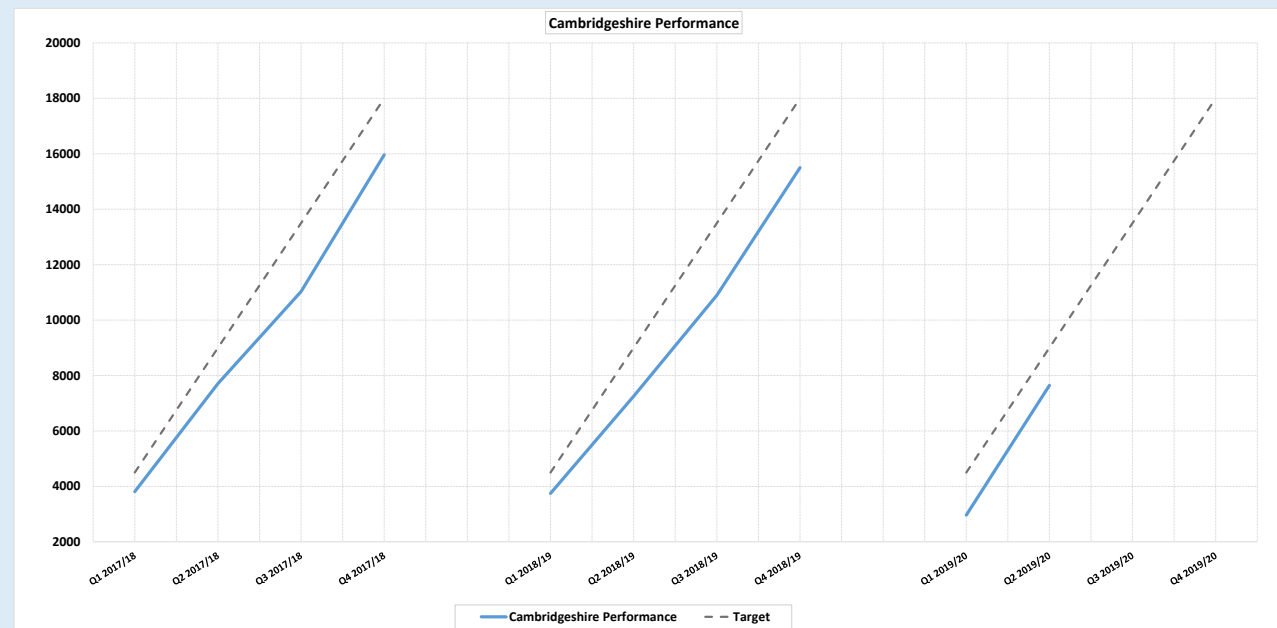
## Useful Links

LG Inform:

<https://lginform.local.gov.uk/>

NHS Health Check National Guidance

<https://www.healthcheck.nhs.uk/commissioners-and-providers/national-guidance/>



## Commentary

Activity is down this quarter at 66% of target for the period compared for 2018/19 when 86% of the target achieved. This represents capacity pressures in GP practices and improvements in data quality and collection processes that means that the data is now more robustly validated.

## Indicator 56: Smoking Cessation - four week quitters

[Return to Index](#)

December 2019

Target	Current Month	Previous Month	Direction for Improvement	Change in Performance
846	674	584	↑	Improving
Statistical Neighbours Mean (2017/18)	England Mean (2017/18)	RAG rating		
N/A	N/A	R		

## Indicator Description

Smoking remains a Public Health Priority area, it remains the main cause of preventable illness in England.

This measure uses the number of individuals accessing a stop smoking programme (via GP, Pharmacy or integrated lifestyle provider), who set a quit date which is followed by 4 weeks of an evidence based structured programme of support. The measure refers to the those who are confirmed as being quit after 4 weeks.

Targets are calculated by the Public Health Intelligence team based on the national guidance, considering the estimated number of smokers.

Calculation:  
Number of 4 week quitters.

Source: National Centre for Smoking Cessation and Training (NSCST) Stop Smoking Guidance

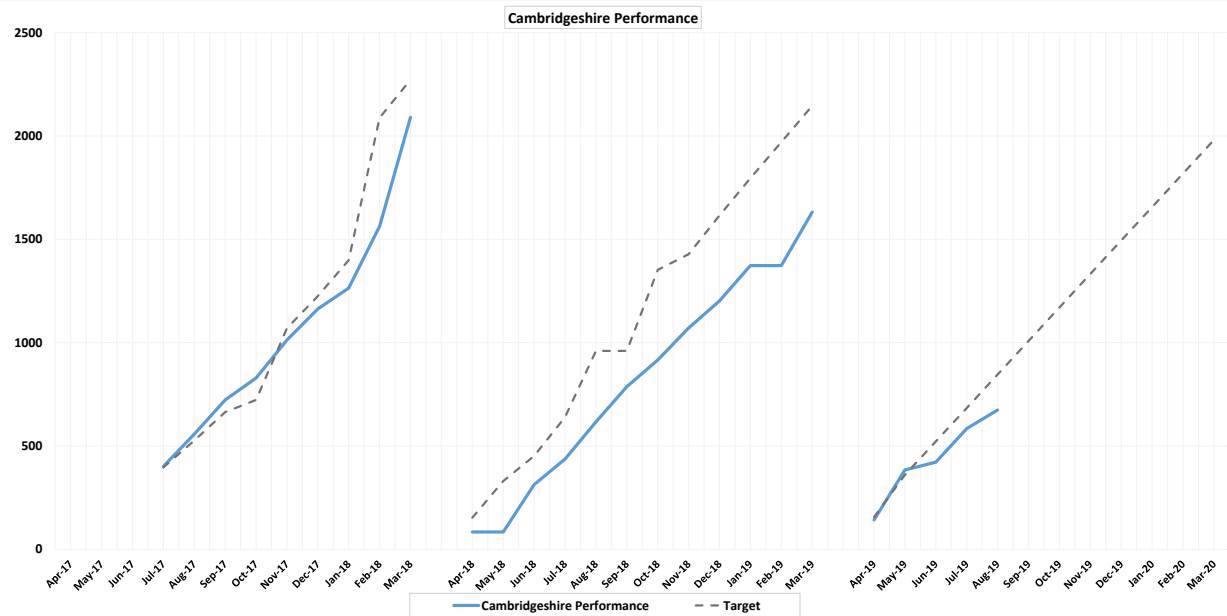
## Useful Links

LG Inform:

<https://lginform.local.gov.uk/>

NSCST Stop Smoking Guidance

[https://www.ncsct.co.uk/using/pub/Guidance\\_on\\_stop-smoking-interventions-and-services.pdf](https://www.ncsct.co.uk/using/pub/Guidance_on_stop-smoking-interventions-and-services.pdf)



## Commentary

The number of quitters for Q2 is incomplete as the data for those setting quit dates during September is not available until December. However capacity issues in GP practices makes it challenging for them meet their targets.

## Indicator 58: Health visiting mandated check - Percentage of first face-to-face antenatal contact with a HV at &gt;28 weeks

[Return to Index](#)

December 2019

Target	Current Quarter	Previous Quarter	Direction for Improvement	Change in Performance
50.0%	29.0%	25.0%	↑	Improving
Statistical Neighbours Mean (2017/18)	England Mean (2018/19)	RAG Rating		
N/A	41.0%	R		

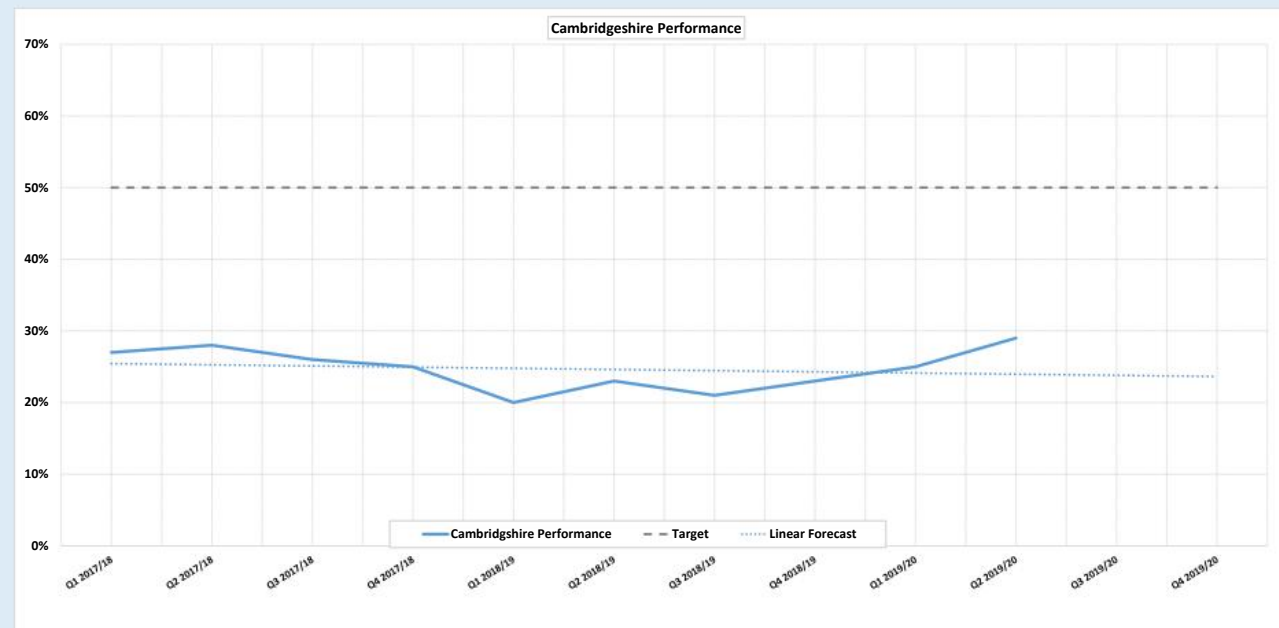
## Indicator Description

The antenatal contact is a promotional, listening contact, offering support as directed by the parents. It enables health visitors to offer early support, introduce the services and support parents in terms of preparing for parenthood. This contact is particularly targeted towards vulnerable women and precedence is placed on ensuring vulnerable groups are identified and offered an antenatal visit by their Health Visitor. Performance data for the antenatal contacts is not available nationally because of difficulties with getting the relevant denominator (monthly birth rate are used as a denominator in this instance). Although checks are mandated, there are no national targets and these are agreed locally with the Provider. This contact is calculated by: Numerator - total number of mothers seen at 28 weeks or above. Proxy denominator based on average annual birth rate.

## Useful Links

LG Inform:

<https://lginform.local.gov.uk/>; <https://www.gov.uk/government/statistics/health-visitor-service-delivery-metrics-2018-to-2019>



## Commentary

In Cambridgeshire a local target has been set for 50%, with the longer term goal of achieving a target of 90% by 2020. Service transformation, which has included use of the Benson Modelling tool to determine workforce required to deliver the service, has accounted for Health Visitors to be completing 90% antenatal contacts and an improvement target has been set from April 2019. Since April there has been a 9% improvement of antenatal contacts achieved across the service in comparison to quarter 4 2018/19 performance. If exception reporting is accounted for, consisting of those booked but not attended, this increases to a quarterly average of 42%. Disaggregated into districts, there continues to be significant variance: Huntingdonshire completed 54% of contacts therefore reaching the target and is a recognisable achievement; Fenland achieved 48% of contacts; Cambridge City achieved 10% of contacts; East Cambs achieved 11% and South Cambs managed to complete 12% of contacts. Reasoning cited for this disparity continues to be staffing pressures in the South Locality team, which covers East Cambs, Cambs City and South Cambs. During this quarter this team remained in Business Continuity measures, which has impacted on their performance across all mandated contacts. The staffing position is close to being addressed, with a number of new Health Visitors joining the team during September. Once these employees have completed their induction, the Business Continuity Plan will begin to be reversed and therefore performance will be expected to show improvements from quarter 3 onwards. The Provider has submitted trajectory plans against this indicator for all locality teams, enabling commissioners to more closely monitor improvement.

## Indicator 61: Health visiting mandated check - Percentage of children who received a 12 month review by 15 months

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December 2019

Target	Current Quarter	Previous Quarter	Direction for Improvement	Change in Performance
95.0%	81.0%	86.0%	↑	Declining
Statistical Neighbours Mean (2017/18)	England Mean (2018/19)	RAG Rating		
N/A	84.0%	R		

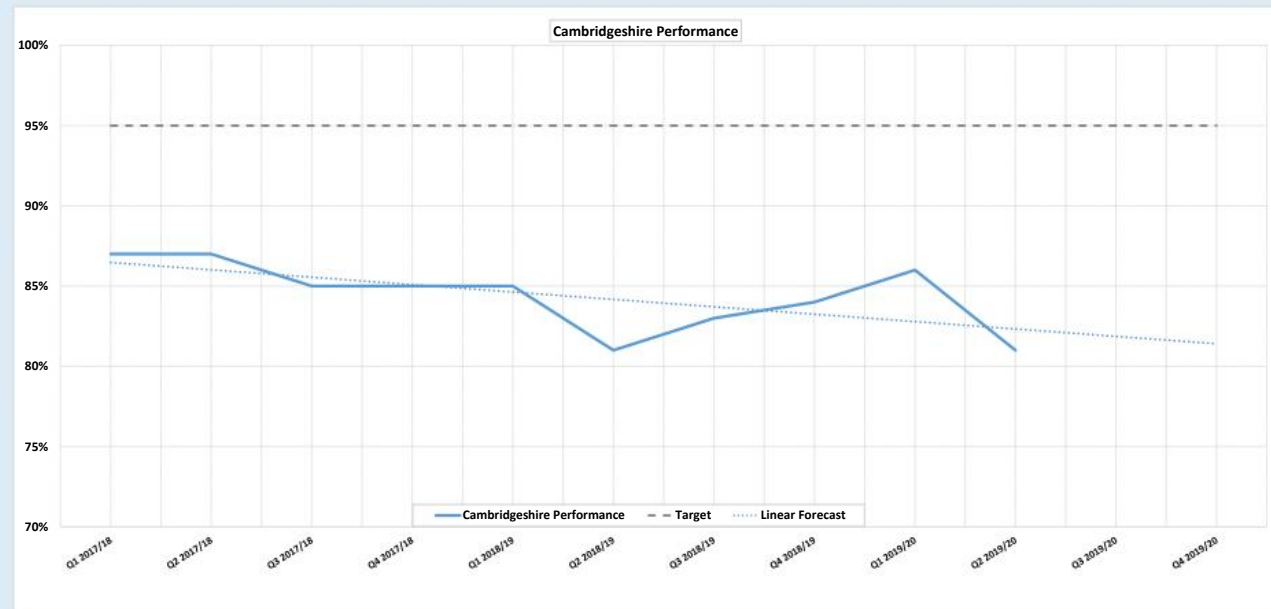
## Indicator Description

The 12 month review includes an assessment of the baby's physical, emotional and social development, as well as offering support to parents and providing information on a range of topics such as attachment, development, parenting and overall health promotion (oral hygiene, healthy eating, injury and accident prevention, safety). This indicator is calculated by: Numerator: Total number of children who turned 15 months in the quarter, who received a 12 month a review by the age of 15 months. Denominator: Total number of children who turned 15 months, in the appropriate quarter.

## Useful Links

LG Inform:

<https://lginform.local.gov.uk/> ; <https://www.gov.uk/government/statistics/health-visitor-service-delivery-metrics-2018-to-2019>



## Commentary

Performance has decreased by 5% this quarter, standing at 81%; by comparison 79% of families received this visit by the time the child turned 12 months old. The inclusion of exception reporting would increase the quarterly performance to 92% of families having this review by the time the child turns 15 months. Of all appointments offered this quarter, 43 were not wanted by the family and 109 were not attended. Assurances are in place to ensure vulnerable families (those on Universal Plus or Universal Partnership Plus pathways) are receiving this contact and an escalation plan is in place if these mandated visits are missed. A further 195 contacts were 'not recorded'. When district variance is considered, 95% of contacts were completed in Fenland, 65% were completed in Cambs City, 76% completed in East Cambs, 87% completed in Huntingdonshire, and 85% in South Cambridgeshire. Administrative support challenges in the South Locality had an adverse impact on the ability to plan appointments during September - the provider is currently exploring recruitment options to the vacant posts.

## Indicator 62: Health visiting mandated check - Percentage of children who received a 2-2.5 year review

[Return to Index](#)

December 2019

Target	Current Quarter	Previous Quarter	Direction for Improvement	Change in Performance
90.0%	42.0%	59.0%	↑	Declining
Statistical Neighbours Mean (2017/18)	England Mean (2018/19)	RAG Rating		
N/A	78.0%	R		

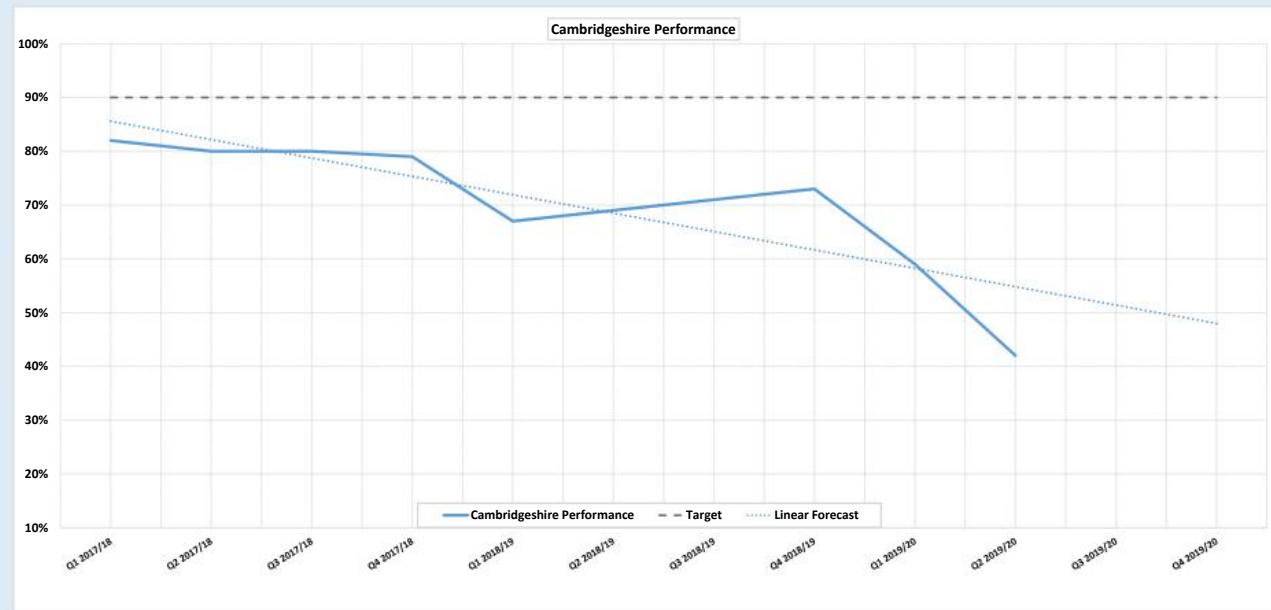
## Indicator Description

The 2 year check includes the review with parents of the child's, emotional, social, behavioural and language development using the ASQ3. The visit will respond to any concerns, offer guidance on behaviour management, promote language development, encourage the take up of early education and the two year old funded offer, as well as general health promotion (dental health, healthy eating, injury and accident prevention, toilet training). This indicator was calculated by: Numerator: Total number of children who turned 2.5 years in the quarter who received a 2-2.5 year review, by the age of 2.5 years of age. Denominator: Total number of children who turned 2.5 years, in the appropriate quarter.

## Useful Links

LG Inform:

<https://lginform.local.gov.uk/>; <https://www.gov.uk/government/statistics/health-visitor-service-delivery-metrics-2018-to-2019>



## Commentary

Performance has declined by a further 15% this quarter from 73% in Q4 2018/19 to 42% of contacts being completed. The main cause of performance issues against this target is staffing and capacity challenges in the South Locality and the need to implement stage 4 of the Business Continuity Plan across this team. This has resulted in the implementation of a number of short term mitigation measures within the locality, including 2 year development checks for those who have only universal needs recorded on their records being suspended during the summer - these families are sent a self-assessment ASQ and asked to contact the Duty Desk with any concerns regarding their child's development. Consequently the number of contacts/assessments being completed by the HCP team has reduced substantially and is impacting on overall figures - this quarter 793 families received this revised offer. The BCP measures have started to be reversed from October and re-instating the full offer will be prioritised and significant improvements are expected for Q3 - Childcare settings have already been informed of this. This quarter however, broken down at district level, 13% of contacts were completed in Cambs City; 12% of contacts completed in South Cambs; 14% of contacts completed in East Cambs. More positively, 87% of contacts were achieved in Fenland and 84% Huntingdonshire. If exception reporting is accounted for, this quarter it was reported that 46 reviews were not wanted and 163 were not attended.



## Indicator 82: Percentage of Tier 2 clients recruited who complete the course and achieve 5% weight loss

[Return to Index](#)

December 2019

Target	Current Month	Previous Month	Direction for Improvement	Change in Performance
30.0%	43.0%	68.0%	↑	Declining
Statistical Neighbours Mean (2017/18)	England Mean (2017/18)	RAG rating		
N/A	N/A	B		

## Indicator Description

Obesity is considered to be public health priority. It is a chronic condition associated with multiple risk factors such as type 2 diabetes or heart disease. The Tier 2 weight management services offers individuals a structured programme to make continued lifestyle changes.

% of individuals completing a Tier 2 adult weight management intervention who have a weight loss of 5%.

NICE Public Health Guidance recommendation for Tier 2 adult weight management is that 30% of all participants lose 5% of their (baseline) initial body weight, at the end of an evidence based structured intervention.

Calculation:  
 $(X/Y) \times 100$

Where:

X: The number of Tier 2 clients recruited who complete the course and achieve 5% weight loss.

Y: the number of Tier 2 clients recruited.

Source: NHS Key Performance Indicators Tier 2

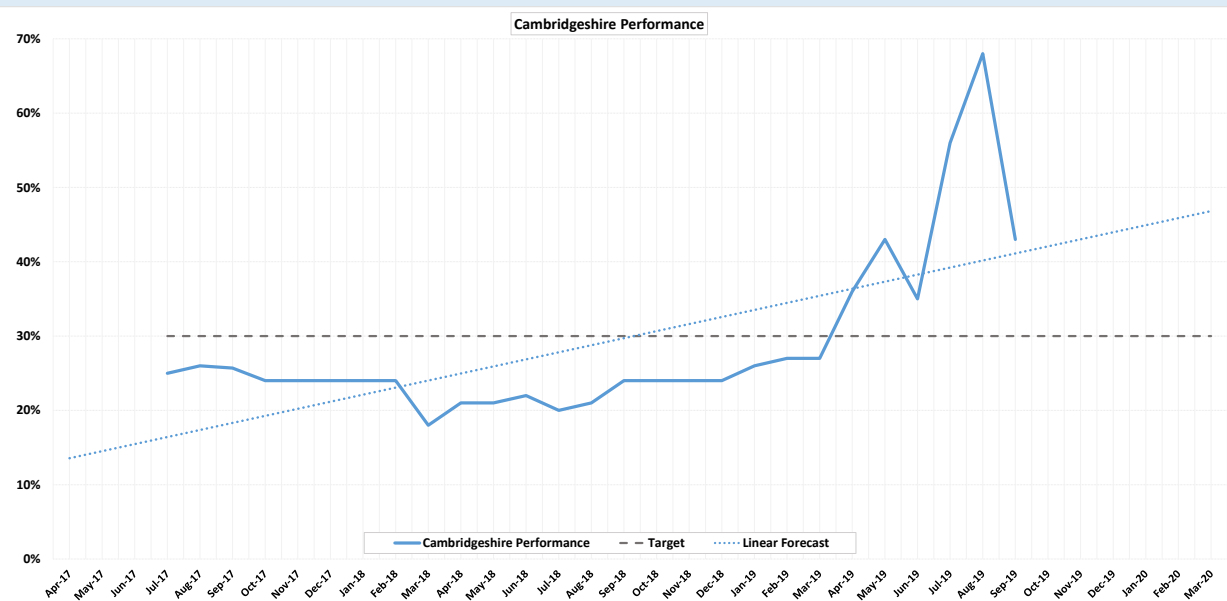
## Useful Links

LG Inform:

<https://lginform.local.gov.uk/>

Public Health Key Performance Indicators Tier 2:

<https://www.nice.org.uk/guidance/ph53>



## Commentary

This quarter has seen considerable improvement which reflects changes which makes the service offer more flexible. Service user feedback has been positive.

## Indicator 83: Percentage of Tier 3 clients recruited completing the course and achieve 10% weight loss

[Return to Index](#)

December 2019

Target	Current Month	Previous Month	Direction for Improvement	Change in Performance
60.0%	44.0%	63.0%	↑	Declining
Statistical Neighbours Mean (2017/18)	England Mean (2017/18)	RAG rating		
N/A	N/A	R		

## Indicator Description

Obesity is considered to be public health priority. It is a chronic condition associated with multiple risk factors such as type 2 diabetes or heart disease. The Tier 3 weight management is for individuals who are severely obese and usually have complex health problems. The treatment provides individuals with an intensive structured programme to make continued lifestyle changes for up to one year.

% of individuals completing a Tier 3 weight management intervention who have a weight loss of 10%.

There are recommendations for Tier 3 Adult Weight Management that suggests that 30% of all participants will lose a minimum of 10% of their (baseline) initial body weight, at the end of the active intervention.

Calculation:  
 $(X/Y) \times 100$

Where:

X: The number of Tier 3 clients recruited who complete the course and achieve 10% weight loss.

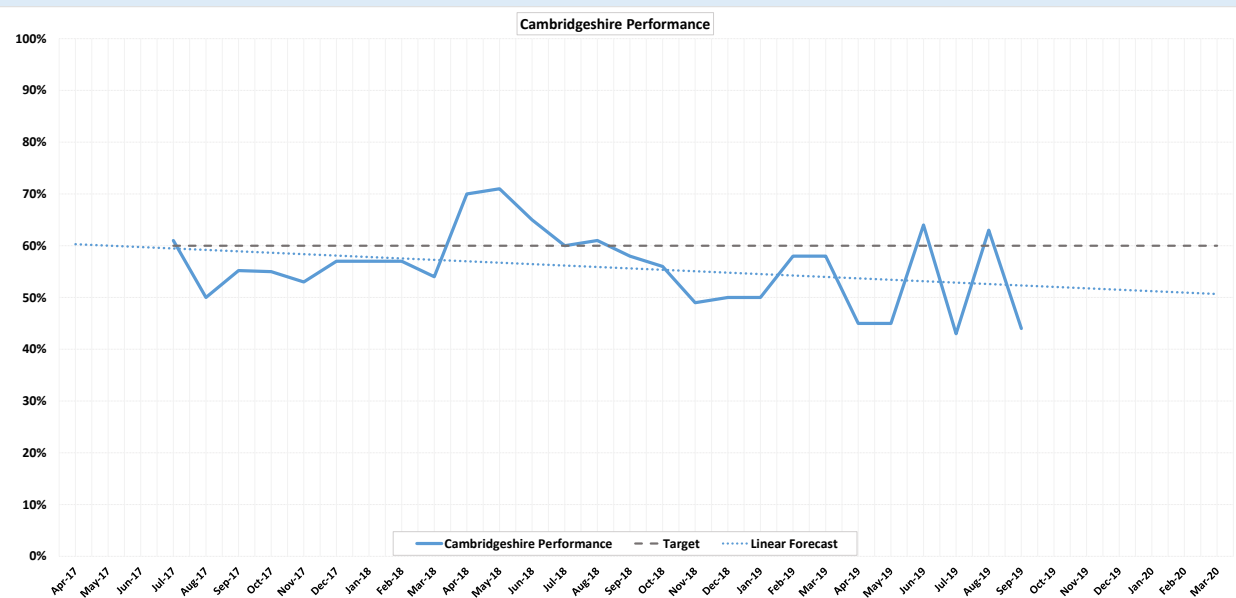
## Useful Links

LG Inform:

<https://lginform.local.gov.uk/>

Qualitative insights into user experiences of tier 2 and tier 3 weight management services:

[https://www.innovationunit.org/wp-content/uploads/PHE-Report\\_with-discussion.pdf](https://www.innovationunit.org/wp-content/uploads/PHE-Report_with-discussion.pdf)



## Commentary

The complexity of the issues means that many patients are very challenged to achieve the 10% weight loss as their underlying conditions compromise their efforts. Consequently achievement of the target is variable. New guidance is being developed and this target will be reviewed.

## Indicator 164: Annual forecast of the amount of commercial property income as a percentage of initial investment

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December 2019

Target	Current Forecast (exc.)	Current Forecast (inc. borrowing)	Direction for Improvement	Change in Performance
6.0%	5.1%	3.9%	↑	Improving
Previous Quarter (exc. borrowing)	Previous Quarter (inc. borrowing)	RAG Rating (exc. borrowing)		
5.4%	3.7%	R		

## Indicator Description

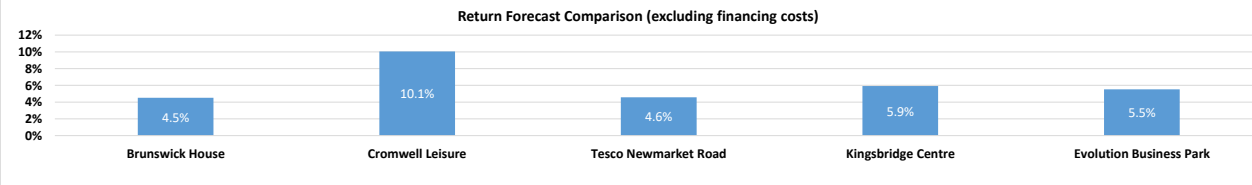
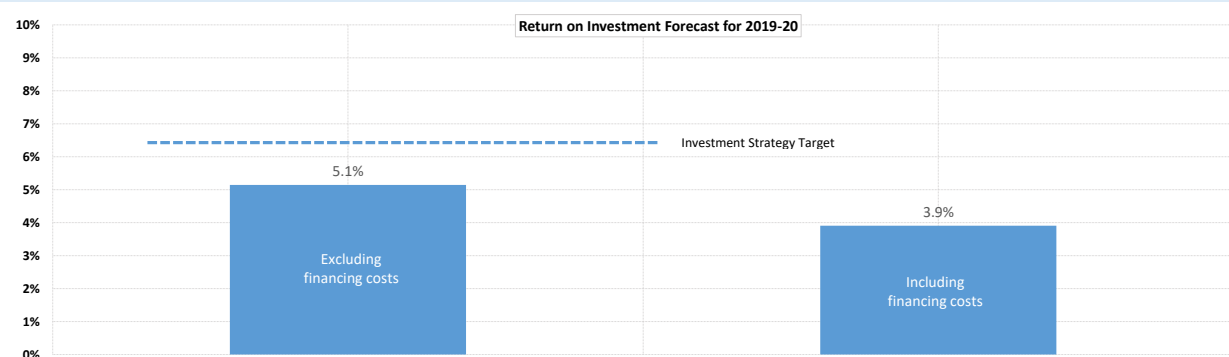
This indicator projects our expected net income from all commercial property income against the 6% target set within the non-financial Investment Strategy.

It is important to note that not all investments will achieve 6% from the outset, however over the medium to longer term it is expected that the portfolio will meet the target. Any specific variances will be explained within the commentary.

This indicator should be used to judge the performance of our investment portfolio/commercial property income as a whole. It should not be used to predict any variances of actual income against budget - this is detailed within the Finance Report.

The return figure includes investment that has already been made, as well as investment that is expected to be made, up to the end of March 2020.

## Useful Links



## Commentary

The return on investment forecast for 2019-20 is 5.14% (excluding financing costs). This is based on the forecast return for the year had the properties been held by the Council for the entire year. CCC have only just entered this market and it is critical that consideration is not only given to yield, but also to building a balanced portfolio and the spreading of risk. The intention is that the 6% target will be achieved in the long-term from a balanced portfolio. Returns can vary across properties, depending on the level of income being achieved and the risk profile of the investment.

The forecast percentage return has decreased since Q1 due to an expectation of underachievement of income on Brunswick House as a result of occupancy being below target for the current academic year. There is a brand new competing property in the vicinity of Brunswick House, however, the Council is confident the offer and location of Brunswick House overall will remain very appealing to students for the years ahead, and active/varied marketing activity is continuing via the operator of the accommodation.

## Indicator 171: Percentage change in value of income obtained from agricultural farmland

[Return to Index](#)

December 2019

Target	Current Forecast	Previous Month	Direction for Improvement	Change in Performance
4.0%	3.1%	3.1%	↑	Unchanged

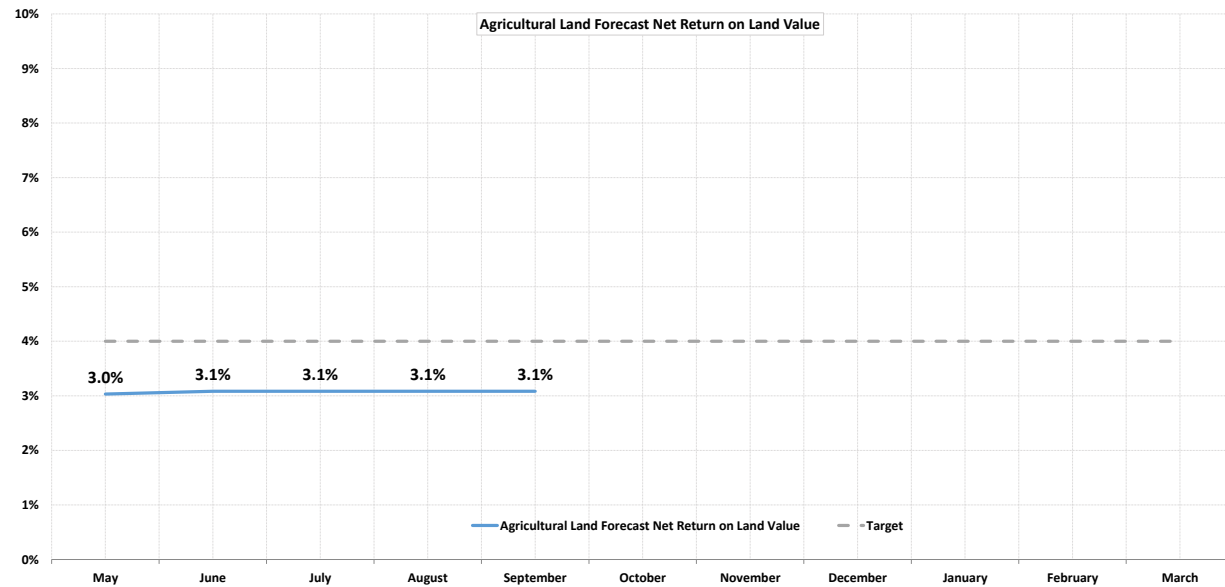
RAG Rating

R

**Indicator Description**

The council owns £127.8m of agricultural farm land across Cambridgeshire. This indicator demonstrates the forecast net return on the income received from renting out this land to tenants. It is recorded as a percentage of the value of the farm's estate that is used for agricultural purposes.

This indicator should be used to understand whether the overall agricultural land is achieving the percentage of returns being targeted.

**Useful Links****Commentary**

These figures exclude the return generated by the solar farm, as this is making a return on a commercial basis and should therefore be evaluated independently (see Indicator 165). Currently, the solar farm is forecast to generate a return of 6.19% (excluding financing costs), making the overall forecast return on the county farm's estate 3.39%. The 4% target return that was proposed previously included the solar farm, so the target may need to be revised following work being undertaken to refresh the County Farms Estate Strategy by the member working group.

## Indicator 183: SARS\* - % completed within 40 working days (YTD)\*\*

[Return to Index](#)

December 2019

Target	Current Month	Previous Month	Direction for Improvement	Change in Performance
80.0%	38.1%	33.3%	↑	Improving

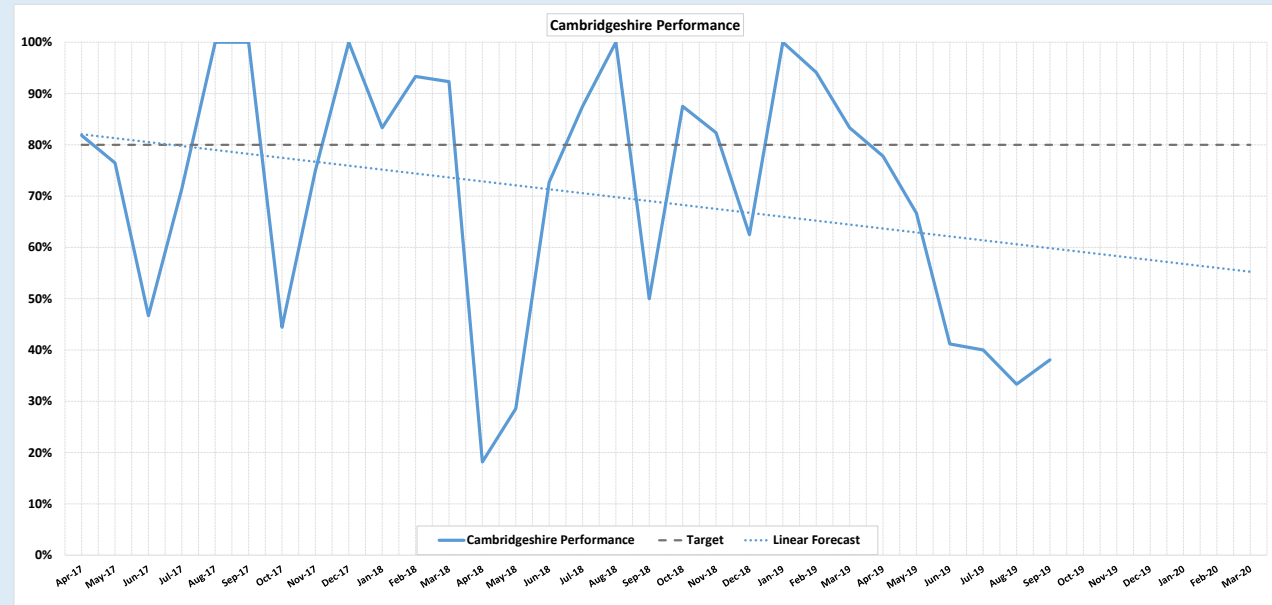
RAG Rating

R

## Indicator Description

\* FOIs and SARs (Subject Access Requests) we have seen a sharp increase in the number we have received following the changes to the General Data Protection Regulations introduced in May 2018. The capacity required to process these has caused a backlog which we are monitoring to see if this increase is sustained.

\*\* SARs (Subject Access Requests) are where members of the public request the releases of all documentation we hold on them or their family. This can require us to go back into archives and legacy business systems to retrieve documents which can go back over many years. The Information Commissioner best practice is that an organisation should aim for 80% of SARs to be completed within statutory timescales.



## Commentary

Data and information used to answer Subject Access requests is kept for standard retention periods which are set by national legislation, the retention periods vary for different services. CCC have to give access to personal data/information under the General Data Protection Regulations.

Subject Access requests have increased since the introduction of the General Data Protection Regulations which came into force in May 2018. So far this year we have seen a 39% increase in Subject Access Requests received against the previous year. Between April and September 2019 we have so far received 101 requests - of these 50 met statutory timescales.

Performance can vary on a monthly basis. Performance over the last quarter was:

July - 6 out of 15 SARs were answered within timescale  
 August - 5 out of 5 SARs were answered within timescale  
 September - 8 out of 21 were answered within timescale

Each request can take several hours/days to complete given the volume of data/information which is being requested. Recruitment is underway in the Information Governance team for additional resource (who answer these requests) to ensure that the targets are met in future months.

## Useful Links

## Indicator 187: Overall staff engagement from CCC staff survey

[Return to Index](#)

December 2019

Target	Current Month	Previous Month	Direction for Improvement	Change in Performance
60.0%	63.0%	63.0%	↑	Unchanged

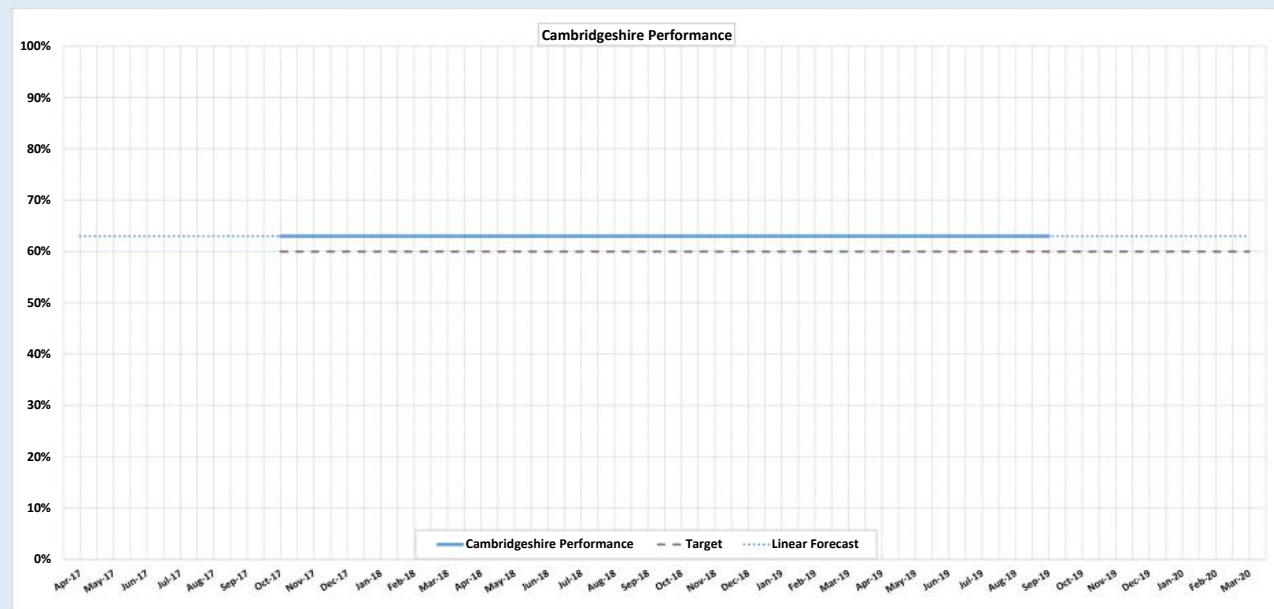
RAG Rating

B

## Indicator Description

For the most recent staff survey, conducted in October 17, overall staff engagement was higher than both the public sector norm (55%) and the UK norm (60%).

## Useful Links



## Commentary

Through the 'Shaping Your Future' survey, carried out in October 17, we saw that 63% of staff felt engaged with the organisation and their roles. We also sat above national average for 'Involvement' (Relationship with the job) at 69% - national avg 63% and 'Alignment' (links to organisational aims and objectives) at 66% - national avg 58%. The survey did highlight areas in which we needed to improve, one being change management and the opportunities for staff to get involved in shaping our work. This was addressed in part through our series of Cambs2020 workshops and focus groups, and is a key focus of the 'People Plan' (People Strategy), through which staff will be given real opportunities to engage with our change programmes.

## Indicator 190: Proportion of information enquiries resolved at first point of contact

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December 2019

Target	Current Month	Previous Month	Direction for Improvement	Change in Performance
80.0%	85.9%	84.6%	↑	Improving

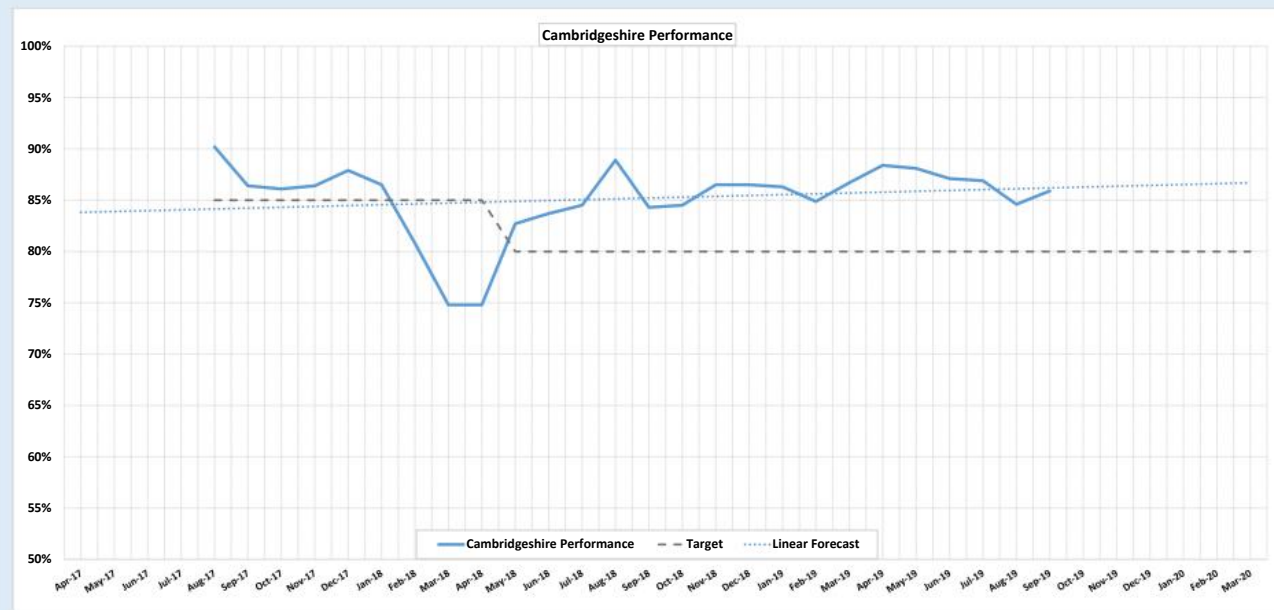
RAG Rating

B

## Indicator Description

Customer Services delivers a front facing service for customers to access seventeen county council services for Cambridgeshire and one service for PCC (childrens social care). Contacts are received across a number of channels. This indicator highlights the number of information and advice enquiries that are resolved by customer services without the need for escalation to other council officers/teams.

## Useful Links



## Commentary

This target is being met and performance against this indicator is continually improving as a result of a close working relationship between Customer Services and the Communication and Information Team. Customer Services data is continually analysed to identify where digital content is missing or requires amendment, to ensure opportunities to self-serve are maximised for customers and call handlers can access relevant service information on request.

## Indicator 191: Percentage of calls presented that are answered

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December 2019

Target	Current Month	Previous Month	Direction for Improvement	Change in Performance
85.0%	89.4%	93.0%	↑	Declining

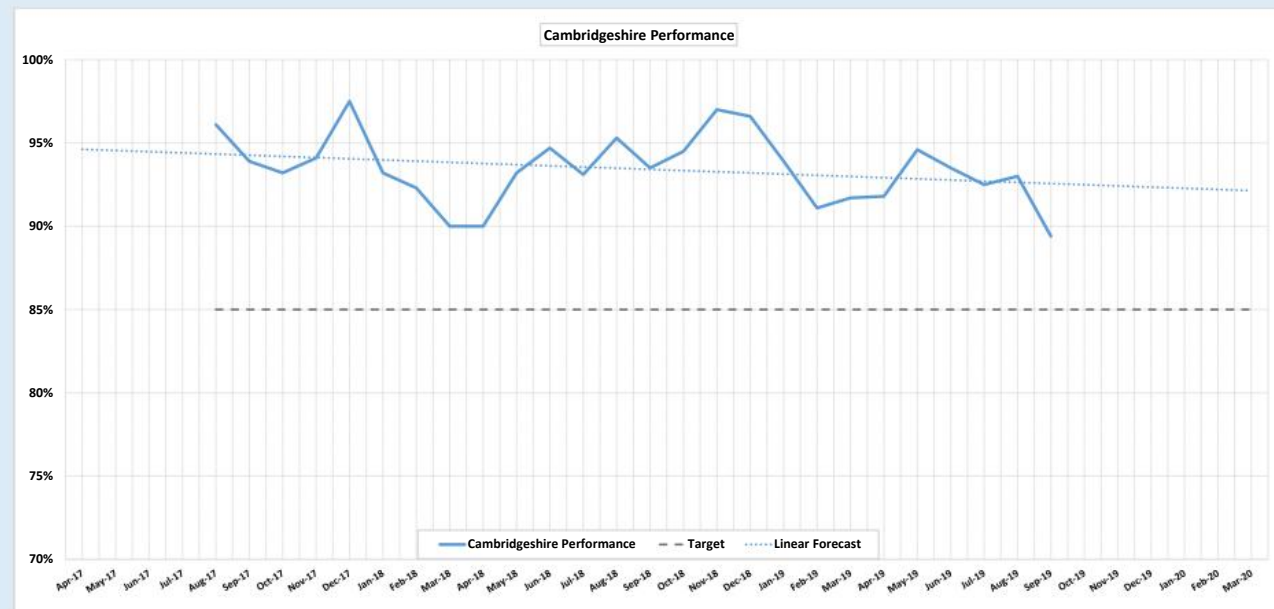
RAG Rating

B

## Indicator Description

This target demonstrates the number of telephone contacts that are picked up by customer services prior to a customer hanging up. Messages are recorded on each service line to provide customers with information and advice about affiliated services/organisations or to inform about online information/ options, to drive customers that can self serve online. In this way, customers who are more vulnerable or have complex requests can access a human response in a timely manner.

## Useful Links



## Commentary

This target has been met consistently for the last 3 years. During the last year we have also taken additional contacts for CCC and PCC Children's services. Proactive recruitment, a comprehensive training programme to upskill staff, improvements to forecasting in relation to demand for our services has resulted in this success. Additional to this we have worked with colleagues across corporate services to drive down the number of phone contacts and encourage customers to use digital channels.



## Indicator 192: Percentage of total contact that is deemed avoidable

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December 2019

Target	Current Month	Previous Month	Direction for Improvement	Change in Performance
15.0%	9.7%	8.8%	↓	Declining

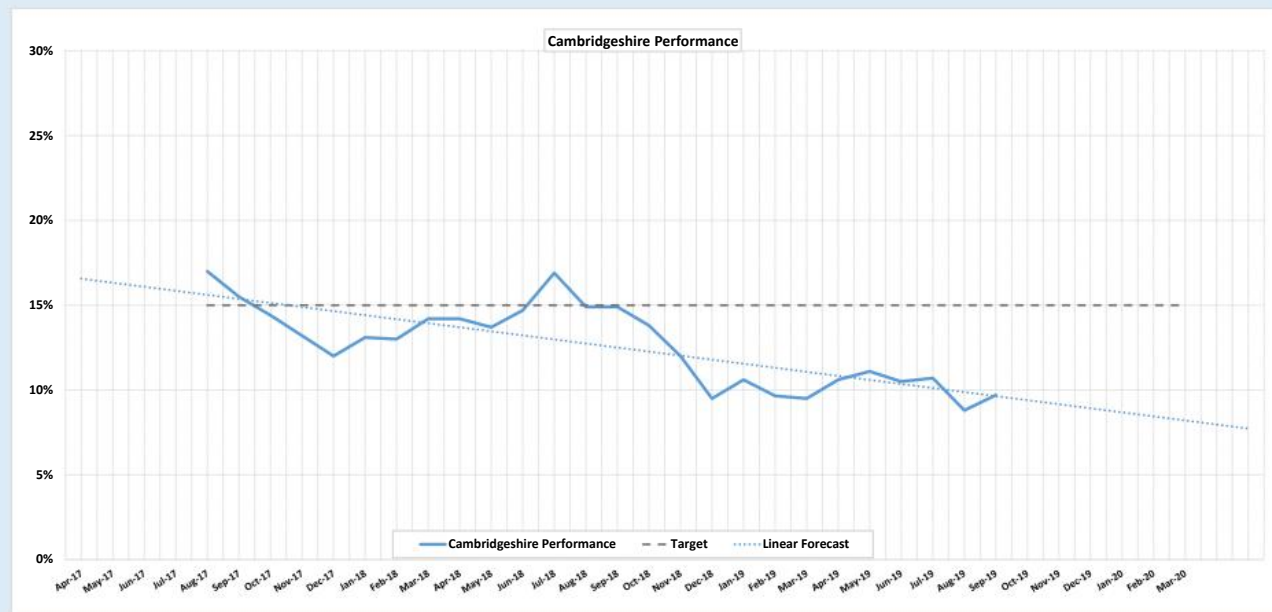
RAG Rating

B

## Indicator Description

This target demonstrates the percentage of contacts received that could have been avoided. Customer Services log details of all enquiries received in order to analyse the data to make improvements to the service. This includes looking at details as to why the customer contacted us and failure demand. One way of ascertaining this is logging when avoidable contacts occur. The definition we use for an avoidable contact is 'When an external or internal customer has contacted us across any channel due to human error, or a system/process failure'.

## Useful Links



## Commentary

This target has been met consistently for over a year now, as a result of the way in which data is being analysed within customer services and fed back to service areas in review meetings to enable a focus on areas in which service improvements and the customer journey/experience can be enhanced. The messaging on the contact centre lines has been amended in accordance with our data findings to ensure that requests for services which fall outside of the remit of the county council are promptly signposted elsewhere.



**TITLE            INTERNAL AUDIT PROGRESS REPORT**

To:                                **Accounts and Audit Committee**

Date:                            **28<sup>th</sup> January 2020**

From:                            **Duncan Wilkinson, LGSS Chief Internal Auditor**

Electoral Division(s)    **All**

**1.        PURPOSE**

- 1.1        To report on the main areas of audit coverage for the period to 30<sup>st</sup> November 2019 and the key control issues arising since the last update provided to the Audit & Accounts Committee on 28<sup>th</sup> November 2019.

**2.        RECOMMENDATION**

- 2.1        The Committee is invited to note the report.

**3.        BACKGROUND**

- 3.1        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.
- 3.2        The work being undertaken by the Council's Internal Audit service concerning Manor Farm and the Farms Estate is still in progress. This is a complex, and interlinked piece of work, and it has always been essential to us to get it right, rather than get the report to any specific meeting. When ready the audit will be reported to the next available committee and discussed in public.'
- 3.3        Cambridgeshire County Council (CCC) Joint Management Team considered this report on 9<sup>th</sup> January 2020 prior to its submission to the Audit & Accounts Committee on 28<sup>th</sup> January.

<b><i>Officer contact:</i></b>	
Name:	Duncan Wilkinson
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Email:	Duncan.Wilkinson@Milton-Keynes.gov.uk
Tel:	01908 252089

## Source Documents: Appendices to Report

# **LGSS Internal Audit & Risk Management**

**Cambridgeshire County Council**

*Update report*

*As at 30<sup>th</sup> November 2019*

## Section 1

### 1. **FINALISED ASSIGNMENTS**

- 1.1 Since the previous Progress Report in September 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.	Resources	Fire Safety Checks	Limited	Limited	Minor
2.	Customer & Digital Services	Business Continuity	N/A	Satisfactory	Minor
3.	People & Communities	Direct Payments Compliance	Good	N/A	Minor
4.	Cross-Cutting	Regulation of Investigatory Powers Act Policy	N/A	Good	Minor
5.	Resources	Rental Income	Limited	Limited	Minor
6.	Customer & Digital Services	General Data Protection Regulations (GDPR) Framework	Good	Good	Moderate
7.	People & Communities	Coroner's Service	Good	Good	Minor
8.	Place & Economy	Highways Contract Stage 1 Open Book Review	N/A	N/A	N/A

9.	LGSS	CHAPS Payments Review	N/A	Good	Minor
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1.2 Summaries of the finalised reports with satisfactory or less assurance are provided in Section 4.

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.	Customer & Digital Services	Complaints Process
2.	People & Communities	Provision of Section 17 Financial Assistance

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, which the Internal Audit and Counter Fraud team has worked on since the start of the 2019/20 financial year (i.e. some cases may have first been reported in the previous financial year).

**Table 3: Internal Audit Investigations Caseload**

Case Category	Description of activity or risk example	No.	Outcomes
Investigations	Fenland Association for Community Transport (FACT) Investigation	1	Ongoing support to post-report process.
	Whistleblowing concerns	6	Closed, either no concerns or advice provided.
		7	Review underway by Internal Audit
	Allegations regarding misuse of a Direct Payment	1	Investigation in progress.
	Manor Farm Tenancy Review	1	Report stage.
	Cash thefts	3	Referred to police and advice provided.
	Suspected bank mandate fraud at a school	2	Advice provided.
Totals		21	

## 2.2 WHISTLEBLOWING CASELOAD:

A summary of the overall whistleblowing caseload is provided below. A high volume of whistleblowing referrals has been received in-year, with 21 referrals received to date, a



significant increase on previous years. For context, in 2018/19, Internal Audit recorded a total of 19 referrals for the entire financial year.

Please note that the table below includes cases which were initiated as whistleblowing cases to Internal Audit, but have subsequently been passed to Human Resources (HR) or another appropriate service to investigate/address under the relevant corporate policy (for instance, corporate complaints or grievance cases).

**Table 4: Whistleblowing Caseload**

Case Category	Description of activity or risk example	No.	Status
<b>Whistleblowing</b>	Complaints	2	Closed
	Allegations of fraud and/or theft	5	Closed
		7	Open
	Allegations relating to governance	1	Closed
		1	Open
	HR issues (grievance, disciplinary, etc.)	1	Closed
		2	Open
	Information Security concerns	1	Open
	Safeguarding allegations	1	Closed
<b>Totals</b>		<b>21</b>	

Section 3

### 3 **IMPLEMENTATION OF MANAGEMENT ACTIONS**

- 3.1 The outstanding management actions as at the end of November 2019 are summarised in Table 5 below, which includes a comparison with the percentage implementation from the previous report (bracketed figures).
- 3.2 There are currently 15 management actions outstanding. Further detail on all outstanding actions is provided at Annex B.

**Table 5: Outstanding Management Actions (Year To Date)**

	Category 'Essential' recommendations		Category 'Important' recommendations		Total	
	Number	% of total	Number	% of total	Number	% of total
<b>Implemented</b>	1	1% (1%)	62	79% (73%)	63	81% (74%)
<b>Actions due within last 3 months, but not implemented</b>	0	0% (0%)	11	14% (19%)	11	14% (19%)
<b>Actions due over 3 months ago, but not implemented</b>	0	0% (0%)	4	5% (6%)	4	4% (6%)
<b>Totals</b>	1		77		78	

## **4. SUMMARIES OF COMPLETED AUDITS WITH SATISFACTORY OR LESS ASSURANCE**

### **4.1 RESOURCES DIRECTORATE**

#### **4.1.1 Fire Safety Checks**

To manage fire safety robustly and effectively, the Council's Property Compliance team carries out Fire Risk Assessments (FRA's) for all Council buildings. The Facilities Management team then arrange for any remedial actions to be completed in the required timescales. Internal Audit reviewed this process, to provide assurance that the Council's Fire Safety Policy and guidance is aligned with the Regulatory Reform (Fire Safety) Order 2005 and that this policy is followed when undertaking FRA's; that risk assessments are undertaken for all Council buildings, and that regular reporting and monitoring is undertaken in relation to FRA's and relevant findings.

The audit has given limited assurance over the adequacy of the Council's controls over fire safety, primarily because the Property Compliance team does not have a complete list of all buildings for which they are required to undertake FRA's. This creates a risk that some Council buildings may not have received FRA's as required by legislation.

Limited assurance was also given over compliance, as the audit identified that remedial actions from FRA's are not consistently being implemented in line with the prescribed dates. Actions resulting from FRA's can be assigned to different individuals, teams or contractors depending on the nature of the remedial works and the expertise required; however there is currently no overarching responsibility for recording and monitoring the completion of all actions. This increases the risk that key actions are not completed within required timescales.

As a result of these findings, a number of key actions have been agreed with the service. The Council has recently developed a master list of properties, and this will be used to establish for which properties the Council has a legal responsibility to undertake FRA's and ensure that all such properties have an up-to-date FRA. Monthly meetings between Facilities Management and Property Compliance will be undertaken to monitor the implementation of actions from FRA's and a spreadsheet developed to ensure actions can be recorded and monitored centrally. This will include development of a record of due dates for properties whose existing FRA requires a review.

Internal Audit also identified that a property which has been authorised for closure and deemed only suitable for storage is still used extensively by employees for meetings. The property does not have an FRA. It was agreed that the meeting rooms in this property will be closed to employees and removed from the corporate Outlook diary to ensure they cannot be booked for meetings.

#### **4.1.2 Rental Income**

A review was undertaken to provide an opinion on the adequacy and effectiveness of the Council's processes for achieving value for money when setting rental rates and collecting rental income. This included rental income for caretaker/site officer housing, commercial lettings and Early Years centres, but excluded rental income from County Farms, as this area was covered by a separate audit review.

Based on the completion of fieldwork, the audit has given limited assurance over the controls in place to manage and monitor rental income. The review identified a lack of formal policy and process across the range of activities carried out to manage rental property, which exposes the Council to the risk that best value is not consistently achieved. In a number of areas, Internal Audit found overlap and/or a lack of clarity regarding the respective responsibilities of the various teams involved in managing rental arrangements, particularly regarding the collecting and monitoring of rent.

Internal Audit has also identified limited assurance over compliance with policies and processes for managing property rentals. In particular, sample testing of 25 rental properties across a range of property types identified that 24% did not have a current legal agreement (such as a lease) in place to govern the rental arrangements, and a further 16% were subject to temporary 'Tenancy At Will' arrangements, all of which had been in place for 11 months or longer although these are intended to be used as temporary arrangements until formal lease agreements can be finalised. Audit also identified a significant value of rent that had not been collected or expected income which had been foregone, which included rent due across all types of rental property.

The service is currently planning the introduction of a new electronic property asset management system, which will have the capability to address some of the issues identified during the audit, by creating a centralised record of all leases and a commitment record for rental income. A number of recommendations from the audit have been agreed with the service, including the development of formal policies regarding responsibilities for raising invoices and tracking payments, reconciling payments to income due, and ensuring that relevant team(s) are notified of key changes such as rent reviews or new leases.

The service has already started work to address the areas of non-compliance identified by Internal Audit, particularly in issuing draft lease agreements where these are not in place. Following the audit, it has also been agreed that a formal action plan will be drawn up to

cover the work to ensure that all rental arrangements have formal lease documentation in place, and to identify and collect missing income. This will include a timetable, prioritisation and delegation of responsibilities and an estimate of resources required to complete the work, which will allow senior management to consider how best to prioritise this work.

## **4.2 CUSTOMER & DIGITAL SERVICES DIRECTORATE**

### **4.2.1 Business Continuity**

Internal Audit undertook a review of business continuity arrangements and processes in place to support business continuity planning. This was a review of controls and did not seek to provide an opinion on the detail of individual service planning or whether controls are complied with.

Based on the completion of audit fieldwork, a satisfactory level of assurance was given over the adequacy of business continuity governance arrangements. The Council has a clear Business Continuity Policy and Business Continuity Plan which are subject to regular review, with guidance, advice and training available to support those responsible for the development and maintenance of business continuity plans. However, the review also identified several areas where controls could be improved; in particular, introducing a system to ensure that Emergency Management Team resource is prioritised towards the most high-risk areas of the Council and that the Emergency Management Team provide formal scrutiny of plans in these areas, to provide assurance that planning is adequate. The review also identified a lack of senior management oversight of business continuity planning, information not being available to all staff on the intranet, and the absence of a formally-documented IT Disaster Recovery Plan.

A number of actions to address these issues were agreed. In particular, the service will introduce a methodology for scrutinising and prioritising service-level Business Continuity Plans, as well as introducing biannual reporting to JMT, to provide assurance that all services have BCPs in place and to communicate any emerging risks or issues.

## **5. OTHER AUDIT ACTIVITY**

### **5.1 UPDATES TO THE INTERNAL AUDIT PLAN 2019/20:**

In each Progress Report, Internal Audit outlines any proposed changes or updates to the annual Audit Plan in light of additional pressures and/or the evolving risk profile of the Council. Following a major review of the Audit Plan in the previous report, no further updates to the Plan are proposed at present.

### **5.2 DEVELOPMENT OF THE AUDIT PLAN 2020/21:**

Internal Audit is now initiating work to develop a draft Internal Audit Plan for the 2020/21 financial year. This work includes identifying areas for review through:

- Consulting with individual Directors and Directorate Management Teams.
- Gathering intelligence from the outcomes of audit reviews in 2019/20.
- Identifying major corporate contracts due for review.
- Assessing areas of coverage which were deferred from the 2019/20 Plan.
- Identifying key legislative changes which may impact the Council in the coming year.

Possible areas for review identified as a result of these processes are then risk-assessed and prioritised for inclusion in the 2020/21 Plan based on the level of risk associated with them.

The draft Plan will be presented to JMT and Audit & Accounts Committee for review in March 2020.

### **5.3 RESOURCING OF INTERNAL AUDIT:**

Internal Audit has prepared a paper discussing the current resourcing of the service and outlining a suggested approach to future management of resource pressures. This paper is being sent to the Chief Executive and Deputy Chief Executive for consultation on the available options.

## CCC INTERNAL AUDIT PLAN 2019/20

### Summary of Progress:

Total Completed Audits from 2019/20 Audit Plan	19
Total Audits at Draft Report Stage	4
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>	11
Total Open Audits	35
Total Not Yet Opened Audits	12

### Full Audit Plan:

Audit	Status	Quarter Opened	Quarter Closed
VAT	NOT OPENED		
Unannounced Visits	OPEN	Q3	
Development of Project Assurance Framework	ONGOING	N/A	N/A
Project Assurance of High Risk Projects	OPEN	Q2	
Business Continuity	CLOSED	Q1	Q3
Financial Planning, Demand Management and Control	NOT OPENED		
Contract Management - Eastern Highways Alliance	OPEN	Q2	
Contract Management - Home and Community Support Service Framework	OPEN	Q2	
Contract Management – Supported Living Services for Adults with a Learning Disability	OPEN	Q2	
Contract Management - Cambridgeshire Lifestyle Services	OPEN	Q1	
High Value Supplier Contract Management Reviews	OPEN	Q2	
Business Continuity for Key Contracts	OPEN	Q2	

Contract Management Policy and Guidance	OPEN	Q2	
Transformation Fund Benefits Realisation	OPEN	Q2	
Annual Key Policies & Procedures Review	OPEN	Q3	
Procurement Governance	OPEN	Q2	
Procurement Compliance	OPEN	Q2	
Procurement Waivers for Procurement Outside Contract Procedure Rules	OPEN	Q3	
Consultancy Policy Compliance	OPEN	Q3	
LGSS Law Ltd	OPEN	Q1	
Regulation of Investigatory Powers Act Policy Compliance	CLOSED	Q2	Q3
Property Asset Disposals & Acquisitions Policy Compliance	OPEN	Q3	
County Farms Process & Practice	OPEN	Q1	
Fire Safety Checks	CLOSED	Q1	Q3
Residential & Nursing Contract Management	OPEN	Q1	
Rental Income	CLOSED	Q1	Q3
This Land Limited	OPEN	Q1	
Annual Whistleblowing Policy Report and Awareness	OPEN	Q3	
Direct Payments - Prepayment Cards	OPEN	Q2	
Troubled Families Grant	ONGOING	Q1	N/A
Disabled Facilities Grant	CLOSED	Q1	Q3
Special Educational Needs Placements	OPEN	Q2	
Annual Safeguarding Assurance	OPEN	Q2	
Provision of Section 17 Financial Assistance	OPEN	Q1	
Safeguarding Clients' Personal Assets - Compliance	OPEN	Q2	
Highways Stage 1 Open Book Review (Client)	CLOSED	Q1	Q2
Highways Commercial Group	ONGOING	Q1	N/A
Highways Contract Stage 2 Open Book Review (Contractor)	OPEN	Q3	
Highways Contract Governance Processes	OPEN	Q1	
Waste PFI Renegotiation of Contract	ONGOING	Q1	N/A
Local Transport Capital Block Funding	CLOSED	Q1	Q2
Bus Service Operators	CLOSED	Q1	Q1
Pothole Action Fund	CLOSED	Q1	Q2
Cycle City Phase II	CLOSED	Q1	Q2
Safer Roads Funding	CLOSED	Q1	Q2
Chisholm Trail 19 - 20	OPEN	Q2	
Coroners Service	CLOSED	Q1	Q3
Additional Highways Maintenance Grant	CLOSED	Q1	Q1
Complaints Process	OPEN	Q3	
Accounts Receivable	NOT OPENED		



Purchase to Pay	NOT OPENED		
CHAPS Payments Review	CLOSED	Q1	Q3
Payroll	NOT OPENED		
General Ledger	NOT OPENED		
Bank Reconciliation	NOT OPENED		
Treasury Management	NOT OPENED		
Annual Assurance on Risk Management	NOT OPENED		
Debt Recovery	OPEN	Q1	
Pensions	NOT OPENED		
Annual Governance Statement/Code of Corporate Governance	OPEN		
General Data Protection Regulations Implementation	CLOSED	Q2	Q3
Information Technology Audit Plan	NOT OPENED		
Financial Systems IT General Controls	NOT OPENED		
Community Transport Investigation 2019 - 20	ONGOING	Q1	N/A
Code of Conduct investigation	OPEN	Q1	
Manor Farm Tenancy Review	OPEN	Q1	
Ely Bypass Review	CLOSED	Q1	Q2

ANNEX B

## Summary of Outstanding Recommendations – under 3 months

(Recommendations as at the end November 2019).

Audit	Risk level	Summary of Recommendation	Target Date	Status
<b>Fostering Contract Management 18/19</b>	I	<b>Double paying for home-to-school transport</b> Establish a suitable fee reduction to ensure travel costs are not paid for twice, and publish this clearly as part of fee negotiation guidance. Before negotiations for a contract start, it should be fully established whether the child is eligible under the home to-school transport assistance policy and the fee reduction should be agreed accordingly. Guidance should be updated to state that every contract should include a note re: how Home to School transport and transport to contacts is funded, and that this should also be noted on the placement plan.	01/10/19	<p>Emailed the Interim Service Lead Placements (Children's) on the 12th &amp; 16th December 2019, 14th &amp; 15<sup>th</sup> January 2020 requesting update on whether policy and guidance has been updated with no response.</p> <p>Work has progressed to identify cases where home to school transport has been provided by the Council when it should be provided by the carers, this is being reviewed.</p> <p>The Quality Manager - Social &amp; Education Transport Team reported 14.01.20 that the Social Services Department team are continuing to work with the Access to Resources Team (ART) in resolution of double funding.</p> <p>There are a number of transport journeys being requested after initial assessment from the ART Team, Art have been unaware particularly where Children are out of Country.</p> <p><b>Revised target date for the recommendation: TBC</b></p>
<b>Performance Management 18/19</b>	I	<b>Performance Management Framework</b> The Performance Management Framework should be updated as soon as possible to reflect the current Council	11/10/19	<p>New standardised performance management framework developed with Chairs and Vice Chairs of all committees. Key Performance Indicators</p>

		<p>structure (at Member and Directorate level), including:</p> <ul style="list-style-type: none"> <li>• The role of shared services with Peterborough City Council and if there is a case for aligning performance management processes and/or Key Performance Indicators (KPIs).</li> <li>• A corporate strategy to guide the development and regular review of KPIs, based on the Plan &gt; Do &gt; Review &gt; Revise approach.</li> <li>• Reference to data quality and good practice in the calculation of KPIs.</li> <li>• A process for remedial action where the achievement of outcomes is threatened, considering possible links to the Transformation Team.</li> <li>• Clarifying roles and responsibilities of officers and members, particularly in relation to the calculation, reporting and monitoring of KPIs. Documentation of responsibilities will also ensure that continuity is not lost in the event of Member or staff changes or restructures.</li> <li>• Aligning standardised processes across directorates.</li> </ul> <p>Once updated, the Framework should be published on the Council's corporate intranet and awareness-raising should be conducted with staff.</p>		<p>(KPIs) linked to Corporate Strategy 2019-22 and Service Committee priorities.</p> <p>KPIs checked and refined with all committees through first quarter reporting. Very positive feedback from Members and Officers on performance reporting which supports decision making.</p> <p>Second quarter reporting in December committees has suggested a few additional tweaks to process and reports.</p> <p>Each KPI has a linked Committee, business owner and allocated BI, service and Finance support.</p> <p>Committee performance reports publish to website in Q1 and Q2.</p> <p><b>Revised target date 31<sup>st</sup> January 2020</b></p>
<b>Performance Management 18/19</b>	I	<p><b>Key Performance Indicators in Corporate &amp; Customer Services, Resources and Business Improvement Directorates</b></p> <p>The Business Intelligence service has confirmed that KPIs in place within the Corporate &amp; Customer Services, Resources and Business Improvement directorates are in the process of being reviewed and aligned to the new corporate strategy. This will address the issue identified. When the review of KPIs from the Corporate &amp; Customer Services, Resources, and Business Improvement and Development directorates is complete, these KPIs should be considered for inclusion in the Council-wide objective-</p>	11/10/19	<p>Risk and performance workshop with Business Improvement and Development Management Team and Audit 9th December 2019. Risks agreed, KPIs suggested.</p> <p>Risk register went to General Purposes Committee in November 2019. Updated risk register and performance report on GPC agenda February 2020.</p> <p><b>Revised target date 29<sup>th</sup> February 2020</b></p>

		based reporting.		
<b>18/19 Ely Bypass Review</b>	I	<b>Systems Control Compliance</b> Consideration should be given to whether the Constitution should be adapted to incorporate limits to delegating authority away from Committees, particularly when there are significant financial implications.	31/10/19	The Service Director, Highways and Transport, has met with the Monitoring Officer and it has been agreed that the Service Director will develop a report to be taken to the Constitution and Ethics Committee for consideration. In order to allow for the development of this paper and to align with Committee meeting dates, a revised target date of 30 <sup>th</sup> April 2020 has been agreed.  <b>Revised target date: 30<sup>th</sup> April 2020</b>
<b>19/20 Fire Safety Checks</b>	I	<b>Property deemed not suitable for use</b> The Head of Property should ensure that Stanton Villas is closed to employees and that associated meeting rooms are removed from the Outlook diary so that officers are aware that the building is not available for use.  Stanton Villas was authorised for closure in 2017.  Meeting Rooms to be closed and the Mobile Library Service to be moved when appropriate.  Stanton Villa to be designated for storage only.	30/11/19	To update on the plans for Stanton Villas in relation to the Fire Risk Assessment Audit <ul style="list-style-type: none"> <li>Property have negotiated closure for end of January 2020. This is to allow for all meetings to be moved.</li> <li>calendars will be deleted</li> <li>Property will remove any furniture items that look like desk or meeting space</li> <li>Access will be deleted</li> <li>Exception –the space will be used for storage</li> <li>Exception – named library colleagues – storage</li> <li>Property will look at what is carried out there in terms of maintenance (hard and soft) and reduce accordingly</li> </ul> <b>Revised target date: 31<sup>st</sup> January 2020</b>
<b>Accounts</b>	I	<b>Systems Control Compliance:</b>	30/09/19	A new process is being developed that will ensure

<b>Receivable 18/19</b>		Aged items should be subject to a targeted review and if they cannot be allocated to invoices they should be removed from suspense and allocated to a fortuitous income code in the same way that suspense items from legacy systems have been.		any suspense item not allocated after 6 months in suspense will be removed from the suspense account and journaled to a fortuitous income code. This process will include a check list developed to ensure that items will only be removed from suspense after being subject to rigorous investigations, including liaison with Corporate Finance.  <b>Revised target date 28<sup>th</sup> February 2010</b>
<b>Accounts Receivable 18/19</b>	I	<b>Systems Control Compliance:</b> Suspense account reporting should be provided to clients on a regular agreed basis and should include: • All suspense accounts for each client. • Volumes and values of new suspense items. • Volumes and values of items cleared from suspense. • Volumes and values of aged suspense items. • Performance against agreed KPIs.	30/09/19	High level suspense reports are now provided to clients. The development of more detailed suspense reporting is progressing and reports are now provided to the Head of Finance and Finance Business Partners. Targets are yet to be agreed.  <b>Revised target date 28<sup>th</sup> February 2020</b>
<b>Accounts Receivable 18/19</b>	I	<b>Systems Control Compliance:</b> The Head of Finance Operations should consider undertaking a review of suspense items to establish if there are particular services whose customers consistently fail to provide the required reference numbers. If such services are identified the Accounts Receivable Team should liaise with those services in order to develop communication plans to help educate customers and ensure they provide accurate reference numbers.	30/11/19	Services have been identified and new processes are being put in place to streamline allocations. Engagement with services is ongoing. Accounts Receivable led training sessions have been held for Financial Business Partners, Budget Holders, Treasury and HR to give a better understanding of the AR Income processes.  <b>Revised target date: 31<sup>st</sup> March 2020</b>
<b>Debt Recovery 18/19</b>	I	<b>Systems Control Compliance:</b> Investigations into the root cause and potential fixes to address the issue of write offs being processed without appropriate authorisations in the system should be completed as a matter of priority. Any fixes identified or new processes developed should be robustly tested before	30/09/19	There is currently a review of all debt recovery processes, including write offs. As such, the work to identify a fix for the existing workflow has been put on hold until the process review is complete. This is because the review may result in a new workflow and write off process being developed

		implementation on the live system.		<p>within the system. In the interim, a bulk write off process has been implemented. This will be utilised until the development freeze in ERP has ended.</p> <p><b>Revised target date 31<sup>st</sup> March 2020</b></p>
<b>Debt Recovery 18/19</b>	I	<p><b>Systems Control Compliance:</b> Debt Recovery Managers should liaise with Business Systems Team to develop a reconciliation report within the system to identify any write offs that have not been properly authorised, processed and updated on the General Ledger.</p>	30/09/19	<p>This work is on hold until the review noted above is complete and the write off process to be utilised for the future is agreed.</p> <p><b>Revised target date 31st March 2020</b></p>
<b>Debt Recovery 18/19</b>	I	<p><b>Systems Control Compliance:</b> The Debt Recovery Team should undertake a review of potential write offs covering:</p> <ul style="list-style-type: none"> <li>• debts currently proposed for write-off;</li> <li>• debts over 12 months old to establish any cases where recovery activity has been exhausted and that therefore should be written off.</li> </ul> <p>Any debts that are identified as suitable for write off should be sent to budget holders for approval and written off in ERP as a matter of priority.</p> <p>The approval requirements for write offs within the Debt Recovery Service should be agreed and implemented within ERP as a matter of priority so that the appropriate officers can process any proposed write offs in a timely manner. This is essential to ensuring that the system controls over write offs are implemented as designed and complied with in practice. This should include the process by which budget holders may request write-off of a debt which should be communicated to budget holders. .</p>	30/09/19	<p>There is currently a review of all debt recovery processes, including write offs. Agreement on approval requirements will be considered as part of this review. The review may result in a new workflow and write off process being developed within the system and this may necessitate a different/more efficient authorisation process than that originally designed.</p> <p>In the interim, a bulk write off process has been implemented. The first bulk write offs have now been undertaken. Once the process review noted above and the recruitment freeze in ERP is lifted the approval workflows in ERP will be agreed.</p> <p><b>Revised target date 31st March 2020</b></p>

## Summary of Outstanding Recommendations – over 3 months

(Recommendations due as at the end November 2019).

Audit	Risk level	Summary of Recommendation	Target Date	Status
<b>Fostering Contract Management</b>	I	<b>Overpayments to Level 6 Carers:</b>  Review the payments to Level 6 Carers.	31/05/19	<p>A review in relation to all CCC Level 6 carers has been undertaken – the work stream lead will be changed to Head of Service to monitor progress in January 2020. This activity will feed into the foster carer remuneration review (currently with Children's Director for review) and Youth Scheme being considered by Executive Director in January 2020.</p> <p>There will be no change to any current level 6 arrangements until the completion of the full review and outcome of associated activity</p> <p><b>Implementation of revised remuneration package and revised arrangements for Level 6 carers: April 2020</b></p>
<b>Information Governance Policies</b>	M	<b>Asset management policies and procedures:</b>  A complete physical asset register, listing the council staff member responsible for the asset should be created  If assets are not managed or lost there is a risk of data breaches occurring (and not identified) leading to reputational or financial damage.	30/09/17	<p>The proposal is now to use existing ERP functionality to hold IT asset information on an employee's record. IT would then be able to use this information to ensure IT equipment is handed back as part of the leaver process, saving money. The project proposal is now awaiting a Business Analyst to become available to undertake a detailed requirements analysis and process review in order to develop an options appraisal and outline Business Case. The project is</p>



				provisionally scheduled to commence in early 2020.  <b>Revised target date: 31<sup>st</sup> March 2020</b>
<b>Fostering Contract Management</b>	I	<b>No control process to identify errors in in-house payments:</b> Create a payment policy document that clearly sets out the different scenarios that occur and how they are paid for, such as: respite breaks, children going to university, level 6 carers with a staying put placement etc. Include details about independent fostering agencies (IFA) carers transferring to in-house, and the fee agreements relating to children already in place.	01/07/19	Policy document in regards to specific circumstances outside of the usual or normal arrangements is in progress of being drafted now financial guidance has been disseminated. <b>Revised target date: 30<sup>th</sup> January 2020</b>  IFA carer transfer agreement is already in place and has been confirmed as completed with Mairead previously – <b>completed</b>  Operation monitoring process in place to scrutinise foster care payments Corporate Parenting Finance Manager to set this out in a procedure document that sits across service, business support and finance  <b>Revised target date: 30<sup>th</sup> January 2020</b>
<b>Transport Contract Management</b>	I	<b>Financial processes:</b> A full financial processes review should be conducted by the Special Education Transport Team in conjunction with the Professional Finance team. This should include immediately ensuring that payments made via interface spreadsheet are linked to a SWIFT ID or other relevant identifier. The review should also ensure that interface payments are being used in the most efficient manner, reducing the amount of duplicate entry required and the risk of human error occurring in the	31/07/19	Internal Audit have met with Finance colleagues to discuss progress. The review of adults transport has grown in scope from that originally envisaged by the audit. A planning meeting is taking place, after which a firmer timeline and scope will be known.  Internal Audit were informed this is progressing with monthly meetings in place. A new target date of 31 July 2020 was given.



		<p>payments.</p> <p>And in the longer term:</p> <ul style="list-style-type: none"> <li>• Developing a new commitment record spreadsheet for adults and Looked After Children (LAC) transport, which contains all journeys and client information.</li> <li>• Reinstating the use of Purchase Orders and receipting for the payment of all SETT invoices, in line with the Scheme of Financial Management.</li> </ul>		<p><b>Revised target date: 31<sup>st</sup> July 2020</b></p>
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**Statement of Accounts – Action / Improvement Plan**

To: **Audit and Accounts Committee**  
Date: 28 January 2020  
From: Head of Finance  
Electoral Division(s): All

**Purpose:**

To review the lessons learnt from the production of the 2018/19 Statement of Accounts for the Council and provide an update on progress of planning for the 2019/20 Closure of Accounts and production of the Statement of Accounts.

**Recommendation:**

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

<b><i>Officer contact:</i></b>	
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## **1. BACKGROUND**

- 1.1 For production of the 2017-18 Statement of Accounts, the Government introduced significantly shorter timescales requiring local authorities to produce their draft Statement of Accounts by 31<sup>st</sup> May each year and to have their accounts finalised by 31<sup>st</sup> July. This was a significant reduction in the timescales available for the process to be undertaken (with the previous dates respectively being 30<sup>th</sup> June and 30<sup>th</sup> September).
- 1.2 For 2017-18, the Council achieved a signed set of accounts by the 6<sup>th</sup> August, 6 days late. This was a significant achievement given the substantial reduction in time available, and considering that in the two previous year the accounts had been signed between October and December. For 2018-19, at the time of writing this report, the accounts have not yet been signed. However, the expectation is that this will happen imminently. The Council continues to expect an unqualified audit opinion, with no differences of view with the auditor on accounting treatments. The corrections identified by the external auditor are largely administrative or about classification. The recent delay has been the result of reconciliation differences in producing a final set of accounts from ERP Gold that takes into consideration all of the adjustments agreed over an elongated process; this has proved unduly time-consuming.
- 1.3 Nationally, 2019 saw a large increase in the number of Councils unable to meet the expected timescales. As at January 2020 a number of other Councils in the East of England are also yet to reach a concluded audit opinion, for various reasons. Public Sector Audit Appointments Ltd (the national contract holder for local government audit, which the Council has opted into) is no longer publishing authority-by-authority timescale compliance reports, and there is a wider recognition that the local authority financial accounting and auditing arrangements are in need of review.
- 1.4 Whilst the completion of any set of accounts can throw up unexpected challenges and delays during the process, there are two significant extraordinary contributing factors to the delay in completing the process for 2018-19:
- The change in Enterprise Resource System on 1<sup>st</sup> Apr 2018 (from Oracle to ERP Gold)
  - A change in external audit firm
- 1.5 Whilst the 2018-19 accounts have not yet been completed, time is pressing on for completion of the 2019-20 Statement of Accounts. This update therefore provides detail on the lessons learnt from the 2018-19 process and looks at improvements that can be made for the 2019-20 process in order to ensure a controlled, timely completion of the process and delivery of set of accounts.

- 1.6 Further updates on the progress of the 2019/20 accounts will be reported to the Committee at future meetings.

## **2. REVIEW OF PROCESS FOR 2018-19**

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

- 2.1.1 As mentioned in previous reports to the Committee, ERP Gold has been designed to adopt a 'push of a button' approach for producing the Statement of Accounts. Whilst this was mainly in place for the production of the 2018-19 accounts, the benefits gained from this were significantly overshadowed by other difficulties experienced as a result of implementing a new system.
- 2.1.2 These related to a combination of issues, ranging from problems with coding as a result of the chart of accounts mapping and data migration, changes in processes put in place as a result of having the new system which weren't fully embedded properly before the end of the financial year and users' ability to adapt to these changes. The 'push of a button' approach only works if the data behind it in the system is accurate.
- 2.1.3 In addition, the data migration of the Fixed Asset Register (FAR) took significantly longer than anticipated to complete, due to the complexity and historical nature of the information sitting behind the FAR numbers, combined with the inflexibility of the old Fixed Asset system to be able to provide helpful reports to aid the process. As a result, work on Property, Plant and Equipment, a significant area of the accounts, was unable to be completed until very late on in the process of compiling the draft accounts.
- 2.1.4 As a result of these difficulties, the set of draft accounts that were completed were not as well prepared and thoroughly reviewed as was needed. The impact of this was higher than usual levels of adjustments required for issues identified by both the Council and the external auditors following completion of the draft accounts and during the audit process.
- 2.1.5 Ernst and Young (EY's) approach to auditing the Council relies, ideally, on data analytics to target inquiries. As the ERP Gold system came to be utilised by external audit for the first time, there were concerns about the completeness of some reports, meaning that certain testing had to be repeated. Once identified, these issues were straightforward to resolve in terms of reporting specification on the system, and should not recur in future.

## **2.2 External Audit**

- 2.2.1 As well as completing the accounts using a new financial system, the Council also had a change in external auditor to Ernst and Young (EY). A change in auditor also requires additional work from both parties as the auditors become familiar with their clients and vice versa, but more importantly the new auditors need to be able to gain additional assurance in the first year of auditing a new client.
- 2.2.2 A significant amount of work was completed as part of the interim audit, however the timing of the bulk of this work during April and May ultimately impacted on the ability of the Finance Team to be able to complete the draft accounts quickly.
- 2.2.3 EY have also experienced significant resourcing problems across their local authority audits which have impacted on their ability to complete the audit work in a timely manner, irrespective of the quality of the draft accounts provided and the amount of work required to get to an agreed final set of accounts. There are a variety of contributory factors impacting audits firms' ability to appropriately resource audits, both in local government and more widely.

## **2.3 Specific Audit Issues**

- 2.3.1 The following is a list of areas identified as issues in the auditor's ISA260 report for 2018-19:
- Property, Plant and Equipment (posting of revelation movements, treatment of completed capital works and related demolition, material misstatement review, Prior Period Adjustment as a result of data migration work)
  - Grant income (incorrect working papers, incorrect treatment of grants)
  - Private Finance Initiatives (PFIs) (disclosure issues and incorrect historic calculations of finance lease liabilities)
  - Minimum Revenue Provision (reconciliation and potential under provision)
  - Coding issues requiring reclassification
- 2.3.2 Several of these issues require complex accountancy, and have taken some time to orientate and familiarise the new external auditor, and their national technical team. Additionally, where a new auditor identifies potential issues which have been signed off by a predecessor, this has also generated additional enquiries in order to rely on previous year's accounts and comparatives.

### **3. RESOURCING PROCESS FOR 2019-20**

- 3.1 On 31<sup>st</sup> October 2019, the LGSS Joint Committee agreed to proceed with a Lead Authority model for LGSS, and return a number of “professional services” to shareholders. As a result, the Integrated Finance Service (which includes the Closedown Team) for all three Councils was repatriated on 23<sup>rd</sup> December 2019 to the individuals’ respective Councils.
- 3.2 In response, the Cambridgeshire County Council (CCC) Finance team has taken the opportunity to review the level of resources available and put measures in place to support an improved closedown function moving forward. This includes:
- Recruiting an additional Accountant (successful candidate, with local government experience, has accepted the post and is due to start in mid-March)
  - Pulling in additional temporary resource from the wider Finance Team
  - Reshuffling of roles to ensure the appropriate spread of duties and ability for independent management review

See Appendix A for an overview of the different roles.

- 3.3 The integrated model brought by the LGSS approach had advantages for the Council in terms of a broader resource pool, offering some resilience, and we are grateful to individual colleagues employed at other LGSS partners who have worked hard to complete accounts on CCC’s behalf. However genuine “integration” beyond shared management remained limited and it was a downside to the model that a single team faced high risk and time consuming audit and accounts processes at two other clients, often simultaneously. The new setup clarifies accountabilities and organisation into a single accountancy service solely serving CCC, which should bring improvements. The public finance workforce is challenging to recruit and retain, particularly in the most technical areas such as financial accounting and auditing, however it is hoped that local structures will now reduce single points of workload concentration and enable proactive supervision and support.

### **4. PREPARATION FOR 2019-20**

- 4.1 To date, the Council has been mainly focused on completing the process for the 2018-19 accounts. However, as we enter the last quarter of the 2019-20 financial year, the focus on closedown for 2019-20 is inevitably needing to increase.
- 4.2 On the Council’s side, a lot of the issues experienced in 2018-19 were one-off due to the first year of using ERP Gold to prepare the accounts; that said, there are still several areas where developments can be made in order to improve the process, ensure the underlying data is

more accurate and enable the process for preparing both the draft and final accounts to be clear and efficient.

4.3 In order to support this work, the Corporate Finance team have compiled an Improvements Schedule, listing all of the areas of work where measures can be put in place to support a more efficient year-end process. Due to the continuing work required on completion of the 2018-19 accounts, it is acknowledged that not all of these improvements will be possible to put in place for the 2019-20 accounts, therefore this Improvement Plan should be viewed as a two-year process. In addition to specific issues identified in the ISA260 report, the main areas to be reviewed relate to:

- Planning (timetable/communication, working paper schedule and review, further development of the 'push the button' approach)
- System (coding corrections and maintenance, transaction information enhancements, further system control)
- Process (valuations, grant recognition, recharging, imprest accounts, control accounts, accounting for schools, open-purchase orders, accruals, consolidation of group accounts, various early/quarterly reconciliations, controlled draft to final accounts reconciliation)

4.4 A further product of the focus on the final stages of the 2018-19 accounts is that no date has been set for an interim audit for 2019-20 by EY. Interim audit has been extremely helpful in the past in making significant progress through fieldwork relating to the first 9-10 months of the year. The external auditor has also made it clear that across all clients they prioritise reaching an appropriate audit opinion with professional standards paramount in determining the evidence and auditing required before an opinion can be issued (and that the local government timescales will not curtail this work). Whilst the Council must publish draft accounts by the end of May, subject to the Chief Finance Officer being able to certify their release (and this will be a priority for the new team at CCC), it may be that we will need to comply with the regulations by publishing an update on the audit as at the end of July 2020, rather than the full results. Whilst this will be our second year with EY, bringing benefits in terms of familiarity, it is also anticipated that the auditor will increase aspects of the Council's risk weighting due to the issues that have been experienced with reconciliation and administrative errors during 2018-19 and that this may in turn require further audit work in 2019-20. The Council is currently awaiting further details on the timing of audit during 2019-20; the auditor is anticipating that they will complete "walk-through" testing and report the audit plan to this Committee, prior to the end of March 2020.



- 4.5.1 **Asset valuation:** For 2019-20, the Council has appointed a new firm, Bruton Knowles LLP, to undertake the Council's asset valuations. As a result of this appointment and also the delay in signing the 2018-19 accounts, the process to complete the valuation programme has not started as early as would be ideal; however site inspections for the full valuations have now started with all valuations expected to be completed, returned and checked by mid-March.
- 4.5.2 The number of valuations requested has increased as a result of the Council requesting all Depreciated Replacement Cost valued assets to be valued on a desktop basis (except if already being valued on a full basis as part of the rolling programme of valuations). This will require additional work as part of the valuation and validation process, but should remove the need for a material misstatement adjustment during the preparation of the accounts and therefore provides an overall benefit to the process of producing the accounts.
- 4.5.3 In addition to a greater number of valuations, the process for undertaking the valuations of school assets is also changing so that these assets are now valued on a Modern Equivalent Asset basis. This is to bring the Council's valuations more closely in line with the guidance issued by The Chartered Institute of Public Finance and Accountancy (CIPFA) and Royal Institute of Chartered Surveyors (RICS). In the long run, this will likely reduce the amount of time required to undertake valuations of school assets, however it may require additional work for the 2019-20 accounts as the Council adjusts to the new process.

## **5. LOOKING BEYOND 2019-20**

- 5.1 There is a general understanding that the current system of externally auditing local authorities is under strain. In July 2019 the Government launched the Redmond Review into the effectiveness of the local authority reporting and audit regime. The final report is expected to be published in March 2020. This has followed reviews impacting external audit more broadly beyond local government: the Kingman review, which looked at the Financial Reporting Council, and the Brydon review, into the quality and effectiveness of audit.
- 5.2 As part of this Review, a consultation was launched in September 2019, seeking views on the quality of local authority reporting and external audit. Officers submitted a response to this request for feedback in December 2019, endorsing the Society of County Treasurers response whilst adding individual feedback from this Council regarding the specific issues we face. This response is located in Appendix B.

## 6.0 PREVIOUS OBJECTIONS AND VALUE FOR MONEY OPINIONS

- 6.1 One objection to the accounts in 2016-17, one objection to the accounts in 2017-18, and the value for money opinion on the accounts in 2017-18 have currently not been concluded. On the 28 November 2019, the Chairman wrote to BDO (our predecessor auditor) for an update with progress (see Appendix C). BDO acknowledged receipt of this letter on 19 December 2019, stating that they would provide a formal response. EY state that consideration of the 2018-19 objection and Value for Money opinion will follow the conclusion of BDO's work.

Source Documents	Location
<b>Kingman review</b> (Financial Reporting Council)	<a href="https://www.gov.uk/government/news/independent-review-of-the-financial-reporting-council-frc-launches-report">https://www.gov.uk/government/news/independent-review-of-the-financial-reporting-council-frc-launches-report</a>
<b>Brydon review</b> (quality and effectiveness of audit)	<a href="https://www.gov.uk/government/publications/the-quality-and-effectiveness-of-audit-independent-review">https://www.gov.uk/government/publications/the-quality-and-effectiveness-of-audit-independent-review</a>
<b>Redmond review</b> (LA financial reporting & audit)	<a href="https://www.gov.uk/government/consultations/review-of-local-authority-financial-reporting-and-external-audit-call-for-views">https://www.gov.uk/government/consultations/review-of-local-authority-financial-reporting-and-external-audit-call-for-views</a>

## APPENDIX A - Resourcing

	Resource	Activity
<b>Management review</b>	<i>Head of Finance (Deputy Section 151 Officer)</i>	Responsible for both Finance Business Partners (management accounts) and from 2019-20, production of the Statement of Accounts (financial accounts).
	<i>Strategic Finance Manager</i>	Responsible for the Corporate Finance team which includes financial planning, monitoring, finance system support, commercial activity and from 2019-20, financial accounting. Extensive experience of capital accounting.
<b>Core Reporting</b>	<i>Group Accountant</i>	Lead practitioner working on the financial accounts. Previous experience with CCC and elsewhere in local government.
	<i>Accountant (Reporting)</i>	Lead on specific aspects of disclosure notes and responsible for managing the audit requests.  New post, due to start in March 2020, joining from another local authority.
	<i>Trainee Accountant</i>	For 2019-20, this post will be in place for 4 months longer and will provide more dedicated closedown support than previously.
<b>Wider support</b>	<i>Accountant (Monitoring)</i>	Support for disclosures, previous experience of preparing the CCC Financial Accounts.
	<i>Accountant (Analysis)</i>	Support in making improvements in the underlying data held within ERP Gold and the processes for reviewing that data.
	<i>Finance Technician</i>	Support in retrieving evidence and financial data from ERP Gold, liaising with colleagues across the Council and chasing outstanding audit requests.

## APPENDIX B – Redmond Review

My ref: Accounts/Redmond Review/call for views  
Your ref:  
  
Date: 20 December 2019  
  
Contact: Eleanor Tod  
Direct dial: 01223 699139  
E Mail: [Eleanor.tod@cambridgeshire.gov.uk](mailto:Eleanor.tod@cambridgeshire.gov.uk)



Finance  
Cambridgeshire County Council

Redmond Review Secretariat  
2nd Floor, Fry Building  
2 Marsham Street  
London  
SW1P 4DF

Box OCT1114  
Shire Hall  
Castle Hill  
Cambridge  
CB3 0AP

Tel: 01223 703599

Dear Colleague,

### **Review of local authority financial reporting and external audit: call for views**

Cambridgeshire County Council has had the benefit of reviewing the response to this call for views submitted by the Society of County Treasurers dated 3 December 2019. The County Council endorses the SCT response and adds a number of supplementary comments by way of this letter.

### **Auditor resourcing/cost effectiveness (16, 18, 12)**

This Council's recent experience is that, for various reasons, audited accounts have not been achieved, in compliance with the statutory timescales.

The Council is cognisant that the cost of external audit has fallen considerably in recent years, leading to a reduction in auditor capacity and margin. The downsides of this can include (in our experience of two firms):

- Rigid/problematic timing of audit fieldwork: short notice changes, or fieldwork beginning before accounts are ready.
- Thereafter drifting timescales where management and auditor availability does not align, leading to processes becoming drawn out
- Knock-on impact of delays between audit years
- Turnover of frontline auditor staff and some gaps in technical understanding

### **Objections/certificates (40)**

The Council has had three objections to the accounts from local electors raised for each of the financial years 2016-17 to 2018-19. The Council's previous auditors are yet to conclude the work on the 2016-17 and 2017-18 objections, despite more than fifteen months elapsing since the conclusion of their most recent financial statements audit. Consideration of the latest objection by the newer auditor will not begin until the previous objections are concluded.

It will soon be two and half years since the first objection to the 2016/17 accounts was received, there has been very limited recent reporting on this matter to the auditor to the Audit Committee. As a result of the objections, there have been delays to subsequent value for money opinions and audit certificates.

It is suggested that:

- Further clarity is needed on the form and scope of objections, [REDACTED]  
[REDACTED]
- The role of a centralised body in promoting conclusion on objections by auditors, and holding to account for delivery of results in a timely fashion.

#### Value for money opinion (7)

[REDACTED] auditors and audit leads. For some authorities this has been a thorough and broad process, sometimes taking a pessimistic view of multi-year financial trajectories as the basis for challenge. In other places, it appears that the process is kept as simple as whether a Council is likely to need to issue a section 114 notice within 12 months of the accounts being signed.

#### Timescales

Finally, the Council would call for further consideration of the statutory timescales. At present these feel unduly compressed, and are for example much quicker than statutory reporting requirements for many large and complex entities for filing at Companies House, or for charitable organisations. When there are such limited resources (no capacity to "bulge") generally in local authorities, shrinking funds in local audit contracts, and given the specialist nature of some of the work, concentrated in a small number of firms, it does not feel realistic to ensure widespread compliance with the timescales.

This should be urgently reviewed, with our preference being an extension of the deadline for the completion of audit, ahead of extending the deadline for publishing draft accounts.

Yours faithfully



Tom Kelly  
Head of Finance  
Cambridgeshire County Council

## APPENDIX C - Letter to BDO

Your ref:

Date: 28 November 2019

Contact: Cllr M Shellens / Tom Kelly

E mail: Corporate.Finance@cambridgeshire.gov.uk



### Resources Directorate

Lisa Clampin, *Head of Public Sector Assurance*  
BDO LLP, Newton House, Cambridge Business Park  
Cambridge, CB4 0WZ

*LGSS Finance / Section 151 Officer*  
OCT 1114, Shire Hall  
Cambridge, CB3 0AP

*via email*

Dear Lisa

Progress with objections received pursuant to the Local Audit & Accountability Act 2014, dated 10 August 2017, 11 July 2018 and Value for Money opinion 2017/18.

More than fifteen months have now elapsed since the conclusion of BDO's most recent financial statements audit at Cambridgeshire County Council, and it will soon be two and half years since BDO received the first objection to the 2016/17 accounts from a local elector. I think it has also now been more than a year since the Audit & Accounts Committee has heard from you in public on your progress with the outstanding objections and opinion. The Committee has now mandated me to write formally to request an update, and express our angst at the continuing delay.

The County Council is respectful of objectors' statutory entitlement to raise matters with the external auditor during the public inspection period, and recognises that you must diligently complete such work as to enable you to conclude on these matters.

As part of that process, the Committee has previously understood that BDO considered it necessary to go beyond the specific items raised in the objections to consider broader, potentially connected, matters across a wider timeframe and scope and to withhold your final value for money opinion as a result. At one stage, the specific Audit Committees concerned with the outcome of the internal audit community transport investigation (which took place on 31 July 2018 and 31 October 2018) were a key milestone, but those date have now long passed without a sense that we are nearing an outcome from BDO. There have been, in retrospect, examples of a series of indicative dates for either concluding the objection or opinion which have not been fulfilled across this time.

The Committee is aware that there have been periods of updating the Council through the CCC Director of Business Improvement. However, this too has not yet yielded a formal timescale for the committee, let alone an outcome and there continues to be a sense that quite specific items of evidence, which may or may not be consequential to progressing sufficiently to reaching a finding, are held up as the reason for delay when the Council asks for an update. We would prefer a more proactive approach from BDO given the time that has now elapsed. Most recently, an audit manager from BDO has been back in touch with the CCC Finance team, but it is of concern that queries the Council responded to in May (or earlier) are continuing to be worked through.

The Committee takes seriously the County Council's stewardship of public funds and its transparency responsibilities. With that in mind, we are keen that the matters that are open to BDO are concluded in a timely fashion and reported on.

Please could you update me with progress and set out a timescale for the remaining work?

I am copying this letter to David Eagles (Contact Partner, Local Authority Contracts) and Scott Knight (Head of Audit & Assurance) at BDO, as well as PSAA Ltd, and would welcome an internal review at the firm to give further assurance that these matters are in hand and under active consideration.

Yours sincerely

A handwritten signature in blue ink that reads "M F Shellens".

Cllr M Shellens, *Chairman of the Audit & Accounts Committee*

**INTEGRATED FINANCE MONITORING REPORT FOR THE PERIOD ENDING 30<sup>TH</sup>  
NOVEMBER 2019**

**To:** Audit & Accounts Committee

**Date:** 28 January 2020

**From:** Chief Finance Officer

**Electoral division(s):** All

**Forward Plan ref:** N/A

**Key decision:** N/A

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

**Recommendations:** The committee is asked to note the following recommendations made to General Purposes Committee on 28 January:

- a) Approve additional prudential borrowing of £20m in 2019/20 for Commercial Investments (property) and the use of £20m of capital receipts for investments into the Multi-Class credit pooled fund, as set out in section 5.7;
- b) Approve the extension of the contract with Virgin Media Business for the provision of IT infrastructure services, as set out in Appendix 3.

<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 the Authority's forecast financial position at year-end and its key activity data for care budgets.

### Finance and Key Activity

#### Revenue budget outturn

+£1.0m (0.3%)  
variance at end of  
year

RED

This is a £0.236m increase  
in the revenue pressure  
since last month's forecast.

This is a £1.368m decrease  
in the in-year capital  
expenditure compared to  
last month's forecast.

#### Capital programme outturn

-£22.7m (-7.0%)  
variance at end of year

GREEN

### Number of service users supported by key care budgets

#### Older people aged 65+ receiving long term services

	Nov-19	May-19	Trend since May 19
Nursing	477	489	Stayed the same
Residential	912	873	Increasing
Community	1,576	1,476	Increasing

#### Adults aged 18+ receiving long term services

	Nov-19	May-19	Trend since May 19
Nursing	53	45	Increasing
Residential	359	376	Stayed the same
Community	2,839	2,855	Stayed the same

#### Children open to social care

	Nov-19	Apr-19	Trend since Apr 19
Children in Care	760	783	Decreasing
Child Protection	455	581	Decreasing
Children in need *	1,744	2,207	Decreasing

\* Number of open cases in Children's Social Care (minus Children in Care and Child Protection)



## 2.2 The key issues included in the summary analysis are:

- The overall revenue budget position is showing a forecast year-end pressure of +£1.0m (+0.3%); this is largely within People & Communities (P&C) (£3.7m pressure), Commercial & Investment (C&I) (£0.9m pressure), and LGSS Operational (£0.4m pressure) partially offset by forecast underspends of -£2.7m in Place & Economy, -£0.5m in CS Financing and -£0.5m in Corporate Services. See section 3 for details.
- The Capital Programme is forecasting a -£22.7m underspend at year-end after the capital programme variations budget has been utilised in full. See section 5 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)

Original Budget as per Business Plan £000	Forecast Variance (Oct) £000	Service	Current Budget for 2019/20 £000	Actual (Nov) £000	Forecast Variance (Nov) £000	Forecast Variance (Nov) %	Overall Status	DoT
57,504	-2,855	Place & Economy	52,079	27,217	-2,731	-5.2%	Green	↓
254,936	3,466	People & Communities	262,935	168,572	3,729	1.4%	Red	↓
390	-172	Public Health	390	-6,505	-182	-	Green	↑
10,221	-469	Corporate Services	12,208	8,069	-487	-4.0%	Green	↑
14,048	14	LGSS Managed	13,149	10,274	4	0.0%	Green	↑
-9,502	877	Commercial & Investment	-8,768	-1,065	852	-	Amber	↑
28,161	-534	CS Financing	27,558	3,960	-534	-1.9%	Green	↓
<b>355,758</b>	<b>328</b>	<b>Service Net Spending</b>	<b>359,551</b>	<b>210,522</b>	<b>651</b>	<b>0.2%</b>	<b>Amber</b>	<b>↓</b>
20,357	0	Funding Items	18,447	9,709	-120	-0.7%	Green	↑
<b>376,115</b>	<b>328</b>	<b>Subtotal Net Spending</b>	<b>377,998</b>	<b>220,231</b>	<b>531</b>	<b>0.1%</b>	<b>Amber</b>	<b>↓</b>
		<b>Memorandum items:</b>						
8,161	407	LGSS Operational	6,103	4,701	440	7.2%	Amber	↓
	<b>735</b>	<b>Grand Total Net Spending</b>	<b>384,101</b>	<b>224,932</b>	<b>971</b>	<b>0.3%</b>	<b>Red</b>	<b>↓</b>
170,024		Schools	170,024					
<b>554,300</b>		<b>Total Spending 2019/20</b>	<b>554,125</b>					

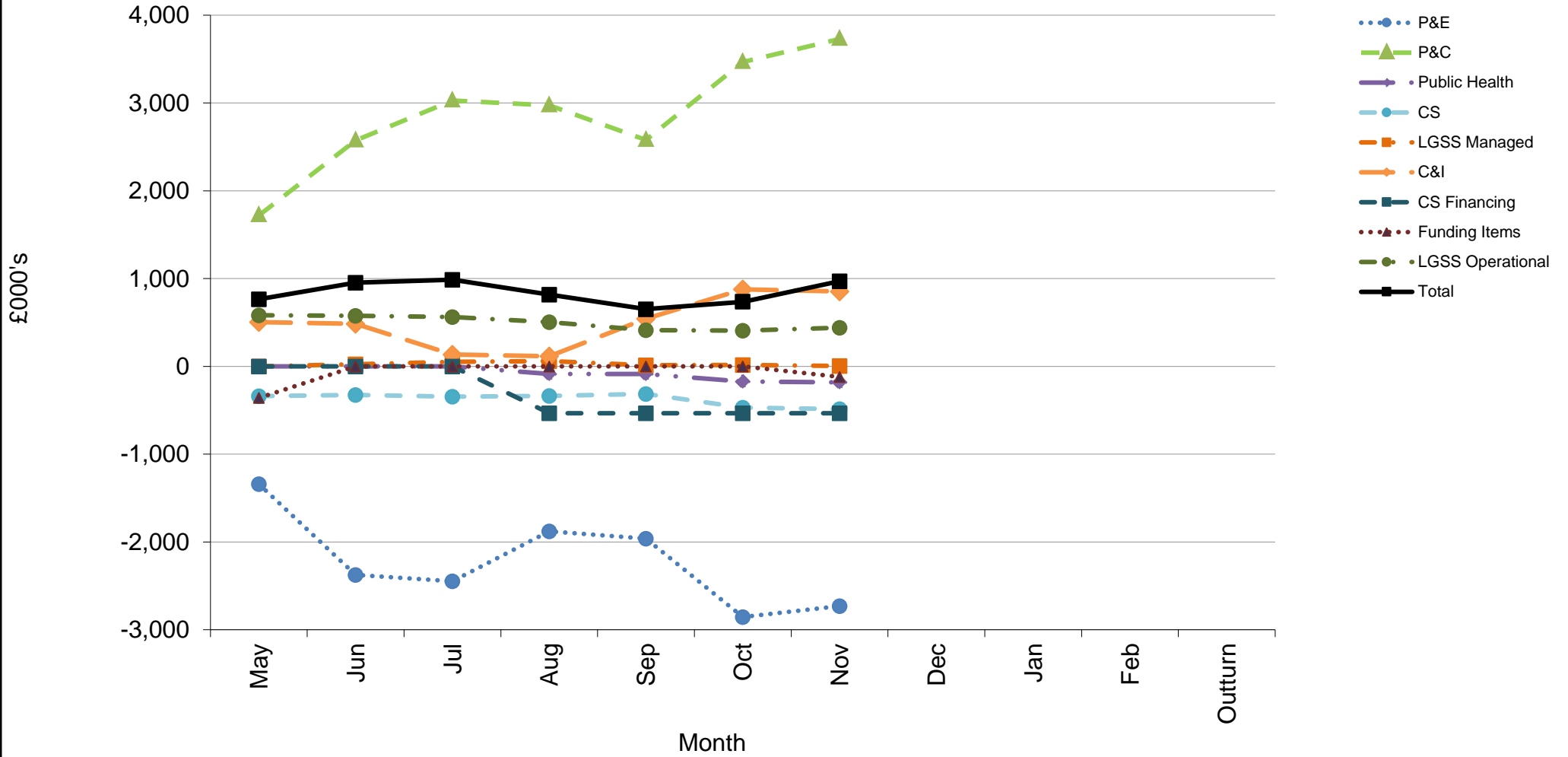
<sup>1</sup> The budget figures in this table are net.

<sup>2</sup> For budget virements between Services throughout the year, please see [Appendix 1](#).

<sup>3</sup> The budget of £390k stated for Public Health is cash limit budget. In addition to this, Public Health has a budget of £24.7m from ring-fenced public health grant, which makes up its gross budget.

<sup>4</sup> The 'Funding Items' budget comprises the £8.7m Combined Authority Levy, the £407k Flood Authority Levy and £9.3m 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 2019/20



3.2 Key exceptions this month are identified below.

3.2.1 **Place & Economy:** -£2.731m (-5.2%) underspend is forecast at year-end. There are no exceptions to report this month; for full details see the [P&E Finance Monitoring Report](https://tinyurl.com/rzuot86), (<https://tinyurl.com/rzuot86>).

3.2.2 **People & Communities:** +£3.729m (+1.4%) pressure is forecast at year-end.

	£m	%
<ul style="list-style-type: none"> <li> <b>Central Commissioning - Adults</b> – a +£0.513m pressure is forecast. This is an increase of +£0.412m on last month's position. The change is in relation to increased spend on the contract for block cars that deliver domiciliary care to people, including those leaving hospital. The council has needed to support a number of packages at an enhanced rate this year due to the large scale failure of a major provider of homecare in the last quarter of 2018. There was a need to retain the capacity in the market, as domiciliary care enables people to remain in their own homes and retain their independence; the alternative is often moving into bed-based care at a higher cost. Retaining this capacity has helped us to support winter pressures and facilitate earlier discharges from hospital, and will continue to do so over the last part of the year. </li> </ul>		
<p>This is an in-year pressure only as the contract has now been re-commissioned, with more favourable rates secured that will lead to a balanced budget in 2020/21. Reducing capacity within this area in order to mitigate the in-year cost pressure would ultimately lead to increased spend on alternative provision such as bed-based care.</p> <p>The remainder of the pressure is mainly due to a delay in the realisation of savings on the Housing Related Support contracts; some contracts have been extended until the service is retendered. The full saving is still forecast to be delivered by 2021/22 and work is ongoing as to how best to deliver this service. The in-year pressure on housing related support is £274k, however, this has been mitigated in part, and has been reported previously.</p>	+0.513	(+5%)
<ul style="list-style-type: none"> <li> <b>Funding to Special Schools &amp; Units, High Needs Top Up Funding and Out of School Tuition</b> – a +£9.0m pressure is currently forecast. This is an increase of +£0.5m on the position reported last month. Initial in-year pressures have been forecast for a number of DSG funded High Needs Block budgets including funding for special schools and units (+£3.5m), top-up funding for mainstream schools and Post-16 provision (£3.0m), out of school tuition (£2.0m) and SEN Placements (£0.5m). A SEND Project Recovery team has been set-up to oversee and drive the delivery of the SEND recovery plan to address the current pressure on the High Needs Block. As previously reported in 2018/19 we saw a total DSG pressure across SEND services of £8.7m which, combined with underspends on other DSG budgets, led to a deficit of £7.2m carried forward into 2019/20. Given the ongoing </li> </ul>	+9.000	(+20%)

increase in numbers of pupils with Education Health Care Plans (EHCPs) it is likely that a similar pressure will occur in 2019/20. Current estimates forecast an in-year pressure of approximately £9.0m. This is a ring-fenced grant and as such pressures do not currently affect the Council's bottom line but are carried forward as a deficit balance into the next year.

- **Financing DSG** – a -£9.0m required contribution from DSG is forecast. This is an increase of -£0.5m on the required contribution previously reported in 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 Funding to Special Schools and Units (£3.5m), High Needs Top Up Funding (£3.0m), Out of School Tuition (£2.0m) and SEN Placements (£0.5m) as described above.

-9.000      (-15%)
- **Home to School Transport – Special** – a +£0.700m pressure is forecast. This is an increase of £0.400m on the position previously reported in May, of which £0.200m relates to a change since last month. We are continuing to see significant increases in pupils with Education Health Care Plans (EHCPs) and those attending special schools, leading to a corresponding increase in transport costs. Between 1<sup>st</sup> April and 30<sup>th</sup> November 2019 there was an increase in the number of pupils with EHCPs of 379 (8.9%), compared with 307 (8%) over the same period last year. Alongside this, we are seeing an increase in complexity of need resulting in assessments being made by the child/young person's Statutory Assessment Case Work Officer that they require individual transport, and, in many cases, a passenger assistant to accompany them. A strengthened governance system around requests for costly exceptional transport requests introduced in 2018/19 is resulting in the avoidance of some of the highest cost transports as is the use of personal transport budgets offered in place of costly individual taxis. The P&C Finance & Performance Report, outlines further actions being taken to mitigate the position.

+0.700      (+7%)
- **Children in Care Transport** – a -£0.400m underspend is forecast. This relates in full to a change since last month. Ongoing work around route optimisation, combined with decreasing numbers of Children in Care have resulted in lower than budgeted costs, despite the pressures on the wider transport market.

-0.400      (-20%)
- A combination of more minor variances sum with the above to lead to an overall outturn of +£3.729m. For full and previously reported details see the [P&C Finance Monitoring Report](#), (<https://tinyurl.com/ue5pf8d>).

3.2.3 **Public Health:** -£0.182m (-%) underspend is forecast for year-end. There are no exceptions to report this month; for full details see the [PH Finance Monitoring Report](#), (<https://tinyurl.com/tquzofw>).

- 3.2.4 **Corporate Services:** -£0.487m (-4.0%) underspend is forecast for year-end. There are no exceptions to report this month; for full and previously reported details see the [CS & LGSS Finance Monitoring Report](#), (<https://tinyurl.com/sht8gln>).
- 3.2.5 **LGSS Managed:** +£0.004m (+0.0%) pressure is forecast for year-end. There are no exceptions to report this month; for full and previously reported details see the [CS & LGSS Finance Monitoring Report](#), (<https://tinyurl.com/sht8gln>).
- 3.2.6 **CS Financing:** -£0.534m (-1.9%) underspend is forecast for year-end. There are no exceptions to report this month; for full and previously reported details see the [CS & LGSS Finance Monitoring Report](#), (<https://tinyurl.com/sht8gln>).
- 3.2.7 **Commercial & Investment:** +£0.852m (-%) pressure is forecast at year-end. There are no exceptions to report this month; for full and previously reported details see the [C&I Finance Monitoring Report](#), (<https://tinyurl.com/wfhd33r>).
- 3.2.8 **Funding Items:** -£0.120m (-0.7%) underspend is forecast at year-end. There are no exceptions to report this month.
- 3.2.9 **LGSS Operational:** +£0.440m (+7.2%) 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 Monitoring Report](#), (<https://tinyurl.com/sht8gln>).

***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: Children in Care Placements; Special Educational Needs (SEN) Placements; Adults & Safeguarding; Adult Mental Health; Older People (OP); and Older People Mental Health (OPMH) can be found in the latest [P&C Finance Monitoring Report](#), (<https://tinyurl.com/ue5pf8d>) (section 5).

## 5. CAPITAL PROGRAMME

5.1 A summary of capital financial performance by service is shown below:

2019-20							TOTAL SCHEME	
Original 2019/20 Budget as per Business Plan £000	Forecast Variance - Outturn (Oct) £000	Service	Revised Budget for 2019/20 £000	Actual- Year to Date (Nov) £000	Forecast Variance - Outturn (Nov) £000	Forecast Variance - Outturn (Nov) %	Total Scheme Revised Budget (Nov) £000	Total Scheme Forecast Variance (Nov) £000
43,908	-16,308	P&E	59,381	17,230	-17,149	-28.9%	411,096	-
129,267	-0	P&C	101,292	63,499	-0	0.0%	678,259	-10,334
3,457	-	CS	7,763	3,258	-	0.0%	24,977	-
2,827	-	LGSS Managed	2,339	2,443	-	0.0%	6,785	-69
90,443	-4,995	C&I	155,139	87,710	-5,522	-3.6%	353,998	-
-		Outturn adjustment	-	-		-	-	-
<b>269,902</b>	<b>-21,303</b>	<b>Total Spending</b>	<b>325,914</b>	<b>174,140</b>	<b>-22,671</b>	<b>-7.0%</b>	<b>1,475,115</b>	<b>-10,403</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 5.2.
2. The reported P&E capital figures do not include Greater Cambridge Partnership, which has a budget for 2019/20 of £30.8m and is currently forecasting an in-year underspend of -£1.5m 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.

- 5.2 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.

2019-20					
Service	Capital Programme Variations Budget	Forecast Variance - Outturn (Nov)	Capital Programme Variations Budget Used	Capital Programme Variations Budget Used	Revised Forecast Variance - Outturn (Nov)
	£000	£000	£000	%	£000
P&E	-13,505	-30,654	13,505	100.00%	-17,149
P&C	-13,399	-8,464	8,464	63.17%	-0
CS	-1,431	-108	108	7.55%	0
LGSS Managed	-585	-327	327	55.90%	0
C&I	-26,312	-31,834	26,312	100.00%	-5,522
Outturn adjustment	-	-	6,516	-	
<b>Total Spending</b>	<b>-55,232</b>	<b>-71,387</b>	<b>55,232</b>	<b>100.00%</b>	<b>-22,671</b>

- 5.3. As at the end of November 2019, Place & Economy schemes and C&I schemes have exceeded the capital variations budget allocated to them, forecasting in-year underspends of -£17.1m and -£5.5m respectively. At this stage of the financial year it is thought that the position across the whole programme will be an underspend, so no adjustment has been made to the outturn.

- 5.4. A more detailed analysis of current year key exceptions this month by programme for individual schemes of £0.25m or greater are identified below.

- 5.4.1 **Place & Economy:** a -£17.1m (-28.9%) in-year underspend is forecast after the capital programme variations budget has been utilised in full.

Revised Budget for 2019/20	Forecast Spend - Outturn (Nov)	Forecast Spend - Outturn Variance (Nov)	Variance Last Month (Oct)	Movement	Breakdown of Variance	
					Underspend/pressure	Rephasing
£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Delivering the Transport Strategy Aims – Cycling Schemes</b>						
1,258	441	-817	-283	-534	-100	-717

An in-year underspend of -£0.8m is forecast across Delivering the Transport Strategy Aims – Cycling Schemes. This is a change of -£477k on the position previously report in July, of which -£534k relates to a change since last month. This relates primarily to the following schemes:

- Fenstanton to the Busway

Due to the need to work through a statutory process relating to changing a permissive footpath to a public bridleway by means of a 'Creation Order' this will delay the scheme's delivery.

Detailed design and statutory processes are progressing, but not complete. Construction works at this location are best completed in spring, rather than winter, hence the forecast is to spend just £7k in this financial year, with the remaining funding to be spent in 20/21.



- Dry Drayton to NMU (Non-Motorised User) link

Design work is progressing on this scheme, but it cannot be delivered until works on the A14 are completed due to its close proximity. The spend forecast for this year is £35k, with the remaining £145k to be spent in 20/21.

- Papworth to Cambourne

Design work is progressing on this scheme, but it cannot be delivered until works on the A14 are complete as the scheme lies on the diversion route that is regularly used by Highways England. Forecast spend for this year is less than originally planned.

- For full and previously reported details see the [P&E Finance Monitoring Report, \(https://tinyurl.com/rzuot86\)](https://tinyurl.com/rzuot86).

5.4.2 **People & Communities:** a balanced budget is forecast at year-end.

Revised Budget for 2019/20	Forecast Spend - Outturn (Nov)	Forecast Spend - Outturn Variance (Nov)	Variance Last Month (Oct)	Movement	Breakdown of Variance	
					Underspend/pressure	Rephasing
£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Basic Need - Primary</b>						
34,420	33,454	-966	-791	-175	-1,958	992
An in-year underspend of -£1.0m is forecast across Basic Need – Primary schemes. This is a change of -£0.4m on the position previously reported in August of which -£0.2m relates to a change since last month. This is primarily due to changes on the schemes as outlined below:						
<b>Chatteris New School</b>						
4,600	3,000	-1,700	-1,700	0	0	-1,700
£1.7m rephasing is anticipated in 2019/20 due to issues around Highways and planning permission. This is a combined project with Cromwell Community College. This is an increase of -£0.1m on the rephasing position previously reported in August.						
<b>Hatton Park, Longstanton</b>						
189	0	-189	-189	0	-189	0
An in-year underspend of -£0.2m is forecast which is an increase on the position previously reported in August. This is due to savings made on contingency and risk as the project nears completion.						
<b>Bassingbourn Primary School</b>						
2,666	2,350	-316	-316	0	-225	-91
An in-year underspend of -£0.3m is forecast mainly due to savings on the completion of the scheme. This is a -£50k increase on the in-year underspend previously forecast in August.						
<b>Basic Need - Secondary</b>						
51,096	44,310	-6,786	-6,466	-320	-248	-6,538
An in-year underspend of -£6.8m is forecast across Basic Need – Secondary schemes. This is a change of -£0.32m on the position reported since month and is primarily due to changes on the Fenland Secondary scheme as outlined below:						
<b>Fenland Secondary</b>						
5,000	300	-4,700	-4,400	-300	0	-4,700
None of the applications submitted to the Department for Education (DfE) to establish the new secondary as free school were approved. Work is progressing to determine the final specification for the scheme and the associated project cost.						

Condition & Maintenance						
3,623	4,083	460	0	460	952	-492
An in-year pressure of £0.5m is forecast across Condition & Maintenance schemes. This is primarily due to changes on the schemes as outlined below:						
School Condition, Maintenance & Suitability						
3,123	3,482	359	0	359	952	-593
The forecast in-year pressure of £359k has arisen due to an increased number of unplanned emergency projects requiring urgent attention to ensure the schools concerned remained operational and to maintain schools' condition. The in-year position has been partially offset with slippage of £593k for Galfraid Primary (formerly known as Abbey Meadows) which was agreed by GPC as additional funding for 2019/20. This funding is required in 2020/21 due to the scheme timescales being delayed. (See also 5.5.2.)						
Temporary Accommodation						
1,500	257	-1,243	0	-1,243	-1,243	0
An underspend of -£1.2m is forecast across Temporary Accommodation schemes. The level of temporary mobile accommodation is lower than initially anticipated when the Business Plan was approved. (See also 5.5.2.)						
Cultural & Community Services						
5,157	3,731	-1,426	-223	-1,203	0	-1,426
An in-year underspend of -£1.4m is forecast across Cultural & Community Services schemes. This is a change of -£1.2m on the position since last month. This is primarily due to changes on the schemes as outlined below:						
Libraries - Open access & touchdown facilities (hub libraries)						
567	11	-556	0	-556	0	-556
Work is ongoing to tender for the system and create a detailed plan for the rollout of Open Access across all libraries; this will involve building surveys of all sites to determine the requirements for implementation, which is the expenditure projected within the current financial year. A report will be brought to C&P Committee in the Spring to update members and make decisions about prioritisation and principles of the rollout, with implementation and expenditure taking place later in 2020/21 and 2021/22.						
Libraries - Open access & touchdown facilities - further 22 Libraries						
605	0	-605	0	-605	0	-605
Work is ongoing to tender for the system and create a detailed plan for the rollout of Open Access across all libraries; this will involve building surveys of all sites to determine the requirements for implementation, which is the expenditure projected within the current financial year. A report will be brought to C&P Cttee in the Spring to update members and make decisions about prioritisation and principles of the rollout, with implementation and expenditure taking place later in 2020/21 and 2021/22.						
P&C Capital Variation						
-13,399	-4,935	8,464	5,933	2,531	0	8,464
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 £8.5m underspend is balanced by use of the capital variations budget; this is a increase of £2.5m on the use of the variations budget reported last month. The increase relates primarily to the increased in-year underspends on Basic Need- Primary, Basic Need- Secondary, Temporary Accommodation and Cultural & Community Services, partially offset by the pressure on Condition & Maintenance as reported above, together with more minor variances.						

- For full and previously reported details see the [P&C Finance Monitoring Report](https://tinyurl.com/ue5pf8d), (<https://tinyurl.com/ue5pf8d>).

5.4.3 **Corporate Services:** 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 Monitoring Report](#), (<https://tinyurl.com/sht8gln>).

5.4.4 **LGSS Managed:** 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 Monitoring Report](#), (<https://tinyurl.com/sht8gln>).

5.4.5 **Commercial & Investment:** a -£5.5m (-3.6%) in-year underspend is forecast after the capital programme variations budget has been utilised in full.

Revised Budget for 2019/20	Forecast Spend - Outturn (Nov)	Forecast Spend - Outturn Variance (Nov)	Variance Last Month (Oct)	Movement	Breakdown of Variance	
					Underspend/pressure	Rephasing
£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Woodston Closed Landfill Energy Project</b>						
285	29	-256	-	-256	-	-256
An in-year underspend of -£0.26m is forecast on the Woodston Closed Landfill Energy Project scheme. The C&I Committee approved an officer request to suspend activity on this project in October due to prohibitive grid connection costs and current uncertainty in the battery service market.						

- For full and previously reported details see the [C&I Finance Monitoring Report](#), (<https://tinyurl.com/wfhd33r>).

5.5 A more detailed analysis of total scheme key exceptions this month by programme for individual schemes of £0.25m or greater are identified below:

5.5.1 **Place & Economy:** a total scheme balanced budget is forecast. There are no exceptions to report this month; for full details see the [P&E Finance Monitoring Report](#), (<https://tinyurl.com/rzuot86>).

5.5.2 **People & Communities:** a -£10.334m (-1.5%) total scheme underspend is forecast.

Total Scheme Revised Budget	Total Scheme Forecast Spend - Outturn (Nov)	Total Scheme Forecast Spend - Outturn Variance (Nov)	Variance Last Month (Oct)	Movement
£'000	£'000	£'000	£'000	£'000
<b>Basic Need - Primary</b>				
273,739	264,242	-9,497	-3,058	-6,439
A total scheme underspend of -£9.5m is forecast across Basic Need – Primary schemes. This is a change of -£6.4m on the position reported last month and is mainly due to changes on the schemes outlined below:				
<b>Sawtry Infants</b>				
5,511	2,306	-3,205	0	-3,205
The scheme to expand Sawtry Infant and Junior School is no longer being progressed. On 12th November Children & Young People (CYP) Committee				

agreed support for the request to change the project at Sawtry from an expansion by one form of entry to the existing Infant and Junior schools on their current shared site, to a project to build a new separate primary school on the site of the proposed new development on Glatton Road in Sawtry.				
<b>Sawtry Junior</b>				
3,214	0	-3,214	0	-3,214
The scheme to expand Sawtry Infant and Junior School is no longer being progressed. On 12th November Children & Young People (CYP) Committee agreed support for the request to change the project at Sawtry from an expansion by one form of entry to the existing Infant and Junior schools on their current shared site, to a project to build a new separate primary school on the site of the proposed new development on Glatton Road in Sawtry.				
<b>Condition &amp; Maintenance</b>				
27,123	28,075	952	0	952
A total scheme pressure of +£0.95m is forecast across Condition & Maintenance schemes. This is primarily due to changes on the schemes as outlined below:				
<b>School Condition, Maintenance &amp; Suitability</b>				
25,473	26,425	952	0	952
A total scheme pressure of +£0.95m is forecast. This is due to an increased number of unplanned emergency projects requiring urgent attention in 2019/20 to ensure the schools concerned remained operational and to maintain schools' condition. (See also 5.4.2.)				
<b>Temporary Accommodation</b>				
12,500	11,257	-1,243	0	-1,243
A total scheme underspend of -£1.2m is forecast across Temporary Accommodation schemes. The level of temporary mobile accommodation in 2019/20 is lower than initially anticipated when the Business Plan was approved. (See also 5.4.2.)				

- For full and previously reported details see the [P&C Finance Monitoring Report](https://tinyurl.com/ue5pf8d), (<https://tinyurl.com/ue5pf8d>).

- 5.5.3 **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 Monitoring Report](https://tinyurl.com/sht8gln), (<https://tinyurl.com/sht8gln>).
- 5.5.4 **LGSS Managed:** a -£0.069m (-1.0%) total scheme underspend is forecast. There are no exceptions to report this month; for full and previously reported details see the [CS & LGSS Finance Monitoring Report](https://tinyurl.com/sht8gln), (<https://tinyurl.com/sht8gln>).
- 5.5.5 **Commercial & Investment:** a total scheme balanced budget is forecast. There are no exceptions to report this month; for full and previously reported details see the [C&I Finance Monitoring Report](https://tinyurl.com/wfhd33r), (<https://tinyurl.com/wfhd33r>).

5.6 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	16.0	0.5	-0.3	1.4	17.6	19.0	1.4
Basic Need Grant	6.9	-	-	-	6.9	6.9	-
Capital Maintenance Grant	4.7	-	-	-1.1	3.5	3.5	-
Devolved Formula Capital	1.0	2.0	-	-0.2	2.8	2.8	-
Specific Grants	8.4	0.0	-	0.7	9.1	7.4	-1.8
S106 Contributions & Community Infrastructure Levy	19.4	3.3	-12.8	0.5	10.4	10.1	-0.3
Capital Receipts	45.4	10.4	-10.5	-20.6	24.7	26.7	2.0
Other Contributions	24.6	3.3	-	4.9	32.8	15.7	-17.1
Revenue Contributions	10.1	-	-	-	10.1	10.1	-
Prudential Borrowing	133.4	20.0	-13.4	67.9	207.9	201.0	-7.0
<b>TOTAL</b>	<b>269.9</b>	<b>39.5</b>	<b>-37.0</b>	<b>53.5</b>	<b>325.9</b>	<b>303.2</b>	<b>-22.7</b>

<sup>1</sup> Reflects the difference between the anticipated 2018/19 year end position used at the time of building the initial Capital Programme budget, as incorporated within the 2019/20 Business Plan, and the actual 2018/19 year end position.

5.7 At the January Commercial & Investment (C&I) Committee meeting C&I Committee recommended to General Purposes Committee (GPC) that

- £20m of capital receipts funding is re-assigned from financing commercial property to the asset classes considered by the C&I Committee (multi class credit); thereby supporting the investment activities outlined within the Commercial Strategy 2019-21 and our Investment Strategy, and
- requiring a corresponding increase in borrowing of £20m to replace the capital receipts funding for commercial property.

Further information can be found in the paper [here](#).

The current strategy of direct property investment has enabled the Council to expect annual revenue returns of approximately £7.8m gross (5.3% return) before financing costs. The Council are in a good position to manage any capital value decrease (over the long term) and can control when assets are disposed to reduce capital losses.

Following advice about the Council's constraints, the Council's appointed investment advisor, Redington Ltd, suggested there is a further opportunity through diversifying our portfolio to also reduce the risk (across a larger portfolio) to the revenue income from the portfolio. Following workshops with Redington and Members of the C&I Committee, the intention is now to reduce the possible fluctuation in portfolio value and protect revenue returns through reducing the average Value at Risk.

Based upon the Council's requirements and funding capacity, the proposed next step is to deploy £20m of capital receipts within a Multi-Class Credit fund. Multi-class credit comprises a range of fixed income corporate and government debts managed across an investment fund. In order to achieve the higher yield constraints that the Council has requested (in comparison to property financed by borrowing for example) the pool of credit is likely to include sub-investment grade assets.

The impact of this investment decision on our wider portfolio will be;

- Reduction in the average Value at Risk across the portfolio
- Estimated income per annum – increase from £7.8m to £8.9m
- % of investment in Property – 84% down from 100% once funds deployed
- % in Non-property – 16% up from 0% once funds deployed

General Purposes Committee has recently agreed £73m of borrowing to fund commercial property acquisitions this year, and this recommendation will increase that figure to £93m. The recommended extension has been in prospect during the autumn and was initially considered alongside the benefit analysis for the financing of commercial property. On a recurrent basis, after applying additional borrowing costs and an MRP to commercial property as a result of the £20m borrowing extension, the Council has additional financing costs of £0.8m, however this is more than offset by the net return from the proposed £20m investment in multi-class credit, where the return is £1.02m. Therefore the expected net impact to the Council from these twin changes is additional investment income of £220k per annum, alongside an increase in the size of the portfolio by £20m.

The Council is taking further advice on the next stages of this process including the approach to procurement of an investment manager, and the overall appropriateness of this type of investment, this may (or may not) in turn require consideration by Full Council in relation to compliance with the treasury management strategy. Redington are appointed to support the process of the selection of an investment manager. C&I committee highlighted the governance processes in place for the Council to monitor and manage the investment through its Investment Group, advisors and the Commercial team, and the preferable liquidity of this asset class, relative to property, should the Council deem it necessary to withdraw funds.

**General Purposes Committee is asked to approve additional prudential borrowing of £20m in 2019/20 for Commercial Investments (property) and to use £20m of capital receipts for investments into the Multi-Class credit pooled fund.**

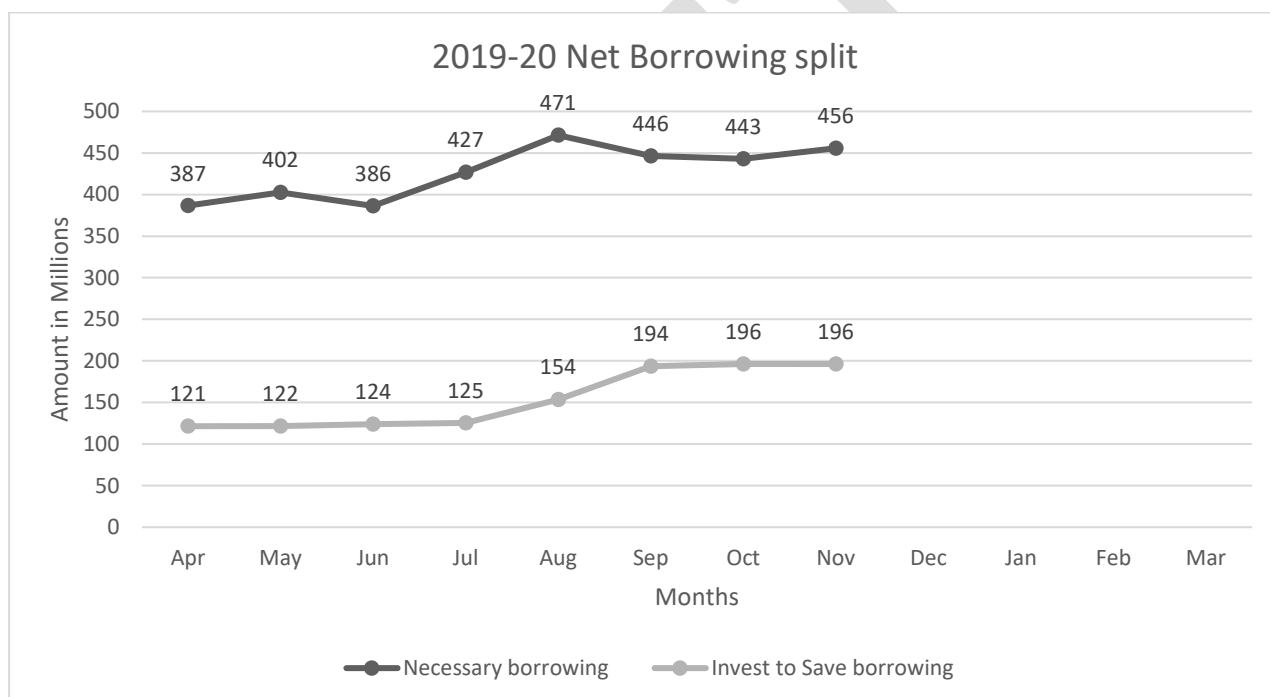
## 6. BALANCE SHEET

6.1 A more detailed analysis of balance sheet health issues is included below:

Measure		Year End Target	Actual as at the end of Nov 2019 <sup>1</sup>
Level of debt outstanding (owed to the council) 91 days +, £m	Adult Social Care	£3.37m	£4.92m
	Sundry	£1.71m	£2.04m

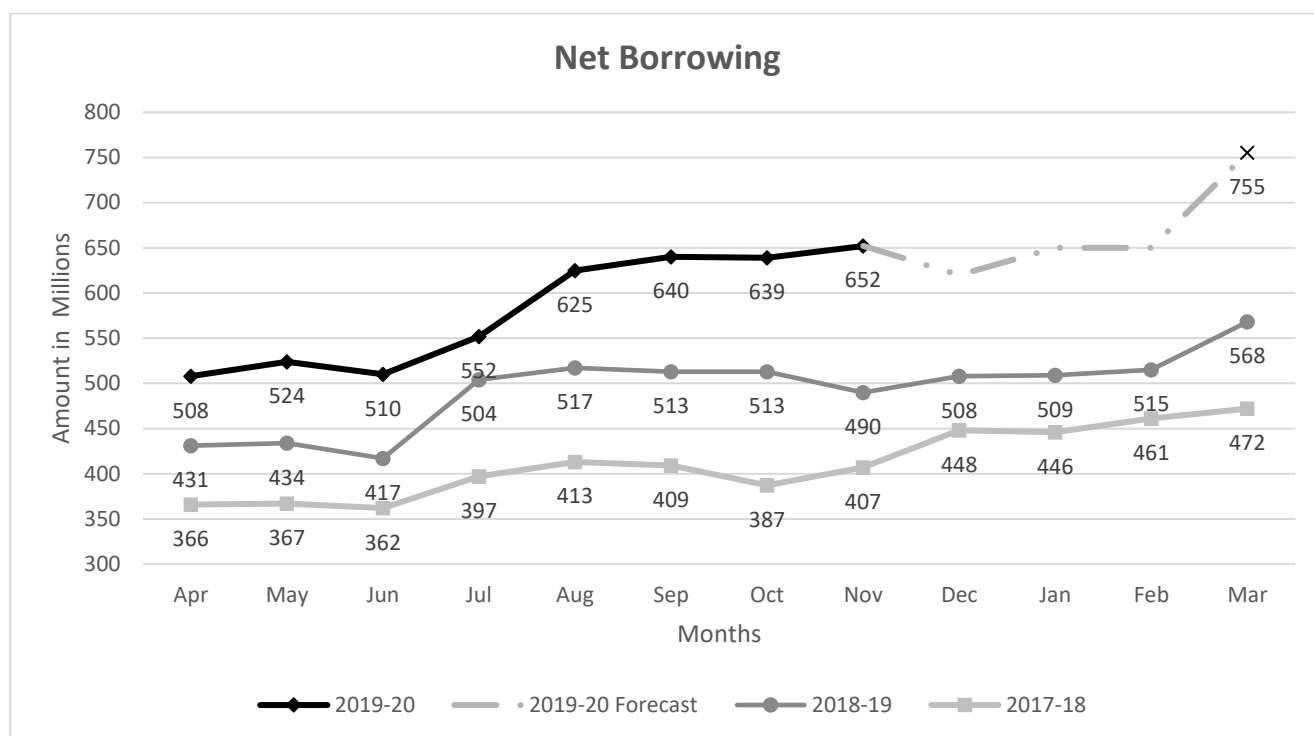
<sup>1</sup> The debt figures from Oct 19 onwards exclude Cambridgeshire & Peterborough CCG debts as these are considered collectable and are subject to separate reconciliation.

6.2 The graph below shows the estimated split of the net borrowing between necessary borrowing and Invest to Save borrowing. Of the gross borrowing in 2019-20, it is estimated that £196m 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.



6.3 The graph below shows net borrowing (borrowings less investments) on a month by month basis and compares the position with the previous financial year. At the end of November 2019, investments held totalled £96m (excluding 3<sup>rd</sup> party loans) and gross borrowing totalled £748m, equating to a net borrowing position of £652m.





- 6.4 The Council's cash flow profile – which influences the net borrowing requirement - varies considerably during the year, due to the timing difference between outgoing payments (payroll, supplier payments etc.) and income streams (grants, council tax etc.). As illustrated by the comparative 2017-18 and 2018-19 actual net borrowing positions, 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. The 2019-20 net borrowing position is expected to take a similar path, rising more substantially towards the end of the financial year as capital projects are progressed to completion and financed.
- 6.5 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 2019-20 TMSS was set in February 2019, it anticipated that net borrowing would reach £732.1m by the end of this financial year. Based on the 2018-19 outturn position and subsequent revisions to the capital programme is, this is now forecast to be £755.0m by the end of this financial year.
- 6.6 From a strategic perspective, the Council continues to temporarily utilise cash-backed resources in lieu of additional borrowing (known as internal borrowing) and where borrowing is undertaken loans are raised for shorter terms, both to generate net interest cost savings and consequently holding less investments reduces the Councils exposure to credit risk. However, this approach carries with it interest rate risk and officers continue to monitor options as to the timing of any potential longer term borrowing should underlying interest rates be forecast to rise in a sustained manner.
- 6.7 There is a link between the capital financing borrowing requirement, the net borrowing position and consequently net interest costs. However, the Debt Charges budget is prudently formulated with sensitivity to 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.



- 6.8 Further detail around the Treasury Management activities can be found in the latest [Treasury Management Report](http://tiny.cc/5qfggz), (<http://tiny.cc/5qfggz>).
- 6.9 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](#).

## **7. ALIGNMENT WITH CORPORATE PRIORITIES**

### **7.1 A good quality of life for everyone**

There are no significant implications for this priority.

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

There are no significant implications for this priority.

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

There are no significant implications for this priority.

## **8. SIGNIFICANT IMPLICATIONS**

### **8.1 Resource Implications**

This report provides the latest resources information for the Council and so has a direct impact.

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

There are no significant implications within this category.

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

There are no significant implications within this category.

### **8.4 Equality and Diversity Implications**

There are no significant implications within this category.

### **8.5 Engagement and Consultation Implications**

No public engagement or consultation is required for the purpose of this report.

### **8.6 Localism and Local Member Involvement**

There are no significant implications within this category.

### **8.7 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 Monitoring Report (November 19) P&C Finance Monitoring Report (November 19) PH Finance Monitoring Report (November 19) CS and LGSS Cambridge Office Finance Monitoring Report (November 19) C&I Finance Monitoring Report (November 19) Capital Monitoring Report (November 19) Report on Debt Outstanding (November 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	254,936	390	57,504	28,161	10,221	14,048	-9,502	8,161	20,357
Greater Cambridge Partnership budgets not reported in CCC budget					-602				
Budget Build correction- Impact of Local Government Pay offer on CCC Employee Costs					-430	430			
External audit fees budget transfer					27	-27			
19/20 Council tax income generation proposal to precept income codes					200				
Transfer of Cultural & Community Services from P&E to P&C	4,721		-4,721						
Movement of Contract Efficiency saving target from Corporate Services					49		-49		
Inflation allocation adjustment for Children's Services Legal from CS	30				-30				
Remove Traded Services Central income target from Central Services Risks budget.					-58		58		
Correction of apprenticeship levy					-7	7			
Correction of staffing budget					48			-48	
Community & Safety – Trading Standards moving from P&E to P&C	694		-694						
Review of 2019-20 budget as approved by GPC at 16th July 2019 meeting, Agenda item 5a	2,360				-322	-250	122		-1,910
Transfer Concessionary Fares budget to P&E	-12		12						
Adjustment to match revised LGSS Law SLA						-5		5	
Transfer of commercial scheme debt charges budget				-603			603		
Transfer P&E Management restructure savings			-22		22				
Repatriation of the Professional Finance Services from LGSS to Corporate Services as approved by GPC 22nd Oct 2019					1,631			-1,631	
Repatriation of the Democratic & Members' Services from LGSS to Corporate Services as approved by GPC 22nd Oct 2019					1,438	-1,053		-385	
Allocation of £230k School Improvement Grant to P&C as approved by GPC 26th Nov 2019	230								
Transfer from Fostering to Communications	-23				23				
<b>Current budget</b>	<b>262,935</b>	<b>390</b>	<b>52,080</b>	<b>27,558</b>	<b>12,210</b>	<b>13,150</b>	<b>-8,768</b>	<b>6,103</b>	<b>18,447</b>
Rounding	0	0	0	0	1	1	0	-1	0

## APPENDIX 2 – Reserves and Provisions

Fund Description	Balance at 31 March 2019	2019-20		Forecast Balance 31 March 2020	Notes
		Movements in 2019-20	Balance at 30th Nov 2019		
	£000s	£000s	£000s	£000s	
<b><u>General Reserves</u></b>					
- County Fund Balance	12,850	4,699	17,549	16,578	
- Services					
1 P&C	0	0	0	0	
2 P&E	0	0	0	0	
3 CS	0	0	0	0	
4 LGSS Operational	112	0	112	185	
subtotal	12,962	4,699	17,661	16,763	
<b><u>Earmarked</u></b>					
- Specific Reserves					
5 Insurance	4,060	-1,627	2,433	2,433	
subtotal	4,060	-1,627	2,433	2,433	
- Equipment Reserves					
6 P&C	8	0	8	8	
7 P&E	0	0	0	0	
8 CS	3	0	3	3	
9 C&I	56	0	56	0	
subtotal	67	0	67	11	
<b><u>Other Earmarked Funds</u></b>					
10 P&C	1,008	-133	875	875	
11 PH	2,886	98	2,984	2,258	
12 P&E	5,571	-964	4,607	3,437	Includes liquidated damages in respect of the Guided Busway
13 CS	3,193	297	3,490	3,498	
14 LGSS Managed	63	0	63	0	
15 C&I	600	0	600	679	
16 Transformation Fund	24,504	3,085	27,589	20,841	Savings realised through change in MRP policy.
17 Innovate & Cultivate Fund	1,561	-252	1,309	963	
subtotal	39,386	2,131	41,517	32,551	
<b>SUB TOTAL</b>	<b>56,475</b>	<b>5,203</b>	<b>61,678</b>	<b>51,759</b>	
<b><u>Capital Reserves</u></b>					
- Services					
18 P&C	29,463	0	29,463	29,463	
19 P&E	6,069	841	6,910	1,000	
20 LGSS Managed	0	0	0	0	
21 C&I	20,415	13,549	33,964	0	
22 Corporate	54,694	16,754	71,447	61,914	Section 106 and Community Infrastructure Levy balances.
subtotal	110,641	31,144	141,784	92,377	
<b>GRAND TOTAL</b>	<b>167,116</b>	<b>36,347</b>	<b>203,463</b>	<b>144,135</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 2019	2019-20		Forecast Balance 31 March 2020	Notes
		Movements in 2019-20	Balance at 30th Nov 2019		
	£000s	£000s	£000s	£000s	
<b>- Short Term Provisions</b>					
1 P&E	0	0	0	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	3,660	0	3,660	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>7,273</b>	<b>0</b>	<b>7,273</b>	<b>7,273</b>	

### **APPENDIX 3 – IT Infrastructure Services Contract Extension**

We are approximately 60% of the way through the installation of new Eastnet circuits across the partnership however there was always a risk that we would need to extend the transition of services from Virgin Media Business (CPSN) to MLL (Eastnet) into 2020. All 'central services' (WiFi, Firewalls, Domain Name System) have been completed and we are pushing to have the final circuits migrated to Eastnet by the spring 2020.

We have now negotiated the additional extension costs with Virgin Media Business:

- The shared partnership costs are £432k - including the core network and reduced project resources;
- The costs of keeping the remaining circuits online for up to 6 months is £332k;
- Total £767k.

The County Council's contribution to the shared partnership costs is £250k, equating to 58%. As a high percentage of the remaining circuits are the County Council's (corporate buildings and schools), most of the circuits costs are ours.

All the County Council costs are within the allocated budget.

The procurement to replace CPSN was approved by GPC in March 2016. In June 2017 GPC approved an extension to the CPSN/Virgin Media Business contract to allow time for a comprehensive procurement process and in May 2018 GPC approved the award of the Eastnet contract to MLL.

**General Purposes Committee is asked to approve this decision to extend the contract with Virgin Media Business so that we can continue and complete the migration to Eastnet in 2020.**

**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> JANUARY 2020</b>			
<b>Deadline for reports to be with Democratic Services: Mid-day Wednesday 15<sup>th</sup> January</b>			
<b>Debt Collection Update</b>	Update	LGSS Head of Revenues and Benefits	Robin Bates
<b>Brexit Update</b>			Sue Grace
<b>Statement of Accounts Process – Action / Improvement Plan</b>	Monitoring each meeting	Head of Finance and Deputy Section 151 Officer	? / Tom Kelly / Michelle Parker, Ellie Tod
<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)	Head of Internal Audit / Audit and Risk Manager	Neil Hunter
<b>Quarter 2 Performance Report</b>	Quarterly	Head of Business Intelligence	Tom Barden

<b>Integrated Finance Monitoring Report</b>	Each Cycle	Chief Finance Officer	Tom Kelly / Rebecca Barnes
<b>Agenda Plan</b>	Each meeting	Chief Internal Auditor / Democratic Services / Chairman and Vice Chairman in a Chairman briefing	Duncan Wilkinson / Rob Sanderson Cllr Shellens / Cllr Rogers
<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>FACT, HACT and ESACT Recovery of Monies</b>  This may require a separate confidential appendix as it may contains business sensitive information for the Council and other parties	One-off Report	Chief Finance Officer / Service Director Highways and Finance	Chris Malyon / Graham Hughes
<b>Safer Recruitment in Schools Update – including Early Years Service Safe-guarding / safe recruitment</b>	Tri-annual Termly	Senior Education Adviser / Education Advisor	Chris Meddle / Diane Stygal / Gemma Hope
<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>Annual Risk Report</b>	Annual Report		Sue Norman Internal Audit
<b>Annual Whistle Blowing Report</b>	Annual Report	Head of Internal Audit / Audit and Risk Manager	Neil Hunter
<b>Estates and Building Maintenance Inspection Programme Update</b> a year on update on the 5 year rolling inspections of property assets which would also now include schools	One off Annual Report		John Mac Millan
<b>Internal Audit Progress Report</b> Including Progress of Implementation of Management Actions and Internal Audit Plan	Each meeting other than the	Head of Internal Audit / Audit and Risk Manager	Neil Hunter /



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>	meeting when the IA Annual Audit Plan Report (March) is received or the special meeting to consider the draft accounts (June)		
<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 Finance Monitoring Report</b>	Each Meeting	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	? / Tom Kelly / Michelle Parker
<b>Transformation Fund Monitoring Report Quarter 3</b>	Quarterly Update	Interim Head of Transformation	Julia Turner
<b>Agenda Plan</b>	Each meeting	Head of Internal Audit / Democratic Services / Chairman and Vice Chairman in a Chairman briefing	Duncan Wilkinson / Ro Sanderson Cllr Shellens / Cllr Rogers
<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	? / Tom Kelly / Michelle Parker

<b>Section 106 Update Report</b>	Annual	Deputy Section 151 Officer	Tom Kelly
<b>Performance Report Quarter 3</b>	Quarterly	Head of Business Intelligence	Tom Barden
<b>Integrated Finance Monitoring Report</b>	Each Cycle - would always be one that had already been through General Purposes Committee or was going the same day	Chief Finance Officer	Tom Kelly / Rebecca Barnes
<b>Safer Recruitment in Schools Update</b>	Tri-annual Termly	Senior Education Adviser	Diane Stygal
<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)	Head of Internal Audit / Audit and Risk Manager	Neil Hunter
<b>Agenda Plan</b>	Each meeting	Chief Internal Auditor / Democratic Services / Chairman and Vice Chairman in a Chairman briefing	Duncan Wilkinson / Ro Sanderson Cllr Shellens / Cllr Rogers
<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>Head of Finance</b>	<b>? / Martin Savage / Tracy Pegram</b>
<b>Annual Governance Statement</b>	Annual Report	Head of Internal Audit / Audit and Risk Manager	Neil Hunter
<b>Internal Audit Annual Report</b>	Annual Report	Head of Internal Audit / Audit and Risk Manager	Neil Hunter
<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>Agenda Plan</b>	Each meeting	Chief Internal Auditor / Democratic Services / Chairman and Vice Chairman in a Chairman briefing	Duncan Wilkinson / Ro Sanderson Cllr Shellens / Cllr Rogers

<b>COMMITTEE DATE 2.00 P.M. THURSDAY 30<sup>th</sup> JULY 2020</b>			
<b>Deadline for reports to be with Democratic Services: Mid-day Friday 17<sup>th</sup> July 2020</b>			
<b>Final Accounts</b>		Head of Finance and Deputy Section 151 Officer	? / Tom Kelly / Michelle Parker
<b>Performance Report Quarter 4</b>	Quarterly	Head of Business Intelligence	Tom Barden
<b>Transformation Fund Monitoring Report Quarter 4</b>	Quarterly	Interim Head of Transformation	Julia Turner

<b>Integrated Finance Monitoring Report</b>	Each Cycle - would always be one that had already been through General Purposes Committee or was going the same day	Chief Finance Officer	Tom Kelly / Rebecca Barnes
<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)	Head of Internal Audit / Audit and Risk Manager	Neil Hunter / Mairead Claydon
<b>Agenda Plan</b>	Each meeting	Chief Internal Auditor / Democratic Services / Chairman and Vice Chairman in a Chairman briefing	Duncan Wilkinson / Ro Sanderson Cllr Shellens / Cllr Rogers
<b>COMMITTEE DATE 2.00 P.M. TUESDAY 22nd SEPTEMBER 2020</b>			
<b>Deadline for reports to be with Democratic Services: Mid-day Wednesday 9<sup>th</sup> September 2020</b>			
<b>Integrated Finance Monitoring Report</b>	Each Cycle - would always be one that had already been	Chief Finance Officer	Tom Kelly / Rebecca Barnes

	through General Purposes Committee or was going the same day		
<b>Quarterly Report in respect of Consultancy expenditure and compliance with the Policy</b>	Quarterly Report requested at the November 2018 meeting	Head of People / HR/ Procurement	Martin Cox / Sarah Haig
<b>Transformation Fund Monitoring Report Quarter 1</b>	Quarterly	Interim Head of Transformation	Julia Turner
<b>Internal Audit Progress Report Including Progress of Implementation of Management Actions and Internal Audit Plan Update)</b>  <b>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</b>	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)	Head of Internal Audit / Audit and Risk Manager	Neil Hunter / Mairead Claydon
<b>Agenda Plan</b>	Each meeting	Chief Internal Auditor / Democratic Services / Chairman and Vice Chairman in a Chairman briefing	Duncan Wilkinson / Rob Sanderson Cllr Shellens / Cllr Rogers
<b>COMMITTEE DATE 2.00 P.M. TUESDAY 24<sup>th</sup> November 2020</b>			
<b>Deadline for reports to be with Democratic Services: Mid-day Wednesday 11<sup>th</sup> November 2020</b>			
<b>Statement of Accounts Process – Action Plan Update</b>	Monitoring each meeting	Head of Finance and Deputy Section 151 Officer	? / Tom Kelly / Michelle Parker

<b>Transformation Fund Monitoring Report Quarter 2</b>	Quarterly Update	Interim Head of Transformation	Julia Turner
<b>Performance Report Quarter 1</b>	Quarterly	Head of Business Intelligence	Tom Barden
<b>Integrated Finance Monitoring Report</b>	Each Cycle - would always be one that had already been through General Purposes Committee or was going the same day	Chief Finance Officer	Tom Kelly / Rebecca Barnes
<b>Quarterly Report in respect of Consultancy expenditure and compliance with the Policy</b>	Quarterly Report requested at the November 2018 meeting	Head of People / HR/ Procurement	Martin Cox / Sarah Haig
<b>Safer Recruitment in Schools Update</b>	Tri-annual Termly	Senior Education Adviser	Diane Stygal
<b>Internal Audit Progress Report Including Progress of Implementation of Management Actions and Internal Audit Plan Update)</b>  <b>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</b>	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)	Head of Internal Audit / Audit and Risk Manager	Neil Hunter / Mairead Claydon
<b>Agenda Plan</b>	Each meeting	Chief Internal Auditor / Democratic Services /	Duncan Wilkinson / Rob Sanderson / Cllr

		Chairman and Vice Chairman in a Chairman briefing	Shellens / Cllr Rogers
<b>COMMITTEE DATE 2.00 P.M. TUESDAY 26<sup>th</sup> January 2021</b>			
<b>Deadline for reports to be with Democratic Services: Mid-day Wednesday 13<sup>th</sup> January 2021</b>			
<b>Statement of Accounts Process – Action Plan Update</b>	Monitoring each meeting	Head of Finance and Deputy Section 151 Officer	? / Tom Kelly / Michelle Parker
<b>Performance Report Quarter 2</b>	Quarterly	Head of Business Intelligence	Tom Barden
<b>Integrated Finance Monitoring Report</b>	Each Cycle - would always be one that had already been through General Purposes Committee or was going the same day	Chief Finance Officer	Tom Kelly / Rebecca Barnes
<b>Quarterly Report in respect of Consultancy expenditure and compliance with the Policy</b>	Quarterly Report requested at the November 2018 meeting	Head of People HR/ Procurement	Martin Cox / Sarah Haig
<b>Safer Recruitment in Schools Update</b>	Tri-annual Termly	Senior Education Adviser	Diane Stygal
<b>Internal Audit Progress Report Including Progress of Implementation of Management Actions and Internal Audit Plan Update)</b>	Each meeting other than the meeting when the IA Annual Audit Plan Report	Head of Internal Audit	Neil Hunter / Mairead Claydon
<b>Relevant officers to attend the Committee to be invited by</b>			

<b>Head of Internal Audit where management actions have gone beyond the next agreed target date</b>	(March) is received or the special meeting to consider the draft accounts (June)		
<b>Agenda Plan</b>	Each meeting	Chief Internal Auditor / Democratic Services / Chairman and Vice Chairman in a Chairman briefing	Duncan Wilkinson / Ro Sanderson Cllr Shellens / Cllr Rogers
<b>COMMITTEE DATE 2.00 P.M. TUESDAY 23<sup>rd</sup> March 2021</b>			
<b>Deadline for reports to be with Democratic Services: Mid-day Wednesday 10<sup>th</sup> March 2021</b>			
<b>Statement of Accounts Process – Action Plan Update</b>	Monitoring each meeting	Head of Finance and Deputy Section 151 Officer	? / Tom Kelly / Michelle Parker
<b>Whistle blowing Annual Review</b>	Annual		
<b>Integrated Finance Monitoring Report</b>	Each Cycle - would always be one that had already been through General Purposes Committee or was going the same day	Chief Finance Officer	Tom Kelly / Rebecca Barnes
<b>Quarterly / <b>Possibly Annual Report</b> in respect of Consultancy expenditure and compliance with the Policy</b>	Quarterly Report requested at the November 2018 meeting	HR/ Procurement	Sarah Haig
<b>Safer Recruitment in Schools Update</b>	Tri-annual Termly	Senior Education Adviser	Diane Stygal



<b>Transformation Fund Monitoring Report Quarter 3</b>	Quarterly Update	Interim Head of Transformation	Julia Turner
<b>Internal Audit Progress Report Including Progress of Implementation of Management Actions and Internal Audit Plan Update)</b>  <b>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</b>	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 Head of Internal Audit / Audit and Risk Manager	Neil Hunter / Mairead Claydon
<b>Agenda Plan</b>	Each meeting	Chief Internal Auditor / Democratic Services / Chairman and Vice Chairman in a Chairman briefing	Duncan Wilkinson / Ro Sanderson Cllr Shellens / Cllr Rogers
<b>COMMITTEE DATE 2.00 P.M. TUESDAY 1<sup>st</sup> JUNE 2021</b>			
<b>Deadline for reports to be with Democratic Services: Mid-day Wednesday 19<sup>th</sup> May 2021</b>			
<b>Statement of Accounts Process – Action Plan Update</b>	Monitoring each meeting	Head of Finance and Deputy Section 151 Officer	? / Tom Kelly / Michelle Parker
<b>Section 106 Update Report</b>	Annual	Deputy Section 151 Officer	Tom Kelly
<b>Performance Report Quarter 3</b>	Quarterly	Head of Business Intelligence	Tom Barden
<b>Integrated Finance Monitoring Report</b>	Each Cycle - would always be one that had	Chief Finance Officer	Tom Kelly / Rebecca Barnes

	already been through General Purposes Committee or was going the same day		
<b>Safer Recruitment in Schools Update</b>	Tri-annual Termly	Senior Education Adviser	Diane Stygal
<b>Internal Audit Progress Report Including Progress of Implementation of Management Actions and Internal Audit Plan Update)</b>  <b>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</b>	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 Head of Internal Audit / Audit and Risk Manager	Neil Hunter / Mairead Claydon
<b>Agenda Plan</b>	Each meeting	Chief Internal Auditor / Democratic Services / Chairman and Vice Chairman in a Chairman briefing	Duncan Wilkinson / Ro Sanderson Cllr Shellens / Cllr Rogers
<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 JULY 2021</b>			
<b>Deadline for reports to be with Democratic Services:</b>			
<b>Final Accounts</b>	Annual	Head of Finance and	? / Tom Kelly / Michelle

		Deputy Section 151 Officer	Parker
<b>Performance Report Quarter 4</b>	Quarterly	Head of Business Intelligence	Tom Barden
<b>Transformation Fund Monitoring Report Quarter 4</b>	Quarterly Update	Interim Head of Transformation	Julia Turner
<b>Integrated Finance Monitoring Report</b>	Each Cycle - would always be one that had already been through General Purposes Committee or was going the same day	Chief Finance Officer	Tom Kelly
<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)	Head of Internal Audit / Audit and Risk Manager	Neil Hunter / Mairead Claydon
<b>Agenda Plan</b>	Each meeting	Chief Internal Auditor / Democratic Services / Chairman and Vice Chairman in a Chairman briefing	
<b>Quarterly Report in respect of Consultancy expenditure and compliance with the Policy</b>	Quarterly Report requested at the	HR/ Procurement	Martin Cox / Sarah Haig

	November 2018 meeting		
<b>COMMITTEE DATE 2.00 P.M. TUESDAY SEPTEMBER 2021</b>			
<b>Deadline for reports to be with Democratic Services:</b>			
<b>Integrated Finance Monitoring Report</b>	Each Cycle - would always be one that had already been through General Purposes Committee or was going the same day	Chief Finance Officer	Tom Kelly / Rebecca Barnes
<b>Quarterly Report in respect of Consultancy expenditure and compliance with the Policy</b>	Quarterly Report requested at the November 2018 meeting	Head of People / HR/ Procurement	Martin Cox / Sarah Haig
<b>Transformation Fund Monitoring Report Quarter 1</b>	Quarterly	Interim Head of Transformation	Julia Turner
<b>Internal Audit Progress Report Including Progress of Implementation of Management Actions and Internal Audit Plan Update)</b>  <b>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</b>	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)	Head of Internal Audit / Audit and Risk Manager	Neil Hunter / Mairead Claydon
<b>Agenda Plan</b>	Each meeting	Chief Internal Auditor	

		/ Democratic Services / Chairman and Vice Chairman in a Chairman briefing	
<b>COMMITTEE DATE 2.00 P.M. TUESDAY NOVEMBER 2021</b>			
<b>Deadline for reports to be with Democratic Services:</b>			
<b>Safer Recruitment in Schools Update</b>	Tri-annual Termly	Senior Education Adviser	Diane Stygal
<b>Internal Audit Progress Report Including Progress of Implementation of Management Actions and Internal Audit Plan Update)</b>  <b>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</b>	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)	Head of Internal Audit / Audit and Risk Manager	Neil Hunter / Mairead Claydon
<b>Integrated Finance Monitoring Report</b>	Each Cycle - would always be one that had already been through General Purposes Committee or was going the same day	Chief Finance Officer	Tom Kelly
<b>Agenda Plan</b>	Each meeting	Chief Internal Auditor / Democratic Services / Chairman and Vice	

		Chairman in a Chairman briefing	
<b>COMMITTEE DATE 2.00 P.M. TUESDAY JANUARY 2022</b>			
<b>Deadline for reports to be with Democratic Services:</b>			
<b>Statement of Accounts Process – Action Plan Update</b>	Monitoring each meeting	Head of Finance and Deputy Section 151 Officer	Tom Kelly
<b>Quarterly Report in respect of Consultancy expenditure and compliance with the Policy (may not be required)</b>	Quarterly Report requested at the November 2018 meeting	HR/ Procurement	Martin Cox / Sarah Haig
<b>Safer Recruitment in Schools Update</b>	Tri-annual Termly	Senior Education Adviser	Diane Stygal
<b>Integrated Finance Monitoring Report</b>	Each Cycle - would always be one that had already been through General Purposes Committee or was going the same day	Chief Finance Officer	Tom Kelly
<b>Internal Audit Progress Report Including Progress of Implementation of Management Actions and Internal Audit Plan Update)</b>  <b>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</b>	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)	Head of Internal Audit / Audit and Risk Manager	Neil Hunter / Mairead Claydon
<b>Agenda Plan</b>	Each meeting	Chief Internal Auditor /	

		Democratic Services / Chairman and Vice Chairman in a Chairman briefing	
<b>COMMITTEE DATE 2.00 P.M. TUESDAY March 2022</b>			
<b>Deadline for reports to be with Democratic Services:</b>			
<b>Statement of Accounts Process – Action Plan Update</b>	Monitoring each meeting	Head of Finance and Deputy Section 151 Officer	Tom Kelly
<b>Quarterly / <b>Annual</b> Report in respect of Consultancy expenditure and compliance with the Policy</b>	Quarterly Report requested at the November 2018 meeting	Head of People HR/ Procurement	Martin Cox / Sarah Haig
<b>Integrated Finance Monitoring Report</b>	Each Cycle - would always be one that had already been through General Purposes Committee or was going the same day	Chief Finance Officer	Tom Kelly
<b>Internal Audit Progress Report Including Progress of Implementation of Management Actions and Internal Audit Plan Update)</b>  <b>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</b>	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)	Head of Internal Audit / Audit and Risk Manager	Neil Hunter / Mairead Claydon
<b>Agenda Plan</b>	Each meeting	Chief Internal Auditor /	

		Democratic Services / Chairman and Vice Chairman in a Chairman briefing	
<b>COMMITTEE DATE 2.00 P.M. TUESDAY JUNE 2022</b>			
<b>Deadline for reports to be with Democratic Services:</b>			
<b>Statement of Accounts Process – Action Plan Update</b>	Monitoring each meeting	Head of Finance and Deputy Section 151 Officer	
<b>Section 106 Update Report</b>	Annual	Deputy Section 151 Officer	
<b>Performance Report Quarter 3</b>	Quarterly	Head of Business Intelligence	Tom Barden
<b>Integrated Finance Monitoring Report</b>	Each Cycle - would always be one that had already been through General Purposes Committee or was going the same day	Chief Finance Officer	Tom Kelly
<b>Safer Recruitment in Schools Update</b>	Tri-annual Termly	Senior Education Adviser	Diane Stygal
<b>Internal Audit Progress Report Including Progress of Implementation of Management Actions and Internal Audit Plan Update)</b>  <b>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</b>	Each meeting other than the meeting when the IA Annual Audit Plan Report (March) is received or the special meeting to consider the draft	Head of Internal Audit / Audit and Risk Manager	Neil Hunter / Mairead Claydon



	accounts (June)		
<b>Agenda Plan</b>	Each meeting	Chief Internal Auditor / Democratic Services / Chairman and Vice Chairman in a Chairman briefing	

## REPORTS TO BE PROGRAMMED

<b>BDO External Audit Final report on investigations into challenges to the 2016/17 and 17-18 Accounts</b>		Council's previous External Auditors - BDO	Lisa Clampin
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<b>County Farms Tenancy Audit</b>	One off Report	Head of Internal Audit / Audit and Risk Manager	Neil Hunter /
<b>Manor Farm Tenancy Investigation (May have a confidential appendix to be confirmed)</b>	One off investigation	Head of Internal Audit / Audit and Risk Manager	Neil Hunter

<b>Quarterly Report in respect of Consultancy expenditure and compliance with the Policy</b>	Quarterly Report requested at the November 2018 meeting	HR/ Procurement
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