

**CCC INTERNAL AUDIT – SUMMARY OF COMPLETED REVIEWS 2023/24**

The table below summarises the Internal Audit reviews that were completed during the 2023/24 financial year. Where reports have been issued as draft but not yet finalised, this is noted and the draft opinion is given.

<b>Audit Title</b>	<b>Directorate</b>	<b>Compliance assurance</b>	<b>Systems assurance</b>	<b>Organisational impact</b>
<i>Key Financial Systems Reviews</i>				
Accounts Payable	Cross Cutting	TBC – Lead Authority audit		
Debt Recovery	Cross Cutting	TBC – Draft report pending		
Income Processing	Cross Cutting	TBC – Lead Authority audit		
Pensions	Cross Cutting	TBC – Draft report pending		
Payroll	Cross Cutting	Moderate	Moderate	Minor
Treasury Management	Cross Cutting	Good	Good	Minor
<i>Grant Reviews &amp; Certifications</i>				
A14 Grant	Place & Sustainability	Grant Certification Provided		
Basic Needs Funding Grant	Children, Education & Families	Grant Certification Provided		
Disabled Facilities Grant	Adults, Health & Commissioning	Grant Certification Provided		
Local Transport Capital Block Funding (Highways Maintenance)	In conjunction with CPCA	Grant Certification Provided		
Pothole & Challenge Fund	In conjunction with CPCA	Grant Certification Provided		
Supporting Families Grant	Children, Education & Families	Grant Certification Provided		
<i>Schools Audits</i>				
Schools Financial Assurance Consolidated Report	Children, Education & Families	Moderate	Moderate	Minor
Fen Drayton Primary School Audit	Children, Education & Families	Moderate	Moderate	N/A
Orchard Park Primary School Audit	Children, Education & Families	Good	Good	N/A
Bewick Bridge Primary School Audit	Children, Education & Families	Moderate	Moderate	N/A
Huntingdon Primary School Audit	Children, Education & Families	Moderate	Moderate	N/A

<b>Audit Title</b>	<b>Directorate</b>	<b>Compliance assurance</b>	<b>Systems assurance</b>	<b>Organisational impact</b>
Castle School Audit (draft)	Children, Education & Families	Moderate	Moderate	N/A
Huntingdon Nursery School Audit	Children, Education & Families	Moderate	Limited	N/A
Meridian Primary School Audit	Children, Education & Families	Moderate	Moderate	N/A
Schools Deficit Recovery Plans Audit Review	Children, Education & Families	Limited	Limited	Minor
<i>Other Audit Reviews</i>				
Client Funds & Deputyships	Adults, Health & Commissioning	Moderate	Moderate	Minor
Schools Capital Programme	Children, Education & Families	Moderate	Limited	Moderate
Street Lighting PFI Variations	Place & Sustainability	Moderate	Moderate	Minor
Pathfinder Legal Services	Strategy & Partnerships	Moderate	Moderate	Moderate
Climate Change & Environment Strategy	Place & Sustainability	Good	Limited	Moderate
Freedom Of Information and Subject Access Requests	Strategy & Partnerships	Good	Good	Minor
ICT Incident & Problem Management	Finance & Resources	Limited	Good	Minor
Capital Project Management	Place & Sustainability	Limited	Moderate	Moderate
ICT Security	Finance & Resources	Moderate	Moderate	Moderate
Electronic Records Management	Finance & Resources	Limited	Limited	Minor
Dedicated Schools Grant Safety Valve Programme	Children, Education & Families	Limited	Limited	Major
Safe Employment	Cross-Cutting (CCC-wide)	Moderate	Good	Minor
Asset Valuations for Statement of Accounts	Finance & Resources	N/A	Limited	Minor
Grants to Voluntary Organisations Policy & Compliance	Finance & Resources	Good	Good	Minor
Section 106 Funding	Place & Sustainability	Moderate	Limited	Moderate
Business Continuity Planning	Strategy & Partnerships	Moderate	Good	Minor

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Multi Agency Safeguarding Hub (MASH) (draft)	Children, Education & Families	Moderate	Moderate	Moderate
Adults Directorate Business Planning Review & Challenge (draft)	Adults, Health & Commissioning	Limited	Limited	Moderate
Project Management Framework and Project Assurance	Strategy & Partnerships	Limited	Moderate	Moderate
Procurement Governance	Finance & Resources	Moderate	Good	Moderate
Procurement Compliance	Cross-Cutting (CCC-wide)	Moderate	N/A	Minor
Waivers & Direct Awards Compliance (draft)	Cross-Cutting (CCC-wide)	Moderate	Moderate	Minor
Management of Consultants	Cross-Cutting (CCC-wide)	Limited	Moderate	Moderate
OPUS People Services & Interims	Cross-Cutting (CCC-wide)	Limited	Moderate	Moderate
Energy Contract	Place & Sustainability	TBC – Draft report pending		
Commissioning Governance	Adults, Health & Commissioning	TBC – Draft report pending from TIAA Ltd		
LD Supplier Resilience Reviews	Adults, Health & Commissioning	Limited	Limited	Moderate
Rental Income	Finance & Resources	TBC – Draft report pending from TIAA Ltd		
Annual Key Policies & Procedures Review	Cross-Cutting (CCC-wide)	N/A	Good	Minor
Corporate Key Performance Indicator Framework	Strategy & Partnerships	Good	Moderate	Minor
<b><i>Whistleblowing, Investigations &amp; Case Review Reports</i></b> <i>(n.b. this section captures larger-scale reviews and investigations where a formal investigation report was issued)</i>				
Case 111 - Conflict of Interest	Finance & Resources	HR investigation report issued.		
Case 118 - Interims	Children, Education & Families	Report issued.		
Case 125 - Guided Busway Legal Procurement	Place & Sustainability	Report issued.		
Case 126 - Transport Contracts Backlog	Children, Education & Families	Report issued.		
Case 127 – Supported Living	Adults, Health & Commissioning	Report issued.		
Case 128 - NFI Match	Finance & Resources	HR investigation report issued.		
<b><i>Governance, Policy &amp; Other Internal Audit Work</i></b>				
Annual Governance Statement (AGS) /Code of Corporate Governance	Cross Cutting	Co-ordinated production of the AGS and review of the Code of Corporate Governance.		

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Anti-Money Laundering Training	Cross Cutting	Development of Anti-Money Laundering eLearning module for all staff.		
Council Tax NFI Project	Cross Cutting	Support and advice to project team.		
Whistleblowing Policy Review & Benchmarking Exercise	Cross Cutting	Completion of Protect whistleblowing self-assessment and benchmarking review.		
National Fraud Initiative	Cross Cutting	Co-ordinated 2022 data collection exercise.		
Public Sector Internal Audit Standards (PSIAS) Review	Strategy & Partnerships	Supporting the external peer review of the Internal Audit team's PSIAS compliance.		
<i>Risk Management</i>				
Risk Management Support	Cross Cutting	Support and facilitation to organisation-wide risk management activity		
Risk Management Strategy	Cross Cutting	Development of corporate Risk Strategy 2023 – 6.		
Risk Maturity Assessment	Cross Cutting	Moderate	Good	Minor