

# AUDIT AND ACCOUNTS COMMITTEE



**Thursday, 31 October 2024**

**Democratic and Members' Services**  
Emma Duncan  
Service Director: Legal and Governance

**14:00**

New Shire Hall  
Alconbury Weald  
Huntingdon  
PE28 4YE

**Red Kite Room**

**New Shire Hall, Alconbury Weald, Huntingdon, PE28 4YE**

## **AGENDA**

**Open to Public and Press**

1. **Apologies for absence and declarations of interest**  
*Guidance on declaring interests is available in [Chapter 6 of the Council's Constitution \(Members' Code of Conduct\)](#)*
2. **Minutes - 30 July 2024 and Action Log** **5 - 22**
3. **Petitions and Public Questions**
4. **Review of the Audit and Accounts Committee Terms of Reference** **23 - 36**
5. **Financial reporting and related matters** **37 - 42**
6. **Annual Report of the Audit and Accounts Committee** **43 - 52**
7. **Internal Audit Progress Report** **53 - 142**

<b>8.</b>	<b>Corporate Risk Register</b>	<b>143 - 182</b>
<b>9.</b>	<b>Debt Management Update Report for October 24</b>	<b>183 - 194</b>
<b>10.</b>	<b>Annual Whistleblowing Report</b>	<b>195 - 238</b>
<b>11.</b>	<b>Audit and Accounts Committee Agenda Plan</b>	<b>239 - 240</b>

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The Audit and Accounts Committee comprises the following members:

Councillor Graham Wilson (Chair) Councillor Nick Gay (Vice-Chair) Councillor David Ambrose Smith Councillor Chris Boden Mr Mohammed Hussain Councillor Geoffrey Seeff Councillor Alan Sharp and Councillor Alison Whelan

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## Audit and Accounts Committee: Minutes

Date: 30th July 2024

Time: 2.00pm – 3.57pm

Place: New Shire Hall, Alconbury Weald

Present: Councillors C Boden (from 2.09pm), I Gardener, N Gay (Vice-Chair), G Seeff, A Sharp and G Wilson (Chair)

### 180. Chair's Announcements

The Chair offered thanks and best wishes on behalf of the Committee to Dawn Cave, Democratic Services Officer, ahead of her retirement.

They welcomed S Brown, KPMG (External Auditor), to the meeting.

### 181. Apologies for Absence and Declarations of Interest

Apologies for absence were received from Councillor Ambrose Smith, substituted by Councillor Gardener; Councillor Whelan; and independent co-opted member Mohammed Hussain.

Councillor Boden declared an interest at Item 5: KPMG Audit Plan for Cambridgeshire Pension Fund 2023/24 as a member of the Pension Fund Committee, although not a County Council representative.

### 182. Minutes – 30th May 2024 and Minutes Action Log

The minutes of the meeting on 30th May 2024 were approved unanimously as an accurate record and signed by the Chair.

Clarification was sought about whether any uncollected S106 monies from developers or district councils had been identified, and whether this had been identified as a risk. The Executive Director for Finance and Resources advised that the audit action was for this to be reported to the Strategy, Resources and Performance Committee and this would happen through the Integrated Finance and Monitoring Report in September.

The minutes action log was reviewed and noted.

### 183. Petitions and Public Questions

There were no petitions or public questions.

### 184. Draft Cambridgeshire County Council Statement of Accounts 2023/24

The draft statement of accounts 2023/24 had been published on the Council's website by the statutory deadline of 31st May 2024 and included accounts related solely to the

Council; group accounts, consolidating the accounts of the Council with those of the Council's wholly owned housing company This Land Ltd; and the accounts of Cambridgeshire Pension Fund. It also included the Annual Governance Statement which the Committee had considered on 30th May 2024. The cover report summarised the core statements. The balance sheet showed an increase in net assets, due mainly to an increase in the valuations of property, plant and equipment and a decrease in liabilities relating to the pension fund. Usable reserves had decreased by around £37m, £10m of which related to planned changes to earmarked reserves and the balance being allocations of capital grant reserves to fund planned capital expenditure, and a decrease in cash and cash equivalents reflected improved treasury management processes. One material error had been identified by the finance team since the accounts were published. This was due to an administrative error and details were included in the cover report. The statutory public inspection period had closed the previous week and one objection had been received which had been referred to the External Auditor. The draft accounts would be subject to audit by KPMG during the early autumn, and with the on-going national issues with local government audit officers were not expecting a full unqualified opinion by the statutory deadline.

A Ministerial statement had been made earlier in the day about audit backstop dates, with a proposed backstop for the financial years up to and including 2022/23 of 13<sup>th</sup> December 2024 and 28<sup>th</sup> February 2025 for the 2023/24 financial year.

The Chair asked whether any details could be shared about the nature of the objection to the accounts which had been received. The External Auditor advised that the objection had been received the previous week and was currently being reviewed. It repeated some previous objections which had been made to the Council rather than being unique to the 2023/24 accounting year, so they would need to assess whether it met the criteria for an objection to the 2023/24 accounts. They would keep the Committee and Executive Director of Finance and Resources updated.

Individual Members raised the following points in relation to the report:

- asked about the deadline for the submission and consideration of any post balance sheet event notifications. The External Auditor advised that these would be considered up to the point that they signed the audit opinion.
- noted a reduction in available cash and cash equivalents of £23m at year end compared to the previous year and asked if this was due to debt repayment. The Head of Finance advised that cash had been used to reduce long-term borrowing while interest rates were high. Net current liabilities were going up due to an increase in short-term borrowing. They confirmed that long-term borrowing related to capital rather than revenue projects.
- commented that they awaited the wording of the disclaimer on the March 2023 accounts, noting that this would be common across the local authority sector. Their interest was in any objections and any issues which EY identified. Their understanding that nothing could be carried over beyond that point was confirmed as correct by officers, based on the advice given by EY at the previous meeting.
- the Chair highlighted that the number of maintained schools in deficit had almost doubled over the previous year. The Acting Service Director: Education advised that this was due to a number of complex reasons, and that work was being done in partnership with the finance team to support the viability of maintained schools.

This was a high priority, and an active dialogue was taking place with maintained schools.

A Member commented that an initial report had been considered by the Children and Young People (CYP) Committee and they had asked for more detail to be brought back to that committee later in the year. They expressed the hope that CYP would carry out a deep dive on this issue.

- noted previous concerns that the narrative report had become excessive and asked the External Auditor whether they considered the current format to be sufficient. The External Auditor advised that they could provide feedback on whether it met the requirements from a mandatory and statutory perspective. If there was best practice which could be shared from their experience of the other local authorities which they audited they would be happy to do so, but ultimately this was a decision for the Committee and the Council's management team.
- asked whether any projects were at risk in light of the new Government's objectives and the statement made by the Chancellor the previous day. The Chief Executive advised that the Local Government Association and his senior management team were looking at this, but it was too early to comment. Any changes to the in-year position would be reported to the Strategy, Resources and Performance Committee through the Integrated Finance Monitoring Report. The Audit and Accounts Committee would also be briefed.

The Chair asked whether the External Auditor had any comments or questions at this stage. They commented that the covering letter had been helpful, and that they were continuing to have conversations with the Executive Director of Finance and Resources and his team. They had no further questions at this point, and would bring anything back to the Committee if needed.

The Committee noted the Council's draft Statement of Accounts 2023/24.

## 185. KPMG Audit Plan for Cambridgeshire Pension Fund 2023/24

Councillor Boden declared an interest as a member of the Pension Fund Committee, although not a County Council representative.

The Executive Director of Finance and Resources stated that the audit plan for the Cambridgeshire Pension Fund 2023/24 had been presented to the Pension Fund Committee (PFC) on 18<sup>th</sup> July 2024. The PFC had raised a concern in relation to the ISA315 which could increase audit hours by 15-20%, and had asked for this to be brought to the Audit and Accounts Committee's attention. The plan set out key audit risks.

The External Auditor stated that the audit was in process, and this report was being brought for good governance and information purposes as there had been some challenge at PFC. They highlighted that there was no change to the materiality levels for the audit to those used previously by EY, limited to 1% of net assets. The areas of audit focus were also similar, and included a focus on level 3 investments and Cambridge and Counties Bank. They had not identified any particular differences to the approach of past audits, and were not necessarily expecting a disclaimed opinion in the way that was expected with other statements. Following some challenge to the audit fee and ISA315 at PFC they had met with Public Sector Audit Appointments (PSAA) around fee variations to ensure consistency in the way this was applied and to

ensure that the additional work undertaken could be justified. That could be brought back to both the PFC and to Audit and Accounts. **Action required**

The Chair advised that he had spoken to the Chair of the Pension Fund Committee to check that they were happy with what was proposed. They had advised that the PFC had considered the audit plan in detail and were comfortable with it.

Individual Members raised the following points in relation to the report:

- stated that they had discovered relatively recently that the four major actuaries dealing with local government accounting took different approaches to calculating pension fund liabilities, and so would reach different figures. The most important figure in pension fund accounts was the liability, so if this figure was susceptible to significant change they would like either the PFC or the Audit and Accounts Committee (A&A) to understand this better. The Chair advised that this would be for the PFC to lead on.

The External Auditor stated that they would come back to both A&A Committee and to the PFC with a fuller answer on this once they had spoken to pensions colleagues. **Action required** To an extent this was unavoidable as the figures were estimates and while the differences themselves would be small the impact on the liabilities could be significant. There was no right answer, but they could determine on a scale whether they considered CCC's actuarial assumptions to be neutral, cautious or optimistic, and could flag if they fell outside of this. Some assumptions might vary, but as long as individually and in aggregate they sat within an acceptable scale this would not necessarily lead to a misstatement. They could be clear in their reporting to both the PFC and A&A where they felt these assumptions sat on that scale, and how that compared to the assumptions being used by other actuarial firms. The External Auditor advised that this should not impact the contributions being made as it was an actuarial accounting judgement that impacted the value of the liability presented in the financial statements rather than being the liability that was used to calculate the contributions.

A Member commented that as the actuarial estimate of the pension fund's liability was used to work out if the pension fund was underfunded it reduced the confidence that the PFC and A&A could have if there was such a variation. It was agreed to invite the Pension Fund Committee to seek greater assurance regarding the meaning of the actuarial figure which was created for the liability, the funding position and what should be done round this. **Action required**

- asked if the Committee would see the conclusions of the External Auditor's specialist valuers assessment of the Cambridge and Counties Bank. They also understood there was some sense that a divestment of Cambridge and Counties Bank might occur, and asked whether this possible without the agreement of the partner, Trinity Hall, Cambridge. The External Auditor advised that they were not aware of whether a divestment was being considered, but that it could be a post balance sheet event if a decision was made. They could request that their report included as much detail as possible regarding the investment in Cambridge and Counties Bank. **Action required** The Executive Director of Finance and Resources stated that the valuation was carried out in the same format and on the same basis as previous years by a third party. That was the evidence that would be provided to KPMG, and they would make an



assessment of the robustness and quality of that. Any other matters were for the Pension Fund Committee.

The Committee noted the audit plan for Cambridgeshire Pension Fund 2023/24 and a presentation by KPMG.

## 186. Consultancy and Agency Spend

A report on consultancy and agency spend was brought to the Committee every six months. Some additional information about interim appointments and the spend on this by individual service areas was included this time as required in a recent Internal Audit report. The report set out the steps being taken corporately to manage and oversee this spend.

The Chair noted that the three highest day rates for interim appointees were in the Adults, Health and Commissioning directorate (one post) and the Children, Education and Families directorate (two posts), and asked how the Committee could know if the rates being paid were reasonable. Officers advised that if the proposed rate was 20% or more above the normal rate for that role a business case was required and this would need the approval of the Service Director: Human Resources. It was acknowledged that there would always be a degree of staff turnover and that interim appointments were not always required.

A Member commented that there seemed to them to be two elements to the costs around this: the extent to which a service was under its staffing complement and so there was less expenditure on salaries, and the degree to which the cost of interim or agency staff matched the money put in as a vacancy factor. They felt that separating these out might provide an interesting answer to the proportion of cost for agency and interim staff compared with the amount made available in the vacancy factor. The Chair asked for an answer on this outside of the meeting. **Action required**

The report on consultancy and agency spend was noted.

## 187. Procurement and Commercial Annual Report

The Head of Procurement and Commercial presented the Annual Report 2023/24. This covered the team's work during the last year, including the most recent internal and external audit opinions which were improved compared to the previous year. An improving picture was reported on KPI169 (% of waivers submitted within 5 days of their start date) and the Corporate Leadership Team continued to receive monthly updates on this. The new Provider Selection Regime for health related procurements had gone live in January 2024, and the team was in the process of implementing the changes required by the Procurement Act which would come into force on 28<sup>th</sup> October 2024.

Individual Members raised the following points in relation to the report:

- described KPI169 as a lagging indicator, while noting the work which had been done to improve current and future procurements and address what had previously been quite a poor situation on procurement. Unfortunately, waivers would sometimes be needed when circumstances changed, but they considered the issue was on a positive trajectory. Previously there had been a concern about process, but they believed that to a greater extent that had now

been resolved. They questioned whether the focus now should move to higher value procurements. The Head of Procurement and Commercial's understanding was that the overall value of waivers was going down but they undertook to provide the value of waivers outside of the meeting, including those involving larger sums. **Action required**

The Chief Executive commented that whilst both volume and value should be kept under scrutiny it was right to pay particular attention to the highest value waivers. He endorsed the cultural change and embedding of due process being driven by the Head of Procurement and Commercial and this was being reinforced to all management teams in conjunction with the Monitoring Officer to ensure appropriate ownership.

- commented that one critical procurement measure was the variance between the contracted figure and the actual outturn cost, although they were unsure how easy that was to identify. Officers advised that the award report to chief officers would report any difference between the expected costs and actual procured costs. The Chief Executive advised that variances from the contracted figure would need to be agreed with the service as well as the procurement team and that controls were in place to prevent this happening on an on-going basis.
- learned that the Environmentally Conscious Guide to Procurement had been published recently and that responsible officers would always be referred to the relevant guidance when undertaking a procurement. This area was not yet being actively monitored, but officers were looking at what analysis could be done.
- noted that a report had been submitted to the Assets and Procurement Committee which summarised the implications of the Procurement Act 2023. A copy would be circulated to committee members for information. **Action required**
- commented that concerns had been expressed over time regarding the balance between cost and quality in relation to procurement exercises. They felt that in attempting to balance these two aspects the gradation on quality was often greater than on cost, which led to a bias towards quality in comparison to cost. They asked whether more thought or Member training around this would be useful. The Head of Procurement and Commercial advised that an evaluation protocol had recently been shared with responsible officers. One methodology related to price point, and this was currently being trialled as an evaluation protocol. There was also a route to market procurement plan which provided an additional layer of internal challenge. Training on evaluation modelling could be included in Members' procurement training going forward. **Action required**
- commented that officers who were not procurement professionals could struggle to engage with those professionals effectively if they did not understand the procurement process well enough. They found this worrying, and whilst things were moving in the right direction they would want to keep watch on this.

The Chair stated that it seemed that the position on procurement was improving, and asked the Head of Audit and Risk Management for their views and any concerns. They advised that the control environment in procurement had improved significantly. More automated controls had been put in place which could not be bypassed and the

outcomes of more recent audits had found an increase in compliance for the highest value contracts which demonstrated a positive direction of travel. There was nothing at present which they wished to highlight to the Committee.

The Committee noted the Procurement and Commercial Annual Report.

## 188. Internal Audit Progress Report

The Head of Audit and Risk Management presented a report covering the period to 30 June 2024. This highlighted:

- the number of audit reports finalised or issued in draft since the last report, including those reporting limited assurance.
- the implementation of agreed audit actions. 75 audit actions remained outstanding, down from 80 in May 2024. Three essential audit actions had become overdue since the last report. Since publication, one action relating to the dedicated schools grant (DSG) Safety Valve had been completed, leaving two essential actions outstanding.
- two actions had been downgraded by Internal Audit to advisory recommendations.
- an Information Management Board meeting in the autumn was expected to close several outstanding actions.
- it was hoped to launch an eLearning module on whistleblowing for staff in the autumn.
- the approach to key financial systems audits.

Individual Members raised the following points in relation to the report:

- commended the excellent quality of the reporting.
- suggested that it would have been helpful to see more detail in relation to the findings relating to the DSG Safety Valve audit, given the amount of money involved. They had reviewed the minutes of the Children and Young People Committee (CYP) and found no mention of data accuracy, SMART targets or measurable aims. Their understanding had been that problems with the Safety Valve were external, but from this it looked like there were internal problems too. They asked whether CYP had been informed of these failures and, if not, suggested the committee should be made aware.

The Chair asked for clarification of which matters in relation to the DSG Safety Valve were a matter for the Audit and Accounts Committee and which were for CYP. The Acting Service Director: Education stated that a confidential report and training had been provided to CYP members on entering the Safety Valve agreement, including a full discussion around what entering the programme meant. The Safety Valve deal was currently being re-negotiated with the Department for Education (DfE) given the significant rise in demand in Cambridgeshire, and many other local authorities. There had been regular communication with CYP Spokes on this and they understood that a report would be taken to that committee in the autumn to report progress, aligned with the re-submission to the DfE in October. In relation to data accuracy, the service had been implementing a new system over the last year and was working with the IT team to have a system that could accurately forecast data as that would be important in the re-negotiation with the DfE. They highlighted the greater resilience

the new system would deliver, and the increase in the level and complexity of special educational needs that was being seen nationally as well as in Cambridgeshire. The system's capacity to deal with this increased demand was lagging, but in Cambridgeshire a new Assistant Director of Inclusion had been appointed to provide additional leadership capacity in this area and a new Service Director: Education would be joining the Council the following week.

In discussion, Committee members agreed that these overdue audit recommendations should be drawn to CYP's attention as part of the planned Safety Valve report in the autumn. On being proposed by Councillor Boden, seconded by the Chair, it was resolved unanimously:

To refer the two essential audit recommendations relating to the Dedicated Schools Grant Safety Valve to the Children and Young People Committee for review as part of the planned Safety Valve report in the autumn.

- questioned whether there should be a brief explanation of the nature of the closure of whistleblowing reports in addition to details of the number of closed cases. The Head of Audit and Risk Management stated that a summary of any whistleblowing reports which had led to an internal audit investigation were brought to the Committee when the investigation was closed. However, some cases were closed for technical reasons like they related to another local authority or were found to be without substance following a preliminary investigation, and this detail was not reported. The Chair asked that a couple of lines of explanation should be provided for all closed cases in future. **Action required**
- Members learned that a review of the complaints process was being conducted and it was expected that this would be reported to the Strategy, Resources and Performance Committee.

It was resolved unanimously to:

- a) consider and comment on the Internal Audit progress report.
- b) refer the two essential audit recommendations relating to the Dedicated Schools Grant Safety Valve to the Children and Young People Committee for review as part of the planned Safety Valve report in the autumn.

## 189. Annual Risk Report

The Committee received the Annual Risk Management Report 2023/24. The same report had been taken to the Strategy, Resources and Performance Committee (SRP) on 9<sup>th</sup> July 2024. SRP was responsible for the development and oversight of the Council's risk management and strategy, while the Audit and Accounts Committee was responsible for considering the effectiveness of risk management arrangements and the associated control environment, and for seeking assurances that appropriate action was being taken in relation to risk. The Risk Management Policy at Annex B had been refreshed and was subject to an in-year review by the Corporate Leadership Team, but no changes were proposed currently. The Risk Strategy 2024-26 at Annex C had also been refreshed and updated.

The Chair confirmed with committee members that there were no requests to discuss exempt Appendix A: Corporate Risk Register.

Individual Members raised the following points in relation to the report:

- welcomed the improvements made so far on the risk management journey in relation to the effectiveness of the risk management process, and also the recognition in the report that there was still further to go. However, the report did not contain an effective risk appetite strategy. Now that a more mature risk management process was in place they felt there was a need for greater granularity in relation to evaluating risk appetite. They acknowledged that this was a complex area, but at present RAG ratings bore no relationship to Members' appetite for risk. They were not suggesting this change could happen straight away, but it seemed to them a logical way for this to develop. The Head of Audit and Risk Management explained that risk appetite within the risk management policy was currently defined at a high level of 16 across the board to make staff aware of a set trigger level. They understood that a risk management workshop was being arranged for SRP where this could be explored further.

The Chair thanked Members for a useful discussion, which could be fed back to SRP and others by Internal Audit.

It was resolved unanimously to:

- a) note and comment on the Annual Risk Management Report (Appendix 1) and Corporate Risk Register (Annex A);
- b) endorse the Risk Management Policy (Annex B), and updated Risk Strategy (Annex C).

## 190. Committee Agenda Plan

The Committee agenda plan was noted.

[Chair]



## Audit and Accounts Committee Minutes - Action Log

The minutes action log captures the actions arising at Audit and Accounts Committee meetings and updates the Committee on progress. It was last updated on 23rd October 2024.

Minutes – 28th September 2023					
140.	Financial Reporting and related matters	Tom Kelly/ Stephen Howarth	Officers confirmed there had been progress with VAT reconciliations, but there were other debtor balances relating to an isolated historic issue relating of IT system transfer. It was suggested that the Committee may be interested in looking at this situation in further detail in future, and officers agreed to include a section on this in a future report	<p>Further to progress with this area to enable an audit opinion on the 2021-22 financial statements, we similarly have chosen to stop short of a full reconciliation in producing the 2023-24 accounts (as part of the simplifications required to meet the statutory deadline). The mismatches stem from the migration of balances to the ERP Gold system in April 2018 rather than any ongoing issues. The next step is to complete the 2023-24 reconciliation as a basis for further analytical work and issue resolution and isolation.</p> <p>This means it is not possible to provide a fuller update to the committee meeting currently, but we will return to this area as team resources allow during 2025 and in view of prioritisation needed for completion of accounts and external audits.</p>	Completed

## Minutes – 1st December 2023

151.	Internal Audit Progress Report	Val Thomas/ Mairead Claydon	If target date on the associated actions (related to contract management) looks likely to slip further, the Director of Public Health will be asked to submit a report to A&AC.	<p>May 2024: The Acting Director of Public Health has confirmed that the necessary actions and processes have commenced and will be completed by a revised date of the end of July 2024. An update was circulated to the Committee in May, indicating a revised deadline of 31st July 2024.</p> <p>August 2024: There were two outstanding actions relating to two different services. The one action has been closed. It was agreed with Audit that this would be closed down when some outstanding open book accounting information was supplied by the provider, with the target date being 30th September 2024.</p> <p>September 2024: All actions have now been completed and signed off by Audit.</p>	Completed
154.	Committee Agenda Plan	Michael Hudson/ Clare Ellis	Assets & Procurement Committee report on Contract Risk assessment to be reported on to Audit & Accounts Committee in May or September 2024.	Report submitted to the Assets and Procurement Committee on <a href="#">17 September 2024</a> .	Completed



Minutes – 6th February 2024

159.	Internal Audit Report	Martin Purbrick	Share results of the Schools Audit (specifically deficit Recovery Plans of schools in qualifying budget deficits) with the CYP Committee.	<p>We have published a full listing of schools with budget deficits as at March 2024 and provided further analysis on the financial health of the sector as Item 4 at the July Meeting of Cambridgeshire Schools Forum <u>Schools Forum 12 July 2024</u></p> <p>Summary information was also sent to the CYP Committee. Due to the worsening position, this matter was also considered by the SRP Committee in July (under item 6 see page 18 <u>Integrated Finance Monitoring Report</u>) and the 13 schools which have a planned accumulated deficit exceeding by 5% of their budget were named and reported to that meeting.</p> <p>Internal audit are deployed as part of the interventions available to the Council to prevent and respond to school deficits. Commentary on audit activity relating to schools is reported to this Committee in the Internal Audit progress report.</p> <p>It is an agenda item for Spokes on 24 October 2024 for discussion and has been sent to all members of CYP committee.</p>	Completed
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159.	Internal Audit Report	Stephen Moir/ Mairead Claydon	Provide a “deep dive” on some essential and high risk actions in future, potentially linking to the Annual Governance Statement.	<p>The Chief Executive and Head of Audit and Risk Management have now agreed a format and process for Executive Directors to attend and provide assurance to the Committee. A template report has been developed to aid in the consistency of presentation to the committee and to ensure this provides appropriate, strategic oversight and scrutiny from an assurance perspective.</p> <p>The first Executive Director assurance report will be presented to the Committee in January 2025, subject to the Committee’s agreement to this being included on the Forward Plan.</p>	Completed
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Minutes of 30th May 2024

176.	External Audit Plan and Strategy 2023-24	KPMG	The Committee asked why Risk 4, post-retirement benefits, was not ranked more highly. KPMG agreed to review.	<p>Risk 4 post-retirement benefits is a significant risk (which is the highest of our risk assignments). Slide 5 also ranks this risk as the highest likelihood of material misstatement.</p> <p>All of our risks will be re-assessed during the audit and should there be changes we will report back to the Committee.</p>	Completed
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## Minutes – 30th July 2024

185.	KPMG Audit Plan for Cambridgeshire Pension Fund 2023/24	KPMG	Following some challenge to the audit fee and ISA315 at Pension Fund Committee representatives of KPMG had met with Public Sector Audit Appointments (PSAA) around fee variations to ensure consistency in the way this was applied and to ensure that the additional work undertaken could be justified. That would be brought back to both the PFC and to Audit and Accounts.	The fees are based on scale rates agreed with the PSAA and the fees for work required regarding ISA 315 have been applied consistently across our audits. Fee variations require PSAA approval and we will report back to Committee when we have been through this process.	On-going
185.	KPMG Audit Plan for Cambridgeshire Pension Fund 2023/24	KPMG	A Member noted that the four major actuaries dealing with local government accounting took different approaches to calculating pension fund liabilities, and so would reach different figures. The most important figure in pension fund accounts was the liability, so if this figure was susceptible to significant change they would like either the Pension Fund Committee (PFC) or the Audit and Accounts Committee (A&A) to understand this better. The Chair advised that this would be for the PFC to lead on. The External Auditor stated that they would come back to both A&A Committee and to the PFC with a fuller answer on this once they had spoken to pensions colleagues.	<p>Assumptions used to drive the pension liability (e.g. mortality rates, RPI, discount rates etc) are estimates and therefore there is expected to be a level of subjectivity. This leads to slight differences in assumptions applied by different actuaries.</p> <p>The audit team will expect assumptions to be within an expected and reasonable range. We will assess all assumptions against our expected range and report back upon conclusion of our work to the Committee (with a detailed slide showing any assumptions outside of range and the impact).</p> <p>The Statement of Accounts will include detailed disclosures which help explain to the reader the sensitivity of the</p>	Completed

				liability value to movements in assumptions. As part of the audit we will assess the appropriateness and sufficiency of such disclosures.	
		Michael Hudson/ Mark Whitby	It was agreed to invite the Pension Fund Committee to seek greater assurance regarding the meaning of the actuarial figure which was created for the liability, the funding position and what should be done round this.	An exercise has been started with the Funds Actuary to review and explain the calculation to the Committee in December's reporting.	On-going
		KPMG	The External Auditor advised that they could request that their report included as much detail as possible regarding the investment in Cambridge and Counties Bank.	We will report the work undertaken back to the Committee on completion of our audit work.	Completed
186.	Consultancy and Agency Spend	Caroline Adu-Bonsra/ Stephen Howarth	<p>A Member commented that there seemed to them to be two elements to the costs around this: the extent to which a service was under its staffing complement and so there was less expenditure on salaries, and the degree to which the cost of interim or agency staff matched the money put in as a vacancy factor. They felt that separating these out might provide an interesting answer to the proportion of cost for agency and interim staff compared with the amount made available in the vacancy factor.</p> <p>The Chair asked for an answer on this outside of the meeting.</p>	<p>There are, as might be expected, complexities to the budgets relating to staffing, both directly employed and agency</p> <p>In answer to the expenditure on salaries and any savings as a result of vacancies – Vacancy factors are reported at directorate level and are net of any agency spend. Finance do not report solely on underspending of budgeted posts and to do this would be a complex piece of analysis. There are often a number of drivers that could result in staffing underspend that are not linked to any agency arrangement.</p>	Completed

				With regards to the cost of interim or agency staff – agency spend is also reported regularly and it is accepted that agency costs are in the main more expensive than an employed resource and should be avoided unless it is short-term in nature.	
187.	Procurement and Commercial Annual Report 2023/24	Clare Ellis	Officers' understanding was that the overall value of waivers was going down but they undertook to provide the value of waivers outside of the meeting, including those involving larger sums.	16.09.24: Information circulated electronically to committee members.	Completed
187.	Procurement and Commercial Annual Report 2023/24	Clare Ellis	A report had been submitted to the Assets and Procurement Committee which summarised the implications of the Procurement Act 2023. A copy would be circulated to Audit and Accounts Committee members for information.	<a href="#">Procurement Legislation - Report to the Assets and Procurement Committee 18.10.24</a>	Completed
187.	Procurement and Commercial Annual Report 2023/24	Clare Ellis	Training on evaluation modelling could be included in Members' procurement training going forward.	The need to include training on evaluation modelling has been noted for the future.	Completed
188.	Internal Audit Progress Report	Mairead Claydon	The Chair asked that a few lines of explanation should be provided for all closed whistleblowing cases in future reports.	This has been implemented for the October report.	Completed



## Review of the Audit and Accounts Committee Terms of Reference

To:	Audit and Accounts Committee
Meeting Date:	31st October 2024
From:	Head of Internal Audit and Risk Management
Electoral division(s):	Not applicable
Key decision:	No
Forward Plan ref:	Not Applicable
Executive Summary:	The purpose of the report is to present the draft updated Terms of Reference for the Audit and Accounts Committee.
Recommendation:	The Committee is recommended to review, comment on and endorse the updated Terms of Reference for the Committee, for submission to Constitution and Ethics Committee and on to full Council.

### Officer contact:

Name: Mairead Claydon  
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Email: [Mairead.claydon@cambridgeshire.gov.uk](mailto:Mairead.claydon@cambridgeshire.gov.uk)

# 1. Creating a greener, fairer and more caring Cambridgeshire

- 1.1 Audit committees are a key component of an authority's governance framework. Their purpose is to provide an independent and high-level focus on the adequacy of governance, risk and control arrangements. The objective is to ensure that those charged with governance have adequate assurance that risks which might impact upon the Council achieving its plans are identified and managed on a timely basis and in a proportionate manner. As such, maintaining an effective Audit and Accounts Committee contributes to the achievement of all seven of the Council's ambitions.

## 2. Background

- 2.1 The Audit and Accounts Committee's role is to ensure that there is sufficient assurance over governance risk and control at the Council, which gives greater confidence to all those charged with governance that its governance arrangements are effective. In a local authority, the full Council is the body charged with governance, with the audit committee accountable to full Council. The committee has oversight of both internal and external audit together with the financial and governance reports, helping to ensure that there are adequate arrangements in place for both internal challenge and public accountability.
- 2.2 At Cambridgeshire County Council, the Terms of Reference for the Audit & Accounts Committee were last reviewed and updated in February 2023, to reflect the updated CIPFA *Position Statement on Audit Committees in Local Authorities and Police*. This guidance sets out the Audit Committee practice and principles that local government bodies in the UK should adopt.
- 2.3 Following on from the Committee's most recent self-assessment of its effectiveness, it was agreed to further update the Terms of Reference.

## 3. Main Issues

- 3.1 The Terms of Reference for the Committee has been reviewed and refreshed in line with the discussions during the Committee's review of effectiveness and the CIPFA position statement. Two copies of the revised Terms of Reference are appended to this report:
- Annex A – showing the proposed changes from the previous version as follows:
    - Proposed deletions shown struck through;
    - Proposed additions shown underlined;
    - Wording which is taken directly from the CIPFA Position Statement is highlighted.
  - Annex B - a clean copy of the updated Terms of Reference.
- 3.2 The key changes suggested are summarised as follows:
- The Terms of Reference was lengthy and, in some places, repetitive. A number of proposed deletions have been suggested to reduce duplication and ensure a more focused summary of the Committee's role and responsibilities;



- To reflect the CIPFA *Position Statement on Audit Committees in Local Authorities and Police*, the expectation that Committee members commit to being present for all meetings and avoid the use of substitutes as far as possible has been added.

3.3 The review of effectiveness also prompted discussion around the naming of the Committee and how responsibilities are divided across Committees in the current structure. It has been agreed to defer any such significant changes to the Committee's Terms of Reference until the 2025/6 financial year, for two main reasons:

- Given the upcoming elections in 2025, it would be preferable to conduct a review of Committee responsibilities once the new Committee is in place; and
- New Global Internal Audit Standards (GIAS) come into force in January 2025 and include a range of new provisions relating to the relationship between Internal Audit and the Board (at CCC, this is the Audit & Accounts Committee). The UK Public Sector Internal Audit Standards Advisory Board (IASAB) have advised that they will use the GIAS as the basis for new guidance to replace the current Public Sector Internal Audit Standards, and that any new standards will come into effect from April 2025. Deferring the review of the Committee's name and wider responsibilities to 2025/6 will ensure that this review can take into account any new standards issued by the IASAB.

## 4. Significant Implications

### 4.1 Finance Implications

Not applicable

### 4.2 Legal Implications

The Accounts and Audit Regulations (2015) mandate that local authorities and certain other public bodies must have an audit committee to oversee financial reporting and auditing processes. Furthermore, CIPFA expects that all local government bodies should make best efforts to adopt the principles of their *Position Statement on Audit Committees in Local Authorities and Police*, to ensure effective audit committee arrangements. Maintaining an effective Audit Committee in compliance with the *Position Statement* will enable the Council to meet its statutory responsibilities for governance and internal control arrangements, financial management, financial reporting and internal audit.

### 4.3 Risk Implications

Not applicable.

### 4.4 Equality and Diversity Implications

Not applicable.

## 5. Source Documents

### 5.1 Updated Terms of Reference for the Audit & Accounts Committee (Annexes A and B)

Annex A

## 7. Audit and Accounts Committee

### Membership

Seven members of the Council. To reflect best practice as set out in the CIPFA *Position Statement on Audit Committees in Local Authorities and Police (2022)*, there is a presumption that Committee members commit to being present for all meetings and the use of substitutes is avoided wherever possible.

The Audit and Accounts Committee shall be entitled to appoint up to three people at any one time as non-voting co-opted members of the committee. The committee shall determine whether the co-options shall be effective for a specified period, for specific meetings or for specific items. The committee may not co-opt any person who is an active member of any political party, defined as any person who engages in political activities which would not be permissible if that person was an officer holding a politically-restricted post within the Council. Co-options may only be made if the person co-opted has particular knowledge or expertise in the functions for which the committee is responsible. The Committee has a right of access to and constructive engagement with other committees/functions, for example service committees and other strategic groups, and has the right to request reports and seek assurances from relevant officers.

The Committee will meet at least four times a year, and will maintain the technical capability to discharge the Audit and Accounts Committee responsibilities of the Council.

### Summary of Functions:

- (a) Support a comprehensive understanding of governance across the organisation and among all those charged with governance, fulfilling the principles of good governance.
- (b) To provide independent assurance of the adequacy of the risk management framework and the associated control environment.
- (c) To provide independent scrutiny of the authority's financial and non-financial performance to the extent that it affects the authority's exposure to risk and weakness of the control environment.
- (d) To support the maintenance of effective arrangements for financial reporting and review the statutory statements of account and any reports that accompany them.
- (e) To monitor the effectiveness of the system of internal control, including arrangements for internal audit, external audit, financial management, ensuring value for money, risk management, governance, assurance statements, supporting standards and ethics, and managing the authority's exposure to the risks of fraud and corruption.

- (f) To contribute to the operation of efficient and effective external audit arrangements, supporting the independence of auditors and promoting audit quality.
- ~~(g) To enhance and promote the profile, status and authority of the internal audit function and to demonstrate its independence.~~
- ~~(h) To contribute towards making the authority, its committees and departments more responsive to the audit function.~~
- ~~(i) To review compliance with the relevant standards, codes of practice and corporate governance policies.~~
- ~~(j) To consider the extent to which the authority's control environment is successful in achieving value for money.~~

Delegated Authority	Delegation / Condition
<p>Audit Activity:</p> <ul style="list-style-type: none"> <li>(i) To approve the Internal Audit strategy and monitor its progress, overseeing the independence, objectivity and performance of the internal audit function and its conformance to professional standards.</li> <li>(ii) To approve, but not direct, Internal Audit's annual plan of work and monitor unscheduled work that could potentially divert audit resources away from a plan, and monitor performance against those plans, ensuring that there are no inappropriate scope or resource limitations.</li> <li>(iii) To consider the Annual Report and opinion of the Head of Audit and Risk Management and a summary of internal audit activity and the level of assurance it can give over the Council's corporate governance arrangements.</li> <li>(iv) To consider summary internal audit reports and the main issues arising, and seek assurance that action has been taken where necessary.</li> <li><del>(v) To consider reports dealing with the management and performance of the internal audit function.</del></li> <li>(vi) To consider reports from Internal Audit on agreed recommendations not implemented within reasonable timescales.</li> <li>(vii) To consider the Annual Audit Letter, relevant reports and the reports of those charged with governance.</li> </ul>	

Delegated Authority	Delegation / Condition
<ul style="list-style-type: none"> <li>(viii) To consider specific reports as agreed with the external auditor to ensure agreed action is taken within reasonable timescales.</li> <li>(ix) To comment on the scope and depth of the external audit work and to ensure it gives value for money.</li> <li>(x) To liaise with Public Sector Audit Appointments Limited over the appointment of the Council’s external auditor.</li> <li>(xi) To consider the opinion, reports and recommendations of inspection agencies relevant to the Council (such as Ofsted, the Information Commissioner’s Office, etc.), and their implications for governance, risk management or control, and monitor management action in response to the issues raised.</li> <li>(xii) To suggest work for internal and external audit.</li> <li>(xiii) To support effective arrangements for internal audit, promote the effective use of internal audit within the assurance framework, and to undertake an annual review of the effectiveness of the system of Internal Audit.</li> <li>(xiv) To support effective relationships between all providers of assurance, audits and inspections, and the organisation, encouraging openness to challenge, review and accountability.</li> </ul>	
<p>Governance Regulatory Framework:</p> <ul style="list-style-type: none"> <li><del>(i) To maintain an overview of the Council’s constitution in respect of contract procedure rules, financial regulations, codes of conduct etc.</del></li> <li>(ii) To review any issue referred to it by the Chief Executive, executive directors or any committee of the Council.</li> <li><del>(iii) To monitor the effective development and operation of risk management and corporate governance throughout the Council.</del></li> <li>(iv) To monitor Council policies on “raising concerns at work” and anti-fraud and anti-corruption policies, including the Council’s complaints process, and to approve any changes regarding the Council’s Whistle-blowing Policy, Anti-Fraud and Corruption Policy, Anti-Money Laundering Policy and associated arrangements.</li> <li>(v) To oversee the production of the Council’s Annual Governance Statement and recommend its adoption, and to monitor implementation of the Annual Governance Statement Action Plan.</li> </ul>	

Delegated Authority	Delegation / Condition
<p>(vi) To consider the arrangements for corporate governance, and to secure assurance across the Council's full range of operations and collaborations with other entities, and to agree necessary actions to ensure compliance with best practice.</p> <p>(vii) To consider the Council's compliance with its own and published standards and controls.</p> <p>(viii) To report as appropriate to Full Council, relevant Policy and Service Committees and the Constitution and Ethics Committee on issues which require their attention or further action.</p> <p><del>(ix) To bring to the attention of the Strategy, Resources and Performance Committee any issue which may warrant further consideration or review.</del></p> <p>(x) To receive and approve proposals regarding the Council's exercise of powers covered by the Regulation of Investigatory Powers Act.</p>	
<p>Accounts:</p> <p>(i) <u>To support the maintenance of effective arrangements for financial reporting and review the statutory statements of account and any reports that accompany them; and to approve the Annual Statement of Accounts.</u></p> <p>(ii) Specifically to consider whether appropriate accounting policies have been followed and whether there are concerns arising from the financial statements or from the audit that need to be brought to the attention of the Council.</p> <p>(iii) To consider the External Auditor's Report to those charged with the governance issues arising from the audit of the accounts.</p>	
<p>Risk Management</p> <p>(i) To understand the risk profile of the Council and consider the effectiveness of the Council's risk management arrangements.</p> <p>(ii) To seek assurances that action is being taken on risk-related issues, with the right to request reports and seek assurances from relevant officers.</p> <p>(iii) To be satisfied that the Council's accountability statements, including the Annual Governance Statement, properly reflect the risk</p>	

Delegated Authority	Delegation / Condition
environment and any actions required to improve it, and demonstrate how governance supports the achievement of the authority's objectives.	





Annex B

## 7. Audit and Accounts Committee

### Membership

Seven members of the Council. To reflect best practice as set out in the CIPFA *Position Statement on Audit Committees in Local Authorities and Police* (2022), there is a presumption that Committee members commit to being present for all meetings and the use of substitutes is avoided wherever possible.

The Audit and Accounts Committee shall be entitled to appoint up to three people at any one time as non-voting co-opted members of the committee. The committee shall determine whether the co-options shall be effective for a specified period, for specific meetings or for specific items. The committee may not co-opt any person who is an active member of any political party, defined as any person who engages in political activities which would not be permissible if that person was an officer holding a politically-restricted post within the Council. Co-options may only be made if the person co-opted has particular knowledge or expertise in the functions for which the committee is responsible. The Committee has a right of access to and constructive engagement with other committees/functions, for example service committees and other strategic groups, and has the right to request reports and seek assurances from relevant officers.

The Committee will meet at least four times a year, and will maintain the technical capability to discharge the Audit and Accounts Committee responsibilities of the Council.

### Summary of Functions:

- (a) Support a comprehensive understanding of governance across the organisation and among all those charged with governance, fulfilling the principles of good governance.
- (b) To provide independent assurance of the adequacy of the risk management framework and the associated control environment.
- (c) To provide independent scrutiny of the authority's financial and non-financial performance to the extent that it affects the authority's exposure to risk and weakness of the control environment.
- (d) To support the maintenance of effective arrangements for financial reporting and review the statutory statements of account and any reports that accompany them.
- (e) To monitor the effectiveness of the system of internal control, including arrangements for internal audit, external audit, financial management, ensuring value for money, risk management, governance, assurance statements, supporting standards and ethics, and managing the authority's exposure to the risks of fraud and corruption.

- (f) To contribute to the operation of efficient and effective external audit arrangements, supporting the independence of auditors and promoting audit quality.

Delegated Authority	Delegation / Condition
<p>Audit Activity:</p> <ul style="list-style-type: none"> <li>(i) To approve the Internal Audit strategy and monitor its progress, overseeing the independence, objectivity and performance of the internal audit function and its conformance to professional standards.</li> <li>(ii) To approve, but not direct, Internal Audit's annual plan of work and monitor unscheduled work that could potentially divert audit resources away from a plan, and monitor performance against those plans, ensuring that there are no inappropriate scope or resource limitations.</li> <li>(iii) To consider the Annual Report and opinion of the Head of Audit and Risk Management and a summary of internal audit activity and the level of assurance it can give over the Council's corporate governance arrangements.</li> <li>(iv) To consider summary internal audit reports and the main issues arising, and seek assurance that action has been taken where necessary.</li> <li>(v) To consider reports from Internal Audit on agreed recommendations not implemented within reasonable timescales.</li> <li>(vi) To consider the Annual Audit Letter, relevant reports and the reports of those charged with governance.</li> <li>(vii) To consider specific reports as agreed with the external auditor to ensure agreed action is taken within reasonable timescales.</li> <li>(viii) To comment on the scope and depth of the external audit work and to ensure it gives value for money.</li> <li>(ix) To liaise with Public Sector Audit Appointments Limited over the appointment of the Council's external auditor.</li> <li>(x) To consider the opinion, reports and recommendations of inspection agencies relevant to the Council (such as Ofsted, the Information Commissioner's Office, etc.), and their implications for governance, risk management or control, and monitor management action in response to the issues raised.</li> </ul>	

Delegated Authority	Delegation / Condition
<ul style="list-style-type: none"> <li>(xi) To suggest work for internal and external audit.</li> <li>(xii) To support effective arrangements for internal audit, promote the effective use of internal audit within the assurance framework.</li> <li>(xiii) To support effective relationships between all providers of assurance, audits and inspections, and the organisation, encouraging openness to challenge, review and accountability.</li> </ul>	
<p>Governance Framework:</p> <ul style="list-style-type: none"> <li>(i) To review any issue referred to it by the Chief Executive, executive directors or any committee of the Council.</li> <li>(ii) To monitor Council policies on “raising concerns at work” and anti-fraud and anti-corruption policies, including the Council’s complaints process, and to approve any changes regarding the Council’s Whistle-blowing Policy, Anti-Fraud and Corruption Policy, Anti-Money Laundering Policy and associated arrangements.</li> <li>(iii) To oversee the production of the Council’s Annual Governance Statement and recommend its adoption, and to monitor implementation of the Annual Governance Statement Action Plan.</li> <li>(iv) To consider the arrangements for corporate governance, and to secure assurance across the Council’s full range of operations and collaborations with other entities, and to agree necessary actions to ensure compliance with best practice.</li> <li>(v) To consider the Council’s compliance with its own and published standards and controls.</li> <li>(vi) To report as appropriate to Full Council, relevant Policy and Service Committees and the Constitution and Ethics Committee on issues which require their attention or further action.</li> <li>(vii) To receive and approve proposals regarding the Council’s exercise of powers covered by the Regulation of Investigatory Powers Act.</li> </ul>	
<p>Accounts:</p> <ul style="list-style-type: none"> <li>(i) To support the maintenance of effective arrangements for financial reporting and review the statutory statements of account and any reports that accompany them; and to approve the Annual Statement of Accounts.</li> </ul>	

Delegated Authority	Delegation / Condition
<ul style="list-style-type: none"> <li data-bbox="188 416 1246 555">(ii) Specifically to consider whether appropriate accounting policies have been followed and whether there are concerns arising from the financial statements or from the audit that need to be brought to the attention of the Council.</li> <li data-bbox="188 595 1222 667">(iii) To consider the External Auditor's Report to those charged with the governance issues arising from the audit of the accounts.</li> </ul>	
<p data-bbox="169 712 427 741">Risk Management</p> <ul style="list-style-type: none"> <li data-bbox="188 786 1150 857">(i) To understand the risk profile of the Council and consider the effectiveness of the Council's risk management arrangements.</li> <li data-bbox="188 898 1238 1003">(ii) To seek assurances that action is being taken on risk-related issues, with the right to request reports and seek assurances from relevant officers.</li> <li data-bbox="188 1043 1246 1227">(iii) To be satisfied that the Council's-accountability statements, including the-Annual Governance Statement, properly reflect the risk environment and any actions required to improve it, and demonstrate how governance supports the achievement of the authority's objectives.</li> </ul>	

## Financial reporting and related matters

To: Audit and Accounts Committee

Meeting Date: 31 October 2024

From: Executive Director for Finance and Resources

Electoral division(s): All

Key decision: No

Forward Plan ref: Not applicable

Executive summary: The Committee is updated on latest progress with matters related to external audit. This comprises a progress update on the ongoing audit of 2023-24 accounts, as well as the position on 2022-23 where limited audit work has been completed. A brief update on the national picture regarding public sector audit is also provided.

Recommendation: The Committee is invited to:

- a) note the report
- b) permit the approach to finalisation of the 2022-23 accounts as set out in section 2.2 of this report, and delegate authority to the Chair of this Committee, and the section 151 officer, as appropriate, to give the necessary approvals on behalf of the Council to this effect

Officer contact:

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## 1. Background

- 1.1 The committee has previously been updated regarding the conclusion of historic audits for the 2016-17 to 2021-22 financial years which were completed earlier this year. The committee has also been updated extensively about national issues relating particularly to 2022-23 financial statements and the delays in those being audited.
- 1.2 At its last meeting, the committee received the council's draft accounts for 2023-24, the audit of which has now commenced and is ongoing.
- 1.3 The committee received an update at its last meeting on the proposal from the public sector audit 'system partners' to address the audit backlog through several phases, commencing with a 'reset' of historical audit opinions that have not been issued for years up to and including 2022-23. The council now has just one audit opinion outstanding for that period- 2022-23. The expectation is that, subject to national legislation, external auditors will be invited to disclaim (i.e. not audit) financial statements for 2022-23 (and previous years where these are outstanding for other authorities) if an audit opinion is not given by a forthcoming date.

## 2. Main Issues

### 2.1 2023-24 External Audit

- 2.1.1 Following this committee receiving the audit plan for 2023-24's audit from KPMG at its May meeting, extensive preparatory work was undertaken by the council and KPMG. This included responses to risk assessment questionnaires, walkthroughs of key systems (including those managed by partner organisations), and meetings with senior officers. This work broadly took place ahead of the main audit fieldwork, with information used to risk assess the council and work out the degree of sample checking of key controls that is needed.
- 2.1.2 The original audit plan envisaged much of the fieldwork taking place in August and September. While focussed work with the council started then, work is still ongoing at the time of publication of this report. Further risk assessment work by KPMG following the identification of further relevant systems and processes, and the need for the council to turnaround a large number of queries, has resulted in the main fieldwork taking longer than originally estimated. This partly reflects the changeover in audit firm and their first-year familiarisation approach.
- 2.1.3 At the time of publication, the main audit fieldwork is now well underway. The council is working through, or has completed, some of the largest samples issued by KPMG (including the income and expenditure samples, grants and payroll samples). Several other large samples, particularly on journals, are still to be issued and are dependent on ongoing risk analysis by the auditor. We are working with KPMG on several other queries, including:
  - Ensuring that necessary releases are able to be made by third parties to confirm council bank and investment balances, and shareholdings
  - Financial analytics, including explaining changes between 2022-23 and 2023-24 balances on several key lines

- Fixed assets, particularly queries around depreciation and assets under construction balances.
- Aged debts – evidencing the review and pursuit of debts, and the council's assessment of recoverability of large balances.

2.1.4 Queries between the council and KPMG are managed on a KPMG SharePoint platform, with all queries increasingly recorded there, and the council is uploading responses to bulk queries as we collate information (rather than waiting until whole samples are fully compiled). No material issues have been identified so far.

2.1.5 Alongside this work, KPMG are undertaking their review for the value for money opinion. The statutory deadline for completion of the audit is 30 November 2024, which will not be achieved, principally as the preceding year is unlikely to have been disclaimed by that date, but we do hope the bulk of the work is concluded by then with only final queries and procedures remaining. A local elector has made objections to the accounts to KPMG under several headings which the auditor must deliberate on in accordance with the Local Audit and Accountability Act 2014. The Council expects to respond to enquiries by the auditor arising from the objection.

2.1.6 The issue of 2022-23 not being audited means that KPMG do not start with assurances over opening balances in the 2023-24 accounts. This is an issue for any authority who has a year of accounts not audited, and means that in all likelihood the council will receive a modified opinion for 2023-24 as well, and beyond that there may be partly modified or disclaimed opinions specifically regarding prior-year comparators in the accounts. It will not be until sufficient assurance is built up over several years of audits by KPMG that a fully unmodified opinion will be likely.

## 2.2 Audit of the financial statements for the 2022-23 financial year

2.2.1 In July 2023 the council published its draft statement of accounts for 2022-23. The external audit of those accounts, however, has not taken place. We therefore expect that EY will proceed to issuing a disclaimed opinion in late November or early December in accordance with the backstop date. The Council is in liaison with EY and is providing the requisite representation letters to enable this outcome.

2.2.2 There are expected to be hundreds of disclaimed opinions nationally as the result of the backstops, and communications from system leaders and local auditors are expected to distinguish between disclaimed and modified opinions caused by the backstop date and those caused by other factors such as weaknesses in financial reporting or specific material issues in the accounts. For Cambridgeshire, the resourcing decision by the auditor not to prioritise an audit of 2022-23 has now been longstanding and consistently communicated and so we expect the disclaimer to clearly relate to the backstop date rather than weaknesses in financial reporting.

2.2.3 In order to enable finalisation of the accounts on this basis, we are requesting a delegation through this report and will ensure the concluded audit report and disclaimed opinion are provided to all Committee members by circulation and published on the Council's website. We are anticipating that we may receive a draft audit results report prior to the Committee meeting – we will distribute this as an additional Addendum when this is received.

2.2.4 We also expect a finalised value for money opinion to still be given by EY for 2022-23, and there are objections from local electors asking for matters to be declared unlawful or reported in the public interest, that were made to these accounts also.

2.2.5 Section 2.4 provides further context on the national position in relation to disclaimed opinions and reset.

## 2.3 2016-17 and 2017-18 fees for additional work by the auditor

2.3.1 The council's appointed external auditor for these financial years was BDO. Following their certification of the accounts for 2016-17 and 2017-18 in February 2024, BDO have submitted a fee variation request to Public Sector Audit Appointments Ltd (the statutory appointing body for local authority auditors). BDO have set out the work required (at 2017-18 prices) for considering the objections, issuing a value for money opinion and receiving legal advice. There is a statutory basis for the auditor to recover costs for this work from the council. The council has made representations to PSAA about the appropriateness of the costs and the usefulness of the work completed due to delays. PSAA will make the determination about the final amounts due.

## 2.4 Update on national position

2.4.1 On 9 September 2024, the Government laid in Parliament a statutory instrument, 'The Accounts and Audit (Amendment) Regulations 2024' (to take effect from 30 October 2024), to introduce backstop dates by which point local bodies must publish audited accounts. The Government, on behalf of the Comptroller and Auditor General has also laid a revised 'Code of Audit Practice 2024', that requires auditors to give their opinion in time to enable local bodies to comply with the backstop date. The Financial Reporting Council (FRC) has issued guidance on this matter - [Local Audit Backlog Rebuilding Assurance \(frc.org.uk\)](https://www.frc.org.uk/~/media/2024/09/20240909-local-audit-backlog-rebuilding-assurance). The 'backstop' dates mean that by specified dates for a given financial year, the audit must be concluded otherwise a disclaimed opinion will be issued. The ministerial statement makes clear that local bodies should not be unfairly judged based on disclaimed opinions caused by the introduction of backstop dates that are beyond their control.

2.4.2 This process is intended to address the historic issue with local authority audits (and for this council would result in a disclaimed 2022-23 opinion). Alongside this, plans to try to address the causes of this issue have been put in place; this includes the new contract for audits commencing in 2023-24 that have allowed for an increased price which should improve the sustainability of the sector. It is encouraging that this council's 2023-24 audit commenced broadly on time. In addition, government has moved back the deadline for publication of draft accounts for 2024-25 to 2027-28 to 30 June (from 31 May) which is welcome further time for council officers to produce what is a very complex set of accounts, improving accuracy and therefore reducing audit work.

2.4.3 The relevant audit backstop dates for the council are:

- Financial years up-to-and-including 2022/23: 13 December 2024
- Financial year 2023-24: 28 February 2025
- Financial year 2024-25: 27 February 2026
- Financial year 2025-26: 31 January 2027
- Financial year 2026-27: 30 November 2027



- Financial year 2027-28:

30 November 2028

### 3. Significant implications

#### 3.1 Finance implications

This report details progress with financial reporting matters.

#### 3.2 Legal implications

The principal governing legislation are The Accounts and Audit Regulations 2015, The Accounts and Audit (Amendment) Regulations 2024 and the Local Audit and Accountability Act 2014. The Council has published appropriate notices on its website to explain how it is complying with statutory provisions notwithstanding that, in common with many local authorities, stipulated deadlines for final accounts have not been achieved

#### 3.3 Risk implications

There are no new significant risk implications arising from this report. The auditor's work contributes to the Committee's awareness of the risk environment and assurances around stewardship of public funds.

#### 3.4 Equality and Diversity Implications

None identified

### 4. Source documents

[Statement of accounts - Cambridgeshire County Council](#)

[Written statements - Written questions, answers and statements - UK Parliament](#)

[Accounts and Audit \(Amendment\) Regulations 2024](#)

[Financial Reporting Council – Accessible Explainer on Rebuilding Assurance](#)



## Annual Report of the Audit and Accounts Committee

To: Audit and Accounts Committee

Meeting Date: 31st October 2024

From: Head of Internal Audit and Risk Management

Electoral division(s): Not applicable

Key decision: No

Forward Plan ref: Not applicable

Outcome: The Audit & Accounts Committee agrees an annual report on its activity which will be presented to Full Council on the 10th December 2024.

Recommendation: The Committee is asked to review the proposed annual report to Full Council and agree any changes required.

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# 1. Background

- 1.1 The Audit and Accounts Committee exists to provide independent assurance on the adequacy of the Council's risk management framework, the internal control environment and the integrity of the financial reporting and annual governance processes.
- 1.2 As part of their role, the Committee provides an annual report to Full Council outlining the work of the Committee over the past year.

## 2. The Audit and Accounts Committee in 2023/24

- 2.1 The Audit Committee is a key component of corporate governance and provides an important source of assurance about the organisation's arrangements for managing risk, maintaining an effective control environment, and reporting on financial and other performance. The Committee is also responsible for approving the Statement of Accounts and the Annual Governance Statement.

### Membership of the Committee:

- 2.2 The Audit and Accounts Committee had seven members and met six times in the 2023-24 financial year, with all meetings held in public. The Annual Council meeting held on 16th May 2023 agreed to appoint Councillor Wilson as the Chair and Councillor Gay as the Vice Chair for the Municipal Year 2023-24.
- 2.3 At the Audit and Accounts Committee meeting in July 2022, Members agreed to seek up to two apolitical, non-voting members to be co-opted to the Committee. Following an open advertised recruitment process, on 28th July 2023 the Committee approved the appointment of Mohammed Hussain as an independent non-voting member of the Audit and Accounts Committee.
- 2.4 The intention of this decision was to position the Council well to comply with any future legislative changes and to meet the aspirations of the CIPFA Position Statement on Audit Committees in Local Authorities and Police, which recommends that Committees include an independent or apolitical member. The Committee felt that introducing this arrangement at Cambridgeshire would be a valuable addition to the Council's governance arrangements.

### Committee Terms of Reference:

- 2.5 The Committee has been structured around the following responsibilities:
  - Considering and approving the Annual Statement of Accounts;
  - Ensuring that the financial management of the Council is adequate and effective;
  - Ensuring that the Council has a sound system of internal control, which facilitates the effective exercise of the Council's functions and which includes arrangements for the management of risk;
  - Reviewing annually the Council's system of internal control and agreeing an Annual Governance Statement;
  - Ensuring that the Council has an adequate and effective Internal Audit function.

- 2.6 Members of the Audit and Accounts Committee in conjunction with key officers conducted a self-assessment exercise against the CIPFA *Position Statement on Audit Committees in Local Authorities and Police* (2022) on the 8th September 2023. Present at the review were Councillors Wilson, Gay, Seeff and Sharp, along with the Head of Internal Audit and Risk Management and the Service Director of Legal and Governance. The aim of this was to review the Committee's current governance and practice against good practice, and to evaluate the impact and effectiveness of the Audit Committee.
- 2.7 In general, feedback on the effectiveness of the Committee was positive with only some areas highlighted where it was felt that there was potential to improve arrangements further. It was felt that the Committee membership was knowledgeable and skilled, with good working relationships with external and internal audit and the Chief Financial Officer (CFO), and that meetings were well chaired with good engagement from the Committee. The Committee was felt to operate effectively in an apolitical manner, with the right balance of membership.
- 2.8 Where areas for improvement were identified, these findings and corresponding action points were developed into an Action Plan and this, along with the detailed outcomes from the review, was presented to the Audit and Accounts Committee on 1st December 2023, with a follow-up report providing updates on the implementation of actions on 28th March 2024. Key actions included an update of the Committee's Terms of Reference; implementing a shared drive to enable Audit and Accounts Committee members to access full copies of all final Internal Audit reports; and reminding other Committees that they can refer matters to the Audit & Accounts Committee for its consideration or action.

### 3. The Committee's relationship with Internal Audit

- 3.1 A key part of the Committee's role is to both challenge and support the Internal Audit service. The Committee has supported a flexible approach from the Internal Audit team, which ensures that planned coverage is continually re-assessed to direct audit resource towards areas of emerging risk, rather than a static plan agreed some months before. The Committee has taken a proactive role in this approach, both by reviewing the proposed plan of work for Internal Audit, and requesting updates from Internal Audit and Council services on implementation of actions.
- 3.2 In its role of overseeing the work of Internal Audit, every ordinary meeting of the Audit and Accounts Committee was provided with updates on progress in delivering the agreed Annual Audit Plan. For the 2023-24 financial year, the Head of Internal Audit produced an [Annual Internal Audit Report](#) setting out her annual opinion on the Council's control environment, which was presented to the Committee on 30th May 2024. The annual opinion is summarised as follows:

*On the basis of the audit work undertaken by Cambridgeshire's Internal Audit team during the 2023/24 financial year, it is the Head of Internal Audit's opinion that overall Internal Audit can provide moderate assurance over the system of internal*

control in place at Cambridgeshire County Council for the financial year ended 31st March 2024.<sup>1</sup>

*This opinion is derived from an assessment of the range of individual opinions arising from work completed in 2023/24 by the Cambridgeshire Internal Audit team, taking account of the relative materiality of each area under review and the findings; assessment of other evidence and assurances about the organisation's arrangements for internal control and managing risk; and ongoing review of management's progress in addressing control weaknesses. Full details of the work completed by Internal Audit in-year are set out in the remainder of [the Internal Audit Annual Report].*

*I would particularly highlight the following key pieces of evidence on which my opinion is based:*

- *Assurance opinions from Internal Audit reviews in 2023/24 showing a predominance of 'moderate' audit opinions. A single audit (Dedicated Schools Grant Safety Valve programme) identified findings which were deemed to have the potential for a 'major' organisational impact if the identified risks materialised. See Section 4.1 of the Internal Audit Annual Report for more details.*
- *Procurement and contract management continues to represent a key area of risk and focus for Cambridgeshire County Council, and this has been reflected in the Internal Audit plan and the findings of audit work completed throughout the year. The Council has undertaken a range of actions to strengthen the control environment around procurement and contract management throughout 2023/4. See Section 4.5 of the Internal Audit Annual Report for details.*
- *Project/programme management and change has been highlighted as a risk area for the authority, based on audit work completed in 2023/4. A range of actions to strengthen both revenue and capital project management controls have been agreed as an outcome of these audits, with actions due for implementation in 2024/5, and this risk area will therefore continue to be a focus for the Audit Plan in the coming year. See Section 4.9 of the Internal Audit Annual Report for details.*
- *Review of the organisation's Code of Corporate Governance and the evidence supporting the Council's Annual Governance Statement, including Director's Assurance Statements. These documents demonstrate a sound core of organisational governance, while highlighting some areas within the corporate framework which require further development. The Council has progressed the implementation of actions identified within the 2022/3 Annual Governance Statement throughout the year, resulting in a range of improvements to organisational governance.*

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<sup>1</sup> The opinion of 'moderate' assurance reflects the service's standard definitions for assurance opinions, indicating that audit work has identified that there are control weaknesses that present a medium risk to the control environment; and that the control environment has mainly operated as intended, although errors have been detected. For more detail and full definitions of the assurance opinions in use, please see Section 3.2.4 of the Internal Audit Annual Report.

- 75% of agreed audit actions due for implementation in 2023/24 have been completed by the organisation. This is an improvement on the implementation rate of 62% for 2022/3 and 64% for 2021/22, despite a higher number of actions being due for implementation in 2023/4 compared to the prior year. Each action completed represents an improvement in the Council's systems of internal control. See Section 4.1 for more details.
- Reviews of Key Financial Systems for which Cambridgeshire County Council is the Lead Authority have historically demonstrated a good or moderate assurance across all systems. At the time of writing, the 2023/4 Pensions Administration report has yet to be issued in draft by the Cambridgeshire audit team; draft opinions for the Accounts Payable and Income Processing audits are awaited from Lead Authority partners; and the Debt Recovery review has only just started fieldwork. This does reduce the assurance that can be given over these systems compared to the 2022/3 Annual Report; however, some assurance can be taken from the detailed prior-year audits of these areas carried out by the Cambridgeshire team, and the 15 actions which have been confirmed as implemented in 2023/4 to address the findings of previous audits of Accounts Payable, Income Processing and Debt Recovery. See Section 4.2 of the Internal Audit Annual Report for more details.

*During 2023/24, the Council's Internal Audit service:*

- Operated in conformance with Public Sector Internal Audit Standards (PSIAS) requirements, and undertook a self-assessment against PSIAS during the course of the year. See Section 7.2 of the Internal Audit Annual Report for more detail.
- Had unrestricted access to all areas, systems and information across the authority.
- Received appropriate co-operation from officers and Members.
- Operated independent of the organisation, as per the Internal Audit Charter, with no compromises of Internal Audit's independence this year.
- Had only just sufficient resources to enable it to provide adequate coverage of the authority's control environment. See Section 7.3.3 of the Internal Audit Annual Report for more details.

*As a result, there are no qualifications to the 2023/24 Head of Internal Audit position statement. It should be noted that no systems of control can provide absolute assurance against material misstatement or loss, nor can Internal Audit give that assurance.*

3.3 The issues referenced in the Head of Audit opinion are outlined in more detail in the full Annual Internal Audit report. In 2023/24, the Audit and Accounts Committee continued to receive regular updates throughout the year from Internal Audit.

## 4. Proactive Work of the Committee

The following section provides a summary of the proactive work undertaken by the Committee over the last year. This aspect of the Committee's work is vital, and has assisted in improving the effectiveness of the Council's overall corporate governance arrangements.

### 4.1 Corporate Governance

4.1.1 The Council's Annual Governance statement is compiled on the basis of the findings of Internal Audit reviews throughout the year, assurance statements from executive and corporate directors, and input from senior management and members of the Committee. The 2023-24 Annual Governance Statement was reviewed by the Committee on 30th May 2024, prior to final sign-off and inclusion in the Council's annual Statement of Accounts.

4.1.2 The 2023-24 Annual Governance Statement included an action plan to further strengthen the Council's governance arrangements. The implementation of this action plan will be monitored via the new Statutory Officers Group and reported to the Audit and Accounts Committee.

### 4.2 Council Finance and Statement of Accounts

4.2.1 Throughout 2023-24, the Committee has maintained its oversight of Council finances to assess progress in delivering the Council's Business Plan. The Committee regularly receives reports on specific risk areas. In 2023-24, this included reports on debt management and consultants and interims.

#### Objections from a local elector relating to the accounts for 2016-17 and 2017-18

4.2.2 On 29 January 2024, the County Council's previous external auditor, BDO LLP, determined the outcome of two objections it had received from a local elector (received in 2017 and 2018). Objections are where a member of the public asks for the auditor to consider whether an item of account is unlawful or requires a report in the public interest. The Committee was pleased that these matters were concluded, after some considerable delay, and that the auditor decided to take no formal action in relation to the matters raised. This outcome was not appealed by the local elector, and the external audits for these years were certified as complete during February 2024.

#### Backlog of External Audit Opinions, 2018-19 to 2022-23:

4.2.3 The Committee considers and approves the annual Statement of Accounts for Cambridgeshire County Council and receives reports from the Council's external auditors.

4.2.4 In April 2024, the Council's former external auditors EY finalised closing procedures for audits of the four financial years from 2018-19 to 2021-22, and issued audit certificates. EY issue a value for money opinion alongside the external audit of the financial statements; following on from the qualified value for money opinion issued by BDO in 2017-18, for the 2018-19 and 2019-20 financial years, EY have also reached an "except for" opinion regarding value for money. This means that the auditor has concluded that in those years



that in all significant respects the Council had in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources except for:

- Procurement – inconsistent record keeping leading to a weakness in arrangements for working with partners and third parties
- Manor Farm tenancy – a former deputy leader of the Council was subsequently found to have breached the Council’s Code of Conduct in six areas, and there were associated recommendations for the Council. This issue was taken as evidence of weaknesses in arrangements for informed decisions and allowing for challenge and transparency.

4.2.5 Receipt of a succession of audit reports and completion certificates in April 2024 is a significant and welcome milestone for the Council. It is also positive that improvements made to procurement arrangements and governance across the Council, after weaknesses identified in the years ending 2018, 2019 and 2020 have been recognised and have led to the overall conclusion there were appropriate arrangements in place for the years 2020–21 and 2021-22.

4.2.6 Due to the backlog in unaudited local authority accounts in England, the government has set a “statutory backstop” to clear outstanding audits up-to-and-including those for the financial year 2022-23. This requires bodies to publish audited accounts for these financial years, by 13th December 2024. In relation to the External Audit for 2022-23, the draft accounts for this year were presented to the Audit and Accounts Committee on 28th July 2023. However, the Council’s former external auditors EY have not commenced an audit of these accounts and do not intend to. Instead the Council is expecting that EY will disclaim the audit for 2022-23 to indicate that it was not fully completed, and will provide a value for money opinion. An interim report on value for money arrangements in 2022-3 was provided by EY to the Audit and Accounts Committee on 30th May 2024.

4.2.7 It is also noted that the final fees for the audit work and objections from previous years have yet to be confirmed and these are expected to go to Public Sector Audit Appointments (PSAA) for determination.

#### 2023-24 Statement of Accounts and External Audit:

4.2.8 Despite significant challenges created by various factors including the backlog in prior-year audits, Cambridgeshire County Council was one of the 41% of local authorities who did meet the 31st May 2024 deadline for publication of the draft 2023-4 Statement of Accounts. A copy of the draft 2023-4 accounts was presented to the Audit and Accounts Committee on 30th July 2024.

4.2.9 The Audit and Accounts Regulations require publication of final, audited accounts by 30 September 2024 although this is likely to change to 28 February 2025; whilst our new external auditors, KPMG, intend to complete the majority of their standard work by this deadline, they are likely to issue a modified opinion in line with the majority of local authorities in England due to the ongoing issues with the 2022-23 audit noted above. The Council’s Finance team will continue to bring regular updates on this to the Audit and Accounts Committee in 2024-5, alongside updated regarding preparations for the closedown process for the 2024-5 accounts.

## Pension Fund:

4.2.10 The Pension Fund's Statement of Accounts (SOA) form part of the Council's Statement of Accounts. These are audited by the Council's external auditors. The Audit and Accounts Committee reviews and approves the Cambridgeshire Pension Fund Annual Statement of Accounts, alongside the Annual Report of the Pension Fund.

4.2.11 The Fund's audited Statement of Accounts for the year ending 31st March 2023 was presented to the Committee on 1st December 2023 and approved.

## 4.3 Procurement and Commercial Annual Report

4.3.1 On 30th July 2024 the Committee received the Procurement and Commercial Annual Report. The Committee noted that many actions that had been undertaken in response to the Value For Money conclusions for 2017-18 by the previous external auditor, BDO, which had been critical in relation to the Council's procurement arrangements. The 2023-4 Annual Report highlighted the findings of recent Internal Audit reports and the latest External Audit Value for Money opinions, which all demonstrated improvements in procurement governance and practice.

4.3.2 During 2023-24, the Procurement team worked with key stakeholders in Public Health to implement the Provider Selection Regime. 2024-25 will see the implementation of the Procurement Act 2023, which will herald even greater change to procurement practice at the Council.

4.3.3 Following the establishment of the Assets and Procurement Committee, this area of work has now transferred for monitoring to that Committee, although Audit and Accounts will keep a watching brief as part of its work around the control framework.

## 4.4 Whistleblowing, Fraud and Corruption and Investigations

4.4.1 The Committee received periodic updates on all referrals received under the Whistleblowing Policy in the quarterly Internal Audit Progress reports throughout 2023-4. The Committee also received the Council's Annual Whistleblowing Report on the 28th March 2024, which included information on the annual employee survey to gauge awareness of, and confidence in, the Whistleblowing Policy; updates on publicity and awareness-raising regarding the Whistleblowing policy; and an update on the Council's self-assessment of its whistleblowing arrangements using a benchmarking exercise through Protect, the Whistleblowing Charity. This self-assessment exercise has resulted in the identification of a number of actions to further improve the Council's whistleblowing arrangements, which have been collated into a Whistleblowing Action Plan with regular updates on implementation coming to the Committee in 2024-5.

4.4.2 The Committee also received the annual update on the use of the Regulation of Investigatory Powers Act 2000 (RIPA) at its meeting on 26th May 2023, which confirmed that the Council's RIPA policy had been reviewed and updated, and that no RIPA powers had been used by the authority in the previous 12 months.

## 4.5 Risk Management

- 4.5.1 Under the Council's Constitution, the Strategy, Resources and Performance Committee is responsible for the development and oversight of the Council's risk management strategy and process. The Audit and Accounts Committee also has important functions in relation to risk, including considering the effectiveness of the risk management arrangements and associated control environment and to seek assurances that appropriate action is being taken in response to risk.
- 4.5.2 During 2023-4, the Corporate Leadership Team and Directorate Management Teams formally considered risk on a quarterly basis. The Audit and Accounts Committee received updates on the risk management approach adopted via reporting from Internal Audit and six-monthly updates on the Corporate Risk Register.
- 4.5.3 On 30th July 2024 the Committee received the Annual Risk Management Report, which summarised activity for 2023-24, highlighting key changes to the Risk Register, and outlining completed actions from the Council's three-year Risk Strategy, as well as new actions that have been identified and added to the Strategy for 2024-5.

## 5. Significant Implications

### 5.1 Finance Implications

There are no significant financial implications.

### 5.2 Legal Implications

There are no significant legal implications.

### 5.3 Risk Implications

There are no significant risk implications.

### 5.4 Equality and Diversity Implications

There are no significant equality and diversity implications.

## 6. Source documents

- 6.1. Reports and minutes of the Audit & Accounts Committee, 2023 – 4.
- 6.2. Available on the County Council's external website:

[Agendas and Minutes](#)



## Internal Audit Progress Report

To: Audit and Accounts Committee

Meeting Date: 31st October 2024

From: Head of Internal Audit & Risk Management

Electoral division(s): Not applicable

Key decision: No

Forward Plan ref: Not Applicable

Executive Summary: The purpose of the report is to provide an update to the Committee on the main areas of internal audit coverage for the period to 30th September 2024.

Recommendation: The Committee is requested to consider and comment on the contents of this report.

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# 1. Creating a greener, fairer and more caring Cambridgeshire

- 1.1 The role of Internal Audit is to provide the Audit Committee and management with 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. As such, the maintenance of an effective system of internal audit management contributes to the achievement of all seven of the Council's ambitions

## 2. Background

- 2.1 The annual Audit Plan is split out into two elements: the 'core' plan, comprising key areas of assurance that are reviewed every year and audit support work (e.g. to working parties or panels) which is ongoing throughout the year; and the 'flexible' plan, i.e. the areas of audit coverage that vary from year to year, with planned coverage based on a risk assessment process.

## 3. Main Issues

Please see the full Internal Audit Progress Report provided at Appendix 1 to this report.

### 3.1 Internal Audit Plan

- 3.1.1 Section 6 of the report sets out the proposed rolling 12 month flexible Audit Plan for the service and highlights some changes which have been made to the Audit Plan to reflect the updated risk assessment and resourcing for the team.

### 3.2 Outstanding Audit Actions

- 3.2.1 Annex B details 79 outstanding audit agreed actions as at 30th September 2024, an increase from 75 outstanding actions at our previous report in July. This includes 3 outstanding 'essential' actions; these relate to the Dedicated Schools Grant Safety Valve audit, the Schools Capital Programme audit and the Interims and Agency Staff audit. See Section 7.2 of the report for a summary of these actions.
- 3.2.2 Narrative updates on actions where the current target date is after 30th September have not been followed-up by Internal Audit in this reporting cycle and will be reported in the next Progress Report.
- 3.2.3 As set out at Section 7.3 of the report, an action from the Accounts Payable audit has been closed as unimplemented, and several recommendations from the Management of Consultants review have not been accepted by the service. The s151 officer has confirmed that he is content to accept the risk associated with these actions not being implemented and therefore this is being reported to Corporate Leadership Team (CLT) and Committee for information, in line with Public Sector Internal Audit Standards.
- 3.2.4 See Section 7 of the report for more details.

### 3.3 Investigations Caseload

- 3.3.1 Section 9 of the Progress Report summarises the open whistleblowing cases currently under review by the Internal Audit Team, as well as a short summary of all cases which have been closed by the Internal Audit team since the previous progress report, as requested by the Audit and Accounts Committee.

## 4. Significant Implications

- 4.1 This report is an information-only update and there are no significant implications to highlight.

## 5. Source Documents

- 5.1 None





# Internal Audit & Risk Management

Cambridgeshire County Council

*Update report*

*As at 30<sup>th</sup> September 2024*

Section 1

1 INTRODUCTION

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

SECTION 1: Introduction

SECTION 2: Internal Audit Reporting Process

SECTION 3: Finalised Assignments

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

SECTION 5: Internal Audit Activity

SECTION 6: Audit Forward Planning: 2024/25

SECTION 7: Follow Up of Agreed Audit Actions

SECTION 8: Risk Management

SECTION 9: Fraud and Corruption Update

SECTION 10: Key Financial Systems Update

ANNEX A: Internal Audit Plan Progress 2024/25

ANNEX B: Outstanding Agreed Actions

## 2 INTERNAL AUDIT REPORTING PROCESS

### 2.1 THE REPORTING PROCESS

2.1.1 This quarterly report provides stakeholders, including Audit & Accounts Committee and CCLT, with a summary of internal audit activity for the first two quarters of the 2024/25 financial year.

### 2.2 HOW INTERNAL CONTROL IS REVIEWED

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

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

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

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

- Control Environment Assurance
- Compliance Assurance
- Organisational Impact

2.2.5 The following definitions are currently in use:

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

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

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

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

### 3 FINALISED ASSIGNMENTS

3.1 Since the last Internal Audit Progress Report in **July 2024**, the following audit assignments have reached completion, as set out below in Table 1.

**Table 1: Finalised Assignments**

No.	Directorate	Audit Title	Assurance			Actions Agreed			
			System	Compliance	Organisational	Essential	High	Med.	Low
1.	Children's (CEF)	Multi Agency Safeguarding Hub (MASH)	Moderate	Moderate	Moderate	-	2	6	5
2.	CCC-wide	Waivers & Direct Awards Compliance	Moderate	Moderate	Minor	-	-	9	3
3.	CCC-wide	Management of Consultants	Moderate	Limited	Moderate	-	1	8	1
4.	Finance & Resources	Pensions Administration	Good	Good	Minor	-	1	6	7
5.	Adults (AH&C)	Adults Directorate Business Planning Review & Challenge	Limited	Limited	Minor	-	3	3	-
6.	Adults (AH&C)	Adults Commissioning Governance	Good	Moderate	Moderate	1	6	-	-
7.	Finance & Resources	Debt Recovery	Moderate	Good	Moderate	-	-	4	6
8.	Place & Sustainability	A14 Grant	Grant Certification provided.						
9.	Children's (CEF)	Basic Needs Funding	Grant Certification provided.						
10.	Adults (AH&C)	Disabled Facilities Grant	Grant Certification provided.						
11.	Place & Sustainability	Pothole and Challenge Fund	Grant Certification provided.						

No.	Directorate	Audit Title	Assurance			Actions Agreed				
12.	Place & Sustainability	Local Transport Capital Block Funding	Grant Certification provided.							
13.	Children's (CEF)	Castle School Financial Governance	Moderate	Moderate	N/A	N/A				
14.	Place & Sustainability	Energy Contract	Consultancy report produced.							
15.	Finance & Resources	Case 149 Investigation Report	Investigation report issued.			-	-	-	4	
16.	Adults (AH&C)	Case 143 Investigation Report	Investigation report issued.			-	1	8	-	
17.	Place & Sustainability	Case 154a Investigation Report	Investigation report issued.			0	0	0	0	
18.	Place & Sustainability	Case 154b Investigation Report	Investigation report issued.			0	0	0	0	

3.2 Summaries of any finalised reports with limited or no assurance (excluding individual school audits) which have been issued as final since our last Progress Report in March 2024 are provided in Section 4. Summaries of investigation reports are provided in Section 9.

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

**Table 2: Draft Reports**

No	Directorate	Assignment
1.	Finance & Resources	Payroll
2.	Finance & Resources	Establishment Control
3.	Place & Sustainability	Highways Grants Briefing Note
4.	Finance & Resources	Treasury Management
5.	Childrens, Education & Families	Samuel Pepys School Financial Governance Audit
6.	Finance & Resources	Case 151 Investigation Report
7.	Place & Sustainability	Case 150 Investigation Report

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

## 4 *SUMMARIES OF COMPLETED AUDITS WITH LIMITED OR NO ASSURANCE*

### 4.1 MANAGEMENT OF CONSULTANTS

4.1.1 The audit provided moderate assurance over the system for managing consultants. The Consultants Policy provided clear guidance on the correct process of procuring a consultant, and included key controls requiring appropriate justification, approval, documentation, and that engagements should be based on outputs.

4.1.2 The assurance given to compliance with the system was **limited** as there was inconsistent compliance with policy. The control environment has been significantly strengthened since the previous review; there is now an eForm for officers to obtain approval to procure a consultant, and the approved forms are retained by Procurement. The Procurement team are also required to approve all Purchase Orders for consultancy services; this should be a strong control on expenditure, although the audit identified some instances where Purchase Orders had been approved by Procurement despite lacking the appropriate approval from Finance and the relevant Director.

4.1.3 However, there is no central oversight or monitoring in place for consultancy expenditure once approval to incur the expenditure is given. As a result the system relies on procuring managers complying with policy requirements and there are no central processes to detect non-compliance or error with key controls following the appointment of a consultant, such as completion of an IR35 assessment, completion of conflict of interests forms, ensuring that payments are linked to outcomes rather than on a day rate etc.

4.1.3 Internal Audit recommended that the organisation should consider developing a central record for all consultancy procurements and undertaking spot checks to help prevent, detect and correct cases of non-compliance; alongside a range of other recommendations aimed at improving compliance. While some recommendations were accepted by the service, others were rejected on the basis that the Council does not have sufficient resources to implement the suggested actions. This is discussed in more detail at Section 7.

### 4.2 ADULTS DIRECTORATE BUSINESS PLANNING REVIEWS

4.2.1 The Council's Adults Service developed business planning proposals aimed at delivering £10.8 million in savings in 2024/5. An audit of these proposals, with fieldwork undertaken in March/April 2024, revealed that systems and structures for delivery were still at an early stage of development. While a number of savings proposals had dedicated oversight boards, some others lacked clearly defined governance. The Audit identified inconsistencies in the approach to the development of detailed plans, benefit realisation methodologies, and risk



management processes across the various initiatives. Additionally, there was no integrated programme timeline and insufficient resource allocation for centralised governance.

- 4.2.2 Key recommendations included implementing a comprehensive overarching governance system, developing consistent benefit realisation plans, establishing robust risk assessment and management processes, and creating an integrated programme timeline. The audit also suggested clarifying resourcing for central coordination and aligning with the corporate Project Management framework to strengthen the Council's approach to delivering these critical savings proposals.

## 5. INTERNAL AUDIT ACTIVITY

### 5.1 AUDIT PLAN PROGRESS 2024/5

5.1.1 Progress with delivery of the Audit Plan 2024/5 is provided at Annex A to this report.

### 5.2. SCHOOLS AUDITS

5.2.1 Since September, the Internal Audit team has been undertaking a programme of school finance audits. Eight out of ten schools in the sample have now been visited, one of which has had a draft report issued with other reports to follow shortly. A common theme being identified this year is a lack of budget deficit recovery plans being in place, or cash flow forecasting being undertaken, for schools who are in budget deficits.

5.2.2 An overarching thematic schools audit report will be issued after all the schools have been visited, bringing together these findings and any overarching recommendations for the Council, as well as areas of good practice identified through school visits which can be shared more widely.

### 5.3. GRANT AUDITS

5.3.1 There were a number of grants received by the Council for use in 2023/24 which Internal Audit are required to sign off in the current financial year. This work involves reviewing the terms and conditions of each grant and undertaking sample testing to provide assurance that the grant funding has been spent in line with the terms and conditions. Once satisfactorily reviewed and signed off, a declaration is provided to the funding body. In 2024/25 Internal Audit have completed the following grant reviews: the Basic Needs Funding grant; the A14 Diversionary Corridor Grant; the Disabled Facilities Grant; and ongoing assurance on the Supporting Families funding.

5.3.2 Internal Audit also provides assurance over expenditure made by Cambridgeshire County Council on behalf of the Cambridgeshire and Peterborough Combined Authority (CPCA). These reviews provide assurance to the CPCA that central government grants passed to the Council from the CPCA have been spent in accordance with the relevant terms and conditions. The CPCA can then place reliance on Internal Audit's work to support their returns to central government. In 2024/25, Internal Audit have completed the Pothole Fund and the Local Transport Capital Block Funding (LTCBF) grant reviews for the CPCA:

5.3.3 Three additional grants were originally scheduled for review and sign-off in 2024/5 based on the grant terms and conditions requiring audit certification: these were

the Biodiversity Net Gain Grant and two separate National Citizen Service Trust Community Experiences grants. In all three cases, in the latter stages of the fieldwork in 2024/25 the funding providers subsequently confirmed that they no longer required Internal Audit sign off; unfortunately by this point a considerable amount of audit time had been expended on the Community Experiences grants.

5.3.4 Our grant review programme also includes a review of the systems and controls in place to help ensure that grant expenditure is only spent on activities allowable under the grant conditions and that there are sufficient records in place to evidence this. Our review of the three highways related grants (the A14 grant, pothole fund and the LTCBF grant) identified there was no clear and consistently complied with timesheet system in place to clearly evidence officer time and associated costs that had been charged to projects funded by the grants.

5.3.5 A recommendation was previously made in 2019 for Highways Services to implement a time recording system, and in 2023/24 Internal Audit noted the same issue while reviewing grants and made a further recommendation to implement such a system. A Highways Grants Briefing Note has been issued to the service to reiterate these findings and recommendations that a system to record time spent needs to be implemented and that all relevant officers must complete timesheets. This is currently at draft and awaiting management responses from the service.

#### 5.4. INTERNAL AUDIT RESOURCE & RECRUITMENT

5.4.1 Following our July report, there has been significant progress in our recruitment efforts. The Senior Auditor position has been filled, with the new member already on board having joined the team in late September. Our incoming Principal Auditor is set to join the team by the end of October. For the Corporate Risk Manager role, an offer has been accepted and the onboarding process is ongoing. These appointments will strengthen our internal audit and risk management capabilities.

#### 5.5. IMPLEMENTATION OF GLOBAL INTERNAL AUDIT STANDARDS

5.5.1 As previously advised, in January 2024 new Global Internal Audit Standards (GIAS) were issued by the Institute for Internal Auditors (IIA), which replace the previous standards in its International Professional Practice Framework.

5.5.2 The authority for determining standards applicable to internal audit in the UK public sector rests with the Relevant Internal Audit Standard Setters (RIASS), who are advised by the UK public sector Internal Audit Standards Advisory Board (IASAB). Since 2012 there has been a common set of standards (the UK Public Sector Internal Audit Standards, or PSIAS) which are based on standards developed by the IIA and other mandatory material in the IIA's International Professional Practice Framework. These include additional requirements and interpretations to support application in the UK public sector.

5.5.3 The IASAB has now considered the content of the GIAS and has determined that it is applicable to the internal audit of UK public sector bodies, subject to some additional requirements and interpretations. The IASAB has developed an Application Note for the UK Public Sector, setting out the interpretations and requirements.

5.5.4 The IASAB is now conducting a consultation on its draft Application Note, with responses to be provided by October 31<sup>st</sup>. Based on previous communications from the IASAB, it is expected that these new standards for the UK public sector will come into force from April 2025.

5.5.5 At the same time, the Chartered Institute of Public Finance and Accountancy (CIPFA) have released a draft Code of Practice for the Governance of Internal Audit in UK Local Government, to reflect the details of applying the GIAS within the internal audit of UK local government bodies. This document is also out for consultation with responses to be provided by 28<sup>th</sup> November 2024.

5.5.6 Cambridgeshire County Council's Internal Audit team have already started the work of reviewing the new GIAS, the draft Application Note and the draft Code of Practice. The team has begun planning the work which will need to be completed to bring our service into compliance with the new standards. The GIAS do introduce a range of new or changed requirements, including:

- Replacement of the old Code of Ethics with a set of principles and standards around Ethics & Professionalism;
- Requirements for a documented Internal Audit Mandate and Internal Audit Strategy;
- New requirements around the relationship between the Internal Audit team and the Board (which at Cambridgeshire County Council means the Audit & Accounts Committee), including how the relationship is documented and some additional requirements regarding the information which is reported to the Board;
- Stricter requirements around external quality assessments;
- Additional requirements around co-ordination with internal and external providers of assurance services.

5.5.7 As such, it is expected that the introduction of this new guidance will require a range of updates to existing Internal Audit processes and documentation at Cambridgeshire. The Internal Audit team will provide a further update on progress and planned developments in this area to the next meeting of the Audit & Accounts Committee.

5.6 ADVICE & GUIDANCE:

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

- Informal review and “critical friend” challenge of planned Committee papers relating to the Council’s Waste PFI;
- Advice on proposals for integrating confirmation of payee software into supplier maintenance procedures;
- Advice and guidance regarding the contents of contingency plans for key Council suppliers.

6. **AUDIT FORWARD PLANNING: 2024/25**

- 6.1 Core audit work is progressing in line with the agreed Audit Plan 2024/25. Progress on work underway is detailed at Annex A to this report.
- 6.2 At Cambridgeshire County Council, Internal Audit has recognised that the Annual Internal Audit Plan essentially comprises two key elements:

The “Core” Audits: This is the part of the Plan which remains largely unchanged from year-to-year. It comprises key areas of assurance which are reviewed every year, such as Key Financial Systems, grant compliance audits, strategic risk management, and core governance reviews, as well as allowances of time for ongoing areas of work including reporting to the Audit Committee and senior management, and following-up on the implementation of agreed actions from previous audit reviews. However, it must be recognised that completion of these core audits alone would not give sufficient assurance to fully inform the Chief Audit Executive’s annual opinion.

The “Flexible” Audits: This is the part of the Plan which varies significantly from one year to the next, comprising audits of areas which are identified as being high-risk through the Internal Audit risk assessment process. Equally, the broader themes within the flexible audits remain largely consistent; for example, each year it is expected that a significant resource would be directed towards the audit of contracts, although the specific contracts under review varies according to the risk assessment.

- 6.3 In practice, this means that the ‘core’ element of the Plan is set annually, while the ‘flexible’ element is presented as a series of rolling quarterly Audit Plans, based on current risk assessments. Quarterly risk assessments ensure that the timing of planned audits is always actively informed by an up-to-date assessment of the areas of highest risk, and that the flexible plan is subject to regular challenge and comment by both CLT and the Audit and Accounts Committee.
- 6.4 In September/October 2024, the Internal Audit team has conducted a full review and refresh of the Internal Audit Plan 2024/25. This has included revising and updating current risk assessments to reflect the changing risk environment, in consultation with members of CLT. It also includes a small reduction in planned audit days, taking into account the current level of resourcing within the Internal Audit team. While there have been some changes in the team which reduce the overall number of days available, at present taking forecasted future resource levels into account there are expected to be sufficient resources in the team to provide adequate coverage of the authority’s control environment.
- 6.5 Reductions in planned audit days have primarily come from cutting elements of the core plan which are not critical to the annual assurance opinion. Areas where days have been reduced include:

- Grants – the core Audit Plan included a contingency budget for any additional grant audit work identified in year, which has now been removed.
- Risk Assurance Auditing – as the new Corporate Risk Manager will not take up post until late 2024, the budget for risk assurance reviews within the core Audit Plan has been reduced to reflect this.
- Procurement Governance – while a review of Procurement Governance was scheduled for 2024/5 as part of the core Audit Plan, as the previous audit was only completed in March 2024, and taking into account the deferral of the implementation of the Procurement Act until 24<sup>th</sup> February 2025, the review will now be deferred until early 2025/6.
- Capital Projects & Change Programme – these audits have been deferred to the first quarter of 2025/6. This is in recognition of the fact that there are a considerable number of days in the Audit Plan to provide assurance over project management and change (including reviews of a range of revenue projects, and a business planning review) and therefore these reviews can be deferred to ensure time is available to review critical emerging risk areas that have been identified through the risk assessment (see below).

6.5 As well as removing or reducing some audit time in the plan, new audit areas have also been added to reflect the changing risk assessment. In particular, this includes a review of the Council’s response to health and safety incidents and a review of Council-wide compliance with the statutory guidance on the Best Value Duty for local authorities in England which was issued earlier this year.

6.6 The proposed ‘flexible’ Internal Audit Plan for the next four quarters (Q3 2024/5 – Q2 2025/6) is set out below, showing the current risk profiling of Internal Audit reviews over the next year. This reflects the approach outlined above, and reflects new jobs proposed to commence in the period. Ongoing work is not included, as this is reflected in Annex A.

**Table 5: Proposed ‘Flexible’ Internal Audit Plan (Next Four Quarters)**

Audit	Directorate	Category	Days	Why
<b>Proposed Flexible Audit Plan for Q3 24/25:</b>			<b>190</b>	
IT & Digital Strategy & Service Planning	Finance & Resources	Business Continuity	20	Review of service planning within ITDS following the process of decoupling from PCC, with a focus on 'second line of defence' arrangements around cyber and data security, and the front door programme and customer services.

Audit	Directorate	Category	Days	Why
Adult Social Care Complaints	Adults	Safeguarding	20	Review of processes to manage and respond to Adult Social Care Complaints to ensure that these are effective in identifying and responding to complaints effectively.
Response to Information Security Incidents	Strategy & Partnerships	ICT and Information Governance	20	Following up on information security incidents to verify that agreed actions have been implemented to prevent recurrence.
Best Value Guidance	CCC	Value For Money	20	A review of Cambridgeshire County Council against the Best Value Standards & Intervention Guidance published by the Department for Levelling Up, Housing & Communities
Social Care Debt Management	Adults	Value For Money	20	Reviewing Council management of social care debt.
Adult Social Care Finance	Adults	Financial Governance	20	Assurance over the policies and processes in place within the Adults Social Care Finance team, with a particular focus on reviewing invoicing, cost recovery and the link to debt management.
High Cost Placements (Childrens)	Children's	Value For Money	20	Review of high-cost external placements in Children's with a focus on residential and out-of-county placements to provide assurance that placements are made in line with policy and achieve value for money while safeguarding service users.
Projects Assurance (Non-Capital)	Strategy & Partnerships	Project Management & Change	20	Review of a sample of key projects focusing on compliance with the corporate project management framework and the implementation of actions from the 2023/4 review of Project Framework & Projects Assurance.
LDP Pooled Budget Disaggregation (Projects Assurance)	Adults	Project Management & Change	15	Review of the programme to disaggregate the pooled budget with health for the Learning Disability Partnership, to provide assurance over governance and programme management



Audit	Directorate	Category	Days	Why
				especially financial management and business continuity.
Dedicated Schools Grant (DSG) Safety Valve (Projects Assurance)	Children's	Project Management & Change	15	Embedded assurance review of the Council's response to the DSG Safety Valve agreement including a review of progress with implementing planned actions and programme management. This review will follow up on the findings of the previous audit in 2023/24.
<b>Proposed Flexible Audit Plan for Q4 24/25:</b>			<b>140</b>	
Contract Management - Integrated Sexual Health and Contraception Service	Public Health	Procurement & Commissioning	20	Review of this major contract with an estimated annual value of £4.1m
Connecting Cambridgeshire Superfast Broadband	Place & Sustainability	Project Management & Change	20	Review of this key contract with an annual value of £7.5m and the wider governance of the Connecting Cambridgeshire programme.
Business Planning	Strategy & Partnerships	Governance	30	Review of governance, compliance, management and monitoring, and benefits realisation.
Response to Health & Safety Incidents	Place & Sustainability	Safeguarding	20	Review the policies and processes in place to identify, report and respond to health and safety incidents including how management obtains assurance that risks are addressed effectively
Implementation of Ofsted Inspection Action Plan	Children's	Safeguarding	20	Review to provide assurance over the implementation of key actions arising from the Ofsted ILACS review in March 2024, to verify that plans to address key findings are in place and are being actively implemented and monitored.

Audit	Directorate	Category	Days	Why
Care Agency Contract Monitoring	Adults	Safeguarding	30	Review of the arrangements for monitoring care agencies who contract with the Council, with a focus on how the Council monitors agencies for compliance with safeguarding and health and safety requirements, as well as considering supplier resilience and continuity.
<b>Proposed Flexible Audit Plan for Q1 25/26:</b>			<b>205</b>	
High Cost Placements (Adults)	Adults	Value For Money	20	Review of high-cost care packages and Direct Payments in Adults to provide assurance that arrangements are made in line with policy and achieve value for money while safeguarding service users.
Projects Assurance (Capital)	Place & Sustainability	Project Management & Change	40	Review of a sample of key projects focusing on compliance with the corporate project management framework and the implementation of actions from the 2023/4 review of Capital Project Governance.
Social and Education Transport Services	Children's	Procurement & Commissioning	20	Review of the Council's social and education transport services covering how services are planned and commissioned and the monitoring frameworks in place to ensure that suppliers deliver in line with the Council's requirements.
Change Programme	Strategy & Partnerships	Project Management & Change	20	Review of the implementation of new change governance structures both centrally and throughout the Council's directorates.
Greater Cambridge Partnership Arrangements	CCC	Governance	20	Review of Cambridgeshire County Council's relationship with the Greater Cambridge Partnership, with a focus on both governance and provision of professional and administrative support.
Early Years Entitlements Funding	Children's	Value For Money	20	To provide assurance that robust and efficient processes are in place to ensure payments to Early Years providers are timely

Audit	Directorate	Category	Days	Why
				and accurate and there are appropriate controls in place to reduce the risk of fraud.
Minimum Revenue Provision	Finance & Resources	Financial Governance	20	Review of the calculation of the Council's Minimum Revenue Provision (MRP) to provide assurance that this is in line with statutory guidance. N.B. if an external MRP review is commissioned then this will be removed from the Audit Plan
ICT disaster recovery	Finance & Resources	ICT and Information Governance	20	Review of ICT disaster recovery planning and testing.
Integrated Care System Arrangements	CCC	Governance	25	Review of the Council's relationship with the Integrated Care System including the Integrated Care Board and Partnership, considering the effectiveness of governance arrangements in place.
<b>Proposed Flexible Audit Plan for Q2 25/26:</b>			<b>140</b>	
Contract Price Variations	Finance & Resources	Procurement & Commissioning	20	Sample testing for compliance with the Council's guidelines for agreeing price variations in contracts, to provide assurance that cost increases are controlled appropriately
Governance of Lead Authorities Arrangements	Finance & Resources	Governance	20	Review of the governance arrangements to manage the Lead Authorities arrangements including ERP.
Modern Day Slavery Act	CCC	Governance	20	Review of the Council's compliance with its obligations to tackle modern day slavery.
Fleet Management	Place & Sustainability	Value For Money	20	Review of the Council's fleet management processes to consider assurance over compliance with key health and safety controls, how value for money is achieved and how climate change considerations are being addressed.

Audit	Directorate	Category	Days	Why
Contract Management Policies & Compliance	Finance & Resources	Procurement & Commissioning	20	This would review contract management guidance and training available to managers in the organisation, and implementation of contract management processes.
Prevent Duty	CCC	Governance	20	Review of the Council's compliance with its obligations to deliver the Prevent duty within the Counter-Terrorism and Security Act 2015 (CTSA 2015).
Emergency Planning	Strategy & Partnerships	Business Continuity	20	Review to provide assurance over the Council's emergency planning and incident response arrangements.

- 6.7 This programme of work is indicative only, and is subject to change to ensure that the Audit Plan can be reactive as well as proactive about providing assurance over emerging risk areas.

## 7. FOLLOW UP OF AGREED AUDIT ACTIONS

### 7.1 OVERVIEW OF FOLLOW UPS

7.1.1 The outstanding management actions from Internal Audit reports as at 30<sup>th</sup> September 2024 are summarised in table 7 below. This includes a comparison with the percentage implementation from the previous report (bracketed figures).

7.1.2 Internal Audit reporting on closed recommendations includes recommendations that have been closed in the previous 12 months as at the reporting date. This provides a more accurate comparator position regarding the implementation of recommendations and ensures that recommendations closed more than a year ago do not skew the statistics to give a falsely positive impression.

**Table 7: Implementation of Recommendations**

	Category 'Essential' recommendations		Category 'High' recommendations		Category 'Medium' recommendations		Total	
	Number	% of total	Number	% of total	Number	% of total	Number	% of total
<b>Implemented</b>	2 (2)	0.94% (1.09%)	28 (27)	13.15% (13.50%)	104 (96)	48.83% (48.00%)	134 (125)	62.91% (59.52%)
<b>Actions due within last 3 months, but not implemented</b>	1 (3)	0.47% (1.50%)	2 (12)	0.94% (6.00%)	11 (23)	5.16% (11.50%)	14 (38)	6.57% (19.00%)
<b>Actions due over 3 months ago, but not implemented</b>	2 (0)	0.94% (0.00%)	13 (2)	6.10% (1.00%)	32 (24)	15.02% (12.00%)	47 (26)	22.07% (13.00%)
<b>Actions due over 12 months ago, but not implemented</b>	0 (0)	0.00% (0.00%)	3 (3)	1.41% (1.50%)	15 (8)	7.04% (4.00%)	18 (11)	8.45% (5.50%)
<b>Totals</b>	<b>5</b>		<b>46</b>		<b>162</b>		<b>213</b>	

7.1.4 There are currently 79 management actions outstanding, compared to 75 in the last reporting period. Further detail on outstanding actions is provided at Annex B.

7.1.5 Table 8 below shows the number of overdue recommendations in each directorate.

**Table 8: Overdue Actions By Directorate**

Directorate		Outstanding recommendations
Children's		26
Adults, Health and Commissioning		1
Place and Sustainability		16
Finance and Resources Directorate	<i>Key Financial Systems</i>	4
	<i>Other</i>	15
Strategy and Partnerships		17

## 7.2 KEY UPDATES

### *Overdue 'Essential' Recommendations:*

- 7.2.1 There are three 'essential' recommendations that are overdue. The first of these is from the DSG Safety Valve Review and relates to the implementation of SMART targets, prioritisation of actions, and reporting against targets and expected benefits to demonstrate how planned actions will achieve expected outcomes. The service has confirmed that a data reporting action plan has been developed and is being monitored weekly by a task and finish group and progress reported to the Service Director of Education on a weekly basis. An Inclusion Transformation Programme plan is currently being developed and will include KPIs and targets.
- 7.2.2 The second overdue essential recommendation is from the Schools Capital Programme audit and relates to ensuring that the Design and Build Framework is signed by an appropriate representative of the council and each of the building firms appointed to the framework. The service has confirmed that all contractors have now signed the framework contract with the exception of two. One of these contractors currently has no work awarded and the service has confirmed they have written to the contractor to confirm they will not be awarded any call off contracts and are no longer considered part of the framework as they have not signed the framework contract. The service has confirmed that the other contractor is complying with the most high-risk controls referred to in the audit all for all works ongoing and that the contractor is expected to sign the contract by the end of October. The responsible officer has reported this issue to the Head of Procurement, the Executive Director of Children's and Education Services and has reported the breach under the new process within the contract procedure rules.
- 7.2.3 The third essential recommendation is from the Interims and Agency Workers audit and became overdue at the end of July. It relates to ensuring there is a shareholder agreement, shareholder board, and overarching corporate contract to govern the council's relationship with OPUS People Services. The Service has confirmed that

work is underway to ensure that a signed deed of variation is in place and that discussions will take place with OPUS People Services to implement an SLA and KPI's. The Service has reported that the establishment of an organisation wide shareholder board is broader than the specific recommendation relating to arrangements over OPUS People Services and that discussions will be held with the Corporate Leadership Team to establish the best way of implementing this.

*Recommendations due over 12 months:*

- 7.2.5 There are 18 recommendations currently overdue by 12 months or more. Three of these are “high” level recommendations, with two of these from the Transparency Code audit. These relate to the introduction of an Information Management Strategy and identifying the key Officers responsible for ensuring that the Transparency Code data is published in line with requirements. There are also three further “medium” recommendations from the Transparency Code and Freedom of Information audits which became overdue in June and July. These actions are all dependent on the approval of draft policies by the new Information Management Board (IMB) which has now held its first meeting. The latest update from the service indicated they expect the Transparency Code/ Freedom of Information recommendations to be implemented by the end of October.
- 7.2.7 The third “high” level recommendation over 12 months overdue is from the Government Procurement Card (GPC) audit and relates to the development of GPC guidance for schools. The Service has reported that draft guidance has now been produced and needs to be reviewed and approved before going live.
- 7.2.3 Of the remaining 15 recommendations, 7 became overdue by 12 months in September 2024. Four of these relate to the In-House Fostering audit. Three recommendations from the Government Procurement card audit became overdue by 12 months in June 2024. See Annex B for full details.

7.3 ACTIONS CLOSED AS UNIMPLEMENTED:

*Accounts Payable Audit:*

- 7.3.1 One recommendation from the Accounts Payable 2022/23 audit review has been closed as unimplemented. The recommendation was concerned with amending the process for manual spreadsheet uploads to ensure that only budget holders can approve payments contained in manual uploads; that they can only approve upload payments against their own budget; and that they cannot approve individual payments in excess of their agreed limit in line with each Council's scheme of financial management.
- 7.3.2 The Accounts Payable Service has held detailed technical discussions with Business Systems colleagues, which have determined it is not possible for spreadsheets to be approved as recommended. A manual upload spreadsheet has

to be approved in its entirety, so all individual payments on the spreadsheet are approved at the same time. This means that where individual payments in the spreadsheet relate to different cost centres and budget holders (as may be the case for example with Adults Social Care payments) they cannot be sent to all relevant budget holders for approval. The Head of Finance Operations has written to the S151 Officers at each of the four Councils that use the Accounts Payable shared service to confirm whether they will accept the risk associated with not being able to implement this recommendation. All S151 Officers have confirmed they accept the risk and so this recommendation has now been closed.

*Management of Consultants Audit:*

7.4.3 When Internal Audit issued the draft version of the Management of Consultants audit report, the Head of Procurement and Commercial Services notified us that three of the ten recommendations made in the report that the Procurement Service would not be implemented as the Procurement Service did not have the resources to undertake the additional work related to the recommendations. These recommendations were made to implement controls designed to enforce compliance and mitigate the risk that value for money is not achieved. The recommendations the service confirmed would not be implemented are noted below:

- Recommendation 1: *“A central database or record should be developed to include all consultant contracts within the Council. In addition, a process of quality assurance and compliance checking should be introduced to identify potential non-compliance with the policy and Contract Procedure Rules in a timely manner.”*

This recommendation was made to mitigate the risk that, without a central record of consultant contracts, effective monitoring of compliance and performance/identifying and addressing non-compliance cannot be undertaken.

The Head of Procurement and Commercial Services has confirmed that the Procurement and Commercial Team do not have the resources to either develop the database, to undertake the recommended spot checks. On that basis, the recommendation was not accepted without alternative resources to undertake the work.

- Recommendation 2: *“Reporting on consultant expenditure should be further developed to include:*
  - a. the total cost and number of consultants engaged in each directorate*
  - b. the total cost and number of consultants procured in each service area;*
  - c. the twenty consultant contracts with the highest cost*
  - d. details of any consultant contract that has been subject to extensions beyond the initial scope or time period*



*e. details of any consultant contract that has exceeded the original expenditure amount approved.”*

This recommendation was made to mitigate the risk that consultant engagements are not being appropriately reviewed and scrutinised by directors leading to an increased the risk that value for money may not be obtained. The Head of Procurement & Commercial Services confirmed points d) and e) of recommendation 2 could not be implemented as the information for these bullet points is not available centrally.

- Recommendation 5: *“The policy should be amended to require any consultancy Purchase Order to have a valid e-form (approval form) reference number quoted. This will allow Procurement officers to easily check Finance and Director approval is in place before approving the Purchase Order on ERP. Procurement should complete a monthly reconciliation of all approved Purchase Orders and the request for consultancy e-form database. Any cases where a Purchase Order has been approved without a valid request form in place should be reported to the Head of Procurement and Commercial.”*

The purpose of this recommendation was to ensure that Procurement colleagues are able to verify that an approved eForm is in place for the purchase prior to approving consultancy Purchase Orders as this is a key control on expenditure. The Head of Procurement and Commercial Services rejected this recommendation as the associated audit finding related to two cases where this had occurred. Instead of implementing the recommendation, the Head of Procurement and Commercial Services has confirmed she has advised her team of the importance of checking the e form approval.

- Recommendation 10: *“The policy should be amended to include a clearly defined upper limit for the length of consultancy contracts. Any contracts that are expected to exceed this limit should be reviewed and a new separate approval request should be submitted before the end of the period. Any such cases should be formally monitored on a monthly basis and reported to CLT.”*

The Head of Procurement and Commercial Services accepted the recommendation with the exception of the reporting aspect as ‘it is not the role of the Procurement and Commercial Team to provide the monitoring.’

7.4.4 In line with Internal Audit procedure where a service indicates that they do not accept recommended actions, the full report detailing these recommendations and comments from the Head of Procurement and Commercial Services was provided to the S151 Officer who has reviewed this report and confirmed that he accepts the risk of not implementing these aspects of the recommendations. The remaining actions from the report have been accepted by the service.

## 8.0 RISK MANAGEMENT

8.1 Please see the separate report on the Corporate Risk Register and risk management update.

## 9 FRAUD AND CORRUPTION UPDATE

### 9.1 WHISTLEBLOWING & FRAUD INVESTIGATIONS 2024/25

9.1.1 The current Internal Audit caseload of investigations is summarised below in Table 7. As at the 30<sup>th</sup> September 2024, Internal Audit has received 15 whistleblowing referrals in the 2024/25 financial year, similar to the number of referrals received by the same point in 2023/24 (14 cases). There are 3 open cases which have been carried forward from 2023/24.

**Table 9. Current Internal Audit Whistleblowing & Investigations Caseload**

<b>Open Cases From 2023/24 Carried Forward</b>		<b>Open</b>	<b>Closed</b>	<b>Total</b>
Fraud and Theft	Council Officer Fraud	1	0	1
	Direct Payments	1	0	1
Governance	Internal Governance Issue	1	0	1
<b>Total</b>		<b>3</b>	<b>0</b>	<b>3</b>
<b>All Cases Reported in 2024/25 To Date</b>		<b>Open</b>	<b>Closed</b>	<b>Total</b>
Fraud and Theft	Council Officer Fraud	1	1	2
	Third Party Fraud	2	2	4
	Theft	1	0	1
	Money Laundering	0	1	1
Grievance/Bullying	Conduct/Grievance	1	1	2
Governance	Internal Governance Issue	1	2	3
Safeguarding and Health & Safety	Safeguarding	0	1	1
	External issues	Not related to CCC	0	1
<b>Total</b>		<b>6</b>	<b>9</b>	<b>15</b>

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

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

- **Internal Governance (2 open cases)** – Internal Audit are currently investigating two cases relating to internal governance concerns. Internal Audit have initiated audit reviews of both situations, and a draft report has been issued in relation to one.
- **Council Officer Fraud (2 open cases)** – Internal Audit is currently investigating two cases of alleged fraud involving people working for CCC, in conjunction with HR colleagues. Briefing notes are to be issued in relation to these cases.
- **Third Party Fraud (2 open cases)** – Internal Audit is currently investigating two cases of alleged fraud involving the Council by members of the public. These cases are being investigated by Internal Audit, including reviews of the control environment where appropriate.
- **Conduct/Grievance (1 open case)** – Internal Audit is currently investigating one case relating to employee conduct, in conjunction with HR colleagues.
- **Theft (1 open case)** – Internal Audit is currently undertaking one investigation in relation to concerns of theft. A draft report has been issued in relation to this case recommending improvements to the control environment.
- **Direct Payments (1 open case)** – Internal Audit has investigated one case of Direct Payments fraud, reviewed the procedures for addressing such situations, and will be releasing a report appraising the control environment.

## 9.2 WHISTLEBLOWING CASES CLOSED

9.2.1 The following cases have been closed by Internal Audit since the last reporting date. Summaries of the reasons for closure are outlined below.

### 9.2.2 CASE 138 ATTEMPTED BLACKMAIL INVESTIGATION

Internal Audit received a report of an alleged attempt to blackmail the Council with the threat that confidential information would be compromised otherwise. This was reported to the police, and CCC Information Governance lead on managing the internal response. The Council has now had confirmation that the confidential information being leveraged has been deleted.

### 9.2.3 CASE 141 SAFEGUARDING REFERRAL

A report from a member of the public about children working at a property was referred to the Child Employment Team, who followed this up. The outcome of this case was that a work permit application was made, and a work permit issued in June.

### 9.2.4 CASE 143 DIRECT PAYMENTS INVESTIGATION REPORT

Concerns were raised by social care colleagues in relation to misuse of a Direct Payment, where the account had been emptied of contingency funds and money had been spent on things that were not part of the Care Plan, despite advice from the Council. Internal Audit therefore worked with colleagues to conduct a review of the case and usage of the payment, and issued an investigation report which made 9 recommendations.

The agreed actions covered specific changes to be made to this individual direct payment, including recovering misspent funds, and moving the Direct Payment to an arranged provision to prevent further misuse; but also included wider recommendations to improve the Council's control environment across all direct payments. This included making amendments to the arrangements for payment of contingency funds, and implementing more robust monitoring procedures in conjunction with Direct Payment Support Services. A full audit of Direct Payments has also been initiated by the Internal Audit team and this review has been scoped to take into account some of the findings from this investigation.

### 9.2.5 CASE 149 ATTEMPTED BANK MANDATE FRAUD INVESTIGATION REPORT

This case focussed on the attempt by an unknown individual to commit a bank mandate fraud against the Council. The fraud attempt was unsuccessful, and no money was paid out from the Council's bank account. The Accounts Payable Service and Supplier Maintenance Team undertook an initial investigation and identified some improvements to the system to further mitigate the risk of potential future bank mandate fraud. Internal Audit then reviewed the service's investigation and proposals for control improvements. Our review identified that the service's proposals were appropriate but made 4 additional advisory recommendations to strengthen the control improvements identified. These recommendations focused on greater clarity in documented procedures, and improving the communication of some aspects of procedures across the Council.

### 9.2.6 CASE 154a AND 154b INVESTIGATION REPORTS

The Head of Internal Audit & Risk Management was asked by HR colleagues to act as the Investigating Manager for a case arising under the Council's Disciplinary Procedure, in relation to employee conduct. Subsequently during the course of the

investigation, it became apparent that two separate investigations were required. Both matters have been investigated and reports produced.

#### 9.2.7 CASE 159 INVESTIGATION

Concerns were raised with Internal Audit which prompted the opening of an investigation with the case number 159. Subsequently, following receipt of further allegations, it has been identified that two separate open cases relate to the same matter. Case 159 has therefore been marked as closed to allow all the relevant allegations to be considered in one investigation.

#### 9.2.8 CASE 160 ALLEGED PERJURY

A member of the public made an allegation that a Council employee lied under oath as part of court proceedings. The whistleblower was unable to provide details of what lies were allegedly made and when, despite repeated follow up by the Internal Audit team. As such this case has been closed, due to there being insufficient information to investigate.

#### 9.2.9 CASE 164 DUAL WORKER FRAUD

Internal Audit received an anonymous allegation via another Council's Fraud team that a full-time agency worker under contract with the other council was committing dual worker fraud (i.e. working two full-time jobs simultaneously). Internal Audit ascertained in liaison with HR that the person mentioned is not listed in ERP as a CCC employee, and our agency worker provider has confirmed that the person mentioned has never worked for Cambridgeshire or Peterborough as part of their agency contract with CCC. This case has therefore been closed.

### 9.3 NATIONAL FRAUD INITIATIVE (NFI)

9.3.1 The NFI is a statutory exercise led by the Cabinet Office, which compares different data sets provided nationally by local authorities and partner organisations, for the purpose of detecting and preventing fraud. The NFI works on a two-yearly cycle, and data matches which indicate a possibility of fraud in Cambridgeshire are returned to the Local Authority for investigation.

9.3.2 A new NFI exercise has commenced data collection in October 2024, with data owners having until the 25th October to upload data submissions to the national online portal. At Cambridgeshire County Council, the Internal Audit team work to co-ordinate data owners across the Council, to ensure that all required data sets are submitted by owners on time to the NFI exercise. Of these submissions, three datasets are outstanding and yet to be uploaded - Internal Audit is in touch with these data owners to ensure that the deadline is met. Adult Social Care datasets are not being collected in the first round of data matching this year, and the NFI

anticipate that Adult social Care datasets will be collected and matched as part of a later supplementary exercise.

9.3.3 Matches will be released from the first round of data matching from the 20th December 2024.

## 10 *KEY FINANCIAL SYSTEMS UPDATE*

### 10.1 2023/24 KEY FINANCIAL SYSTEMS AUDITS

10.1.1 The CCC Internal Audit Team undertook the Payroll, Pensions Administration, and Debt Recovery key financial system audits for 2023/24 for authorities which share these services under the Lead Authority model. This was a change in approach, as since the implementation of ERP Gold in 2018, the CCC IA Team had, in addition to Debt Recovery, previously been responsible for the Accounts Payable and Income Processing audits, whilst the Pensions and Payroll work has been undertaken by IA Teams at other local authorities that are part of those shared services.

10.1.2 The Pensions, Debt Recovery and Payroll audits have now been completed. Final Pensions and Debt Recovery reports have been issued, and a draft Payroll report has been issued to the clients. None of the reports contains any essential rated recommendations.

10.1.3 The final Pension opinions are good for the system design and compliance with key controls. The main control issue identified from this review was the need to enhance controls in relation to bank account verification for other pensions schemes and bank account changes for pensioners.

10.1.4 The Debt Recovery audit final report gives a moderate assurance opinion for the system design and good for compliance. Recommendations included a targeted review of aged debts and updating documented procedures to reflect current practice and to include clear criteria on the use of external recovery agencies.

10.1.5 The current assurance opinions in the Payroll audit are moderate for the system design and compliance with key controls, which is equivalent to the assurance given in the 2022/23 audit. The review did not identify any fundamental control issues in relation to the starter and leaver processes, or the overall payment file process. System improvements recommended are focussed on the implementation of wider procedures documents and enhanced quality assurance checklists. Some issues were identified with the effectiveness on control account reconciliations, although overall the balance of aged unreconciled items has improved from previous years.

10.1.6 The Heads of Internal Audit at West Northamptonshire and North Northamptonshire have confirmed that the Income Processing and Accounts

Payable 2023/24 audits have now been completed with the audit assurance opinions being good for system and compliance on both audits.

## 10.2 2024/25 KEY FINANCIAL SYSTEMS AUDITS

- 10.2.1 The approach and scope for the 2024/5 audits of key financial systems via the Lead Authority model is currently being developed in collaboration with the Heads of Internal Audit from the other authorities. A paper on this is expected to be taken to the Lead Authority Board for approval on the 23<sup>rd</sup> October and further updates will be brought to the Committee in due course.





**Annex A**  
**Internal Audit Plan Progress**  
**2024/25**

Progress to 30<sup>th</sup> September 2024 with the core Internal Audit Plan 2024/25 and the agreed Q1-2 'flexible' plan, on the basis of individual reviews completed, is summarised as follows:

<b>Audit Plan 24/25 Progress In-Year</b>		
Total Completed & Closed Reviews	14	15%
Ongoing Work (i.e. which will not 'close' until the end of the financial year)	15	16%
Draft Report Issued	10	11%
Fieldwork In Progress	19	20%
Reviews at Terms of Reference (ToR) stage and before	6	6%
23/24 Planned reviews yet to start	31	33%
Reviews on hold/paused at Director request	0	0%

Detail of the agreed Core and Q1-2 'flexible' Internal Audit Plan 2024/25, including progress to 30<sup>th</sup> September 2024, is provided below:

<b>AUDIT TITLE</b>	<b>Directorate</b>	<b>TYPE OF WORK</b>	<b>PROGRESS</b>
Estate Health & Safety Inspections	Finance & Resources	Audit	Fieldwork
Adults Commissioning Governance	Adults	Audit	Complete
Establishment Control	Finance & Resources	Audit	Draft report
Quality Assurance in Childrens Social Care	Children's	Audit	Fieldwork
Disciplinary Policy & Application	Strategy & Partnerships	Audit	Fieldwork
In House Foster Carers - New Applicants & Placements	Children's	Audit	Fieldwork
Recruitment Policy & Compliance	Strategy & Partnerships	Audit	Fieldwork
Mosaic System Uploads, Data Integrity and Key Controls	Finance & Resources	Audit	Fieldwork
Adult Social Care Complaints	Adults	Audit	Fieldwork
Investment Properties	Finance & Resources	Audit	Fieldwork
Light Blue Fibre Ltd	Place & Sustainability	Audit	Fieldwork
Direct Payments	Adults	Audit	Terms of Reference & prior
Quality Assurance in Adult Social Care	Adults	Audit	Not started
IT Security for Employees Working Overseas	Finance & Resources	Audit	Fieldwork

Capital Budgetary Control	Finance & Resources	Audit	Fieldwork
Supporting Families	Children's	Grants	Ongoing
Local Transport Capital Block Funding (Highways Maintenance )	Place & Sustainability	Grants	Complete
Pothole and Challenge Fund	Place & Sustainability	Grants	Complete
Disabled Facilities Grant	Adults	Grants	Complete
Contain Outbreak Management Fund (COMF)	Public Health	Grants	Fieldwork
Open to All Community Experience Grant	Children's	Grants	Complete
Targeted Community Experience Grant	Children's	Grants	Complete
Basic Needs Funding	Children's	Grants	Complete
A14 Grant	Place & Sustainability	Grants	Complete
Traffic Signals Grant	Place & Sustainability	Grants	Complete
Highways Grant Briefing Note	Place & Sustainability	Grants	Complete
Street Lighting PFI Contract	Place & Sustainability	Audit	Fieldwork
Highways Contract	Place & Sustainability	Audit	Fieldwork
Waste PFI	Place & Sustainability	Audit	Terms of Reference & prior
Treasury Management 24 - 25	Finance & Resources	Audit	Draft Report
Debt Recovery 23 - 24	Finance & Resources	Audit	Complete
National Fraud Initiative	CCC	Investigations	N/A
Fraud Investigations Review Process	CCC	Investigations	N/A
Case 143 - Direct Payments Case	Adults	Investigations	Complete
Case 145 - Governance Review	Finance & Resources	Investigations	N/A
Case 148 - Direct Payments Case	Adults	Investigations	Fieldwork
Case 149 - Bank Mandate Fraud	Finance & Resources	Investigations	Complete
Case 150 - Landbeach Bridlepath	Place & Sustainability	Investigations	Draft Report
Case 151 - ICT	Finance & Resources	Investigations	Draft report
Case 152 - HR Investigation	Childrens	Investigations	Fieldwork
Case 154a - Disciplinary Investigation	Place & Sustainability	Investigations	Complete
Case 154b - Disciplinary Investigation	Place & Sustainability	Investigations	Complete
Pro-active Counter Fraud Work	CCC	Investigations	N/A
Development of Anti-Fraud & Corruption Strategy	CCC	Investigations	N/A
Development of Counter Fraud & Whistleblowing eLearning	CCC	Investigations	Complete

Council Tax NFI Project	CCC	Investigations	N/A
Whistleblowing Policy Annual Review	CCC	Support	Draft Report
Schools Assurance Auditing	Children's	Audit	Fieldwork
Alderman Payne School Audit	Children's	Audit	Fieldwork
Castle Camps School Audit	Children's	Audit	Not started
Castle School Audit	Children's	Audit	Not started
Elton School Audit	Children's	Audit	Fieldwork
Granta School Audit	Children's	Audit	Fieldwork
Gt & Lt Shelford School Audit	Children's	Audit	Fieldwork
Queens Federation School Audit	Children's	Audit	Fieldwork
Samuel Pepys School Audit	Children's	Audit	Draft report
St Annes School Audit	Children's	Audit	Not started
Trumpington School Audit	Children's	Audit	Not started
Schools Causing Concern Meetings	Children's	Support	N/A
Information Management Board	Strategy & Partnerships	Support	N/A
Annual Governance Statement/Code of Corporate Governance	CCC	Support	Complete
Risk Management	CCC	Risk Management	N/A
Development of Risk Management eLearning	CCC	Risk Management	Draft report
Risk Management	CCC	Risk Management	N/A
Advice & Guidance	CCC	Support	N/A
Freedom of Information Requests	CCC	Support	N/A
Follow-Ups of Agreed Actions	CCC	Support	N/A
Committee Reporting	CCC	Support	N/A
Management Reporting	CCC	Support	N/A
Audit Plan	CCC	Support	N/A



## ANNEX B *Summary of Outstanding Recommendations*

(Recommendation status as at 30.09.2024).

Audit	Risk level	Summary of Recommendation	Target Date	Status
<i>Essential Recommendations overdue</i>				
DSG Safety Valve Review	E	<p>Once data accuracy is assured as per Recommendation 1, targets and expected benefits should be added and include measurable aims to allow for accurate monitoring of actions – e.g., 'if we do X, the no. of EHCPs should be reducing by X each month compared to this time last year in order to meet the target of X.'</p> <p>Once SMART targets are in place, a formal prioritisation of actions should then be undertaken, noting which actions will have the most significant impact on the programme and focusing on these first.</p> <p>Identify interdependencies between actions and add to the progress timeline in the action plan, so that any delays are shown clearly and can be taken into account when planning the start of new actions and reporting on progress.</p>	31/05/2024	<p>A data reporting action plan has been developed and is being monitored weekly by a task and finish group and progress reported to the Service Director of Education on a weekly basis.</p> <p>An Inclusion Transformation Programme plan is currently being developed and will include KPIs/targets and information on inter-dependencies.</p> <p>Revised target date: 31 October 2024</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> <li>• July 2024 – 31 October 2024</li> </ul>
Schools Capital Programme	E	The Design and Build Framework should be signed by appropriate representative of CCC and each of the building firms appointed to the framework as a matter of priority.	21/05/2024	All contractors have now signed the framework contract with the exception of two: Contactors A and B for the purposes of this report. CCC currently has no work tendered with Contactor A and have written to Contactor

		<p>This issue should be reported to the Head of Procurement and Commercial Services, the Executive Director for Children’s and Education Services, and the S151 Officer, and/or reported under the new breach process within Contract Procedure Rules.</p> <p>Resolution of this issue should also be reported and the service should conduct sample testing to verify that contractors have been complying with the most high-risk controls within the framework contract including DBS and health and safety requirements (see also Recommendation 4, below).</p>		<p>A to say they will not be awarded any call-off contracts and are no longer considered part of the framework as they have not signed the framework contract. On all Contactor B contracts, the service states that project officers have verified that contractors are complying with the most high-risk controls referred to in the audit report. Contactor B has requested additional wording to be added to the framework contract to remove the need for a parent company guarantee – the Strategic Education Capital and Place Planning Manager is liaising with the Service Director (Finance &amp; Procurement) and Pathfinder Legal Services on this request. the expectation is that contractor B will sign the contract by the end of November.</p> <p>Revised target date: 31 November 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>July 2024 – 20 September 2024</li> </ul>
Interims & Agency Staff	E	<p>Officers should confirm whether a current shareholder agreement and overarching corporate contract with Opus can be located from either the Council or Opus’s records. If these documents cannot be located, a new shareholder agreement and contract should be developed in line with best practice guidance (such as the CIPFA Local Authority Owned Companies: Good Practice Guide) to ensure there are formal documented arrangements in place that clearly detail key areas such as roles and responsibilities, reserved matters, dividends, client/contractor split and performance management arrangements relating to Opus People Solutions as a supplier and the Council as a customer and shareholder. These arrangements should include</p>	31/07/2024	<p>Work is underway to ensure that a signed deed of variation is in place. Establishment of an organisation wide shareholder board has been addressed via agreement that this role will be held by Assets and Procurement Committee. An annual progress report will be scheduled for committee in early 2025.</p> <p>Revised target date: 31 January 2025</p> <p>Revised target dates from previous reporting cycles n/a</p>

		<p>Service Level Agreements and KPIs to ensure the Council is able to effectively measure whether Opus People Solutions are providing an effective value for money service (as would be expected in any contractual arrangement).</p> <p>If the documents can be located, officers should conduct a review of these documents and the relationship between CCC and Opus against best practice guidance such as the CIPFA Local Authority Owned Companies: Good Practice Guide.</p> <p>Arrangements in place should include detail of the roles of the CCC director and a shareholder representative role, as well as establishing a 'shareholder board' to advise the shareholder representative in their role representing the authority at meetings of the company. It is suggested that any shareholder board for Opus could also act as shareholder board for other small companies in which the Council has a shareholder interest.</p>		
<b><i>High Recommendations overdue - over 12 months</i></b>				
Transparency Code	H	<p>An Information Management Strategy (or equivalent) should be produced to establish how information should be produced and published.</p> <p>It should include:</p> <ul style="list-style-type: none"> <li>• A clear process for key officers to check that all required datasets are published correctly and on time ensuring compliance that the information is published quarterly and annually.</li> <li>• A timetable for key officers to get in touch with service contacts who own the datasets, to remind them that publication is due in advance of deadlines.</li> </ul>	30/06/2023	<p>This has been documented in the policy approved and will be signed off by IM Board in December</p> <p>Revised target date: 31 December 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• July 2024 - 31 July 2024</li> <li>• March 2024 – 30 April 2024</li> <li>• January 2024 - 31 March 2024</li> <li>• December 2023 - 28 February 2024</li> <li>• September 2023 - 16 January 2024</li> </ul>

		<ul style="list-style-type: none"> <li>• Guidance for ensuring if any delayed or absent publication is identified that it is discussed to find out the reasons for this with the officers involved and to establish whether there are ongoing issues with timeliness of publication and to identify the root cause.</li> <li>• Processes to ensure that personal information is redacted appropriately.</li> </ul>		
Transparency Code	H	<p>Key Officers need to be identified in the Council who are responsible for ensuring that the Transparency Code data is published in line with requirements. This should include identifying, in a written document (such as the Information Management Strategy referenced at Recommendation 1):</p> <ul style="list-style-type: none"> <li>• The central team (i.e. the Information Governance team) with responsibility for requesting data due for publication; collating the data; ensuring that data accuracy checks have been completed; and publishing the data on the Council’s external website.</li> <li>• For each individual dataset, identifying which team within the Council is responsible for owning and producing the data and supplying the data to the central team. This should include identifying a named key contact within each team for producing the data.</li> <li>• For each dataset, identifying the checks that should be conducted to verify that the information published is accurate and is compliant with the format requirements of the Transparency Code, by the key officers. This can then be followed consistently when officers change to ensure that the process is consistent.</li> </ul>	30/06/2023	<p>This has been documented in the policy approved and will be signed off by IM Board in December</p> <p>Revised target date: 31 December 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• July 2024 - 31 July 2024</li> <li>• March 2024 – 30 April 2024</li> <li>• January 2024 - 31 March 2024</li> <li>• December 2023 - 28 February 2024</li> <li>• September 2023 - 16 January 2024</li> </ul>



**Medium Recommendations overdue - over 12 months**

<p>DSG - High Needs Block Demand Management</p>	<p>M</p>	<p>A detailed written training package should be developed and implemented by the local authority and distributed to schools and special educational needs coordinators (SENCO), with information on how to conduct an annual review meeting and how to amend an Education, Health and Care Plan (EHCP) after an annual review has taken place. The service should also seek to identify schools which repeatedly supply annual review forms that do not meet the standard requirements expected by CCC and retrain them, in addition to challenging paperwork sent by schools if it is not completed correctly.</p>	<p>01/09/2022</p>	<p>No update has been received for this reporting cycle. The update below is from the previous cycle.</p> <p>A new training package has been developed on the EHCP 20 week process and AR process, which will soon be delivered to schools. There is also inhouse training on annual reviews delivered by a member of the SAT team.</p> <p>Revised target date: TBC.</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> <li>• July 2024 - 31 July 2024</li> <li>• March 2024 - 31 July 2024.</li> <li>• September 2023 – 31 January 2025.</li> </ul>
<p>Government Procurement cards (GPC)</p>	<p>M</p>	<p>It is recommended that the CCC FAQ document is used as the primary guidance for acceptable use. As an internal document, it can be tailored to be consistent with the policies of CCC. The RBS User Guidance provides a more general guidance, and details of the responsibilities of Cardholders, Approvers and the GPC team. The User Guide, CCC FAQ Document and Travel and Expenses Policy should be consolidated and updated to ensure that guidance on staff subsistence is clear and consistent to all staff, including those in Client Funds and Social teams where exceptions may be permitted.</p>	<p>01/06/2023</p>	<p>This has been delayed as guidance was going to be updated in line with the proposed new change request to utilise workflows in ERP for approvals and submitting of forms. The CRS are in progress as data tables are in production, it is anticipated the build time will be circa 6 weeks, followed by UAT. Documentation will be updated in line with these new processes.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• July 2024 - 30 September 2024</li> <li>• March 2024 - 30 June 2024</li> <li>• January 2024 - 31 March 2024</li> <li>• December 2023 – 31 December 2023</li> <li>• September 2023 - 30 September 2023</li> </ul>

Insurance Fund	M	The Claims Handling Manual should be updated following implementation of an Insurance Strategy, this should ensure that the service goals and objectives are supported by operational processes which target management resource accordingly. This could also include current reporting review processes, betterment circumstances.	31/12/2022	<p>Claims handling manual being rewritten due to claims changes made in August and to include motor and property claims which became an issue in September. Meeting of the Insurance management team w/c 7/10/24 to rewrite the insurance strategy taking into account other partner governance documents having been reviewed.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• March 2024 – 30 April 2024</li> <li>• January 2024 – 31 March 2024</li> <li>• December 2023 - 31 January 2024</li> <li>• September 2023 - 1 December 2023</li> </ul>
Insurance Fund	M	An Insurance Strategy is developed to provide a clear framework for the service goals and objectives including a structured approach to the Councils insurance arrangements. For example, this could include the following information: The strategic aims of the service, a breakdown of the risks the council self-insures and policies the council holds with external insurance providers, the process for projecting future risk profile, management and recharging arrangements, claims management processes and processes for reviewing the insurance strategy.	31/01/2023	<p>Claims handling manual being rewritten due to claims changes made in August and to include motor and property claims which became an issue in September. Meeting of the Insurance management team w/c 7/10/24 to rewrite the insurance strategy taking into account other partner governance documents having been reviewed.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• March 2024 – 30 April 2024</li> <li>• January 2024 – 31 March 2024</li> <li>• December 2023 - 31 January 2024</li> <li>• September 2023 - 1 December 2023</li> </ul>
Transparency Code	M	A process should be introduced for reporting on compliance with the Transparency Code to the Information Management Board and/or senior	30/06/2023	A policy has been completed, approved by CLT and shared with the IMB who will receive an annual report on compliance

		management to include any issues with production of or access to data.		<p>Revised target date: 31 October 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• July 2024 - 31 July 2024</li> <li>• March 2024 – 30 April 2024</li> <li>• January 2024 - 31 March 2024</li> <li>• December 2023 - 28 February 2024</li> <li>• September 2023 - 16 January 2024</li> </ul>
Transparency Code	M	<p>The process that the Information Governance Team undertakes for correcting published data which is subsequently identified as inaccurate is not documented.</p> <p>The process that the Information Governance Team undertakes for correcting wrongly published data should be documented so it is consistent.</p>	30/06/2023	<p>This has been documented in the policy approved and will be signed off by IM Board in December</p> <p>Revised target date: 31 December 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• July 2024 - 31 July 2024</li> <li>• March 2024 – 30 April 2024</li> <li>• January 2024 - 31 March 2024</li> <li>• December 2023 - 28 February 2024</li> <li>• September 2023 - 16 January 2024</li> </ul>
Fostering Payments (In-House)	M	The service should undertake a review of its success to date in using IFA ‘top up’ fees to recruit and retain in-house foster carers and consider whether a higher level of payment should be rolled out across the board to attract and retain more in-house carers. If payment of higher fees significantly improves the availability of in-house placements, the additional cost of the ‘top up’ fees may be offset by the reduction in the need for external placements. This should be fully explored by the service.	01/08/2023	<p>The service has recently completed its first draft of the annual report in which there has been a review of the reasons for resignations. It is pertinent to note that there were 37 resignations in the previous year, of which 20 were 'mainstream' Foster carers. OF these 20 it can be identified that 6 were 'regrettable losses. 2 of these losses equate to transfers to an IFA- one of which specifically acknowledged the carer fees as a reason for this. Evidence will be provided to Internal Audit to close this recommendation.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> <li>• July 2024 - TBC</li> </ul>

				<ul style="list-style-type: none"> <li>• March 2024 - 31 March 2024</li> <li>• September 2023 - 31 March 2024</li> </ul>
Debt Recovery 22/23	M	The Head of Finance Operations should decide if procedures should be amended to reflect the current practice and detail the approval time-out procedure, or whether to amend the system workflow in ERP for write-offs to ensure that budget holder approval must be given before write-offs are progressed. In conjunction with Recommendation 5, the procedure could vary for different values of write-offs.	30/09/2023	<p>The new process has been agreed and the change request in respect of the ERP write-off process has been submitted and is with Business Systems to implement.</p> <p>Process improvements will enhance the information provided to budget holders and the final approver in line with each Council's scheme of delegation.</p> <p>This remains work in progress and we are dependent on Business Systems capacity. The processes however have been discussed with all Partners and final sign off is required prior to go live.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• July 2024 – 30 September 2024</li> <li>• March 2024 - 30 June 2024</li> <li>• January 2024 - 30 June 2024</li> <li>• December 2023 - TBC</li> </ul>
Fostering Payments (In-House)	M	To avoid the need for complicated payment suspensions and delays in record updating, fostering finance management should be given access to edit payments within ContrOCC on notification of an error or change. There appears no need for this to be completed by IT, especially as they do not request any evidence of the change to verify any change request. Likewise, for SOC 408 changes, provided the change has been approved and this is verified by the finance team on receipt of the 408 notification the	01/09/2023	<p>The fostering service has an active plan to move all matters onto CONTROCC and avoid the use of multiple systems. At this time we are in the process of putting all the payments onto this system, inclusive of all carers and care arrangements. Further to this there is a project looking at bringing in a Controcc Specialist to improve the system around out requirements.</p> <p>The above update is from the previous reporting cycle. No update has been provided for this reporting cycle.</p>

		responsibility to update payment records could be shared by the finance, ART and Duty teams.		<p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• July 2024 - TBC</li> <li>• March 2024 – 31 March 2024</li> <li>• January 2024 - 31 March 2024</li> <li>• December 2023 - TBC</li> </ul>
Fostering Payments (In-House)	M	The service should expand internal and external guidance for the outstanding elements that have not been addressed by the external Foster Handbook and Independent Fostering Agency (IFA) transfer guidance. These outstanding elements include allowances for children entering higher education and confirming allowances for pocket money/savings and respite placements, as these currently are quoted within the Handbook guidance as 'under review'.	01/09/2023	<p>The service has begun collating all of the financial offerings and has set up a task and finish group to reconcile all payments into a clear guide. Following group meetings in September, this guide will be updated, run past Finance and published.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• July 2024 – 31 July 2024, then 1 Sep 2024</li> <li>• March 2024 – 31 March 2024</li> <li>• December 2023 - TBC</li> </ul>
ICT Change Management	M	ITDS staff should investigate how the Hornbill system can be configured such that extracted lists of changes (e.g. in the Request List screen) include columns to specify the change type and whether changes have been approved, rejected, or neither. These functionalities should then be introduced.	30/09/2023	<p>The project to decouple and upgrade Hornbill has been initiated. The project is part of the decouple from PCC. The target date to complete the decouple and changes to the system will be November 2024. Changes cannot be made to the current system as it is a shared and is in the process of being split.</p> <p>Revised target date: 30 November 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• March 2024: TBC</li> <li>• January 2024 - TBC</li> </ul>

IT Security 23-24	M	<p>We recommend that the Council defines its requirements with regard to privileged accounts. This should include:</p> <ul style="list-style-type: none"> <li>• Processes and procedures for request and approval.</li> <li>• A role-based matrix highlighting the users/roles for which privileged access would be appropriate.</li> <li>• Review of privileged accounts in line with a least privilege model to evaluate and reduce the volume of privileged accounts.</li> <li>• Requirements for a minimum number of shared service accounts and increased password changes.</li> <li>• Formalised approval pathways which ensure an appropriate level of approval is sought from an individual other than the requester.</li> <li>• Regular review of privileged access accounts, with disablement of unused/inactive accounts.</li> <li>• Requirements for review and management of tools such as KeePass and LAPS to ensure secure configuration and usage.</li> </ul> <p>In conjunction with these requirements, the Council should conduct a review of active privileged accounts. Enterprise and Domain Admin accounts should be reviewed for appropriateness and reduced to a lower number of individuals, applying the principle of least privilege. Consideration should also be given to those accounts which are inactive. IT management, in conjunction with the Information Security Manager should take action to disable or delete these, as appropriate.</p>	30/09/2023	<p>This has not yet been fully implemented and is a work in progress. However, an external review was undertaken as part of the Public Sector Network application and award.</p> <p>The Security Operations Manager confirmed reviews are being undertaken but that the approach has not yet been formalised or agreements reached on approach to 'dormant' super user accounts.</p> <p>LAPS are being investigated to establish if the reliance on these can result in a lack of auditability.</p> <p>As part of decoupling and the creation of the new tenancy this will be implemented.</p> <p>Revised target date: 30 November 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• March 2024 - 30<sup>th</sup> June 2024.</li> <li>• January 2024 - TBC</li> <li>• December 2023 - TBC</li> </ul>
Fostering Payments (In-House)	M	<p>ART should endeavour to ensure that a 408 form is signed for every young person placed. The Fostering service should endeavour to obtain a signed copy of the placement plan (72 hrs) prior to the start of any placement. In cases of emergency, where this is unfeasible, they should endeavour to collect this at the earliest opportunity. The Fostering</p>	01/10/2023	<p>A filing system for 408 forms has been developed that includes 408 forms for all children being placed, filed based on the month they were placed. For the second part of the recommendation re getting signed foster care arrangements, the service is working on a review to</p>

		<p>service should undertake a review of all current in-house foster carers to confirm that a signed, up-to-date foster care agreement is on file for them. In cases of existing placements which do not have a signed fostering agreement, corporate parenting should liaise with the foster parents to obtain these. All signed agreements should be documented in a shared folder to ensure any problems can be quickly settled with foster carers.</p> <p>The Fostering service should endeavour to complete 408 notifications to include all information (including weekly placement fees), to confirm changes to placements have been authorised and to increase the likelihood of accurate commitment records and trackers.</p> <p>Ongoing assurances for the above should be provided via regular spot-checking on a sample of files on an intermittent basis as part of a wider quality assurance process. Outcomes of which could be reported within ART dashboard to maintain oversight of compliance performance.</p>		<p>identify where signatures are needed, and requests for signature will be sent to the relevant foster carers.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• July 2024 - TBC</li> <li>• March 2024 – 31<sup>st</sup> March 2024</li> <li>• January 2024 – 31 March 2024</li> </ul>
Government Procurement cards (GPC)	H	<p>Clear guidance to schools on GPC use should be developed. This should include clear guidelines regarding prohibited categories of expenditure and requirements to review and approve spend. This could be the same as the CCC standard GPC guidance document, or a separate document if it is believed this is required to suit school's needs. Once agreed, a copy should be circulated to all maintained schools and should be shared when schools apply for new GPC or to change a cardholder/approver</p>	01/08/2023	<p>The service has confirmed the GPC Team are working on developing guidance for schools regarding the use of school GPC cards. This will be produced in line with the overarching Council user guide.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> <li>• July 2024 – 30 September 2024</li> <li>• March 2024 - 30 June 2024</li> <li>• January 2024 - 31 March 2024</li> <li>• December 2023 – 31 December 2023</li> <li>• September 2023 - 30 September 2023</li> </ul>

Government Procurement cards (GPC)	M	Conditions and exemptions for spend (usually purchases on behalf of service users) within prohibited categories should be clearly specified in the CCC FAQ document	01/07/2023	<p>This will be completed in line with the updated guidance, once the change requests for auto approvals are implemented.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> <li>• July 2024 – 30 September 2024</li> <li>• March 2024 - 30 June 2024</li> <li>• January 2024 - 31 March 2024</li> <li>• December 2023 – 31 December 2023</li> <li>• September 2023 - 30 September 2023</li> </ul>
<b><i>High Recommendations overdue - over 3 months</i></b>				
Case 125 - Guided Busway Procurement	H	<p>The service should consult with the Head of Procurement &amp; Commercial and the Monitoring Officer regarding the areas of non-compliance with Contract Procedure Rules and Public Contracts Regulations outlined within this report (including the expert witness spend, etc) and agree the approach that should be taken to regularise the expenditure. In particular, this should include:</p> <ul style="list-style-type: none"> <li>• Agreeing to report the non-compliance with Contract Procedure Rules to Committee retrospectively under the new breach process (see Recommendation 6);</li> <li>• Undertaking an exercise to identify, as far as possible, from service records the full amount spent with each contractor prior to the 1st of April 2018 cut-off which has applied to the figures in this report.</li> <li>• Where costs are ongoing (such as with the land matters), this exercise should include identifying how</li> </ul>	31/03/2024	<p>The service has confirmed that steps have been agreed regarding regularisation where possible and enacted accordingly alongside reporting and recording on any non-compliant spend.</p> <p>Revised target date: 31 October 2024</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> <li>• July 2024 - TBC</li> <li>• March 2024 – 31<sup>st</sup> October 2024</li> </ul>



		best to bring any further spend into line with Contract Procedure Rules.		
Capital Project Management	H	<p>The service should conduct a full review of capital project framework policies and guidance documentation, with a view to streamlining and reducing the number of separate documents; ensuring information is up to date and terminology is consistent between documents; and developing an index to the framework which links all the other guidance documents to help officers navigate the guidance. This review should be conducted in consultation with colleagues from the Policy Insight &amp; Programmes service who are redeveloping project management requirements around revenue projects, to ensure consistency and alignment between processes. In particular, the review should include:</p> <p>1a - Approval to proceed to the next gateway should be a centrally enforced control to ensure compliance with gateway requirements and good practice. Where projects complete a gateway, they should submit the evidence for this to a central team (e.g. the PMO) or Board etc., for independent review, challenge, and approval to proceed. Projects should not be able to proceed beyond a gateway without this approval. This requirement should be amended as part of the review of capital project framework policies and guidance. Additionally, the amended gateway requirements should include a requirement that projects which rely on the release of third-party funds cannot be progressed until formal agreements have been made.</p> <p>1b - As part of the review of project processes, the service should update the approach to requiring Committee approval for gateways. The risk assessment project classification process (see Recommendation 1d, below) could be used to inform the extent and</p>	31/05/2024	<p>The service has reported that the majority of this recommendation has been implemented. They have confirmed that since the last reporting cycle the Project Management Framework review has been updated to contain links to the requirements of the Council's Constitution and Scheme of Financial Management.</p> <p>The service has reported that the following elements of the recommendation are 'amber' and not yet implemented:</p> <p>1e: Skills gap 1i: Procurement processes on Frameworks.</p> <p>Revised target date 31 December 2024</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> <li>July 2024 - TBC</li> </ul>

	<p>frequency of Committee approvals needed, while retaining alignment with the requirements in the Constitution re: key decisions. Delegation could be sought from Committee to manage lower-risk projects within approved advance tolerances at the outset of each project, with projects only required to seek further approval from Committee if they are particularly high risk/high profile or it is identified that they are likely to exceed tolerances. This should be developed in conjunction with the approach taken to Recommendation 6, below.</p> <p>1c - The service should review their project framework documentation and ensure that it reflects the requirements of the Council's Constitution and Scheme of Financial Management, in particular the Constitutional requirement for business cases for capital spend to be approved by the relevant Finance Business Partner and Capital Programme Board prior to approval by the relevant service Committee. If it is felt that this requirement in the Scheme of Financial Management is no longer appropriate, the service should liaise with Finance to agree and formalise a new corporate requirement for approval which aligns with their processes.</p> <p>1d - As part of the review of project procedures, the risk assessment process for projects should be reviewed and implemented in practice. This should include categorising projects based on risk, including appropriate financial and non-financial considerations. Alongside this, the service should implement a process to allow the management of lowest-risk projects to be aggregated under a wider Programme Board, and ensure the provision of clear guidance regarding the mandatory outputs for each category of project, which should align with existing corporate processes and requirements such as the Equality Impact Assessment</p>		
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	<p>process.</p> <p>1e - As part of the review of project procedures, the service should establish a process for ongoing centralised oversight of skills and training for capital project management, linked to and informed by the outcomes of the Quality Assurance process. This should include ensuring that an updated Skills Matrix is maintained and staff complete core mandatory training as well as refresher training.</p> <p>1f - The requirement for projects to have a clear cost management plan in place should be re-established as part of the review of project processes and an appropriate mechanism for scrutiny of these plans identified. It may be more efficient to reduce the number of separate documents required and have a single document capturing baseline, tolerances and cost management at the outset of each project. As part of the review of this aspect of project processes, the service should also implement the reduction of the overall budget envelope for projects as they progress, optimism bias is reduced and cost certainty increases.</p> <p>1g - As part of the review of procedures, controls around change management (for both cost and timeline changes) should be reviewed for consistency and clarity, and to ensure alignment with related corporate processes, particularly the virement delegations in the Scheme of Financial Management. A clear escalation process for changes in excess of tolerances should be articulated, and approval for cost increases in excess of tolerances should additionally rest with an authority outside the Project Board (for example, the Capital Programme Board).</p> <p>1h - As part of the review of procedures, change control processes should be updated to distinguish between essential and non-essential variations:</p>		
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	<ul style="list-style-type: none"> <li>• Essential variations: changes to project scope which are necessary in order to achieve the project’s core planned outcome (for instance, works commence and it is identified that additional groundworks are required).</li> <li>• Non-essential variations: changes to project scope which reflect ‘nice to have’ amendments to project scope but which are not required in order to achieve the project’s core planned outcome (for instance, if a project is underspending and it is decided to use the underspend to fund additional landscaping or lighting). Essential changes can be funded by risk and contingency allowances and approved by the Project Board providing they remain within the project’s tolerances; otherwise they should be escalated in line with agreed approval processes. Non-essential changes should be subject to a higher degree of challenge and should not be funded from contingency budgets.</li> </ul> <p>1i - As part of the review of processes, guidance should be developed to ensure officers are supported to undertake a consistent approach to procurement options for different types of procurement (specifically including consultancy, design and build vs. design or build, NEC supervisor role etc.) which takes into account financial and non-financial considerations and the best way to achieve value for money based on the features and circumstances of individual schemes. This should also include an agreed exception route by which a non-standard approach can be approved in exceptional cases by a suitable senior officer.</p> <p>1j - The service should complete the implementation of planned key performance indicators, including the Strategic Performance Indicator requested by Highways &amp; Transport Committee. This should link to the development of a robust baseline position for</p>		
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		<p>every project (see Recommendation 1f) and ensure that indicators are calculated in a way which takes account of planned contingency values including optimism bias, as well as ensuring that source data for performance indicators is both robust and timely. Alongside this, the service should develop a clear reporting framework ensuring that performance data is regularly reviewed within the most senior levels of the service to enable senior effective management oversight of all projects, and ensuring that clear guidance is available to officers regarding the KPIs they are expected to meet.</p> <p>1k - As part of the review of project management framework documents, the Project Boards Terms of Reference document should be reviewed and the approval limits and tolerances within the document updated for clarity; to align with other project management documents and corporate policies in line with Recommendations 1c and 1g; and to ensure that suppliers are not in a position to approve deviations to project tolerances or have an undue level of influence over Council decision making on projects.</p>		
Capital Project Management	H	<p>The quality assurance process in place should be reviewed and redeveloped in tandem with the work at recommendations 1a and 1d, to ensure that the process involves checking compliance with all critical mandatory controls based on the risk profile of the project. As part of the redevelopment of this process, the service should define a clear escalation process which includes the ability to flag concerns about sustained non-compliance with procedures in high-risk projects to Assistant Director level and above. This could be linked to the central enforcement of gateway progression i.e. the QA process could be used to approve projects to proceed to the next gateway once</p>	31/05/2024	<p>The service has reported this as implemented.</p> <p>As at the time of writing Internal Audit does not have access to IT systems required to fully review and assess evidence. Internal Audit will liaise with the service to ascertain and resolve system access issues to then review evidence and confirm closure.</p> <p>However, Internal Audit has been able to review and confirm that the escalation process has been developed and documented.</p>

		<p>they have demonstrated completion of mandatory requirements for the current gateway. Projects should not be able to progress if critical requirements have not been complied with.</p> <p>Aligned to the work at 1d the PMO should also consider reducing the frequency and/or detail of monitoring for smaller, low-risk projects, to enable a focus on the compliance with key controls for larger, high-risk projects.</p>		
Capital Project Management	H	<p>The Place &amp; Sustainability Directorate should continue to work with Finance to move to full implementation of ERP for capital budgetary forecasting and reporting. This should be implemented to a detailed individual project level.</p>	31/05/2024	<p>The Service and the Senior Finance Business Partner have confirmed that whilst the capital budgetary forecasting and reporting has been implemented in ERP Gold this has not yet been fully implemented.</p> <p>The Senior Finance Business Partner confirmed that the majority of relevant officers can now access this functionality there are some issues meaning that not all relevant officers can use this – Business Systems Team are investigating this issue to identify a fix.</p> <p>The service has reported that all relevant teams have received training on the ERP capital budgetary forecasting and reporting functionality.</p> <p>Given the above an exact revised target date cannot be provided at the time of writing. Internal Audit will continue to liaise with the service on implementation progress.</p>
Capital Project Management	H	<p>As per agreed actions from previous audits, an annual reconciliation should be undertaken by the Highways service to reflect the difference in the amount paid by Cambridgeshire County Council and the actual cost incurred by the contractor (based on prime records) in</p>	31/05/2024	<p>The service has reported that a defined cost review has taken place over a 2 year period covering FY 21-23 and that this is all but complete. In addition, defined cost reviews are taking place for FY 23-24 and progressing well, and monthly reviews are taking place for 24-25.</p>

		<p>delivering the contract. This will build on the implementation of payments in line with the full target/actual cost model in line with the contract documentation, and the process of monthly reconciliations being implemented by the team. The annual reconciliation will finalise the agreed actual cost for the year. This should be completed in a timely manner following the end of the financial year and be subject to subject to scrutiny by the Assistant Director of Highways prior to being reported to, and challenged by, CLT. This should include retrospective reconciliations undertaken for previous years of the contract where this has yet to be completed.</p>		<p>Revised target date: TBC (due to the complexity of some of the legacy data an exact revised target date has not yet been determined).</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>July 2024 – TBC</li> </ul> <p>As at the time of writing Internal Audit does not have access to IT systems required to fully review and assess evidence. Internal Audit will liaise with the service to ascertain and resolve system access issues to then review progress to date.</p>
S106 Funding	H	<p>Implement a structured monitoring schedule that prioritises triggers based on their financial value, impact, or complexity, ensuring that the most significant triggers receive timely attention.</p> <p>This should align with management’s suggestion of quarterly reviews.</p> <p>Information sharing with partnering organisations on trigger points should be utilised; for example, Council Tax departments can provide reports of occupied priorities properties that could be checked, as well as planning certificates issue on completion of a development, these may result int addressing some unidentified triggers early in a more proactive manner.</p> <p>Additionally, consider introducing automated tools to assist in tracking and alerting the team to upcoming or</p>	01/06/2024	<p>A new process has been developed and will be implemented on 30/09/2024 starting with the newly established S106 &amp; CIL Board. Process will continue to be developed but will require additional resource (requested; see Recommendation 8) to effectively implement. A quarterly monitoring report will be presented to the Board for final approval approx. Nov 2024 and then on an ongoing basis.</p> <p>Development on enhancements to EXACOM (the County’s automated system for data management) are programmed for 2025. These enhancements will improve the tracking a monitoring of S106 triggers in a more proactive manner.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> <li>July 2024 - 31 August 2024</li> </ul>

		overdue triggers, thereby enhancing efficiency, and reducing manual workload.		
Safe Employment	H	The Fostering service must implement formal right to work checks for new foster carers and record and retain the outcomes of those checks in line with government guidance. The service should also review their approach to confirmation of identity and retaining specific evidence of ID checks. As part of this review, the Fostering Service should also conduct, record and retain evidence of right to work for all current in-house foster carers.	31/05/2024	The service has reported that this is being completed.  Internal Audit will liaise with the service to review evidence and confirm implementation.  Revised target dates from previous reporting cycles: <ul style="list-style-type: none"> <li>July 2024 – TBC</li> </ul>
Schools Capital Programme	H	Call-off contract templates should be amended for future projects to detail specific key performance indicators for all projects, with reference to the KPIs outlined in the framework contract. The team should consider the possibility of linking non-achievement of critical KPIs to financial penalties or, conversely, financial benefits for achievement of high-priority KPIs.	21/06/2024	This will be developed and implemented as part of a new design and build framework.  Revised target date: 31.12.2024  Revised target dates from previous reporting cycles: n/a
Schools Capital Programme	H	Linked to Recommendation 3, the Education Capital Team should implement a formal, documented framework for contract management across the service. This should include management of: supplier performance against call-off contracts; supplier compliance with the key requirements of the Design and Build Framework (including DBS checks and health and safety requirements); and management of consultants delivering project management on behalf of the Council.  Contract management must include monitoring	21/06/2024	The service has reported that a new Project Management Office has been created which officers are currently updating with all the relevant documentation. Once this is in place officers will look to implement this action – however, the KPI element may not be able to be implemented as current call off frameworks don't have these embedded.  Revised target date: 31 December 2024  Revised target dates from previous reporting cycles: <ul style="list-style-type: none"> <li>July 2024 - TBC</li> </ul>



		<p>against KPIs, both for individual contracts and for contractors under the overarching framework contract. This should include requiring contractors to self-report against KPIs as well as some spot-checks by the ECT to verify that information reported by contractors is accurate. Contract management should include appropriate quality assurance processes including monitoring sign-off of milestone reports (see Recommendation 5) and verifying Quantity Surveyor reports are in place (see Recommendation 6b). A clear reporting and escalation route for under-performance should be identified (see Recommendation 6c).</p> <p>This should be developed in conjunction with Recommendation 13 re: the implementation of project management and/or contract management software within the team.</p> <p>As part of the development of contract management procedures, the Education Capital Team should develop and document escalation procedures in relation to poor performance or other issues with contractors (builders) delivering projects and consultants managing projects. This should link to defined performance expectations within the framework and call-off contracts and should include a clear mechanism for escalating concerns both externally with contractors and internally to senior management. projects.</p>		
Schools Capital Programme	H	The Education Capital Team should develop a contract management process to ensure consultants are performing to the required standards, including achieving key deliverables in a timely manner and delivering a value for money service. This process	21/06/2024	The service has reported that a central log created. Milestones are now only being signed off once QS reports are received and saved in the Project Management Office folders. Independent checks of the reports are carried out by within the team Cost Control Managers.

		<p>should include key performance indicators which are formalised in consultant contracts and regularly reported, ideally with financial penalties for consultants who fail to deliver in line with expectations.</p> <p>As part of a robust contract management the Education Capital Team should only sign off milestones and make payments to contractors once Quantity Surveyor reports are available to provide assurance that the works are completed to the appropriate standards. These reports should be available to all officers to cross reference that all works have been completed before the release of payments to contractors.</p> <p>An independent check should be completed by management checking the presence and content of all Quantity Surveyor reports to ensure payments have only been made for completed activities and all stated activities have been completed before any milestone progression, this should be documented in a central log.</p>		<p>New consultant contracts will be called off from the central government PAGABO Professional Services Framework – as such KPIs cannot be embedded into call off contracts. The service will be liaising with other departments in the future to determine if a Council wide framework could be implemented in the future. In the meantime the service will develop its own consultancy contract management framework.</p> <p>Revised target date: 31 January 2025</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>July 2024 - 30 September 2024</li> </ul>
<b><i>High Recommendations overdue - under 3 months</i></b>				
Capital Project Management	M	<p>In line with the recommendation from the previous audit, regular (quarterly/half yearly) reporting on capital project delivery should be developed and reported to an appropriate officer group and on to Committee. The reporting should bring together key information including:</p> <ul style="list-style-type: none"> <li>All projects currently underway;</li> <li>Current baseline including risk and optimism bias; up to date forecast final cost;</li> <li>The extent to which the full budget envelope for the</li> </ul>	30/08/2024	<p>Internal Audit has liaised with the service who have confirmed that although this report has been developed it does not yet contain all elements required by the recommendation. The service confirmed this was due to some elements being removed from the first version of the report at the request of the previous Assistant Director to streamline the report. The service also confirmed that this report has not yet been shared with Committee.</p> <p>Internal Audit will liaise with the service and to discuss whether updates can be made to the report to fully meet</p>

		<p>project is currently funded; where funding has come from; the 'funding gap' where there is one and how it is proposed this will be closed;</p> <ul style="list-style-type: none"> <li>• The baseline timescale and current forecast timescale to completion;</li> <li>• Highlight information on major risks, current gateway, KPI performance etc.</li> </ul> <p>Such reports could be used to obtain Member approval where required for progression of projects (linked to implementation of Recommendation 1b) rather than bringing separate reports per project, with sections on key projects.</p>		<p>the requirements of the recommendation and can then be presented to Committee for confirmation that it provides sufficient information for monitoring purposes.</p>
<b><i>Medium Recommendations overdue - over 3 months</i></b>				
Business Continuity	M	<p>The Team to publish the following documents on Camweb:</p> <ul style="list-style-type: none"> <li>- Business Continuity Policy – The Team have said this is due for an update in 2024</li> <li>- Business Continuity Risk Assessment</li> <li>- Risk Assessment Guidance</li> <li>- Guidance for Managers: Business Continuity</li> </ul> <p>The team to review the version of the risk matrix in the template to consider climate/environment risks. Once published highlight all in Friday Focus</p>	31/05/2024	<p>Business Continuity Templates &amp; Guidance have been uploaded to Camweb. The Corporate Plan &amp; Policy is currently being reviewed.</p> <p>Revised target date: 31 October 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• July 2024 – 31 October 2024</li> </ul>
Climate Change and Environment Strategy	M	<p>Targets 1 “Understand and grow our natural capital account to benefit people and nature by 2025” and 4 “Improve our Biodiversity across Council estate by 2030” should be developed and refined based on the conclusions and evidence resulting from the</p>	30/04/2024	<p>Biodiversity and Trees/Woodland Strategies now scheduled to go to the Environment and Green Investment Committee on 16/01/25. Progress is underway to recruit the appropriate project management and natural capital assessment skills to develop suitable targets but work has been due to the wider restructure</p>

		<p>biodiversity audit. The targets should have a specific focus which is as measurable as possible. The evidence used to inform them should support the targets to be timely, relative to Cambridgeshire being net zero by 2045 and the Strategy's vision to mitigate the impacts of climate change.</p> <p>There should also be evidence to support that the targets are realistic in context of the County's local environment, and achievable with what annual progress is expected to meet the final target date.</p>		<p>of P&amp;S. It will be challenging to have appropriate individuals in post before March 2025.</p> <p>Revised target date: 01 April 2025</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>July 2024 – TBC</li> </ul>
Climate Change and Environment Strategy	M	<p>Whilst the Council aims to prevent survey-fatigue by requiring all staff to complete multiple surveys, instead the programme board can select a group of staff to represent a cross-section of staff across the Council (of different skills, work locations, working hours and times etc.). With their agreement to engage, an annual survey can be issued only to them, to follow their knowledge of Climate Change and Environment: whether they or their service have taken any adaptive or mitigating actions, how far they accept the Climate Change and Environment objectives and other areas of interest to the board. The evolution of the group's responses can represent the wider organisation's evolving attitudes, knowledge and behaviour overtime, for the programme board's insight. These selected staff would not be targeted specifically for other Climate Change and Environment engagements during the year, to fairly represent any other staff member in the Council. Overtime, Council Officers in this group may be replaced if they change roles or leave the Council to continue to fairly represent a cross section of CCC staff.</p>	01/06/2024	<p>Establishment of such a group is under discussion by the Climate Change &amp; Environment Workforce and Communications Workstream.</p> <p>Monitoring of the 3 climate learning offers available to staff in addition to monthly statistics on hits on the internal climate and nature hub continues and a refreshed communications plan incorporates strengthened performance measures. Uptake of the A refreshed communications plan incorporates</p> <p>A session at the internal Cambridgeshire Conversations has been arranged for early October to launch the Net Zero by Design Guidance and Sustainable Travel Guidance. We are exploring running an on-line poll during this session to repeat the questions asked at the April 24 session when the Corporate outcome was launched. Although the number attending and who attends will have changed, this will provide us with another indicator on how well this is embedding. Online poll scheduled for Cambridgeshire conversations session to provide feedback</p> <p>Revised target date: 31 October 2024</p>

				Revised target dates from previous reporting cycles: n/a
Climate Change and Environment Strategy	M	The Climate Change and Environment Board should define what constitutes the targets (Targets 2 consists of scope 1 and 2 emissions; Targets 3 scope 3 emissions; target 5 and 6; Target 1 consists of natural capital; Target 4 consists of Biodiversity; Target 7 consists if all Council Buildings and infrastructure). They should then evaluate the Actions in the Action Plan for the proportion of a target's planned outcomes that they impact. A target date must also be assigned to each action- even where they are "ongoing", a target date can at least be assigned to the point where the action should be adopted as Business as Usual within the Council. In light of their impact and target dates, the Actions should be contributing to annual ambitions of reduction/improvement. The completion of actions should move the Council towards the targets of the Strategy and secure their achievement.	01/07/2024	All actions in the CCES action plan that reduce carbon emissions have been included in the trajectory modelling undertaken in recommendation 1 This means their contribution to reaching the targets is estimated and included in the net zero pathways being developed.  The service is reporting this recommendation as implemented.  Internal Audit will liaise with the service to review evidence of implementation before confirming this recommendation can be closed.
Corporate KPIs	M	The Governance and Performance team should ensure the Performance Management Framework is reviewed and approved as priority. Specifically, this should include: <ul style="list-style-type: none"> <li>• Clearly defining the difference between 'strategic' KPIs and other KPIs.</li> <li>• Clarifying the relationship between the annual Business Planning process and the performance management framework, and particularly how the outcomes defined through each cycle of Business Planning will inform performance management and the setting of performance indicators.</li> <li>• Explicitly demonstrating the alignment between the Council's KPIs and its seven ambitions, including ensuring that there are sufficient KPIs in place relating to each ambition to provide a balanced view of</li> </ul>	28/05/2024	The Performance Management Framework will now be presented to S,R&P on 31st October for approval, once approved this will be communicated via Camweb to the wider organisation. The framework sets out the difference between KPIs and SKPIs as well as looking to provide committees with strategic indicators that monitors performance against the ambitions set out in the strategic framework. once approved this will be communicated via Camweb to the wider organisation. The framework sets out the difference between KPIs and SKPIs as well as looking to provide committees with strategic indicators that monitors performance against the ambitions set out in the strategic framework.  Revised target date 31/10/2024

	<p>performance against the ambitions, possibly via a balanced scorecard approach.</p> <ul style="list-style-type: none"> <li>• Including information on the relationship between performance management and risk management.</li> <li>• Increasing the emphasis on the importance of identifying and implementing actions to address under-performing indicators and outlining a clear process by which actions will be monitored and reported to ensure that they are implemented and effective in addressing underperformance.</li> <li>• Reflecting the role of the Audit &amp; Accounts Committee in providing independent scrutiny of performance management arrangements.</li> <li>• Introduction of regular sample checks on data accuracy and indicator calculation to be conducted by the Governance &amp; Performance team.</li> <li>• Considering whether the Framework should include information on effective performance management and reporting arrangements below the Committee level i.e. providing guidance to officers on establishing effective service-level performance reporting arrangements and linking this to officer performance management.</li> <li>• Appendix 1 – Roles and Responsibilities should be updated to include the responsibility of collating feedback on performance, and who is responsible for ensuring that remedial is undertaken; Internal Audit recommends this is completed at the Director level.</li> </ul> <p>The Performance Management Framework should be added to the Council’s Policy and Strategy Library to help ensure the completeness of the library.</p>		<p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• July 2024 – 30/09/2024</li> <li>• March 2024 – 30 April 2024</li> </ul>
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<p>DSG Safety Valve Review</p>	<p>M</p>	<p>Alongside recommendation 1, the Director of Education should write to all schools informing them of the new information system and requesting that they bring information for their school up to date regarding EHCPs within a month. This will ensure that data accuracy is restored quickly so planning for the programme can resume.</p> <p>Where this information is not provided within a month, Education should follow up with schools to ensure this information is obtained as soon as possible.</p>	<p>31/05/2024</p>	<p>Service Director Education initiated a call for action to galvanise urgent action to ensure our data is more accurate. Further context is provided in actions below regarding data reporting action plan and tracker, monitored by a task and finish group who report weekly progress to oversight monitoring group.</p> <p>The SAT performance officer and a dedicated SAT Data Senior Business Officer work together to identify data issues within the new system and resolve either via comms to staff or bespoke training to individuals/teams to prevent further errors/improve accuracy/recording. A comms to schools was sent regarding the new system and will be followed up by a further comms asking for them to ensure referrals/requests etc are responded to within timescales and work with the services to reduce high volume of incoming comms e.g. referrals, when school holidays are approaching i.e. end of academic year. The SAT workforce, particularly business support, follow up with schools if a case is approaching deadline and information is still required.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>July 2024 – 23/07/2024</li> </ul>
<p>DSG Safety Valve Review</p>	<p>M</p>	<p>An investigation should be carried out formally to establish whether EHCPs are being funded correctly (in line with legislation, government guidance or agreements) from both Health and Social care and/or Education. If changes in sources of contribution are required, then the outcomes of the investigation should be written up and reported to CLT.</p>	<p>31/05/2024</p>	<p>JASP has a new TOR that is being agreed. The name of JASP is due to change. All Health and Social Care funding is discussed and this panel.</p> <p>Revised target date: 31 December 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>July 2024 – TBC</li> </ul>

DSG Safety Valve Review	M	<p>An agreement should be developed between Cambridgeshire and other local authorities establishing that EHCP costs transferred to other councils will not be charged back. Without this in place, there is a risk that other local authorities may ask CCC to pay the costs for pupils attending special schools in other counties.</p> <p>If this is not agreed upon by other local authorities, the risk of having to repay these children’s EHCP costs needs to be taking into account within the project risk register. This risk could be mitigated by ensuring that places in Cambridgeshire special schools are allocated to Cambridgeshire pupils as far as possible.</p>	31/05/2024	<p>We will work with the Eastern Region to ensure CCC practice is in line with other LA’s</p> <p>Revised target date: 30 November 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>July 2024 – TBC</li> </ul>
DSG Safety Valve Review	M	<p>The Terms of Reference for the Transformation and Performance Board should be reviewed and updated to clearly state changes to members, updates to responsibilities, as well as include clear information on the relationship with the SEND Executive Board, expectations on reporting/communication between the two Boards, and how issues are to be escalated outside of the Board.</p> <p>It would also be beneficial to include the Governance Structure Chart and Officer Governance ToR as appendices to this document so it is all in one codified document.</p> <p>This updated Terms of Reference should then be presented to the Board for review and approval.</p>	31/05/2024	<p>As part of the Inclusive for All framework, a new governance structure is being developed and any reset/new boards/groups will have new or revised terms of reference in place to be reviewed at initial meetings</p> <p>Revised target date: 31 October 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>July 2024 – TBC</li> </ul>
DSG Safety Valve Review	M	<p>Meeting minutes should be kept for the SEND Transformation and Performance Board meetings to record the actions that have been decided on in each, what has been approved, and who is in attendance.</p>	31/05/2024	<p>Minutes were taken of the last 3 SEND Transformation Boards. The Board is currently pause pending new governance for the Inclusive for All Framework. Moving forward an administrator will be identified to ensure</p>



		This ensures that comprehensive evidence is retained of any actions taken or decisions approved by the Board, as well as who is responsible for undertaking said actions, which will reduce delays to the project as actions are more likely to be implemented on time.		minutes are taken and circulated for all meetings and actions followed up in a timely manner.  Revised target date: TBC  Revised target dates from previous reporting cycles: <ul style="list-style-type: none"> <li>July 2024 – TBC</li> </ul>
DSG Safety Valve Review	M	Once the action plan has been overhauled [see recommendation 3], a codified communications plan document should be produced including the following key sections:  <ul style="list-style-type: none"> <li>List of all internal and external stakeholders;</li> <li>The exact information that needs to be shared with each group (status reports, summary updates etc.);</li> <li>How this information will be communicated to each group (via Board meetings, online platforms, parents' evenings etc.);</li> <li>The frequency of these communications;</li> <li>Who is responsible for sending out communications, or ensuring they are sent on time.</li> </ul>	31/05/2024	A highlight report template will be developed for each Inclusion Workstream and the individual workstream SRO will be responsible for writing the report and tabling at Inclusion Programme Boards  Revised target date: TBC  Revised target dates from previous reporting cycles: <ul style="list-style-type: none"> <li>July 2024 – 31 August 2024</li> </ul>
DSG Safety Valve Review	M	A dedicated risk session should be set up with the Project Director, Project Manager and Senior Responsible Officers for each workstream at a minimum. This meeting should be held monthly to discuss risk to the project and progress towards mitigating these, including review of all actions against implementation dates and consideration of where escalation may be necessary.	31/05/2024	As part of the Inclusive for All framework, a risk / issues log will be developed for each of the 6 Inclusion workstreams and will be reviewed via escalation reporting to the Inclusion Transformation Board  Revised target date: TBC  Revised target dates from previous reporting cycles: <ul style="list-style-type: none"> <li>July 2024 – 31/08/2024</li> </ul>

		Once an officer has been given responsibility for each risk (see recommendation 8), they should carry out regular monitoring on the progress of mitigation plans and produce a brief report which can be distributed to senior officers at risk sessions. This will help senior officers see where actions are/are not working. Where risks are not being reduced, these should be escalated to the SEND executive Board or Corporate Leadership Team.		
DSG Safety Valve Review	H	<p>"The risk log should be updated with the most current risks and ordered based on priority. The mitigation plans should then be amended to include:</p> <ul style="list-style-type: none"> <li>• A clear plan for each risk stating exactly what action will be taken;</li> <li>• How this action will reduce the risk;</li> <li>• The responsible officer assigned to each risk;</li> <li>• A start date and deadline for each action. "</li> </ul>	31/05/2024	<p>As part of the Inclusive for All framework, a risk / issues log will be developed for each of the 6 Inclusion workstreams and will be reviewed via escalation reporting to the Inclusion Transformation Board</p> <p>Revised target date: TBC</p>
DSG Safety Valve Review	M	<p>Once the information system has been implemented [see recommendation 1], the status reports should be updated with detailed quantitative data as this will give more clarity as to how the project is progressing towards meeting the agreement. It will also allow the Board to see what actions are making more of an impact so these can be prioritised.</p> <p>Quantitative data should include:</p> <ul style="list-style-type: none"> <li>• Number/cost of EHCPs for current period vs previous period;</li> <li>• Net change in EHCP numbers;</li> </ul>	31/05/2024	<p>Once the implementation errors have been resolved by the developers fully reporting will be possible. Policy and Insight are working closely with the implementation team to ensure reports meet the standard as required in the audit recommendation. Once the data in action 1 has been completed this will follow on as part of the SV reset.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• July 2024 – 31 August 2024</li> </ul>

		<ul style="list-style-type: none"> <li>• Change in budget deficit;</li> <li>• Data showing the effect of actions on number of new EHCPs, ceased EHCPs etc.</li> </ul>		
DSG Safety Valve Review	M	<p>Although detailed reports are being provided to CLT, the arrangements for this reporting should be documented, including the requirements of reporting and the frequency.</p> <p>Alongside this, monitoring reports should be written to give an accurate depiction of the programme and progress towards achieving objectives. They should include:</p> <p>Detail of blockers/risks that project officers are struggling to deal with;</p> <p>Accurate quantitative data (once the new information system is implemented);</p> <p>Detail of the current highest priority actions and the progress of these.</p>	31/05/2024	<p>The DFE provides the monitoring report template but following the SV forecast resubmission in October 24 to the DFE, a conversation can be had with the DFE Programme Lead to enhance the monitoring report template and ensure this is tabled at Change Board/CLT before submission.</p> <p>All Transformation Programme progress reporting throughout the reset Inclusion Governance structure will be robust and clearly outline progress against condition agreements, risks and mitigations, KPIs, challenges etc.</p> <p>Revised target date: 30 October 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• July 2024 – TBC</li> </ul>
Interims & Agency Staff	M	<p>A contract document/more detailed placement confirmation document should be developed to clearly state the terms of an interim engagement that should be approved by both the Council and Opus. This should include: the full job description for placement: the period of the placement: terms between the council and Opus regarding remedial action that can be taken if the interim is not effectively delivering the role; and terms for termination of the placement. No placement should start without this contract being signed by the council and Opus.</p>	31/05/2024	<p>The service has confirmed that a new in place at OPUS contains the details of the assignment. The placement terms including arrangements for termination are standard and are contained in the terms of engagement which are seen by all parties. Consideration will be given as to whether this mitigates any risk sufficiently and discussions held with the Executive Director.</p> <p>Revised target date: 31 December 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• July 2024 – TBC</li> </ul>

LD Supplier Resilience	M	<p>Standardise improvement plan processes:</p> <p>a) Develop a standardised framework and documentation requirements for improvement plans for contracts, outlining specific SMART actions, timelines , and measurable targets to meet demands and continue their contracts .</p> <p>b) Implement a monitoring and reporting mechanism to track the progress of suppliers against their improvement plans, ensuring regular review and follow to assess their compliance and ability to meet demands. Ensure that there is a clear mechanism to escalate concerns if suppliers do not implement and evidence sufficient improvement in line with their agreed plans.</p>	01/06/2024	The service has reported this recommendation as implemented. Internal Audit are awaiting evidence for review and to confirmation of implementation.
S106 Funding	M	<p>Introduce KPIs suitable for the S106 team, for example one of these could be:</p> <p>Fund Collection Efficiency - Track the % of S106 funds successfully collected within the stipulated timeframe after triggers are reached or Timeliness of transfer of funds from the S106 holding account to the service accounts linked to associated capital projects.</p>	01/06/2024	<p>KPIs will be presented to the S106 &amp; CIL Board for final approval between Nov 2024 - Jan 2025 (date tbc at inaugural meeting on 30/09/2024).</p> <p>Revised target date: 31 January 2025</p>
S106 Funding	M	<p>The Council should conduct an evaluation of the TSF team’s staffing/system needs against an increased workload.</p> <p>This evaluation should consider a cost benefit analysis showing whether better trigger monitoring and fund allocation might increase revenue, offsetting new staffing costs.</p> <p>Implementing a resilience plan for staff absences and comparing staff levels with similar local councils, such as City/South District or Hunts, will provide further context.</p>	01/05/2024	<p>Business Case for new resource is being reviewed. Aiming to have additional resource in place by 31/12/2024.</p> <p>Revised target date: 31 December 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>July 2024 – 01/09/2024</li> </ul>

		A Business Case for this should be developed, given that effective monitoring of triggers may be expected to increase the timely receipt of s106 funds.		
Safe Employment	M	A new policy/guidance document focused on Safe Employment should be produced and communicated. This could bring together the existing separate DBS Policy and Safer Employment checklist, with further information on safe employment issues such as how to report safeguarding concerns via the whistleblowing process. Either as part of this policy, or separately, the Council should formally document its approach to requiring DBS checks on Councillors, in light of the recommendations in the 2023 Independent Review of the Disclosure and Barring Regime; and review and update the Volunteer Policy and checklist. Once the updated policy/ies have been approved, a communications campaign should be undertaken to raise awareness.	31/05/2024	A policy covering this and the recommendations at 27 and 28 will be put in draft to CLT in October by the Service Director for HR.  Revised target date : TBC  Revised target dates from previous reporting cycles: <ul style="list-style-type: none"> <li>July 2024 – 31 July 2024</li> </ul>
Safe Employment	M	The Disclosure and Barring Policy (or the new Safe Employment Policy, pending the decision on Recommendation 1) to be updated to include that if a safeguarding concern is raised regarding a current member of staff, the Service Director for HR or the Head of HR Advisory and Recruitment will formally review whether an updated DBS check should be sought and will authorise an additional check where appropriate.	01/06/2024	The service has reported that is now established in their practice but has yet to be documented in their policy.  Internal Audit will liaise with the service for a more detailed update  Revised target date: TBC
Safe Employment	M	As part of the refresh of safe employment policies at Recommendation 1, HR should liaise with the Adults and Children’s directorates to agree a corporate recommendation on the frequency of DBS re-checks, and to agree a consistent policy on renewing DBS checks for existing members of staff who are moving to new roles. This should be documented in policy	01/06/2024	The service has reported that research is underway. .  Revised target date: TBC  Revised target dates from previous reporting cycles: <ul style="list-style-type: none"> <li>July 2024 – 31 July 2024</li> </ul>

		and taken to CLT for approval (see Recommendation 1).		
FOI and SARS	M	The Information Governance Team should review all policies and procedures on both Camweb and the Council's external website.	31/07/2023	<p>Policies have been reviewed and in the process of scheduling in CCC IM board approval due to the volume</p> <p>Revised target date: 31 October 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• 30 June 2024</li> <li>• March 2024 - 30 April 2024</li> <li>• January 2024 - 31 March 2024</li> <li>• December 2023 - 28 February 2024</li> <li>• September 2023 - 16 January 2024</li> </ul>
Accounts Payable 22-23	M	The Business Systems Team should undertake an investigation, supported as required by AP, to establish why historic open AP transactions from prior periods and years remain open and determine whether these transactions can be cleared.	31/12/2023	<p>This is in progress and the open items have been shared. An initial meeting has been set up with MKCC for the 9 October and their data has been shared. Open items for CCC have been diarised with Finance for the end of October.</p> <p>Revised target date: 31 October 2024</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> <li>• 31 July 2024</li> <li>• March 2024 - TBC</li> <li>• January 2024 - TBC</li> </ul>
Accounts Payable 22-23	M	A review of suppliers in ERP should be undertaken to identify any instances where the same supplier is set up multiple times. Each case should be reviewed to establish if the existence of multiple supplier records in ERP Gold is appropriate and if not, it should be determined which supplier records should be deleted.	31/12/2023	<p>A refresh of the data has been performed and the data has been shared with the Lead Authority Board on the 2 October and further updates will be provided on a quarterly basis.</p> <p>There are processes in place to negate future duplicates but the clearance of these existing suppliers requires a review of each supplier to ensure there are no open orders.</p>

				<p>There are also Change requests in place to send alerts of a duplicate supplier in ERP, where we are awaiting a delivery date from our technical colleagues.</p> <p>These will also naturally reduce as part of the automated supplier closure process, where a supplier has not been used for 18 months.</p> <p>Revised target date: 31 October 2024</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> <li>• July 2024 - September 2024</li> <li>• March 2024 - TBC</li> <li>• January 2024 – 31 March 2024</li> </ul>
Accounts Payable 22-23	M	A review of suppliers in ERP should be undertaken to identify any instances where the supplier record on ERP Gold is set up for both commercial and non-commercial payments. Each case should be reviewed to establish if the existence as both payment types is appropriate and if not, if should be determined which payment type should be disabled.	31/12/2023	<p>Data is being baselined and an update will be provided to the Lead Authority Board on a quarterly basis from September.</p> <p>Revised target date: 31 October 2024</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> <li>• July 2024 - September 2024</li> <li>• March 2024 - TBC</li> <li>• January 2024 – 31 March 2024</li> </ul>
Incident & Problem Management 22-23	M	<p>Problem management procedures should be amended to incorporate the following:</p> <p>a) The ICT Service should consider how Hornbill can be utilised in the problem management process. Once established the documented procedures should be amended to give clarity and guidance on the use of Hornbill for problem management.</p> <p>If it is decided Hornbill will not be utilised a rationale should be recorded as a note in the procedures.</p>	31/12/2023	<p>The project to decouple and upgrade Hornbill has been initiated. The project is part of the decouple from PCC. The target date to complete the decouple and changes to the system will be November 2024. Changes cannot be made to the current system as it is a shared and is in the process of being split.</p> <p>Revised target date: 30 November 2024</p>

		<p>b) The service should add tables to the guidance listing the priority systems and sites for problem management and resolution. This would bring the guidance into line with incident management and provide consistency in information for officers.</p> <p>c) Procedures should be amended to provide clear criteria for identifying when a problem should be recognised and classified as a major problem. This should be considered in conjunction with recommendation 3 in this report to ensure priority systems and sites are factored into the criteria for major problems.</p> <p>d) Procedures should be amended to confirm the complete process required to be undertaken in relation to major problems.</p> <p>e) Procedures should be amended to include a problem communication / notification process. Notifications to end users should include a description on how resolution should impact service users, steps being taken to resolve the problem and the estimated time required to resolve.</p>		<p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• March 2024: TBC</li> <li>• January 2024 - TBC</li> </ul>
Incident & Problem Management 22-23	M	<p>A more detailed major incident response plan should be developed and incorporated into procedures. This should include a more detailed system and site prioritisation matrix that should either:</p> <ul style="list-style-type: none"> <li>• Rank systems and sites in priority order</li> <li>• Have a clear process for determining and agreeing the key priority should more than on critical system or site be impacted at the same time</li> </ul>	31/12/2023	<p>The project to decouple and upgrade Hornbill has been initiated. The project is part of the decouple from PCC. The target date to complete the decouple and changes to the system will be November 2024. Changes cannot be made to the current system as it is a shared and is in the process of being split.</p> <p>Revised target date: 30 November 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• March 2024: TBC</li> <li>• January 2024 - TBC</li> </ul>



Key Policies and Procedures	M	A regular formal communication plan based around the policy framework should be produced to ensure that all 'key' policies are communicated to staff at least once annually via the normal internal comms channels.	31/12/2023	<p>The revised mid-week staff newsletter was launched on 7 August 2024. This awareness campaign for policies and procedures is scheduled to take place before 31 October 2024.</p> <p>Revised target date: 31 October 2024</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> <li>• July 2024 - 30 August 2024</li> <li>• March 2024 – 30 June 2024</li> <li>• January 2024 - TBC</li> </ul>
Incident & Problem Management 22-23	M	<p>New classification should be introduced in Hornbill that allow for incidents to be clearly identified and reported on. This could be achieved through the introduction of a mandatory field to classify and case as either a service request or incident.</p> <p>Reporting on actual incidents and their resolution should be introduced and provided to the Service Director and Executive Director.</p> <p>Once a base line has been established KPIs for incident resolution should be established.</p>	31/03/2024	<p>The project to decouple and upgrade Hornbill has been initiated. The project is part of the decouple from PCC. The target date to complete the decouple and changes to the system will be November 2024. Changes cannot be made to the current system as it is a shared and is in the process of being split.</p> <p>Revised target date: 30 November 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• March 2024: TBC</li> <li>• January 2024 - TBC</li> </ul>
Incident & Problem Management 22-23	M	<p>SMART KPIs and Critical Success Factors for Problem Management should be developed and included in procedures.</p> <p>Once established, performance monitoring reporting should be introduced. This should include reporting on ongoing/unresolved problems.</p>	31/03/2024	<p>The project to decouple and upgrade Hornbill has been initiated. The project is part of the decouple from PCC. The target date to complete the decouple and changes to the system will be November 2024. Changes cannot be made to the current system as it is a shared and is in the process of being split.</p> <p>Revised target date: 30 November 2024</p> <p>Revised target dates from previous reporting cycles:</p>

				<ul style="list-style-type: none"> <li>• March 2024: TBC</li> <li>• January 2024 - TBC</li> </ul>
Case 125 - Guided Busway Procurement	M	<p>The Executive Director of Place &amp; Sustainability should conduct a review of record keeping in relation to the Busway and ensure that there is a clear filing structure in place which enables officers to find all key information and records in relation to:</p> <ul style="list-style-type: none"> <li>• All procurements conducted in relation to the busway construction, dispute, remedial works, and HSE investigation; and critical contract management documentation such as performance reporting from contractors, contract extensions or variations, disputes etc.</li> <li>• All critical decision points in relation to the busway construction, dispute, remedial works and HSE investigation, including reporting to both Committee and CLT and any decisions taken under the powers of the Executive Director or the Busway Dispute Resolution Group.</li> <li>• Ensuring that clear and appropriate retention schedules are in place for information held in relation to the above two points (with support from the Information Governance service if required).</li> </ul> <p>The Executive Director of Place &amp; Sustainability should consider broadening the remit of this review across the entire Directorate to provide assurance that critical decisions and procurements undertaken within the service can be evidenced when needed.</p>	31/03/2024	<p>The service has confirmed that this is being done as part of a service-wide filing exercise and is not yet complete. They expect this to be completed by the end of November.</p> <p>Revised target date: 30 November 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• July 2024 – TBC</li> </ul>
Case 127 - Supported Living	M	<p>Overarching, detailed, updated guidance on petty cash, service user cash and imprest bank accounts should be implemented and made available on CAMWEB. This should cover:</p>	28/02/2024	<p>Detailed guidance has been drafted. This needs technical accounting input for review, which is subject to capacity constraint due to prioritisation of external audits of our accounts</p>

	<p>a) controls around authorisation/separation of duties regarding petty cash and service user cash expenditure;</p> <p>b) records;</p> <p>c) retention of receipts;</p> <p>d) storage of cash;</p> <p>e) reconciliations of petty cash, service user cash, and imprest bank account reconciliations;</p> <p>f) the imprest bank account claim process;</p> <p>g) returns/information to be provided to Finance and/or Accounts Payable.</p> <p>2b (Advisory) Consideration should be given to require</p> <ul style="list-style-type: none"> <li>• cash taken;</li> <li>• expenditure;</li> <li>• cash returned; and</li> <li>• the rolling cash balance</li> </ul> <p>to be recorded in the petty cash book and service user cash records as part of updated procedures .</p> <p>Corporate procedures as recommended through this report should give clear detail on what journals, if any, should be undertaken in relation to service user loans.</p> <p>Once corporate procedures have been developed and implemented, the Operational Lead Officer should ensure that a finance officer reviews the journals noted above to determine if any corrective action is required.</p> <p>Corporate procedures as recommended through this report should give clear detail on exactly how imprest claims to top up the imprest bank account should be undertaken. This should include the account codes to</p>		<p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> <li>• July 2024 - TBC</li> <li>• March 2024 – TBC</li> </ul>
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		<p>be used in the process.</p> <p>Once corporate procedures have been developed and implemented, the Operational Lead Officer should ensure that a finance officer reviews the imprest claims to determine what corrective action is required and ensure it is undertaken.</p>		
Local transport Capital Block Funding (grant)	M	<p>A time recording system should be implemented across Place and Sustainability to ensure any Service, Team or Officer time that is charged to project or other work is accurately recorded to reflect actual time and costs associated with delivery.</p> <p>Such a system could be:</p> <ul style="list-style-type: none"> <li>• an extension of the timesheet process currently used by some teams</li> <li>• free software available online; or</li> <li>• software that is either procured or built internally that is located on Council servers.</li> </ul> <p>The system should be able to:</p> <ul style="list-style-type: none"> <li>• Apply different staff rates, including overheads and risk percentages, for each project.</li> <li>• Calculate staff costs for each project based on the applied rates.</li> <li>• Interface with/upload data to ERP Gold to provide an efficient way of updating project ledgers with staff costs. Internal Audit recommends that whatever time recording system is chosen is used consistently across the board to ensure the most efficiency.</li> </ul>	31/03/2024	<p>The Service has confirmed that the implementation of a timesheet system is a corporate issue and has been transferred to Corporate IT.</p> <p>Revised target date: 31 March 2025</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> <li>• July 2024 - TBC</li> <li>• March 2024 - TBC</li> </ul>
Multi Agency Safeguarding Hub	M	<p>Regular training and policy reinforcement for staff, combined with a monitoring system to track compliance with response times is critical to prevent future occurrences of delays.</p>	30/05/2024	<p>The service has confirmed that multi-agency working group has been developed, and an agreement reached to identify strategy meetings as (Urgent &amp; Non-Urgent) Urgent (On the day) Non-Urgent within 72hrs to allow the police to prioritise. Data from each month is being</p>

				<p>collated to ascertain the percentages of urgent and non-urgent meeting the agreed timescales.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>July 2024 – TBC</li> </ul>
<b><i>Medium Recommendations overdue - under 3 months</i></b>				
case 126 Transport Backlog	M	The service should dedicate resources to work with the Procurement and Commercial Team to look at their processes and approach and aim to e.g. explore whole school contracting etc.	01/08/2024	<p>This is being explored as part of the Transport Transformation project during 2024. It will be applicable for some provisions. Only two responses received from the soft market survey.</p> <p>the service is looking at 2026 for this rather than 2025. It is important that they have the engagement from suppliers. Agreed to extend the survey for another two weeks and to prompt suppliers via comms. Regular workstream mtgs planned.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles: n/a</p>
Procurement Governance	H	Completion target for procurement training be agreed by the PGB, and actions be developed to improve training uptake by Council staff.	30/09/2024	<p>Reminders are being targeted at CMs with over £1m of contracts. All but 4 have now completed that training. This issue will be discussed at Procurement Governance Board on October 17th, and revised target date will be updated post discussion.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles: n/a</p>

Procurement Governance	H	Contingency arrangements in the event of failure by the key suppliers be formalised and assurance provided to the PGB.	30/09/2024	The arrangements will go to PGB when it meets in October.  Revised target date: 31 October 2024  Revised target dates from previous reporting cycles: n/a
S106 Funding	H	Develop a process for regular tracking and monitoring for S106 allocations and expenditure. This could be evidenced through statements of cost.	01/07/2024	Findings and proposals to be reviewed/approved by the S106 & CIL Board for final approval approx. Nov 2024.  Revised target date: 31 December 2024  Revised target dates from previous reporting cycles: n/a
S106 Funding	M	Develop comprehensive, up-to-date training and guidance policy/ procedure for the S106 process. Documentation should include roles and responsibilities as well as processes to be followed, in addition including clear documentation of procedures and background information for legislative changes and where updates are saved and available for review.  The policy should also include a standardised communication protocol and established clear processes between teams related to the management of S106 agreements, from planning through to completion. For example, introduction of regular meetings between the Planning department, Pathfinder legal and TSF for data sharing.	01/09/2024	Programmed for first draft by end of October.  Revised target date: 31 October 2024  Revised target dates from previous reporting cycles: n/a
Waivers and Direct Awards	M	When reporting performance against KPI 169, the Procurement Team should report a raw figure, which continues to report how many waivers were requested with 5 days or fewer notice. Alongside this	30/09/2024	The service has reported that this reporting will now take place from the next reporting period onwards

		<p>figure, they should also report an adjusted figure where they remove the circumstances of genuine urgency or where Procurement has been closely involved to ensure compliance with Contract Procedure Rules, to more directly reflect where requests have not been made with as much notice as possible.</p> <p>When KPI 169 is adjusted, all discounted short notice waiver request numbers should be recorded and reported with a brief explanation as to why that waiver has been omitted from the adjusted figure. this will serve to deter challenge of the figures and provide assurance over the adjusted figure.</p>		<p>Internal Audit will liaise with the service to review evidence and confirm closure.</p> <p>Revised target dates from previous reporting cycles: n/a</p>
Schools Capital Programme	M	<p>The Education Capital Team should aim to meet at least quarterly to discuss and review completed projects. Post implementation reviews should be reviewed to identify lessons learned, any thematic issues and determine any new processes/amendments to processes that could lead to improved efficiency and effectiveness. The template for Post Implementation Reviews should be reviewed and reviews should cover:</p> <ul style="list-style-type: none"> <li>• Compliance with budgetary requirements</li> <li>• Use of contingencies</li> <li>• Evaluation of contractor performance</li> <li>• Evaluation of timescales</li> <li>• Remedial actions taken</li> <li>• Identifying SMART actions to be implemented within the team to improve future projects</li> </ul> <p>In line with Recommendation 9 all post implementation reviews and quarterly reviews should be retained in the central repository.</p>	30/09/2024	<p>The service has reported that post implementation reviews have been implemented but that only two have been completed to date in line with project end dates. These need to be further developed to include all elements of the audit recommendation. Internal Audit is liaising with the service.</p> <p>Revised target date:31 December 2024</p> <p>Revised target dates from previous reporting cycles: n/a</p>

Schools Capital Programme	M	<p>The Capital Projects Team in Place and Sustainability (and other teams managing projects across the Council) use POWA software to track project milestones, progress projects through gateway reviews and approvals, manage project documentation and generate costed risk registers. This should be implemented for school capital projects. The Education Capital Team should liaise with Place and Sustainability for support in facilitating the implementation of this for school capital projects.</p> <p>Additionally the Place &amp; Sustainability capital projects team have recently purchased contract management software, which is specifically focused on effective management of NEC contracts. The Education Capital Programme team should liaise with colleagues in Place &amp; Sustainability and explore the possibility of implementing this software to support the effective management of schools capital projects.</p> <p>The decisions on specific project management software should be undertaken in line with recommendation 5 regarding future use of consultants.</p>	30/09/2024	<p>The Service has reported that they are currently strengthening their project management processes using Excel and Teams applications. Once the process improvements have been fully developed the service will explore moving the process into POWA - they have however reported that there will be a cost implication for this.</p> <p>Revised target date: 31 December 2024.</p> <p>Revised target dates from previous reporting cycles: n/a</p>
Schools Capital Programme	M	<p>The Education Capital team should utilise the use of ERP gold and Unit 4 – Excellerator for capital monitoring when the current development has been integrated. The Education capital team should liaise with the development team for ERP gold regarding capital monitoring. The team should discuss the desired functions and usability required. Once implemented the Education Capital team should transfer over to this form of Capital Monitoring. In order to provide more efficient and robust form of capital monitoring rather than off-system excel spreadsheets.</p>	30/09/2024	<p>The Service has reported that they have explored using the ERP gold and Unit 4 Excellerator for capital monitoring and have determined that it would not deliver an efficient solution as it would mean the service having cost monitoring information in one system and non-finance monitoring elements in a separate system.</p> <p>The service is in the process of developing a PMO system to include finance and performance monitoring data in one place.</p> <p>Revised target date: 31 December 2024</p>



		<p>The ERP capital monitoring functionality has been implemented in Place and Sustainability. The Education capital Team could liaise with Place and Sustainability for support in facilitating the implementation of this for school capital projects.</p>		<p>Revised target dates from previous reporting cycles: n/a</p>
<p>interims &amp; Agency Staff</p>	<p>M</p>	<p>A central database should be developed to include all interim engagements currently in place with the Council, and a process of quality assurance and compliance checking should be introduced to identify non-compliance with the Agency Worker &amp; Interims Policy.</p> <p>The database should include a record of all documentation required by the policy for each interim and should include a record of all documentation required by the council's Contract Procedure Rules for any interim not engaged via Opus. Information should include the ERP number for the vacant post; the salary ceiling for the vacant post; confirmation that a job description and person specification is in place for the role; the rate currently being paid for the interim and the variance to the salary for the post. These files/central record should be retained by HR and quality assurance spot checks should be undertaken to confirm relevant documents and approvals are in place, to confirm compliance/identify non-compliance and take remedial action.</p> <p>Regular checks should then be undertaken to confirm compliance with the policy and to identify and challenge long-term and high-cost engagements. This process could utilise ERP reporting, combined with the records in the central database.</p>	<p>31/07/2024</p>	<p>The service has reported that funding is not available for a post to deliver this work and there is no capacity within the team to pick the additional work up at this point in time. Further work will be done to produce a business case to consider whether the risk identified is acceptable or whether additional financial resource should be found to address the risk in the way the audit recommendation suggests.</p> <p>Revised target date 28 February 2025</p> <p>Revised target dates from previous reporting cycles: n/a</p>

		<p>A check of every interim should be undertaken to confirm the interim is covering a vacant post in ERP and that the Workforce Expenditure Control Panel has approved the engagement. This should be recorded on the master record. Any instances of non-compliance should be reported to the panel, and the panel should receive reporting on engagements for scrutiny and challenge (see also Recommendation 3).</p> <p>As part of recommendation 2 above, centralised spot checks should be undertaken on interims to ensure that a declaration of interests is in place. Any instances of non-compliance should be reported to the Workforce Expenditure Control Panel.</p> <p>In conjunction with recommendation 2, checks should be undertaken to ensure that any interim appointment not through Opus has complied with the Council’s Contract Procedure Rules. Any instances of non-compliance should be reported to the Workforce Expenditure Control Panel and the Head of Procurement relevant Executive Director, Head of HR and Head of Procurement.</p>		
interims & Agency Staff	M	<p>Reporting on interim expenditure should be strengthened with the inclusion of additional information to provide greater insight on the Council’s use of interims, and to provide increased opportunity for scrutiny and challenge. In particular, it is suggested that reporting should include:</p> <ul style="list-style-type: none"> <li>• Total cost and number of interims in each directorate.</li> <li>• Total cost and number of interims in each service.</li> <li>• The highest cost individual interim cases.</li> <li>• Details of any interim appointment in excess of 20 weeks.</li> <li>• Details of any interim appointment that has been</li> </ul>	31/07/2024	<p>The service has confirmed that since July 2024 additional information requested is now contained in the quarterly report to Audit and Accounts Committee. Future versions of this report will be shared with CLT for information in advance of being presented at Committee</p> <p>The ability to fully implement all elements of the recommended reporting is reliant on the additional resource as above.</p> <p>Revised target date: 28 February 2024</p> <p>Revised target dates from previous reporting cycles: n/a</p>

		<p>subject to multiple extensions.</p> <ul style="list-style-type: none"> <li>• Details of any interim appointment where the cost of the placement is more than 20% above the cost of the substantive post.</li> <li>• Any interim not provided by Opus People Solutions.</li> </ul> <p>Reporting should be to the Workforce Expenditure Control Panel, CLT, and Audit and Accounts Committee for scrutiny and challenge. As reporting to Committee is public necessary redaction should be carried out to ensure any personal or commercially sensitive information is not unlawfully disclosed.</p> <p>In conjunction with recommendation 1, reporting should also be strengthened to include performance against agreed Service Level Agreements and KPIs to ensure the Council is able to effectively measure whether Opus People Solutions are providing an effective value for money service. (This recommendation should be considered in conjunction with recommendation 2 above).</p> <p>A paper should be presented to the Workforce Expenditure Control Panel detailing the Locum Social worker placement, the costs and a cost comparison to equivalent permanent staff members, and the reasons for non-compliance, and why this engagement. Options should for how they will bring practices in line with the Council’s policies in practice, including immediate termination of the placement.</p>		
interims & Agency Staff	M	<p>HR should liaise with Opus to ensure that Opus:</p> <ul style="list-style-type: none"> <li>• Provide a copy of the right to work in the UK evidence as standard for all placements; and</li> <li>• Provide written confirmation that pre- engagement checks have been completed to recruiting managers and HR. This should then be</li> </ul>	31/07/2024	Opus have recently introduced a new system that enables hiring managers to source and manage their assignments more effectively. The system holds all right to work and pre-employment checks and this is all accessible to the hiring manager. There is also access to the full system for the HR Business Partner team. The

		<p>retained on the central data base (see recommendation 2).</p> <p>No interim should start in a placement until the above has been provided. Any non-compliance should be reported to the Workforce Expenditure Control Panel.</p>		<p>Opus system places a 'hard stop' on any assignments being activated until all compliance including pre-employment checks and right to work documentation have been checked and uploaded to the system. Internal Audit will liaise with the service to establish the exact process in place.</p> <p>Internal Audit will liaise with the service to arrange access to the system and assess whether this recommendation can be closed</p> <p>Revised target dates from previous reporting cycles: n/a</p>
interims & Agency Staff	M	<p>Any request submitted to the Workforce Expenditure Control Panel that does not contain a valid ERP Gold position number should be rejected.</p> <p>A verification process should be completed by HR to confirm to the panel that a check has been successfully completed to verify that the position number is both correct and vacant.</p> <p>HR should inform Opus in writing that Opus should only source an interim when an ERP position number for the post is provided. Any request that does not contain an ERP reference number should be referred back to the requesting manager.</p> <p>As part of the Workforce Expenditure Control Panel process, any request made to the panel should be subject to a check to confirm the requester is a permanent member of Council staff. This could take the form of requests being reviewed in advance by HR who could then confirm to the Panel that the request is from an Officer of the Council.</p>	31/07/2024	<p>The new system introduced by Opus now requires an ERP number and also required a Workforce Expenditure Control Panel approval code. Both of these requirements are 'hard stop' items i.e. the assignment cannot proceed through the system without it. Internal Audit will liaise with the service to review evidence before confirming implementation.</p> <p>Internal Audit will liaise with the service to arrange access to the system and assess whether this recommendation can be closed</p> <p>Revised target dates from previous reporting cycles: n/a</p>





## Corporate Risk Register

To: Audit and Accounts Committee

Meeting Date: 31st October 2024

From: Chief Executive

Electoral division(s): All

Key decision: No

Forward Plan ref: Not applicable

Executive Summary: Good risk management - including the identification of risks and triggers as well development of mitigating actions - should inform decision making and areas for improvement; lead to better overall management of the Council's business, and protect the Council's assets, workforce, finances and services.

Recommendation: The Committee is recommended to note the Corporate Risk Register.

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# 1. Creating a greener, fairer and more caring Cambridgeshire

1.1 Risk Management is the process by which the Council understands and proactively considers the principal uncertainties and overall risks facing the organisation. The objective is to ensure that risks which might impact upon the Council achieving its plans are identified and managed on a timely basis and in a proportionate manner. As such, effective risk management contributes to the achievement of all seven of the Council's ambitions.

## 2. Background

2.1 The Accounts and Audit (England) Regulations 2015 require the authority to have a sound system of internal control, which includes effective arrangements for the management of risk.

2.2 Under the Council's constitution, the Strategy, Resources and Performance Committee (S,R &P Committee) is responsible for the development and oversight of the Council's risk management and strategy. The Audit and Accounts Committee also has important functions in relation to risk, including considering the effectiveness of the risk management arrangements and associated control environment and to seek assurances that appropriate action is being taken in response to risk.

2.3 Risk is inherent in our delivery of high-quality public services. The volatility, complexity and ambiguity of the Council's operating environment continues to increase, and taxpayers rightly expect transparency and accountability from the Council in managing the impacts of risk. We are committed to managing risk so that we enhance strategic planning and prioritisation and achieve our objectives with agility. The benefits of risk management include:

- Taking timely and proportionate action to prevent risks occurring or to manage effectively
- Development and delivery of robust and effective action plans and enhancements to the governance of the organisation
- Ensuring that decision makers are fully aware of any key risk issues associated with proposals being considered at the point of decision making
- Demonstrating openness and accountability

2.4 The risk management approach adopted by the Council is based on identifying, assessing, managing and monitoring risks at all levels across the Council. Risk registers operate at three tiers across the organisation: (a) service/project specific, (b) directorate, and (c) corporate. This report provides an update on the Council's Corporate Risk Register.

## 2. Corporate Risk Register Updates

2.1 The full updated Corporate Risk Register can be found at Appendix 1 to this report. On the risk matrices, "RA" denotes the Council's maximum risk appetite of 15, which is a set maximum appetite for all risks. Where risk owners have identified a target risk below this risk appetite level, this is denoted with a "T".



## 2.2 Corporate Risk Register Overview

2.2.1 The following table gives an overview of the current status of the risks on the corporate risk register, including information on the current risk scoring compared to the scores at the previous report to Committee, and the direction of travel for each risk. Please note that as discussed at the July meeting of Strategy, Resources and Performance Committee, the direction of travel for each risk is now shown as a RAG rating: red indicating that the risk has increased; amber indicating no change; and green indicating that the risk has decreased.

*Table 1: Corporate Risk Register Overview, October 2024*

Risk	Residual Risk Score Mar 24	Residual Risk Score June 24	Residual Risk Score Oct 24	Direction of Travel (RAG)	Last Review
1. Risk that the Council's arrangements for safeguarding vulnerable adults fail.	15	15	15	→	24/09/24
2. Risk of failure of the Council's arrangements to safeguard vulnerable children and young people.	15	15	15	→ (static)	12/09/24
3. Risk that the Council does not have enough budget to deliver agreed short and medium term corporate objectives.	12	12	16	↑ (worsening)	08/10/24
4. Risk that a serious incident occurs, preventing services from operating and /or requiring a major/critical incident response.	12	12	12	→ (static)	11/09/24
5. Risk of serious failure of corporate governance.	10	10	10	→ (static)	12/09/24
6. Risk that the Council's workforce is not able to meet business need.	15	15	15	→ (static)	17/10/24
7. Risk of failure to deliver key Council services.	10	10	10	→ (static)	13/09/24
8. Risk that the Council is a victim of cyber crime.	15	15	15	→ (static)	11/09/24
9. Risk that the Council fails to comply with Information Governance legislation and industry standards	12	12	12	→ (static)	06/09/24

10. Risk of failure of key contracts.	12	12	12	→ (static)	11/09/24
11. Risk of failure of collaborative working.	12	12	12	→ (static)	11/09/24
12. Risk that Cambridgeshire County Council is not adequately prepared for the risks of the changing climate.	16	16	16	→ (static)	10/09/24

2.2.2 For this reporting cycle, the residual risk score for Risk 3 (“Risk that the Council does not have enough budget to deliver agreed short and medium term corporate objectives”) has increased from a score of 12 in June to a score of 16 in October. The Executive Director of Finance and Resources has confirmed that this is due to the continued increase in the Dedicated Schools Grant (DSG) High Needs deficit.

2.2.3 Whilst the Council is in the Department for Education (DfE) Safety Valve programme, the ongoing increase in Education, Health and Care Plans (EHCPs) has not seen the in-year deficit reduce as forecast. The accounting treatment of this deficit nationally has been subject to a statutory override for a number of years. This allows local authorities to hold DSG deficits in a separate, unusable reserve, and means that the deficit is not counted against the local authority’s usable reserves and does not affect the authority’s financial sustainability assessments.

2.2.4 Currently, this statutory override is due to lift on the 1st April 2026 and there has been no decision to extend. If this override is lifted and the deficit increases, the Council could face a draw on revenue balances in excess of its reserves. The Council is therefore reviewing its actions to assess further action to reduce the deficit and lobbying Government for clarity on the override position.

### 2.3 New Risks / Risks De-Escalated from the Corporate Risk Register:

2.3.1 There have been no new risks added to the Corporate Risk Register since the previous report in July 2024, and no risks have been de-escalated from the corporate risk register.

2.3.2 Since the previous report, risk 5, “failure of corporate governance” has been re-named “serious failure of corporate governance”, to reflect the focus is on aspects of the risk which have the potential for a significant impact on the organisation.

### 2.4 Key Actions Implemented:

2.4.1 A number of actions incorporated in the Action Plans for the Corporate Risk Register have been closed since the previous report in June 2024. In particular, the following key actions have been marked as complete by Corporate Risk Owners:

- The Council has adopted the Local Government Association’s (LGA) model code of conduct for Members, as recommended.

The Land and Property Strategy was approved by the Committee in March 2024, addressing Climate and nature challenges. Future refreshes will continue to reflect

these considerations.

### 3. Other Risk Management Updates

#### 3.1 Corporate Leadership Team (CLT) Risk & Assurance Meeting:

3.1.1 A meeting of the CLT Risk & Assurance group took place on 17th September. The meeting included an update from the Policy and Strategy team on work to review and risk-assess the Council's corporate partnerships to inform the recording of Risk 11 on the Corporate Risk Register (the risk of "Failure of Collaborative Working"). The following key updates are brought to the attention of the Committee:

##### i. *Risk Registers Review*

3.1.2 The meeting included a review of the Corporate Risk Register as well as all risks with a residual risk score of "15" or higher from Directorate Risk Registers. In particular discussions highlighted questions around how health and safety risks are recorded both at corporate and directorate risk register level and a range of actions to manage health and safety risk to be captured on risk registers. It was agreed that this would include some assurance testing across the Council to verify that risk assessments are in place for all the areas where this would be expected. It was also agreed that an item on health and safety risk would be included on the agenda for the next Leadership Team meeting.

3.1.3 Discussions also covered some risks around facilities management and property compliance. While the new Property database and the implementation of the corporate landlord model will assist in addressing these risks, there are some legacy issues relating to property budgets and the cost of maintenance, as well as some services still undertaking their own lettings of property or equipment. These risks are held on the Directorate Risk Register and a review is considering the extent to which they should be reflected in the Corporate Risk Register.

##### ii. *Other Key Decisions*

3.1.4 The CLT Risk Group also agreed a series of updated Risk Appetite Statements for inclusion in the Risk Management Toolkit which is provided to officers. These statements provide officers managing risk with a guide to the Council's appetite for risk across different types of activities (such as commercial and contracts, cyber security, environment and climate etc.) and set out the optimal risk position (i.e. the level of risk with which the organisation aims to operate) in each of Cambridgeshire's areas of principal risk. The Toolkit will now be updated to reflect this decision and the updated Appetite Statements will be shared with the Corporate Risk Group and more widely on Camweb.

3.1.5 The CLT Risk and Assurance Group also reviewed an options appraisal that had been prepared regarding risk management systems. The Council has been given notice on the risk management system it currently uses, which is shared with Milton Keynes, and a review of alternative systems was undertaken taking into account key considerations around cost, functionality, implementation time, and commitment length. In the short term it was agreed that commissioning a stand-alone instance of the current system was the preferred system as it was the most cost-effective option which would create minimal disruption, but would also give greater flexibility to change systems in future if desired.

Alongside implementing this proposal in the short term, the Council will continue to review other options for delivery, including the possibility of using a third-party developer to create a bespoke version of the POWA system (already used within the Council for project management) with the capability to record the Council's corporate and directorate risk registers.

### 3.2 Risk Strategy Implementation Update:

3.2.1 The Internal Audit & Risk Management team is progressing the actions from the updated Corporate Risk Strategy shared with Committee in July 2024. Key action updates since our last update in July include:

- *Action: Internal Audit & Risk Management will develop a risk management eLearning module that can be made available to all staff. This will particularly include guidance on how to escalate risks between different management levels/risk registers. Once this is completed, it will be publicised internally via the intranet and to targeted staff including budget managers."*

The training has been developed in draft and is currently with the Learning and Development team to create the eLearning module.

- *Action: "Appoint to new Corporate Risk Manager role in 2024/5 to develop greater capacity and resilience in corporate risk management support."*

An applicant has accepted the post of Corporate Risk Manager and pre-employment checks are currently ongoing.

## 4. Significant Implications

### 4.1 Finance Implications

Not applicable.

### 4.2 Legal Implications

Not applicable.

### 4.3 Risk Implications

This report and Appendix 1 showing the updated current Corporate Risk Register provide information on the key corporate risk areas currently identified by Cambridgeshire County Council and how these are being managed.

### 4.4 Equality and Diversity Implications

Not applicable.

## 5. Source Documents

5.1 Corporate Risk Register – Appendix 1

5.2 [Cambridgeshire County Council Risk Strategy 2023 – 6](#)



# Cambridgeshire County Council CRR

17/10/2024

<b>Risk</b>		<b>01. ASC - There are reputational and legal impacts when the Council's arrangements for Safeguarding Adults with Care and Support needs fail.</b>								
<b>Likelihood</b>	5									
	4									
	3					X/RA				
	2									
	1									
		1	2	3	4	5				
<b>Consequence</b>										
<b>Risk Owners</b>		Patrick Warren-Higgs		<b>Current Score</b> 15		<b>Last Review</b> 24/09/2024				
				<b>Risk Appetite</b> 15		<b>Next Review</b> 06/01/2025				
				<b>Previous Score</b> 15						
<b>Triggers</b>		<p>1. Inability to recruit, train and retain the level of skills required across the workforce to support safeguarding activity.</p> <p>2. Governance arrangements for safeguarding are not robust or fail.</p> <p>3. There is non-compliance within safeguarding practice guidance or processes.</p> <p>4. Assurance measures fail or are not robust.</p> <p>6. Internal organisational change impacts system safety.</p> <p>7. External system/regulatory changes impact system safety.</p> <p>8. Major incident results in spike in demand for services and/or inability to access Council systems, records, or buildings.</p> <p>9. Commissioned Services fail placing increased demand on the system and safety is compromised</p>			<b>Likelihood Factors (Vulnerability)</b>			<b>Potential Consequences</b>		
		<p>1. Vacancy rates - Vacancy rates in Safeguarding and Operational teams impacting on capacity to undertake safeguarding activity.</p> <p>2. Volume of safeguarding referrals - Increasing volume of safeguarding referrals, some of which are inappropriate, requiring triage and management</p> <p>3. Safeguarding Adults Board Internal Process Change - Partnership agencies may change systems or process which impacts adversely on ASC such as Right Care Right Person, impacting on increased activity within ASC and lack of available Police response to those living risky lives.</p>			<p>1. Negative consequences are experienced by those with care and support needs and unpaid carers.</p> <p>2. People lose trust in Council services and/or commissioned services.</p> <p>3. Council is deemed to have failed in statutory duties.</p> <p>4. CQC rating is impacted.</p> <p>5. Decrease in government funding.</p>					

Controls	Adequacy	Critical Success
<p>1) Adult Social Care Assurance.</p> <p>The organisation engages in the ongoing process of revising its practices and procedures to align with emerging local and national trends.</p> <p>This includes learning from local and national reviews such as Serious Case Reviews to continuously improve safeguarding measures.</p>	Good	<p>Regular reporting and providing practitioners with tools and support for following best practices are critical success factors. Regular reporting includes monthly highlight reports that are shared with the Head of Service, MASH governance reports that are submitted to the SAB Board, weekly summary information on the MASH status which are shared with the Head of Service, annual Safeguarding Adults statutory return. Annual self-assessments are submitted to the SAB Board which cover all safeguarding we have the</p>

Action Plans	Responsibility	Target Date
<p>1. Performance Improvement Plan</p> <p>Improvement plan has been developed and agreed with key actions to take forward based on the peer improvement recommendations and national indicators. This is being reviewed fortnightly internally across key meeting groups and updated accordingly.</p> <p>The improvement plan considers DOLs in CCC, threshold assessments for people in care homes in CCC, adults and autism historical back log, OT waiting list. LD Health waiting lists linked to section 75 agreements, care and support plan delays, including brokerage of increases or changes to care packages, financial assessment and financial data entry delays</p>		22/11/2024

		<p>all safeguarding. we have the thematic audit cycle completed by QSPT and reported to PGB, each team has service level improvement plans and we have monthly managerial audits with a quarterly report and action plan - all held by QSPT and team managers are accountable for these. These are reported to PGB.</p> <p>Adult Social Care Practice Update newsletter is circulated fortnightly and is sent out to all staff within the Adults, Health and Commissioning directorate, keeping staff up to date with relevant information to support them and those they work with.</p>
<p>2) Skilled ASC Workforce</p> <p>To ensure high quality safeguarding, staff receive comprehensive training, ongoing professional development opportunities, and regular supervisions that reinforce safeguarding procedures and best practices, enabling them to maintain professional registration.</p>	<p>Good</p>	<p>A dedicated safeguarding training resource, with robust training programmes, annually reviewed, available multi-agency policies, themed audits are undertaken, robust training programs available, and an adult practice governance board provide assurance and oversight.</p> <p>The CCC Safeguarding training strategy outlines the training offered along with safeguarding training that is essential to each role across adult social care. Work is being completed on monitoring training compliance rates, and teams are asked to complete a manual check of all MCA / Safeguarding training</p>
<p>3) Multi Agency Safeguarding</p> <p>Multi-agency Safeguarding Boards and Executive Boards provides multi agency focus on safeguarding priorities and provides systematic review of safeguarding activity. Coordinated work between multi-agency partners. Police, County Council, Health and other agencies who are key members of the Board and subgroups</p>	<p>Good</p>	<p>Regular reports are submitted to the SAB Board including MASH Governance reports, QEG reports including a data set submitted every 3 months) and annual self-assessments and shared working outcomes</p>



<p>4) Internal Quality Assurance Robust process of internal Quality Assurance (QA framework) including case auditing and monitoring of performance.</p>	<p>Good</p>	<p>Regular auditing and reporting. Ability to highlight good practice and areas for improvement, robust service level improvement plans developed as needed. Annual safeguarding thematic audit, monthly managerial audits and quarterly reports to PGB. Team level action plans held by managers and meet with PSW to discuss on a quarterly basis</p>
<p>5) Commissioned Services Regular monitoring of social care providers and information sharing meetings with other local organisations, including the Care Quality Commission and ICB are in place. ASC have a structure in place to raise, discuss and address provider quality concerns across the health and social care system. If improvements are not made, escalation routes are in place and progress and risks are continually shared with the CQC regulator.</p>	<p>Good</p>	<p>Regular auditing and reporting. Ability to support providers at risk.</p>
<p>6) Coordinated work with system partners and agencies Coordinated work between multi-agency partners for both Adults and Children's. Police, County Council, and other agencies to identify child sexual exploitation, including supporting children and young people transitions to adulthood, with the oversight of the Safeguarding Boards.</p>	<p>Good</p>	<p>Effective and safe implementation; we have a number of task and finish groups - for example transitional safeguarding, MCA we have regular system wide groups - QEG.</p>
<p>7) Information Sharing with regulatory bodies. Continue to work with the CQC to share information.</p>	<p>Good</p>	<p>Regular reporting.</p>
<p>8) Manage demand Managing increasing demand and acuity to ensure adults receive right support at the right time. Regular DMT's to discuss and escalate issues.</p>	<p>Good</p>	<p>Daily monitoring of referrals and waiting time is in place to reduce waiting times and review priority levels to provide proportionate and time critical responses to those at risk.</p>

**Risk Path:** Cambridgeshire County Council CRR/Cambridgeshire County Council

**Risk Category:**

**Linked Objective(s):**

Risk		02. CSC - Failure of the council's arrangements to safeguard vulnerable children & young people						
Likelihood	5							
	4							
	3					X/RA		
	2							
	1							
		1	2	3	4	5		
Consequence		Risk Owners		Current Score		Last Review		
		Martin Purbrick		15		12/09/2024		
				Risk Appetite		Next Review		
				15		11/12/2024		
		Previous Score		15				
		Triggers			Likelihood Factors (Vulnerability)		Potential Consequences	
		1. High caseloads in Children's Social Care. 2. Lack of financial resilience. 3. Non-compliance with safeguarding processes and procedures. 4. Inability to recruit and retain experienced Social Workers. 5. Lack of placement sufficiency to meet the needs of complex children and young people. 6. Major incident results in inability to access Council systems, records or buildings.			Each one below is linked to each of the triggers: 1. Children's social care caseloads are too high in some areas due to issues with recruitment and retention. (Low likelihood) 2. Difficulty procuring affordable capacity for children's placements and Home to School Transport. (Medium) 3. Lack of robust assessments (undertaken in a timely way) of risk in relation to children & the family circumstances. Although recently launched revised practice standards, guidance and the focus on six key areas ('Big 6') has meant a focus on areas for improvement. (Medium) 4. Recruitment and retention has improved for those in management roles and more work is underway for recruitment of permanent social workers (Medium) 5. Difficulty procuring capacity for children's placements, although now working more closely with provider market and better recruitment of in-house foster carer placement underway. (High) 6. In terms of a major incident, there are business continuity plans (BCP's) in place whereby child protection lists would be obtainable if required. (Low)		1. Harm to child or young person awaiting or receiving services from the Council. 2. Reputational damage to the Council. 3. Financial impact. 4. Appointment of a Children's Commissioner and notice of statutory intervention issued by the Department for Education.	

Controls	Adequacy	Critical Success
1. Multi-agency Safeguarding Boards and Executive Boards. Provides multi agency focus on safeguarding priorities and provides systematic review of safeguarding activity specific safeguarding situation between partners. The partnership has now requested a Cambridgeshire specific partnership Board (instead of one board across both Peterborough & Cambridgeshire). Work has started in developing this (May 2024)	Reasonable	The LA improvement board started in October 2023 and continues to provide independent scrutiny.
2. Information-sharing and coordinated work between multi-agency partners, providers, and regulators.	Reasonable	A review by Essex sector led improvement (SLI) partner to identify key areas of strengths

Action Plans	Responsibility	Target Date
1. Corporate response to Ofsted focused visit. Updated self-assessment completed and action plan submitted around the 7 recommendations made by ofsted.  Previous outline of establishing a strengthening services board, however there was little appetite for this from partners. Therefore, the children's improvement board will be focused on the key areas for development.	Martin Purbrick	31/03/2025
1a. Workforce - building the right capacity within the workforce The action plan outlines activities within	Martin Purbrick	31/03/2025

In particular Police, County Council and other agencies to identify child sexual exploitation, including supporting children and young people transitions to adulthood, with the oversight of the Safeguarding Boards. Regular monitoring of social care providers and information sharing meetings with other local organisations.		and development. Recommendations are being added to the improvement plan along with other key areas.
3. Comprehensive and up-to-date Safeguarding Policies, Procedures and Practice Standards. Continuous process of updating practice and procedures, linking to local and national trends, including learning from local and national reviews such as Child Safeguarding Practice Reviews (SPR's).	Good	Several practice and processes have recently been reviewed and revised to ensure they are robust and includes; Our Practice Standards, Guidance and Toolkit (Big 6); Our Threshold document; MASH Manual and Guidance etc.
4. Safeguarding Training & Development Comprehensive and robust safeguarding training, ongoing development opportunities for staff, and regular supervisions monitor and instil safeguarding procedures and practice.	Good	Effective training and development ensures all staff understand and can implement key safeguarding processes. Social care academy launched on 20th November with new ASYE and International workers starting in January 2024.
5. Quality Assurance Framework. Robust process of internal Quality Assurance (QA framework) including case auditing and monitoring of performance.	Good	Recently revised and implemented new practice governance ensuring performance information is more accessible and training has been provided to ensure performance is monitored more closely. In addition, an audit schedule has been reviewed, updated and is underway. QA framework that is understood by all that are using it; reflects the lived experience of children; and helps with practice improvement, whilst supporting practice standards.
6. Clear processes for reporting concerns.	Good	Effective processes for

Workforce and building the right capacity within the workforce to ensure consistency, quality and timeliness and developing the workforce framework		
1b. Placement Sufficiency - the residential strategy is within the approval process Placement Sufficiency - the residential strategy has been drafted and is going through the approval process. Additional work around emergency placements, increase of foster-carers is also underway	Ranjit Chambers	31/03/2025
1c. Assessments - additional capacity to improve the quality, consistency and timeliness of assessments	Raul Butron	31/03/2025
1e. Care leavers - Improving the pathway plan and better preparation for independent support Improving the pathway plan and completion rate, redeveloping the Local Offer and better preparation for independent support to young people from 14 years in care is being developed. In addition, building partner relationships to ensure Care Leavers are able to access support more easily.	Ranjit Chambers	31/03/2025
1f. Out of hours support - a review of the out of hours services will be completed	Raul Butron	31/12/2024
1g. Homelessness 16/17 year olds - review of this area is planned to ensure a more joined up approach	Raul Butron	31/03/2025
2. Recruitment of a permanent workforce Successful recruitment within management areas		30/09/2024

Whistleblowing policy, robust Local Authority Designated Officer (LADO) arrangements and complaints process inform practice.		reporting concerns ensure that the response to concerns is timely and effective, with the involvement of appropriate partners.
7. Strength based approaches review After a review of the family safeguarding approaches, Cambridgeshire is developing a systemic practice model using strength based approaches	Reasonable	
Full leadership team recruitment A permanent and stable leadership team is in place and established to provide crucial leadership across Children, Education and Families.	Good	Permanant team in place and established

with over 90% of permanent Directors, Heads of Services, Service Managers and Team Managers. Over 70% of Social Workers are now permanent.  As part of the children's improvement work, there is a focus on ensuring the recruitment and support of children's workforce.		
3. Children's Placement Sufficiency. Sufficiency Strategy due at CYP Committee in January 2025. Market engagement happened during January 2024 and Social Care & Commissioning working more closely together as a strong focus on recruiting in-house foster, showing early signs of success, however, there are still a number of children in unregistered placements  Work to manage the local market with support from Commissioning services is underway to support placement sufficiency for Cambridgeshire. This action is likely to remain ongoing	Martin Purbrick	31/03/2025
4. Review of key areas of Children's, Education and Families services Essex diagnostics throughout 2023 has now been completed. CCC was successful in receiving additional Sector Led Improvement partner work and additional support throughout 2024 is planned.  Essex is supporting Cambridgeshire with a sector led improvement review of key frontline services to help understand their strengths and key areas		30/09/2024

**Risk Path:** Cambridgeshire County Council CRR/Cambridgeshire County Council  
**Risk Category:**  
**Linked Objective(s):**

Risk		03. The Council does not have enough budget to deliver agreed short and medium term corporate objectives				
Likelihood	5					
	4				X	
	3					RA
	2					
	1					
		1	2	3	4	5
<b>Consequence</b>						
<b>Risk Owners</b>		Michael Hudson			<b>Current Score</b> 16	
					<b>Risk Appetite</b> 15	
					<b>Previous Score</b> 12	
<b>Triggers</b>		<p>1. The Council spends more resources than it has by the end of the year and does not have sufficient reserves to cover cumulative variances.</p> <p>2. Policies, procedures or governance framework for budget setting and monitoring fail or are circumvented.</p> <p>3. Demand management, prevention or service reform activity is insufficient.</p> <p>4. Inflationary pressures and market failures / supply shortages lead to rising costs.</p> <p>5. Staff without appropriate skills, knowledge, experience. Greater staff turnover.</p> <p>6. The Council is a victim of major fraud, cyber crime or corruption.</p> <p>7. Failure to meet Safety Valve agreed trajectory - Council has to fund DSG High Needs deficit or jeopardises DfE funds.</p> <p>8. Lack of clarity regarding central government grant allocations.</p> <p>9. Commercial failure</p>			<b>Likelihood Factors (Vulnerability)</b>	
					<p>1. Increased demand for services remains a key risk in care, SEND and related transport services.</p> <p>2. Economic/market conditions - continued impact on supply of services by providers and impact on commercial factors remain due to higher interest rates.</p> <p>3. Changes to government funding; short term national planning - these are not a risk for the short term but the uncertainty of changes increases the likelihood of risk.</p> <p>4. Legislative and regulatory changes could impact but none noted at this stage.</p> <p>5. Partnership risks - additional costs or reduced funding in collaborations. Change programmes require additional short term risk.</p> <p>6. Waste management reforms; Industrial Emissions Directive.</p> <p>7. Home to School Transport and children's social care placements markets.</p> <p>8. Credit loss on long term debtors.</p>	
					<b>Potential Consequences</b>	
					<p>1. Council issues a s114 report or requires capitalisation direction.</p> <p>2. Breach of prudential code or capital strategy benchmark/indicators due to levels of borrowing.</p> <p>3. The Council does not deliver its statutory responsibilities.</p> <p>4. People do not receive the services to which they are entitled or require, and may be harmed as a result.</p> <p>5. Reputational damage.</p>	

Controls	Adequacy	Critical Success
01. Robust Business Planning process; demand/demography and inflation challenge.	Good	Continued support from CLT to act collectively to develop budget proposals which meet the financial challenge
02. Robust service planning, priorities cascaded through management teams and through Our Conversations process.	Good	Staff have clarity of what is expected of them and deliver services within the available budget. There is a clear timetable that links the business and financial planning.
03. Integrated resources and performance reporting (accountable quarterly to SR&P)	Good	A high percentage of saving proposals delivered in previous

Action Plans	Responsibility	Target Date
01. Submission of credible revenue and capital plans into safety valve process to continue receipt of DfE payments. This will include: - Improved EHP reporting to monitor backlogs, reviews, etc for modelling and monitoring purposes. - Revised demand management projections.	Michael Hudson Martin Purbrick	30/10/2024
05. Programme and project delivery governance: Waste Management; Energy income mobilisation	Michael Hudson Frank Jordan	15/12/2024
06. Programme and project delivery MTFS 2025-29	Tom Kelly Joe Lacey-Holland	19/12/2024

reporting (accountable quarterly to Srvc Committee), tracking budget, savings, activity and performance.		proposals delivered in previous years. The focus on this tracking remains key to delivery as savings required becomes harder with the funding uncertainty
04. Operational division Finance Monitoring Reports (accountable monthly to Service Committees), tracking budget, savings, activity and performance	Good	Finance reports produced on time, high accuracy, ownership by budget manager to forecast accurately and take actions as a result. Training continues to be provided to the budget managers.
05. Scheme of Financial Management, including Budget Control Report for the Council as a whole and operational divisions	Good	Clear budget process, effective engagement with it and compliance
06. Procurement processes and controls ensure that best value is achieved through procurement	Good	Realisation of procurement savings through competition. Basis for effective contract management and productivity. External Auditors have recognised the improvements in both procurement controls and operation.
07. Budget challenge and independent advisory: Finance and budget managers at all levels of the organisation to track exceptions and identify remedial actions	Good	Meeting of financial targets and deadlines. Political engagement and approval
08. Rigorous treasury management system plus tracking of national and international economic factors and Government policy	Good	Prudential Indicators met
09. Rigorous risk management discipline embedded in services and projects	Reasonable	Risk scoring
10. Adequate reserves	Good	Reserves held at recommended level as per section 25 statement
11. Integrated Financial Monitoring Report	Good	Received quarterly at SR&P and monthly at DMTs and CLT with action sought for overspends via these meetings.
12. Anti-fraud and corruption, whistle blowing, money laundering policies alongside fraud detection work by IA	Good	Organisational awareness campaigns

07. Review of Financial Regulations	Tom Kelly	02/03/2025
08. Ongoing review of Reserves	Michael Hudson	30/01/2025
09. Ongoing review of Commercial activities and risk	Michael Hudson	30/01/2025
Change Strategy development and feed into the MTFP.		13/02/2025
Lobby for clarification of the DSG deficit override position and at the same time for DfE to address the funding shortfall	Michael Hudson	15/12/2024

13. Internal control framework	Good	Organisational awareness campaigns
14. Contract Management	Reasonable	More work is required to increase the skills of contract managers and align responsibility and reporting with budget monitoring.
15. Publication of transparency data	Good	Organisational awareness campaigns
16. Statutory Officer meetings	Good	The Statutory officers regularly review the financial standing as part of their set agenda and consider any actions for discussions with CLT, this included for example need for Vacancy Panel.
17. Safety Valve	Poor	The year end 23/24 position was significantly worse than forecast and base budget. The previous plan of action is being revised as is the service system and further discussions with DfE being held.
18. Workforce Expenditure Panel	Good	Has introduced further level of control.
19. Shareholder sub-committee	Reasonable	Greater reporting of shareholder and commercial interests to be set up, although action around key risks being managed.

**Risk Path:** Cambridgeshire County Council CRR/Cambridgeshire County Council

**Risk Category:**

**Linked Objective(s):**

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<b>Risk</b>	<b>04. A serious incident occurs, preventing services from operating and /or requiring a major/critical incident response.</b>											
<b>Likelihood</b>	5											
	4											
	3			X	RA							
	2											
	1											
		1	2	3	4	5						
	<b>Consequence</b>											
	<b>Risk Owners</b>	Sue Grace			<b>Current Score</b>	12	<b>Last Review</b>	11/09/2024				
					<b>Risk Appetite</b>	15	<b>Next Review</b>	10/12/2024				
					<b>Previous Score</b>	12						
	<b>Triggers</b>	<ul style="list-style-type: none"> <li>1. Loss of large quantity of staff or key staff</li> <li>2. Loss of key premises (including temporary denial of access)</li> <li>3. Loss of IT, equipment or data</li> <li>4. Loss of a key supplier</li> <li>5. Loss of utilities or fuel</li> <li>6. Decreasing resilience in CCC services due to ongoing financial constraints and cost reduction</li> <li>7. Serious major external incident</li> <li>8. Officer non-compliance with Business Continuity planning or processes</li> <li>9. Co-operation and engagement of partners</li> <li>10. An outbreak of infectious disease resulting in non BAU activity</li> <li>11. A pandemic or localised outbreak resulting in non BAU activity</li> </ul>			<b>Likelihood Factors (Vulnerability)</b>	<ul style="list-style-type: none"> <li>1. Ongoing risk of environment hazards such as flooding and severe weather</li> <li>2. Pandemic</li> <li>3. Cyber Attack / Cyber Crime (see Risk 09)</li> <li>4. Possible power outages caused by gas shortages</li> <li>5. Resource issues due to shared service 'decoupling'</li> </ul>			<b>Potential Consequences</b>	<ul style="list-style-type: none"> <li>1. Inability to deliver services to vulnerable people, resulting in harm to them</li> <li>2. Inability to meet legislative and statutory requirements</li> <li>3. Increase in service demand</li> <li>4. Reputational damage</li> </ul>		

Controls	Adequacy	Critical Success
1. Corporate and service Business Continuity Plans  Up to date business continuity plans available across the Council.	Reasonable	All services have up-to-date Business Continuity Plans which provide a clear and comprehensive plan for how services will respond in the event of a major/critical incident to minimise business disruption.
2. Corporate communication channels in case of emergency.  The Emergency Planning team work with Communications Teams in Cambridgeshire and Peterborough to respond to any emergency incidents. The Council's Emergency Messaging System allows contact with staff via SMS in the event of IT system disruption.	Good	The Council is able to communicate effectively externally and internally in the event of a major/critical incident.

Action Plans	Responsibility	Target Date
Business Continuity Plan Testing  Once the corporate review of BCPs is complete, the Emergency Planning team will re-implement a programme of service-level testing of BC plans and a corporate BC testing exercise.	Stewart Thomas	01/10/2024
Corporate review of Business Continuity Plans.  Emergency Planning Team supporting service Business Continuity leads to review Business Continuity Plans.	Stewart Thomas	31/12/2024
IT Disaster Recovery Exercise	Michael Hudson	31/10/2024
Lessons Learned  Implementing lessons learned from recent critical incidents and CLT MAGIC training resulting in a strengthened and improved programme of training and exercising for BCP & EP across the organisation	Stewart Thomas	31/10/2024



<p>3. Cambridgeshire &amp; Peterborough Local Resilience Forum</p> <p>The LRF allows multi-agency collaboration regarding local resilience issues. The LRF follows a clear process to allow agencies across the region to share information, plan and prepare for major incidents, and maintains a tactical response process.</p>	<p>Good</p>	<p>The Council is able to work effectively with other agencies across Cambridgeshire &amp; Peterborough in responding to a major/critical incident.</p>
<p>4. IT disaster recovery arrangements</p> <p>Up to date IT disaster recovery plans in place.</p>	<p>Reasonable</p>	<p>ICT downtime and disruption to front-line business is minimised in the event of an IT critical incident or loss of data.</p>
<p>5. Resilient Internet feed</p>	<p>Good</p>	
<p>6. Corporate Emergency Plan</p>	<p>Reasonable</p>	
<p>7. Internal Audit of Business Continuity</p> <p>In April 2024 an internal audit was completed of Business Continuity.</p>	<p>Good</p>	
<p>8. Improved resilience through a strengthened EP &amp; BC team</p> <p>As of June 2024 the EP has been restructured and additional positions have been recruited for resulting in a strengthened team. This has subsequently improved resilience.</p>	<p>Good</p>	

**Risk Path:** Cambridgeshire County Council CRR/Cambridgeshire County Council

**Risk Category:**

**Linked Objective(s):**

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Risk		05. Serious failure of corporate governance									
Likelihood	5						Risk Owners Emma Duncan	Current Score	10	Last Review	12/09/2024
	4							Risk Appetite	15	Next Review	11/12/2024
	3							Previous Score	10		
	2					RA	Triggers	Likelihood Factors (Vulnerability)		Potential Consequences	
	1					X					
		1	2	3	4	5					
Consequence											
						1. Major business disruption. 2. Lack of management oversight. 3. Negative inspection judgement . 4. Poor financial management. 5. Insufficient finance. 6. Personal Data is inappropriately accessed or shared. 7. Lack of awareness of or preparedness for legislative changes. 8. Lack of clear corporate policy framework. 9. Officer non-compliance with policy framework.	1. Current local financial pressures. 2. Ongoing national reduction in public sector funding. 3. Changes to statutory/Legislative duties. 4. Current major corporate restructures and service change. 5. Increasing instances of Councils not able to meet expenditure commitments due to pressures in the local government sector.		1. Harm to people as a result of them not getting services they need or are entitled to. 2. Criminal or civil action against the Council. 3. Negative impact on Council's reputation. 4. Lack of control over financial or operational delivery. 5. S114 Report or Public Interest Report. 6. S5 Report.		

Controls	Adequacy	Critical Success
01. Monitoring Officer role.	Good	Lack of or reduced risk of successful legal challenge to decision making.
02. Annual Governance Statement (AGS).	Good	AGS process ensure that the Council reviews the effectiveness of its corporate governance arrangements and its compliance with the corporate governance framework.
03. Code of Corporate Governance (CoCG).	Good	Annual review of the Code of Corporate Governance provides assurance that the Council has a robust governance framework in place.
04. Business Planning process used to identify and address changes to legislative/regulatory requirements	Good	
05. The Council's Constitution, including Scheme of Financial Management, Contract Procedure Rules, Scheme of Delegation etc.	Good	Officers and Members comply with statutory obligations

Action Plans	Responsibility	Target Date
01. Corporate Response to the Covid Public Inquiry.		31/03/2023
02. Implement Action Plan from Annual Governance Statement.	Emma Duncan	31/03/2025
03. Executive Director Assurances & audit action implementation CLT to address audit action implementation in a timely manner and introduce a process to present their directorate assurance statements at Audit and Accounts Committee on a rolling basis.		31/10/2024

06. Corporate Complaints procedure and response to Local Government & Social Care Ombudsman reviews.	Good	The Council can identify and respond to any breaches of legislative or statutory obligations.
07. Service managers kept up to date with changes by Monitoring Officer / Pathfinder, Government departments, professional bodies, involvement in regional and national networks	Good	Lack of or reduced risk of successful legal challenge to decision making
08. New Committee report template and process developed following the Governance Review. Key statutory and legislative considerations in Committee reports are highlighted in sufficient detail and signed off by key officers prior to submission to Committee.	Good	Committee papers and key decisions are scrutinised to identify any statutory/legislative impact.
09. Roles of Statutory Officers. inc. Head of Paid Service, Section 151 Officer, Director of Adult Social Services, Caldicott Guardian, etc.	Good	Active postholders for all statutory roles for the Council.
10. Statutory Officers Group Statutory Officers Group meetings to discuss corporate governance arrangements and issues, and to reflect on recurring themes relating to Council improvement.	Good	Regular scrutiny of corporate governance by senior officers.
11. Performance Management Framework Performance management is a tool that allows us to measure whether we are on track to achieve our corporate priorities. If we are off-track, we change our activities to improve service delivery, value for money and the outcomes people experience.	Reasonable	Clear information on organisational performance against objectives provided in a timely way to decision-makers.
12. Corporate Clearance Group The Corporate Clearance Group has been established to ensure draft reports receive sufficient corporate review prior to being submitted to Committee.	Good	All Committee reports are subject to corporate scrutiny and challenge to ensure that Committee decisions are taken on the basis of sufficient, robust information.

**Risk Path:** Cambridgeshire County Council CRR/Cambridgeshire County Council

**Risk Category:**

**Linked Objective(s):**

Risk		06. The Council's workforce is not able to meet business need				
Likelihood	5					
	4					
	3					X/RA
	2					
	1					
		1	2	3	4	5
		<b>Consequence</b>				
<b>Risk Owners</b>		Janet Atkin			<b>Current Score</b>	15
					<b>Risk Appetite</b>	15
					<b>Previous Score</b>	15
		<b>Triggers</b>			<b>Likelihood Factors (Vulnerability)</b>	
		1. Skills shortage in key areas including partners. 2. Employee retention beneath optimal leading to unhealthy level of turnover. 3. Low levels of employee engagement. 4. Failure to achieve a healthy organisational culture and working environment. 5. Ineffective or inadequate workforce planning. 6. Financial pressures mean the Council is not able to offer pay in line with the market. 7. Decline in Council's reputation as an employer. 8. High absence levels. 9. Inability to recruit and develop staff 10. High volume of organisational change leading to loss of experience and knowledge 11. Working days lost to strike action/ industrial action 12. Competitive local labour market impacting recruitment locally.			1. Cost of living continues to be high, causing major concern for many of our workforce. 2. Acute skills shortage in key areas including partners. 3. Increased challenges across all areas of the council's functions in recruiting. 4. Changing expectations regarding how and where people want to work. 5. The extent and scale of change programmes being undertaken across the Council can heighten the likelihood of disruption and challenge with motivation and engagement. 6. Increasing demand in services. 7. Increased workplace expectations of employees.	
					<b>Potential Consequences</b>	
					1. The Council is unable to recruit & retain staff with the right skills and experience. 2. Failure to deliver effective services or meet commitments. 3. Reputational damage to the Council. 4. Low morale and negative impact on staff wellbeing. 5. Expenditure on costly interims or agency staff. 6. Workforce lacks relevant skills, knowledge and training and is not continually developed.	

Controls	Adequacy	Critical Success
Employee engagement survey activity. Full independent employee engagement survey carried out in September 2023 and will be re-run every two to three years moving forward to be able to track employee engagement levels and respond to changes in a timely manner. Next date has been set for the end of 2025.	Good	Employee Engagement is demonstrated through employees seeing the value of and therefore contributing to these opportunities to shape the organisation as an employer.
Equality Diversity & Inclusion Working Group. EDI Working Group meets monthly to discuss EDI issues and engage staff across the organisation.	Good	The Council has a strong culture of equality, diversity and inclusion which supports staff engagement and retention.
Report on quarterly basis to CLT and to management teams on workforce and performance. CLT received monthly reports on Health, Safety and Wellbeing.	Good	CLT and Directorate Management teams are able to identify and address any emerging or potential concerns.

Action Plans	Responsibility	Target Date
Agile and flexible workforce Future workforce changes delivered through change programmes need to deliver increased flexibility of the workforce and more multi skilled roles.		31/03/2025
Children's Workforce Improvement Programme. Programme to address challenges in children's workforce retention and recruitment, launched in September 2022 and led by Chief Executive. This piece of work has broadened in scope and has now become part of the ongoing and independently chaired Children's Rapid Improvement Programme and incorporates the response to the Ofsted inspection.	Janet Atkin	31/03/2025
Employee Engagement Survey Follow up listening sessions have been carried	Janet Atkin	30/09/2025

Quarterly dashboard reports on workforce matters including absence and turnover are provided to Directorate Management Teams for them to keep a focus on their workforce profile and any emerging or potential concerns.		
Staff appraisal system linked to performance management Comprehensive framework is in place to provide a clear and structured means of ensuring that everyone has meaningful performance reviews and clear outcomes to work to, as well as a focus on wellbeing and career development.	Good	Staff performance is quantifiable across the Council services.
A Children's Workforce Board has been re-established under the leadership of the new DCS to focus on workforce challenges to oversee delivery against the Ofsted action plan. This meeting continues to focus on key areas of challenge and concern, engaging with our providers of agency workers as well around hard to fill posts to identify opportunities to improve candidate attraction and employee retention. It is responsible for maintaining clear oversight of the key challenges facing the service and ensuring that meaningful actions are set out and delivered against.	Good	Staffing levels become more stable to support service delivery.
Adult Social Care Strategic Workforce Plan A strategic workforce plan has been produced to capture the workforce challenges facing the service now and in the foreseeable future. This has a comprehensive action plan for services to work together to deliver the changes and innovations needed to address the areas of concern.	Good	Staffing levels become more stable to support service delivery and staff have the right skills as those requirements shift over time.
Agency Staff framework with Opus. The agency worker policy clearly stipulates that Opus Cambridgeshire should be the source of all agency workers unless they are unable to provide them in which case there is an option to source alternatively.	Good	Hiring managers use Opus as an accessible and cost-effective route to market for agency staff and as a provider of the skills and expertise we need to reach through our joint venture.

out to gain deeper understanding of the employee engagement survey results so that a comprehensive set of actions can be captured under the People Strategy Action Plan. A further engagement survey will run in September 2025.		
Strategic Workforce Plan for Adult Services Development of a clear plan to address the workforce challenges faced by adult social care has been carried out, led by the Service Director for Adult Services with engagement from corporate teams such as HR and Finance.		31/07/2024
The values and behaviours framework has been reviewed in line with the new People Strategy.	Janet Atkin	31/07/2024
The People Strategy was approved in 2023 and work is underway to develop an action plan for approval by Strategy, Resources and Performance Committee that incorporates the outputs from the recently held Directorate listening sessions.		
Work with the service directors to create a comprehensive L&D framework to support the wider People Strategy. Can only be completed once People strategy in place and agreed therefore target date to be aligned –June 2024	Janet Atkin	30/09/2024

<p>C. 5 year People Strategy, endorsed by Members with accompanying action plan to ensure the right focus on recruitment, retention and talent management.</p> <p>New People Strategy has been launched and has a clear focus on the shifting employment market and employment challenges that the Council faces, to establish clear plans for the workforce.</p>	<p>Good</p>	<p>Clear workforce plan in place for the Council.</p>
<p>Dedicated Recruitment Team supporting the whole Council. Targeted recruitment campaigns and new e-recruitment system.</p> <p>The team engage with services to understand the specific and differing challenges that they face and target recruitment campaigns accordingly, as well as maximising usage of social media channels, and widely promoting initiatives such as the WeAreCambs campaign to promote the Council as an employer of choice.</p>	<p>Good</p>	<p>The Council is able to recruit staff with the right skills and experience.</p>
<p>Effective Learning &amp; Development platform and work of the Learning &amp; Development team.</p> <p>Comprehensive learning offer that covers a wide range of topics and is delivered in a variety of ways to maximise accessibility for people as well as a well defined and well used apprenticeship programme that is being delivered across the Council in a diverse range of roles.</p>	<p>Good</p>	<p>Staff are able to access targeted learning and development opportunities and the Council can monitor training undertaken.</p>
<p>Employee Wellbeing offer</p> <p>Wellbeing is key to a healthy workforce as well as healthy levels of employee engagement. An Employee Engagement &amp; Wellbeing Advisor post is now in place to maintain the ongoing development of resources to support the workforce.</p>	<p>Good</p>	<p>Staff are supported to maintain wellbeing, reducing absence and supporting employee engagement and retention.</p>
<p>Grow our own strategy</p> <p>Organisation wide commitment to using the grow our own approach to recruitment and retention challenges using apprenticeship, graduate development schemes and work experience opportunities to attract candidates.</p>	<p>Good</p>	<p>Gold status in the 5% Club by May 2025 demonstrating that 5% of our workforce or more are in earn as you learn roles. Full use of our apprenticeship levy without returning funds.</p>
<p>Clear set of design principles established to</p>	<p>Reasonable</p>	<p>Organisational design principles</p>

<p>Reports to Staffing and Appeals Committee</p> <p>Reports have historically been delivered to Staffing and Appeals Committee in February each year setting out a clear review of the workforce profile and activity during the year as well as key policy changes, employee engagement activity and an update around employee wellbeing. With effect from November 2024 it has been agreed with the Chair and Vice Chair that these reports will be considered bi-annually along with examples of how the workforce challenges are being addressed.</p>	<p>Good</p>	<p>Impact of workforce policies and engagement is measured and evaluated to inform future policy development.</p>
<p>Role of HR Business Partners.</p> <p>HR Business Partners work with services to anticipate and meet demands within service areas. BPs attend management meetings and meet Service Directors regularly.</p>	<p>Good</p>	<p>Services are supported in successful recruitment, engagement, development and retention of staff.</p>
<p>Use of Consultants Policy and Interim &amp; Agency Workers Policy.</p> <p>Clear policy is in place to guide managers through the process to ensure that Procurement Rules are adhered to and value for money is at the heart of decision making.</p>	<p>Reasonable</p>	<p>Hiring managers use appropriate and compliant routes to market to obtain interim, agency staff and consultants.</p>
<p>Well established consultative framework with trade unions.</p> <p>Meetings take place monthly, chaired by Service Director, HR.</p> <p>Chief Executive joins the meetings on a quarterly basis.</p>	<p>Good</p>	<p>Well established and positive relationships enable constructive discussions with trade union colleagues around any challenging workforce related matters, as well as an opportunity to gain valuable insights and contributions to help shape policy development.</p>

**Risk Path:** Cambridgeshire County Council CRR/Cambridgeshire County Council

**Risk Category:**

**Linked Objective(s):**

Risk		07. Failure to Deliver Key Council Services											
Likelihood	5												
	4												
	3					RA							
	2					X							
	1												
		1	2	3	4	5							
<b>Consequence</b>		<b>Risk Owners</b>		Stephen Moir		<b>Current Score</b>		10		<b>Last Review</b>		13/09/2024	
						<b>Risk Appetite</b>		15		<b>Next Review</b>		09/01/2025	
						<b>Previous Score</b>		10					
						<b>Triggers</b>		<b>Likelihood Factors (Vulnerability)</b>		<b>Potential Consequences</b>			
						<p>01. This risk may be triggered by the realisation of any of the other risks on the Corporate Risk Register:</p> <ul style="list-style-type: none"> <li>- Failure of safeguarding arrangements (Risks 1 and 2)</li> <li>- Failure of financial management (Risk 3)</li> <li>- Impact of a major/critical incident (Risk 4), cyber attack (Risk 8) or climate change (Risk 12)</li> <li>- Failure of corporate governance (Risk 5), key contracts (Risk 10) or partnership and collaborative working (Risk 11)</li> <li>- Insufficient workforce (Risk 6)</li> <li>- Failure to comply with Information Governance legislation (Risk 9)</li> </ul> <p>02. Changing county demography and high levels of growth create pressure on Council resources and increase the risk that funding does not match demand; this may also be exacerbated by weak demand management process within the Council.</p> <p>03. Failure to identify changing policy or legislation, or an inability to respond to changes in policy or legislation.</p> <p>04. Failure to develop, effectively communicate and implement clear Council strategies and service plans, including the Business Plan.</p> <p>05. Insufficient corporate oversight of performance.</p> <p>06. Non-compliance with corporate policies and procedures.</p> <p>07. Failure of arrangements for health and safety.</p> <p>08. Major organizational change.</p>		<p>01. Changes to legislation or Government policy having an adverse impact upon Council services and funding.</p> <p>02. Local Government Financial reforms and funding reductions leading to direct upon Council budgets.</p> <p>03. High levels of growth in Cambridgeshire outstripping forecasts and creating increased demand for key services.</p> <p>04. Pandemic or other form of long running incident.</p> <p>05. Organisational changes impacting service delivery.</p> <p>06. Economic uncertainty due to national and international events</p> <p>07. Political changes arising from General or Local Elections impacting upon service priorities.</p> <p>08. Commissioned service providers unable to continue service (if not managed under Risk 10)</p>		<p>01. Harm or risk to vulnerable people.</p> <p>02. Financial penalties</p> <p>03. Reputational damage to the Council.</p> <p>04. Government or regulatory intervention/sanctions.</p> <p>05. Statutory penalties or prosecution.</p>			

Controls	Adequacy	Critical Success
<p>1. Role of the Corporate Leadership Team for the operational delivery of services</p> <p>CLT have a leading role in ensuring that the Council delivers key services and legislative requirements. Individual Executive Directors have Service Plans setting out the required delivery from their teams for the year ahead.</p>	Good	The Corporate Leadership Team has clear terms of reference and regular reviews service performance dashboards, financial reporting, workforce information, contract/commissioning and audit and risk matters.
2. Policy and Budget Framework	Reasonable	The Council's Strategic

Action Plans	Responsibility	Target Date
<p>1. Redevelopment of the Council's Performance Framework.</p> <p>Framework - rescheduled for SRP Committee on 31/10/24</p>	Sue Grace	31/10/2024
2. Preparation for Full Council Elections	Sue Grace Stephen Moir	31/12/2024



<p>A clear, approved Policy and Budget Framework for the Council (including the Strategic Framework, Medium Term Financial Strategy, Capital Programme and Treasury Management Strategy).</p>		<p>Framework should set the high level Vision and Ambitions for the authority, from which individual service plans should be developed and delivered.</p>
<p>3. The role and responsibilities of Council and Committees for decision making and Full Council and through Council Committees there is robust overview, scrutiny and challenge in respect of the delivery of key services, performance reporting and the development and approval of policy and strategy for the Council.</p>	<p>Good</p>	<p>Council and Committees have cleared, defined constitutional roles and terms of reference, with clear schemes of delegation. Each Service/Policy Committee has a clear agenda and training plan. Committee governance and effectiveness is the subject of review during each Council term.</p>
<p>4. Systems providing oversight of Council performance and service delivery. The Council's Performance Framework and Key Performance Indicators, along with associated systems for identifying performance issues such as the Complaints Procedure and Feedback Policy, provide corporate oversight of performance and delivery of key services.</p>	<p>Reasonable</p>	<p>Councillors and the Corporate Leadership Team have a robust overview of service performance, delivery and risks to enable scrutiny, accountability and performance improvement activities.</p>
<p>5. Demand forecasting. The Council operates forecasting mechanisms to inform budget setting and long-term planning. This includes placement sufficiency processes to inform provision of school and early years places.</p>	<p>Good</p>	<p>The Council has an accurate view of likely demand for services, from both a demographic, inflationary and needs basis, in the short and long term to inform business planning.</p>
<p>6. Policy Horizon Scanning The Council operates an approach to policy and horizon scanning, to understand and assess the potential implications arising from policy, legislation and regulation that may impact the authority as a consequence of any change to Government due to the General Election.</p>	<p>Reasonable</p>	<p>The Council is aware off and able to inform, influence and respond to likely changes in policy from a new Government.</p>

**Risk Path:** Cambridgeshire County Council CRR/Cambridgeshire County Council

**Risk Category:**

**Linked Objective(s):**

Risk		08. The Council is a victim of cyber crime.									
Likelihood	5			X							
	4										
	3					RA					
	2										
	1										
		1	2	3	4	5					
		<b>Risk Owners</b>	Michael Hudson			<b>Current Score</b>	15	<b>Last Review</b>	11/09/2024		
						<b>Risk Appetite</b>	15	<b>Next Review</b>	10/12/2024		
						<b>Previous Score</b>	15				
		<b>Triggers</b>				<b>Likelihood Factors (Vulnerability)</b>					
			01. Data loss 02. Denial of IT services 03. Malware attack 04. Phishing attack 05. Ransomware attack 06. Telephone Toll Fraud 07. Major vulnerability 08. DR for IT Services 09. Data mishandling/breach 10. Training arrangements fail 11. Password attack 12. SQL injection attack 13. Monitoring does not identify threats 14. In-house expertise/resource is stretched/reduced 15. Outdated or unpatched systems			01. Increasing malicious attempts from various sources 02. Malicious Emails to staff increasing 03. Non-compliance by staff or partners with IT Security policies			01. Regulatory breach subject to ICO action, reputational harm to the Council and disclosure of private information. 02. Inability or degradation in the ability of Council staff to access any computer based service hosted outside of the Council network. It will most likely also impact any services that the council hosts for access by the public. Finally it would also impact any VOIP services operated by the council. 03. Infection of Council systems by malware, causing a degradation of Council systems. 04. Credentials and/or data being made available to unauthorised third parties. This could result in ICO action, reputational damage to the Council and the unauthorised release of confidential information. 05. Loss of access to Council data, a financial ransom to recover access, reinstallation and restore operations to recover access, release of confidential data, reputational harm and ICO action. The exact impact will depend on how well mitigation reduce the impact of the attack. 06. Financial loss for the Council. The Council may also suffer reputational damage or information loss risks if the breacher of the system attempts to impersonate the Council. 07. Systems are exploited by using known\unknown vulnerabilities.		
		<b>Consequence</b>									

Controls	Adequacy	Critical Success
01. Phishing detection and prevention controls	Good	Phishing attempts are prevented or detected and dealt with. Additional software to be procured and paper going to A&P Committee July 2024. Annual Phishing exercise is planned.
02. Vulnerability detection and mitigation controls	Good	Vulnerabilities are identified internally and externally and

Action Plans	Responsibility	Target Date
02. Corporate IT Security KPIs and reporting to be developed – such as Cyber Security and IG e-learning training complet	Julian Patmore	31/12/2024
04. DR retesting to be scheduled	Tim Spiers	31/12/2024
08. To carry out member training	Julian Patmore	24/10/2025

		patched in a timely manner – 14 days for vulnerabilities rated high or critical on the CVSS scoring system.
03. Disaster Recovery Testing	Reasonable	DR actioned successfully in January and February, with Power Outage test successful June 2024, and further schedule of DR testing and reporting remainder of 2024
04. Robust policies and procedures including the new IT Strategy and the existing Information Management & Governance policy framework.	Good	Accessibility and awareness of comprehensive, up-to-date IT and Cyber security policies and guidance.
05. Staff training on the correct handling of private data, and to use technical controls available to the Council to enable this.	Good	Completion of e-learning and delivery of sessions at Council wide sessions, such as Cambridgeshire Conversations
06. Use multiple layer of anti-malware protection on Firewalls, email and end-points to prevent malware with frequent signature updates.	Good	Anti-malware protection
07. Use technical controls to limit access to the Council VOIP system to the UK only.	Good	Legacy system now replaced with new VOIP and new call centre solution. Access to VOIP now controlled by conditional access policies and MFA.
08. Use the automated denial of service mitigation service provided by our wide area network provider MLL. This will inform us of any denial of service attempts and mitigation activities.	Good	MLL monitoring notifications
09. Cyber Security Board and Technical Group	Good	Regular meeting and reporting on cyber security
10. Information Governance Management Board	Good	Regular meeting and reporting on cyber security arrangements and actions.

9. To take a snapshot of the Cyber Security Strategy Implementation Plan deliverability as at August 2024 (1 year after) and report to CLT / SR&P Committee	Tim Spiers	31/12/2024
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11. ITDS Recruitment Campaigns	Good	The service retains and develops workers with IT specialisms.
12. IT Business Continuity Planning processes	Reasonable	BCP in place for IT and service specific IT risks are considered in other service's BCP
13. ICT Security Procurements	Reasonable	Due diligence processes are adhered to when making IT procurements to ensure the Council's IT security systems are not compromised
14. Information Risk Owner role; Data Protection Officer role; Caldicott Guardians	Good	Defined responsible officers are in place
16. Communication strategy	Good	Ad-hoc communications and publicity work to raise awareness of IT security
17. Limitations to FOI requests	Good	Limitations on details the Council can release in FOI answers in relation to council system infrastructure
18. Cyber Security	Good	5 Year Cyber Strategy adopted in 2023 reflecting 10 Year Central Government Cyber Strategy and setting out high level improvement steps.
19. Cloud First	Good	Cyber Strategy includes the Cloud First principle.

**Risk Path:** Cambridgeshire County Council CRR/Cambridgeshire County Council

**Risk Category:**

**Linked Objective(s):**

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Risk		09. The Council fails to comply with Information Governance legislation and industry standards					
Likelihood	5						<b>Risk Owners</b> Emma Duncan  <b>Current Score</b> 12 <b>Risk Appetite</b> 15 <b>Previous Score</b> 12  <b>Last Review</b> 06/09/2024 <b>Next Review</b> 05/12/2024
	4						
	3				X	RA	
	2						
	1						
		1	2	3	4	5	
		<b>Consequence</b>					
		<b>Triggers</b>		<b>Likelihood Factors (Vulnerability)</b>		<b>Potential Consequences</b>	
		1. High staff turnover and use of agency and interim staff. 2. Out of date IT systems or staff failure to install patches. 3. Cybercrime and phishing attacks. 4. Lack of training/awareness among staff. 5. Insufficient physical security of buildings. 6. Staff removing physical records from the office.		This risk is closely linked to Risk 08, 'the Council is a victim of cybercrime', and IT security vulnerabilities will increase the likelihood of a breach of Information Governance legislation.		There is a risk that a lack of oversight and control of information management leads to information being mis-handled, which would expose the organisation to: * Legal action/Information Commission Officer involvement. * Damage to the reputation of the council and adverse publicity. * Complaints. * Data subjects suffer loss, detriment and distress as result of poor management of data. This will include records management, contractual obligations, case management, training and awareness.	

Controls	Adequacy	Critical Success
01. Mandatory data protection and security training for all staff	Good	95% of staff have undergone online training or face to face training dependent on risks faced.
02. Use of Data Protection Impact Assessments (DPIAs) in all projects and procurements	Good	Register of DPIAs identifies which have seen a DPIA completed, signed off and managed. Ongoing review of DPIAs so it is not a one off assessment.
03. Regular communications to all staff and at key locations (e.g. printers)	Good	CamWeb used to promote key messages in a structured and engaging way each quarter. IG attend DMTs on a quarterly basis to hear of issues and resolve problems.
04. Information Management Board, chaired by senior info risk owner (CLT member), with representative of all directorates along with DPO and both Caldicott Guardians.	Good	Board meetings to be held every quarter and led by CLT members.

Action Plans	Responsibility	Target Date
Annual review of advice sought and provided to develop staff guides such as when to share and how to share to ensure con review of what the service is asked about to look for common themes and produce guides/notes to support		30/11/2024
Completion of NHS DSP Toolkit 24-2025 Ensures areas of compliance considered and how met for Public Health and Adult	Ben Stevenson	30/06/2025
Continued Awareness and communications CambWeb pages updated and regular reviews , attendance DMTs and conversations to keep awareness levels up	Ben Stevenson	30/11/2024
Implement learning from incidents Ensure that processes are reviewed and trends analysed Breaches discussed at IM Board	Ben Stevenson	30/11/2024
Mandatory training	Ben Stevenson	30/11/2024

Board oversees IG and cyber security activity		
05. A comprehensive set of information and security policies.	Good	Policies reviewed and refreshed annually with redundant documents removed.
06. Established procedure for notifying, handling and managing data breaches	Good	Compliance with policy and clear reporting on breaches.
07. Subject Access Requests responded to within the statutory timeframe.	Good	Targeting compliance rate of 90% SARs completed within statutory timeframe.
8. FOI responses issued within the statutory timeframe.	Good	Targeting compliance rate of 90% FOIs completed within statutory timeframe.

Training to be delivered annually to all staff, relevant to services and councils Refresher training being developed for coming year		
Review of IG policies Annual review of policies and updating to ensure best practice shared	Ben Stevenson	30/11/2024

**Risk Path:** Cambridgeshire County Council CRR/Cambridgeshire County Council

**Risk Category:**

**Linked Objective(s):**

Risk		10. Failure of key contracts.							
Likelihood	5								
	4								
	3				X	RA			
	2								
	1								
		1	2	3	4	5			
		<b>Risk Owners</b>	Michael Hudson			<b>Current Score</b>	12	<b>Last Review</b>	11/09/2024
						<b>Risk Appetite</b>	15	<b>Next Review</b>	10/12/2024
						<b>Previous Score</b>	12		
		<b>Triggers</b>				<b>Likelihood Factors (Vulnerability)</b>		<b>Potential Consequences</b>	
		<p>01. Different partnership arrangements and/or contracts have conflicting aims or priorities.</p> <p>02. Large scale handback / collapse of major suppliers for economic/profitability reasons</p> <p>03. Supply chain failure and/or significant cost increases in supply chain or CPI.</p> <p>04. The Council fails to identify key/business-critical contracts.</p> <p>05. Lack of robust, formally agreed contract documents to set deliverables, performance and governance arrangements for all key contracts.</p> <p>06. Failure to compliantly procure key contracts leads to legal challenge.</p> <p>07. Contracts lack clear corporate owners; or contract owners have a conflict of interest between their CCC role and external interests.</p> <p>08. Contracts fail to drive desired deliverables/outcomes through appropriate penalties/rewards.</p> <p>09. Lack of in-house contract management expertise and/or capacity.</p> <p>10. Third party fraud committed by or against suppliers and/or internal fraud or corruption in collusion with suppliers.</p> <p>11. Relationship breakdown with key contractors, potentially leading to a legal dispute.</p> <p>12. Heavy reliance on single suppliers leading to lack of a diversified supply chain.</p> <p>13. Policy or leadership changes in central government.</p>			<p>01. Uncertainty and major change programmes underway within the Council.</p> <p>02. Significant economic and inflationary volatility.</p> <p>03. Industrial Emissions Directive and the Best Available Techniques conclusions (BATc).</p> <p>04. Capacity and experience to deliver robust contract and supplier relationship management for key contracts.</p> <p>05. Understanding of market conditions for the specific markets in which the key contracts sit.</p>		<p>01. Financial impact of credit loss or default on monies owed.</p> <p>02. Revenue impact of increased costs or reduced income returns.</p> <p>03. Interruption to outcomes and service delivery.</p> <p>04. Construction quality and health &amp; safety matters.</p> <p>05. Reputational damage.</p> <p>06. Failure to fulfil statutory duties.</p>		
		<b>Consequence</b>							

Controls	Adequacy	Critical Success
01. Contract Procedure Rules and associated guidance and training.	Good	Clear set of regulations around contracting which are accessible and communicated to officers.
02. Contracts Register.	Good	The Council has a list of all contracts valued over £5,000, updated monthly and published

Action Plans	Responsibility	Target Date
Ensure compliance with Procurement Act 2023.	Clare Ellis	31/03/2025
Ensure compliance with Provider Selection Regime (PSR) for health care contracts		28/03/2025

		quarterly in line with the Transparency Code regulations.
03. Procurement Governance Board.	Good	Corporate oversight over the delivery of compliance with CPRs.
04. Business Continuity Planning processes.	Poor	This needs to be improved for 25/26 submissions so contract managers have thought about the risk and mitigations.
05. Head of Diligence & Best Value role.	Reasonable	Additional resource for deep dive scrutiny and challenge of contract management.
06. Corporate due diligence processes.	Good	Capability and capacity of suppliers is verified prior to entering into contracts valued over £100k, including checking e.g. insurance, accreditation, finance, health and safety etc.
07. Declarations of Interest processes within the Codes of Conduct for officers and members and within the Procurement Planning process.	Good	Responsible Officer and anyone involved in procurement evaluations has to sign a Declaration of Interest to ensure that any conflicts of interest are identified and managed/avoided.
08. Corporate process for identifying key contracts and the use of the procurement pipeline.	Reasonable	Major procurements are planned well in advance and the risk of contracts is
09. Budget monitoring and forecasting processes.	Reasonable	The risk of contract overspends is identified early and can be addressed effectively.
10. Contract Management Toolkit in place along with other supporting guidance. Contract management training is delivered to key contract managers via the Government Commercial Function.	Good	Officers know how to manage contracts effectively and use the Toolkit as part of their management processes.
Decision Making Framework for Joint Procurements A decision making framework has been agreed by CLT and will be used in all procurements valued over £100,000 where a joint procurement is being planned. This enables the risks of such a joint procurement to be identified and scored.	Good	The use of the decision making framework.

Ongoing review of the use of waivers, including targeted training for contract managers and reporting to Committee	Clare Ellis	31/12/2024
Review of CPRs	Clare Ellis	31/03/2025
Undertake training and guidance for contract managers for Business Continuity Plans to aid HoS and Eds sign off with gre	Clare Ellis	01/12/2025



**Risk Path:** Cambridgeshire County Council CRR/Cambridgeshire County Council

**Risk Category:**

**Linked Objective(s):**

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Risk		11. Failure of collaborative working.						
Likelihood	5						<b>Risk Owners</b> Sue Grace  <b>Current Score</b> 12 <b>Risk Appetite</b> 15 <b>Previous Score</b> 12  <b>Last Review</b> 11/09/2024 <b>Next Review</b> 10/12/2024	
	4							
	3				X	RA		
	2						<b>Triggers</b> 01. Different partnership arrangements have conflicting aims or priorities. 02. The Council fails to identify and manage key/business-critical partnerships. 03. Lack of robust, formally agreed partnership agreements or equivalent to set scope, deliverables and governance arrangements for all key partnerships. 04. Partnerships lack clear corporate owners; or partnership owners have a conflict of interest between their CCC role and external interests. 05. Partnership agreements fail to drive desired deliverables/outcomes. 06. Relationship challenges and/or breakdown with key partners, potentially leading to a legal dispute and potential longer term impact on collaborative working. 07. Policy or leadership changes in central government or local partnership organisations. 08. Lack of transparency regarding the operation of key partnerships.	
	1							<b>Likelihood Factors (Vulnerability)</b> 1. Uncertainty and major change programmes underway within CCC and partner organisations. 2. Restricted budgets across sector, coupled with significant economic and inflationary volatility. 3. Current negotiations regarding LD pooled budgets.
		1	2	3	4	5		
<b>Consequence</b>								

Controls	Adequacy	Critical Success
0.6 Alignment of Partnership Guidance with the Constitution Ensure continued alignment between Partnership Guidance for Officers and the Council's Constitution with its conditions for Members' and partnerships/outside bodies	Good	Partnership Guidance for Officers is reviewed whenever the Constitution is reviewed
01. Partnerships Advice & Guidance Document.	Reasonable	Clear guidance is available to Council officers and members on operating effectively in partnerships.
02. Grants to Voluntary Organisations Policy.	Good	Officers have clear guidance on how to manage award of grant monies effectively, to ensure that grants achieve best value and are awarded to partners who are able to deliver the agreed objectives.

Action Plans	Responsibility	Target Date
02. Conduct a fact-finding exercise to review our key partnerships, engagements and collaborative work. Pilot of self-assessment was completed by mid July 2024. The self-assessment process and forms were launched at ELT on 31/07/2024 with the aim of completing all self-assessments by end September 2024. A progress report will go to the Risk & Assurance Group in September 2024	Sue Grace	31/12/2024
03. Identify opportunities for collaborative working around shared ambitions with our key partners  Opportunities for collaborative working around shared ambitions with our key partners will be identified following the completion of the above steps.	Sue Grace	31/03/2025

03. Appointments to Outside Bodies Process	Good	Officers and Members have guidance on the law around serving on external bodies, and Democratic Services maintain a record of Member appointments to outside bodies.
04. Council's Strategic Framework	Good	Clear statement of our Vision and Ambitions as a basis for our collaborative working.
05. Regular liaison with key partners ICS, CPCA, District & City Council, CAPALC (Cambs & Peterbr' Association of Local Councils), CPSB (Cambs & Peterbr' Strategic Board).	Good	Partners are clear about where they can work together for the benefits of the communities of Cambridgeshire

**Risk Path:** Cambridgeshire County Council CRR/Cambridgeshire County Council

**Risk Category:**

**Linked Objective(s):**

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Risk						NEW 12. Cambridgeshire County Council is not adequately prepared for the impacts of the changing climate									
Likelihood	5					<b>Risk Owners</b> Frank Jordan  <b>Current Score</b> 16 <b>Target Score</b> 8 <b>Previous Score</b> 16  <b>Last Review</b> 10/09/2024 <b>Next Review</b> 11/12/2024	<b>Triggers</b> 1. Local government is not adequately funded to address the issues relating to climate change and to deliver climate mitigation, adaptation and/or natural capital enhancement at the pace and scale required 2. Lack of a clear regulatory environment to enable actions to manage climate change to be enforced. 3. Local strategic partnerships fail to align, deliver strategic coordinated action and clarify roles and responsibilities 4. Key national and local partners make decisions that undermine action and progress to deliver climate mitigation and nature related action 5. Internal skills, knowledge, resource and capacity do not keep pace with action delivery requirements 6. Lack of awareness, skills, engagement and buy-in for climate and nature action within the Council at all levels and across all services 7. Council's Budget Position does not enable key projects to reduce carbon, enhance nature or provide mitigation are able to be taken forward (Please Note Link Risk 3) 8. Supply chain is insufficiently developed to deliver low carbon solutions, adaptation and/or biodiversity enhancements at required pace, scale and cost			<b>Likelihood Factors (Vulnerability)</b> 1. Significant longer-term costs, impacts on assets and demand for services which impacts on the financial position of the County and the Council 2. Increased cost to council services to manage climate impacts on service delivery – e.g. highways pot holes, increased number of service users from flooding, or school closures from overheating; increasingly complex needs etc 3. Undermining of business continuity and deliverability of statutory functions and legislative requirements due to climate impacts impeding Officers and/or service users delivering or accessing services 4. Significant reputational damage associated with lack of action by the Council to support its communities to cope with increased extreme weather events – e.g. flooding, overheating 5. Significant political and reputational damage to the Council for not acting on the climate emergency that has been declared. 6. Raised political tensions with partner local authorities where CCC does not deliver actions due to budget constraints which then undermines partnership collaborations. 7. Potential for community and business legal challenges on the Council's failure to deliver the Council's duties			<b>Potential Consequences</b> 1. Increased demand on council services and budgets limits capacity for investment into carbon, adaptation and nature related projects 2. Other priorities with short-term acute challenges are prioritised – financially and/or officer capacity/resource - ahead of carbon, adaptation and nature related projects 3. National policy changes reduce the support for climate and/or nature action, undermining ability to prioritise projects, funding availability and/or ability for key partners to collaborate on coordinated action 4. Carbon, climate resilience and nature enhancements are not sufficiently embedded into service planning. 5. Inability to effectively quantify the cost impacts of the changing climate on council services and/or Cambridgeshire communities undermines ability to plan, fund and deliver resilience. 6. Existing culture – internal and external – regarding views on climate and nature issues and its relevant importance reduces deliverability of actions 7. Forecast annual Carbon reductions within the Council and County are not realised 8. New technologies and innovations are technically complex and/or challenging to implement		
	4			X											
	3				RA										
	2				T										
	1														
		1	2	3	4										
<b>Consequence</b>															

Controls	Adequacy	Critical Success
Climate Change & Environment Programme  The programme is in place to manage and ensure delivery of the CCES and action plan ( relates to 01 above)	Good	"Governance established feeding directly into Change Programme Board and Corporate Leadership Team (CLT). Recruitment underway to increase capacity. Phase 2 and Phase 3 mobilisation programmes developed"
Climate Change & Environment Strategy	Good	CCES approved, Phase 1

Action Plans	Responsibility	Target Date
Annual review and update of the CCES Action Plan  Annual review and update of actions within the CCES Action Plan to monitor progress towards targets. Remedial actions to service plans to update relevance of new and emerging technology, knowledge and political (local/national) ambition	Sheryl French	31/10/2024
CCES Programme Closure Plan Development of CCES Programme Closure Plan,	Sheryl French	30/06/2026

Council's Climate Change and Environment Strategy and Action Plan are in place to guide decarbonisation and nature recovery priorities.		Enabling Net Zero Programme approved and mobilised. Flood management and biodiversity JTF funded project is funded and mobilised. Phase 2/3 Delivery of actions is funded and mobilised.
Community Flood Action Programme Programme in place to support communities to develop local flood action plans	Good	Growth in number of resilient communities and establishment of network of community flood action groups.
Economy and Climate Change Service The service supports, facilitates and delivers action across the Council including a watching brief on governmental policy, legislation and funding opportunities to enable pro-active responses to emerging changes.	Good	Phase 2 JTF funding bid secured to support delivery of the CCES. Implementation of Phase 2 projects is reported and on track, Increase external funding success for climate/ decarbonisation/nature."
Embedding into council decision making processes Integration of climate and nature into Council decision making frameworks and processes	Reasonable	Committee reports include climate/ nature impacts. Net Zero design guide to support project management framework. Capital Programme Board carbon reporting.
Emergency Planning measures for adverse weather e.g Flood Response CPLRF framework has a multi agency flood plan (MAFP) which outlines the multi-agency response to a flooding incident. The LRF has a severe weather plan which focuses on response and recovery encompasses heat and severe weather in general.	Good	Quality response to minimise risk of harm to people and damage to property. •Met Office Weather Warnings & UK Health Security Agency Heat Health/ Cold Health alerts are cascaded internally to CCC services by the CCC Emergency Planning Team when received.
Highways Impacts Programme Drainage systems management, Grip Cutting Programme, Peat Soil impacted roads action plan	Good	Cyclical gulley emptying is on track to complete the emptying of all known galleys within a two-year cycle. Assets have been plotted onto our Kaarbontech system. Drainage and Resilience Team have delivered programmed drainage repairs across the

embedding of the CCES Programme into "business as usual" and assurances for on-going monitoring of action delivery and targets		
Cleantech Sector Monitoring Collaboration and monitoring of the cleantech market to inform knowledge/skills/technology to support carbon emissions	Sheryl French	01/07/2025
Climate risk to council services Increase understanding of climate risk and its impacts on Council services including increased demand on services	Sheryl French	31/07/2025
Collaboration with Government On-going closer collaboration with government departments to share net zero and climate risk projects and programmes	Sheryl French	31/12/2024
Control effectiveness Undertake an assessment of the controls to understand the confidence in these controls to manage the corporate risk	Sheryl French	31/12/2024
Embedding climate and nature into council processes Further integration of climate and nature considerations into existing Council structures, frameworks and governance	Joe Lacey-Holland	30/12/2025
Engagement Development and commence delivery of an Engagement and awareness campaign: To deliver behavioural change and empower individuals, communities and businesses to act independently of the Council: a) internal and b) external	Andrew Hadfield-Ames	31/12/2024
Funding & Resource Long-term Funding and Resource Plan is developed and approved (via business planning and other mechanisms, e.g. grant, changes to business case methodology etc) to support on-going delivery of CCES.	Frank Jordan	31/03/2026
Inclusion of biodiversity Further embedding of Biodiversity Strategy and nature into the Climate Change & Environment Programme	Emma Fitch	31/03/2025

Liaison with CPCA on their Climate Action Plan to access additional resources to support the Council to mitigate and adapt to climate CPCA Climate Action Plan review (2025) includes projects and funding to support Council climate ambitions.	Reasonable	CPCA Climate Action Plan review (2025) includes projects and funding to support Council climate ambitions. Devolution planning includes climate mitigation, adaptation measures and support for nature.
Performance Management Reporting to monthly change Programme Board by the Executive Director Place & Sustainability	Reasonable	Unlocking organisational barriers for implementation.
Performance Management Annual monitoring of action plan and target delivery established	Reasonable	Baseline assessments in place for carbon and biodiversity.
Strategic Partnerships and collaborations Continued involvement in various strategic partnerships/collaborative spaces to feedback information and establish collaborative working approaches e.g. Place Directors, Greater South East Net Zero Hub; Local Climate Change Officers Group, UK100, ADEPT, UKPN Innovation Teams, Biodiversity Officers group, Fenland SOIL.	Good	Sharing best practice for policy and delivery improvements and securing government and other project finance.

Internal Audit recommendations from 2023 review of the Climate Change and Environment Strategy Implementation of Internal Audit recommendations from 2023/2024 audit of the Climate Change and Environment Strategy	Sheryl French	01/07/2025
Local Resilience Forum, Emergency Planning Multi-agency plans for flooding and severe weather are reviewed on a three year basis.		19/12/2025
Net Zero KPIs Establishment of Net Zero/Climate KPIs and their quarterly reporting	Rachel Hallam	31/12/2024
Procurement Further integration of climate and environment (esp biodiversity) into procurement strategy and frameworks e.g. Climate Change Charter, implementation of the Social Value toolkit, training and support for commissioning officers, standard specification text etc.	Clare Ellis	31/12/2024
Public Health Public Health messaging to communities on climate related health impacts and how to manage these e.g. overheating	Val Thomas	31/12/2024

**Risk Path:** Cambridgeshire County Council CRR/Cambridgeshire County Council

**Risk Category:**

**Linked Objective(s):**

## Debt Management Update Report for October 24

To: Audit and Accounts Committee

Meeting Date: 31 October 2024

From: Executive Director of Finance and Resources

Electoral division(s): All

Key decision: No

Forward Plan ref: Not applicable

Executive Summary: The Committee is updated on the Council's debt management performance and gains further understanding of challenges to the level of overdue funds owed as adult social care client contributions. The report outlines the steps being taken to address the increases.

Recommendation: The Committee is asked to note the actions and approach being taken to manage income collection and debt recovery.

Officer contact:

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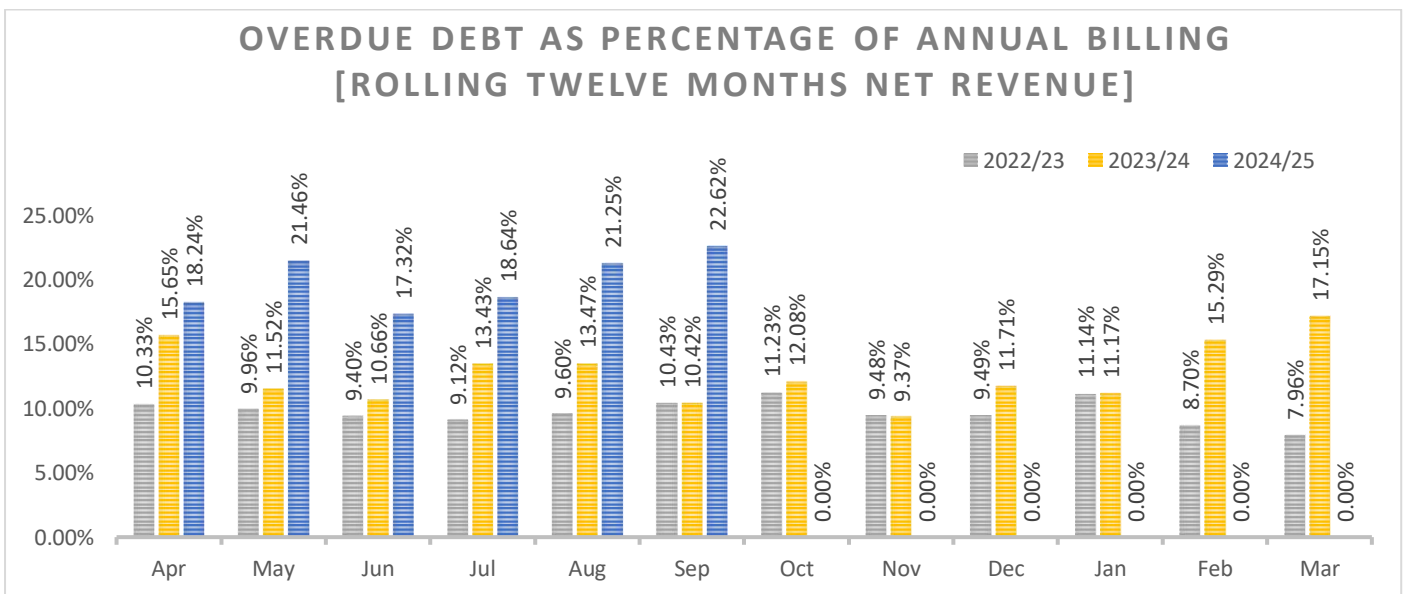
# 1. Background

- 1.1 The purpose of this report is to provide an update on current debt management position following on from the previous report submitted to this committee in December 2023.
- 1.2 The balance sheet health metrics, that are reported in the Integrated Finance Monitoring Report at each meeting of the Strategy, Resources and Performance Committee record that there is a significant exception with the level of debt outstanding (91 days+) for Adult Social Care (client contributions to care costs). Although metrics for percentage of income collected within 90 days is still meeting the target level, the absolute amount of overdue debt has risen by approximately £2.4m over the last 12 months. This reflects the rising levels of client contributions billed by the Council from £45.9m (2022/23) to £52.5m (2023/24), and £31.4m during the first half of 2024/25.
- 1.3 It is positive that overall more income is being collected due to increases in billing, however a part of the increase relates to retrospective back dated charges as a result of clients being charged a provisional amount for an extended period of time. This follows significant progress with reducing the backlog of financial assessments over the last 18 months. Delayed billing can lead to debt building for clients, which can prove more difficult to collect, especially where clients have become used to paying a lower provisional charge over a prolonged period, or where charges are billed a significant period after death and the estate has been distributed.

# 2. Overall Debt position

- 2.1 The current total overall debt position (all age buckets) is £26.3m (excluding NHS ICB debt), which represents an overall increase of £4.3m when comparing to the same period in 2023/24.

The below analysis shows that overdue debt now representing 22.6% of the revenue raised over the last twelve months, this is a raised position compared to 2022/23.





The main areas impacting the current position are: -

- Significant increase in Integrated Care Board (ICB) debts which stood at £28m on 1 October compared to £3.8m at the same point in 2023/24. During October, payments of £16.6m have been secured, which is welcomed, and reduces the ICB debt balance to £11.4m.
- Increased ASC debt billing of £6.6m in 2023/24 and a further £5.6m in the first half of 2024/25. £10.1m over the same 18-month period relates to back dated charges, with some charges back dating by more than a year. Such debts become increasingly difficult to collect

2.2 The tables below break down debt by Directorate and Debt Status:

### Overall Age Debt Position - By Directorate

Directorate	Overdue			Trend Performance	
	Current Month	Previous Month	Last Year	Monthly	Yearly
Finance and Resources	£983,277	£1,170,528	£520,363	↑	↓
Adults, Health & Commissioning	£21,633,031	£22,278,042	£19,223,587	↑	↓
Children, Education & Families	£1,527,377	£1,714,749	£2,223,315	↑	↑
Place and Sustainability	£3,217,650	£3,658,097	£4,634,538	↑	↑
Public Health	£6,840	£22,707	£11,472	↑	↑
Strategy and Partnerships	£187,406	£229,214	£112,848	↑	↓
Unapplied	-£1,209,269	-£1,452,804	-£4,729,641	↑	↑
<b>Total</b>	<b>£26,346,312</b>	<b>£27,620,532</b>	<b>£21,996,481</b>		
NHS Services	£27,984,961	£27,810,184	£3,808,493	→	↓
<b>Total</b>	<b>£54,331,273</b>	<b>£55,430,717</b>	<b>£25,804,974</b>		

2.2.1 Year on Year reductions have been seen in the following Services:

- £1.4m Place & Sustainability
- £696k reduction in Children Education & Family
- £5k Public Health

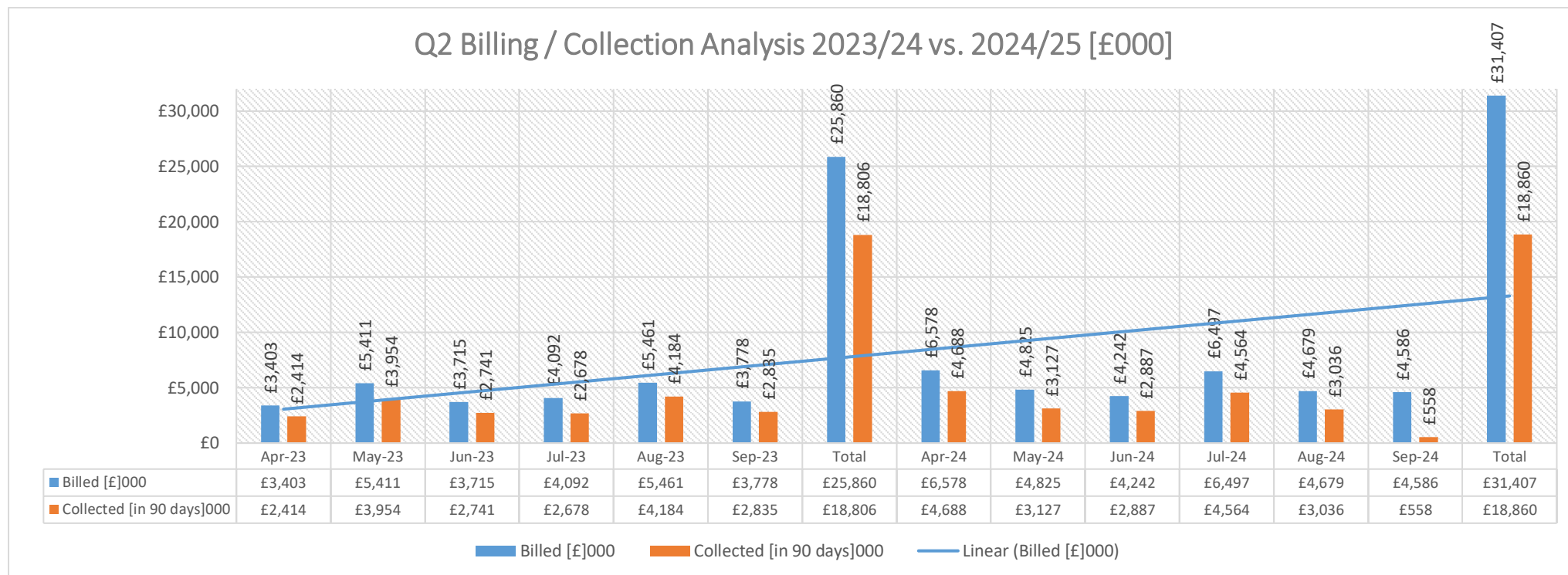
2.2.3 Year on Year Increases within the following Services:

- £24.2m NHS / ICB Services. (The Council and ICB are changing their commissioning approach to learning disability services moving away from a pooled budget in 2025. A disputed position about the level of healthcare funding required has meant that payment of all learning disability partnership invoices were paused by the ICB for a period).
- £2.4m within Adults, Health & Commissioning (ASC Age Debt Analysis shown below in section 2.3)
- £463k in Finance & Resources
- £75k Strategy & Partnerships

### 2.3 ASC Age Debt Analysis – Headlines

- ASC Debt increase has slowed, and age debt (debts six months) have started to reduce over the last two months by circa £868k, as a result of improvements implemented.
- Revenue raised is higher than 2023/24 forecast which is positive from an income perspective but has resulted in increased debt where payment not fully collected.
- Backlog in Financial Assessments has been reduced and is moving towards business-as-usual levels.
- Wide ranging process improvements have been identified and implemented or in the process of being implemented.
- Improved staff performance within Debt Team, which has significantly increased number of accounts actioned from average of 1,070 in last half of 2023/24 to 1,701 average in 2024/25, with September 24 peak of over 2,000.
- Digitalisation advances considered and several options have been identified and progressed such as Paperless Direct Debits, SMS reminders.
- Increased resources have been funded and are either in place or currently being recruited
- Increase in use of third-party services to support recovery process have been procured and are being embedded
- Increase training, support and guidance across teams (Debt, Financial Assessment and Practice).
- Improved communication and workflow tracking due to be implemented between Adults Finance Team & Debt Team during October 2024, following successful testing during September 2024.
- Issues identified and improved processes being implemented to better manage Court of Protection debts within both Adult Social Care and the Debt team, which should have a positive impact on related debt.

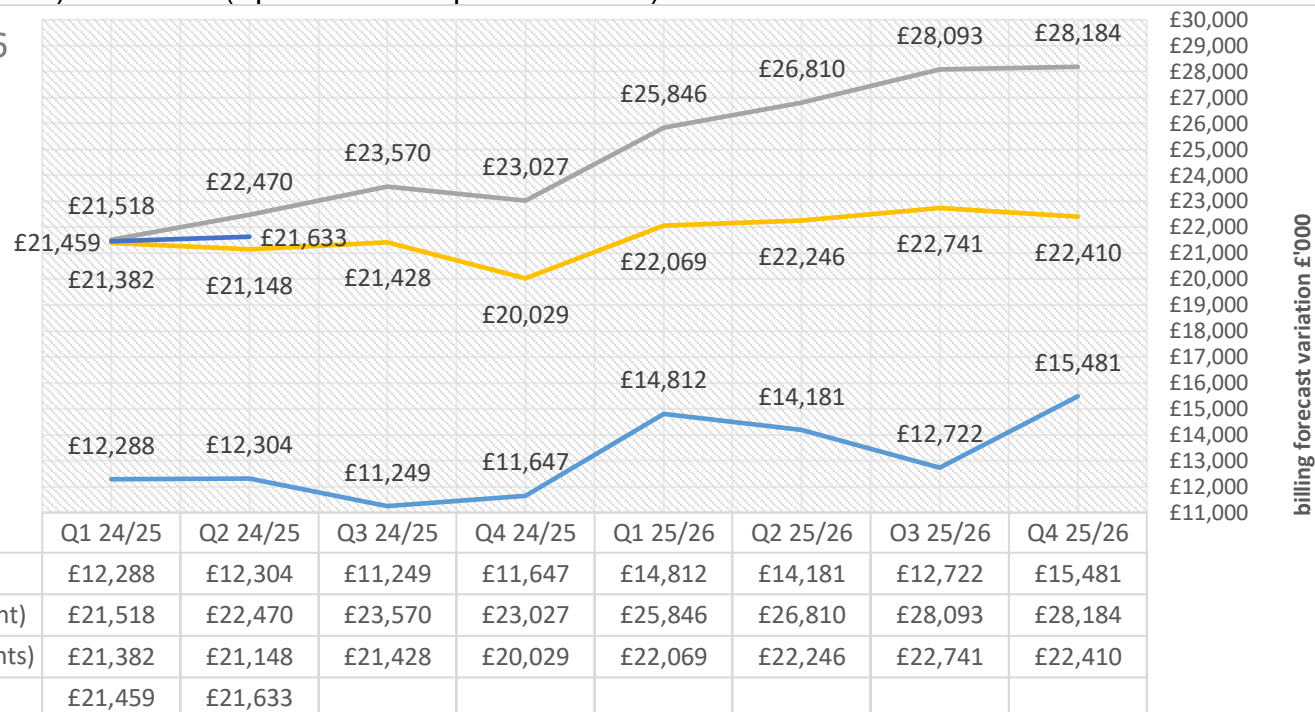
## 2.4 ASC Debt – Billing & Collection Analysis Q1 & Q2 2023/24 vs. 2024/25



- Comparing Q1 & Q2 Billing across the last two years has shown that billing has increased by £5.5m in 2024/25 compared to the previous financial year from £25.9m to £31.4m as shown above.
- The amount collected within 90 days (60 days of due date) over Q1 has also increased by £1.6m, however the increase in collection is impacted as a percentage is down 4%:
  - £2.7m billed in Q1 of 2024/25 relates to retrospective billing compared with £1.5m in 2023/24, which is an increase of £1.2m, and further analysis has shown that this type of billing is harder to collect and as a result performance for these debts are less than two thirds compared to normal monthly billing after 12 months.
- Billing volume during 2024/25 Q1 & Q2 has also increased by 2,472 invoices average monthly increase of 412, the bulk of increases is within the Older People's Services.

## 2.5 ASC Debt – Debt Forecast (April 24 – March 26) vs. Actual (April 2024 – September 2024)

Age Debt Forecast vs Actual 2024/25 & 2025/26  
(including billing variation to forecasted billing)



2.5.1 Finance modelling has been undertaken to forecast the revenue through 2024/25 & 2025/26, which shows an upward trajectory in respect of income generated through billing compared to previous billing in 2023/24

- 2023/24 – Actual billed revenue £52.5m (£44.6m care fees)
- 2024/25 – Forecasted billing revenue £55.4m (£47.5m care fees), representing a £2.9m increase from 2023/24. Actual billing P1 -P5 was £3.5m up on forecast.
- 2025/26 – Forecasted billing revenue £65.2m (£57.2m care fees), representing an increase of £9.8m increase over 2024/25.

2.5.2 Debt Forecast has been modelled taking into consideration the increased income as well as expect impact in respect of performance.

- Debt Forecast shows that Debt levels would be circa £28.2m based on increase revenue if normal levels of recovery were achieved, increase of £7.7m from April 2024.
- Debt Forecast with improvements in ASC Service & Debt Team reduce the expected balance in March 2026 to £22.4m which represents an increase of £900k over two years, against the backdrop of £15.6m more being raised, representing circa 94% collection on the additional income, and improving significantly the Debt vs. twelve months billing ratio.

## 2.6 ASC Overall Age Debt by - Debt Status £'000

Debt Status	1-30	31-90	91-183	184-365	366-730	730+	Grand Total	Overdue		
								Current Month	Previous Month	Last Year
Automated Dunning Cycle	£343	£347	£1	£0	£0	£0	£691	£691	£1,231	£1,246
Awaiting Appointee / Court of Protection / Power of Attorney	£358	£1,174	£1,001	£1,024	£1,241	£550	£5,719	£5,348	£5,175	£4,649
Awaiting Service Response	£257	£550	£630	£689	£422	£539	£3,262	£3,087	£2,846	£2,237
DCA Action - Ongoing	£2	£2	£6	£25	£29	£85	£149	£149	£151	£43
Debt Team Dealing	£108	£277	£515	£406	£505	£479	£2,302	£2,291	£2,212	£2,287
Deceased - Pending Probate / Settlement of Account	£111	£409	£825	£1,027	£1,435	£2,060	£6,021	£5,867	£6,203	£5,481
Formal Complaint	£6	£50	£36	£8	£15	£146	£270	£262	£226	Not Reported
Full Cost Non-Disclosure	£0	£0	£16	£24	£20	£0	£60	£60	£60	£291
Funding without Prejudice	£0	£8	£0	£0	£0	£0	£8	£8	£8	Not Reported
Income Team Dealing	£91	£124	£252	£145	£259	£213	£1,172	£1,083	£1,149	£1,513
Legal Action - Ongoing	£13	£37	£55	£110	£209	£905	£1,343	£1,329	£1,306	£460
Payment Plan	£28	£41	£123	£144	£129	£207	£677	£672	£618	£565
Pending Write-off	£0	£0	£11	£36	£49	£117	£214	£214	£295	£110
Pre-Dunning Cycle	£257	£12	£0	£0	£0	£0	£3,418	£269	£384	£392
Secured Property Charge	£0	£0	£335	£7	£51	£25	£418	£418	£535	£147
Unapplied Credit	-£12	-£13	-£7	-£10	-£4	-£69	-£164	-£116	-£122	-£197
<b>Grand Total</b>	<b>£1,562</b>	<b>£3,019</b>	<b>£3,801</b>	<b>£3,635</b>	<b>£4,359</b>	<b>£5,257</b>	<b>£25,561</b>	<b>£21,633</b>	<b>£22,278</b>	<b>£19,224</b>

2.6.1 ASC has seen a £2.4m increase over the last twelve months across all age brackets, with £636k in aged debts (6+ months) and £1.8m in debts that are in age brackets of less than 6 months. Over the same period the level of Income generated through billing for ASC has been increased by £8m (Oct22-Sept23 = £50.1m vs. Oct23-Sept24 = £58.1m), representing increased income collection of circa £5.6m.

- £1m increase in debts allocated to our solicitors or an external debt collection partner. The increase in this category of debt is following work undertaken by Debt Team to progress more quickly once internal recovery actions have been exhausted.
- £850k increase in debts requiring support from ASC – Due to the vulnerable nature of the customer base these debts can be quite complex.
- £700k increase in debts awaiting Court of Protection (COP) decisions – These debts are where Service Users have lost capacity to manage their financial affairs and applications are made to the COP for a family member, Advocate or the council through Client Funds to take over responsibility for property and affairs decisions. Debts within this category can take a significant period of time before there is

someone appointed through the Courts or DWP. There is material level of debt in this category which is likely to be overstated as the client has been assessed as full cost until their finances can be assessed.

- £386k increase within Deceased Debts which has been impacted in the main by the clearing of Financial Assessment backlogs over the last 18 months, again there is a level of debt overstatement within this category as well as a raised likelihood of bad debt write-offs where retrospective billing may have occurred.
- £270k Increase in Secured Property related debt, where clients have passed away and the deferred payment agreement, they had with the council has ceased. These debts are secured but will take a period of time before funds are realised pending probate and subsequent sale of property.
- £868k reduction has been seen in aged debts, those older than six months over the last two months as improvements implemented start to impact.

## 2.7 Collection Rates

### 2023/24 – Collection Performance

2.7.1 Collection rate for 2023/24 shows that 92.5% of all revenue billed has been collected as shown in the below table with 83% being secured within the first 90 days, performance would have been higher if not for the disputed ICB charges during 2023/24, which have continued into 2024/25.

#### Combined 90 Day Performance

Financial Year	Period	No. of Invoices	Invoiced Amount'000	Income Collected [£]			Performance - % Collected		
				3 Months	6 Months	Total to Date	3 Months	6 Months	Total to Date
2023/24	Apr-23	5,757	£12,779	£10,746	£11,379	£12,442	84.1%	89.0%	97.4%
	May-23	7,331	£12,167	£10,270	£10,860	£11,494	84.4%	89.3%	94.5%
	Jun-23	7,329	£18,129	£16,721	£17,080	£17,583	92.2%	94.2%	97.0%
	Jul-23	5,692	£18,772	£14,525	£17,080	£18,304	77.4%	91.0%	97.5%
	Aug-23	7,429	£10,373	£7,752	£8,990	£9,609	74.7%	86.7%	92.6%
	Sep-23	7,286	£31,144	£28,324	£28,832	£29,864	90.9%	92.6%	95.9%
	Oct-23	5,966	£13,614	£11,749	£12,237	£12,810	86.3%	89.9%	94.1%
	Nov-23	7,739	£19,554	£17,162	£17,790	£18,833	87.8%	91.0%	96.3%
	Dec-23	5,783	£15,277	£11,629	£12,985	£13,598	76.1%	85.0%	89.0%
	Jan-24	5,696	£28,708	£20,434	£20,736	£20,976	71.2%	72.2%	73.1%
	Feb-24	8,001	£21,928	£18,253	£19,218	£20,852	83.2%	87.6%	95.1%
	Mar-24	5,633	£33,619	£27,966	£31,903	£32,094	83.2%	94.9%	95.5%
		79,642	£236,063	£195,532	£209,090	£218,460	82.8%	88.6%	92.5%

### 2024/25 – Collection Performance

2.7.2 Collection rate for the first quarter of 2024/25 is currently at 75%, which is suppressed by £8.3m of NHS / ICB charges raised during the same period, excluding the performance would be 91%. This position will be improved once the NHS income received in October is applied.

2.7.3 Improvements implemented in late 2023/24 in respect of staff performance is ensuring that debts are actioned promptly, with monthly accounts actioned during the first half of 2024/25 averaging at 1,701 accounts compared to 1,070 in the last half of 2023/24. September 2024 saw a peak achieved of over 2,000 actions.

## 2.8 Improvements Implemented / In Progress

2.8.1 The improvement work in this area is overseen by a project board co-chaired by the Service Director: Finance and Procurement and the Service Director: Adult Social Care. Actions have been assigned to both Debt and Adult Social Care teams.

<b>Systems &amp; Digital</b>	
<ul style="list-style-type: none"> <li>• New Call Management System implemented for Debt Team</li> <li>• HALO communication / workflow system put in place between AFT &amp; Debt.</li> <li>• SMS Reminder system being procured / implemented</li> <li>• Paperless Direct Debit Solution being procured / implemented</li> <li>• Increased E-Billing</li> </ul>	<ul style="list-style-type: none"> <li>• Improved Call management</li> <li>• Better Customer Experience</li> <li>• Reduced complaints</li> <li>• Improved internal communication / workflow between teams</li> <li>• Improved cashflow and reduction in debt levels.</li> <li>• Reduction in postal and print costs</li> <li>• Reduced carbon footprint</li> <li>• Printed percentage reduced from 77%(Nov21) to 60% (Sept 2024)</li> </ul>
<b>Improved Team Management</b>	
<ul style="list-style-type: none"> <li>• Portfolio changes &amp; Team Performance</li> <li>• Improved Team Guidance in place within the Debt Team, with staff training provided</li> <li>• Enhanced reporting by category / sub-category (further granularity) in place to better track / understand debt.</li> <li>• Changes in Financial Assessment Process, maximising resource and improving productivity.</li> </ul>	<ul style="list-style-type: none"> <li>• Raised Team performance, increase in actions from monthly average of 1,070 to 1,701 (59% improvement)</li> <li>• More consistent approach and one that looks to achieve outcome or move to the next stage of recovery sooner.</li> <li>• Improved more granular debt data which facilitates next recovery actions and where debt is in a process outside of the council's immediate control (Probate, Court of Protection, Property Sale etc...)</li> <li>• Maximising revenue through more timely and increased billing.</li> <li>• Reduction in Financial Assessment backlog from 1037 (Aug23) to 64 (Sept24)</li> </ul>
<b>Detailed Reviews &amp; Process improvements</b>	
<ul style="list-style-type: none"> <li>• Detailed Court of Protection (COP) review &amp; process improvements implemented.</li> <li>• Detailed review of Deceased Cases, process changes implemented.</li> <li>• Legal review undertaken, changes implemented, and additional services procured.</li> <li>• Customer correspondence review completed, revised dunning letters and template letters produced including behavioural science nudges.</li> </ul>	<ul style="list-style-type: none"> <li>• Reduced timeframe over the end-to-end COP process once all changes implemented.</li> <li>• Deceased Debt reviewed and tackled at earliest opportunity.</li> <li>• Identify toxic debt more quickly and take actions to resolve or write-off timely.</li> <li>• Reduce Debt write-offs in the longer term.</li> <li>• Increased options to improve recovery through external legal / trace services.</li> </ul>



<b>External Debt Recovery Agents</b>	
<ul style="list-style-type: none"> <li>Debt Recovery Agents procured to handle ASC cases with a softer approach with the council remaining in control.</li> <li>Referral of cases to Finders International and associated solicitors.</li> </ul>	<ul style="list-style-type: none"> <li>Maximise collection (21% of first tranche referred paid &amp; 50% of customers made contact where they had not previously engaged)</li> <li>Identify non-recoverable debts quicker and reduce bad debt write-offs</li> <li>Decrease Legal costs in the longer term</li> </ul>
<b>Resources</b>	
<ul style="list-style-type: none"> <li>Review Debt Team operating model to ensure the right level / skill level is effective.</li> <li>Recruitment to vacant / additional funded posts within Debt &amp; Client Funds teams.</li> <li>Increase training and development of staff to deliver high performing team.</li> <li>Right-Size Client Funds Team to reduce / remove waiting list</li> </ul>	<ul style="list-style-type: none"> <li>Increased skill and knowledge of staff to maximise opportunities to secure income and reduce Bad Debt.</li> <li>Improved cashflow and assurance within the council in respect of debt management.</li> </ul>
<b>Process improvements / New ways of working / Improve Customer Experience</b>	
<ul style="list-style-type: none"> <li>Direct Debit Campaign (Increase Take-up)</li> <li>Promotion / switch towards digital where possible (Paperless Billing &amp; Communications [email / SMS])</li> <li>Pilot changes to dunning process and analysis the effectiveness of different options.</li> <li>Implement changes identified within Audit report.</li> <li>Review and update corporate Income Strategy, and guidance documents.</li> <li>Identify debt write-off root cause(s) and implement changes to minimise</li> </ul>	<ul style="list-style-type: none"> <li>Improved customer experience through use of modern technology and improved processes.</li> <li>Reduction in councils costs and carbon footprint</li> <li>Maximising return through use of cost-effective third-party services.</li> <li>Improved controls in respect of debt management.</li> <li>Policies that align with effective debt recovery and the councils wider ambitions.</li> </ul>

### 3. Conclusion and reasons for recommendations

3.1 The report sets out the current debt position for the Council, the challenges being faced, especially around Adult Social Care, and the actions taken / being progressed through the Debt Improvement project.

### 4. Significant Implications

#### 4.1 Finance Implications

There are no additional financial implications within this category

#### 4.2 Legal Implications

There are no significant implications within this category.

#### 4.3 Risk Implications

There are no significant implications within this category.

#### 4.4 Equality and Diversity Implications

There are no significant implications within this category.

### 5. Source Documents

- Monthly Debt Information Packs & Detailed supporting papers
- Debt Improvement programme updates and analysis
- Assessment Monitoring Information Packs

Finance and Resources Directorate, New Shire Hall

## Annual Whistleblowing Report

To: Audit and Accounts Committee

Meeting Date: 31st October 2024

From: Head of Internal Audit and Risk Management

Electoral division(s): All

Key decision: No

Forward Plan ref: Not applicable

Executive Summary: The annual report on the Council's Whistleblowing Policy and its operation in practice. It also provides a copy of the updated Whistleblowing Policy for approval by the Committee.

Recommendation: The Committee is asked to note the report and approve the updated Whistleblowing Policy at Annex A.

### Officer contact:

Name: Mairead Claydon  
Post: Head of Internal Audit & Risk Management  
Email: [Mairead.Claydon@cambridgeshire.gov.uk](mailto:Mairead.Claydon@cambridgeshire.gov.uk)

# 1. Creating a greener, fairer and more caring Cambridgeshire

- 1.1 Maintaining an effective Whistleblowing Policy and 'speaking up' culture is a key way in which Cambridgeshire County Council seeks to maintain transparency and accountability, and to prevent and address any unethical behaviour or wrongdoing. In this way, the maintenance of effective whistleblowing procedures supports the Council to achieve all seven of its strategic ambitions.

## 2. Background

- 2.1 The Audit and Accounts Committee has responsibility under its Terms of Reference "to monitor Council policies on "raising concerns at work" and anti-fraud and anti-corruption policies, including the Council's complaints process, and to approve any changes regarding the Council's Whistle-blowing Policy, Anti-Fraud and Corruption Policy, Anti-Money Laundering Policy and associated arrangements."
- 2.2 Internal Audit produce an annual report on the Council's Whistleblowing Policy. This seeks to identify any trends or patterns of concern in whistleblowing activity and gives the results of the annual employee survey on whistleblowing, to support the Committee and senior management in monitoring the effectiveness of whistleblowing arrangements at Cambridgeshire County Council. This report also provides a copy of proposed updates to the Whistleblowing Policy (see Section 3.4) for approval and an update on progress with implementing the Council's Whistleblowing Action Plan (see Section 3.5).

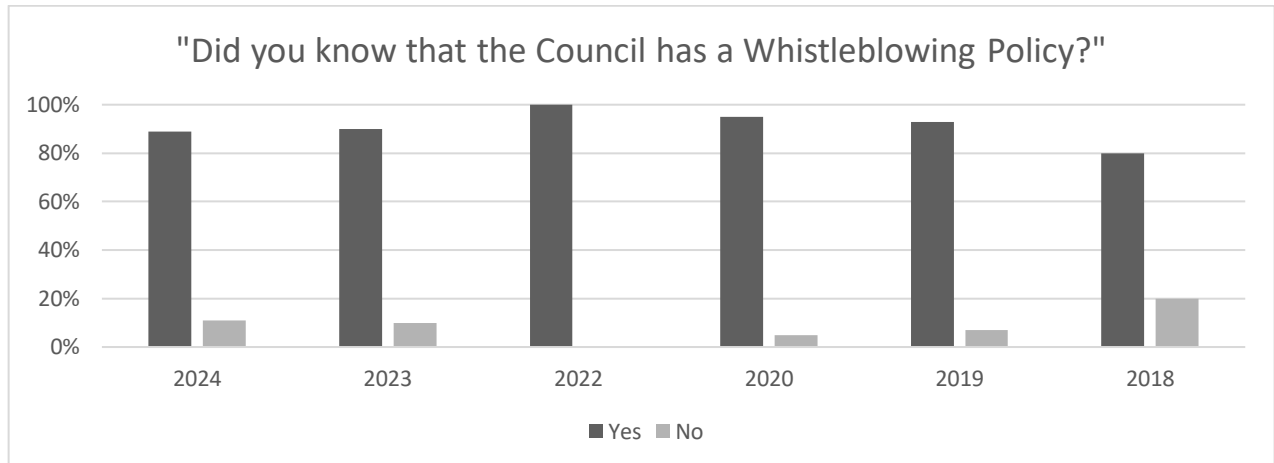
## 3. Whistleblowing at Cambridgeshire County Council

### 3.1 Employee Survey

- 3.1.1 An employee survey was conducted in September/October 2024 to gauge awareness of, and confidence in, the Council's Whistleblowing Policy.
- 3.1.2 The survey was conducted using the same methodology as in previous years, to enable comparison of results over time. One hundred randomly selected employees were asked to complete an anonymous online survey, and 37 responses were received. As this was an unusually low response rate, the deadline for completing responses was extended by a week and officers were contacted again to encourage additional responses; unfortunately despite this, no further responses were received.
- 3.1.3 It is therefore noted that this was a low response rate, in comparison to 48 responses received in 2023, 40 responses in 2022, 42 in 2020 and 43 in 2019. The survey was not conducted in 2021.
- 3.1.4 Based on the answers initially input to the survey, 84% of employees were aware of the existence of the Council's Whistleblowing Policy. This is a decrease from 90% in 2023 and 100% in 2022, although awareness of the policy has improved since the first Annual Report and awareness campaign in 2018. However it should be noted that in two instances, officers had answered "no" to the question "Did you know that the Council has a Whistleblowing Policy" but had subsequently answered "yes" to further

questions such as “have you read the whistleblowing policy”, suggesting that their first response was likely an error. If these two contradictory answers are excluded from the figures, the percentage of respondents stating they were aware of the existence of the Policy increases to 89%:

**Table 1: Whistleblowing Policy Awareness**

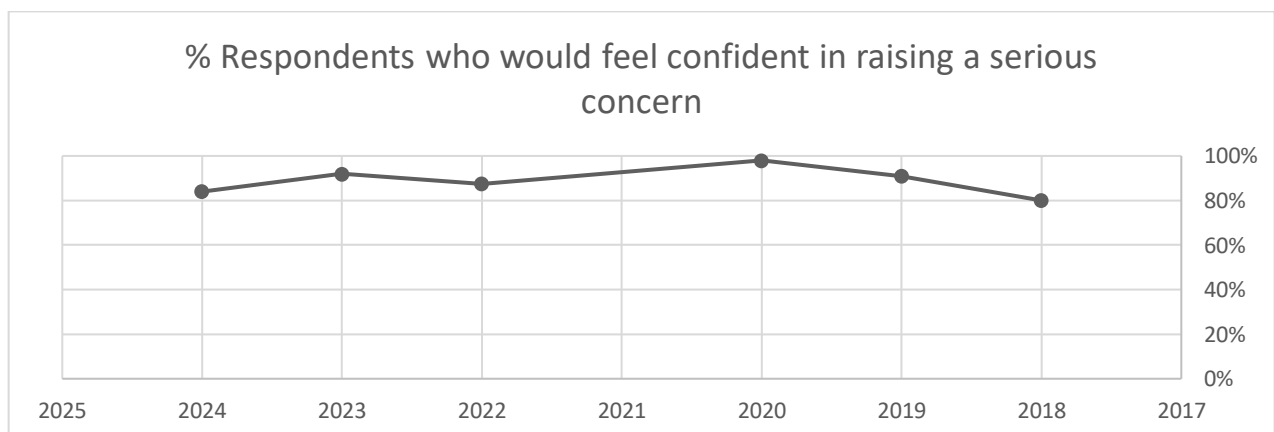


**3.1.5 Awareness of the detail of the Whistleblowing Policy was more mixed:**

- 46% of employees had read the Whistleblowing Policy (46% in 2023, 47.5% in 2022).
- 27% of employees had read communications about the Whistleblowing Policy e.g. in Friday Focus, but had not read the policy itself (27% in 2023, 42.5% in 2022).
- 27% of employees had not read the Whistleblowing Policy or any comms (27% in 2023, 10% in 2022).

**3.1.6 Although awareness of the Whistleblowing Policy itself appears to have reduced slightly, confidence in the process remains reasonably high, with 84% of respondents stating they would feel confident in raising a serious concern:**

**Table 2: Confidence in the Whistleblowing Process:**



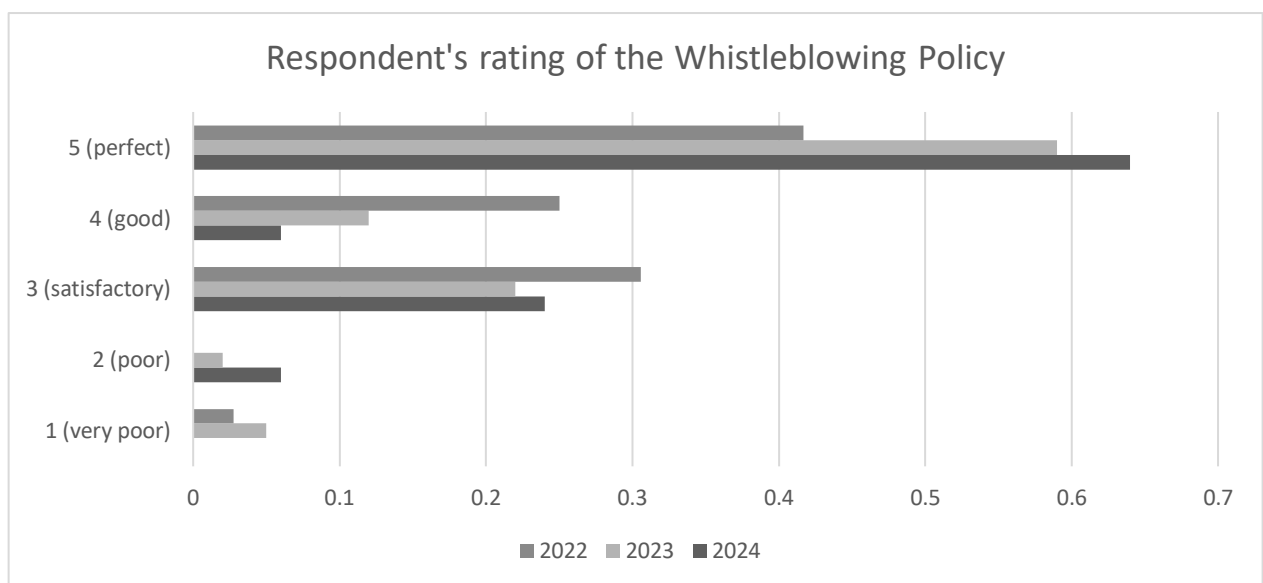
**3.1.7 13.5% of colleagues confirmed that they had thought about using the Whistleblowing Policy in the last 12 months. This is an increase in comparison with 2% in 2023, 5% in**

2022, 0% in 2020, 11% in 2019 and 8% in 2018. When these employees were asked what prevented them from making a referral, the responses included:

- “I don't want to put my self in trouble.”
- “Fear.”
- “Senior members of staff have consistently addressed the issues I have raised.”
- “Unsure of how the issue would be raised.”
- “The people who will receive the issues are the main perpetrators of bullying in the Council. There is NO WAY to truly raise a complaint.”

3.1.8 Lastly, employees were asked how they would rate the policy in meeting the needs of someone who had concerns about the Council’s services. This was rated on a scale of 1 – 5, with 5 being ‘perfect’.

Table 3: Whistleblowing Policy Ratings:



3.1.9 The average score given to the policy was 4.27, very similar to last year’s average score of 4.17:

- For employees who had read the policy, the average score was: 4.18
- For employees who were aware that the Council had a whistleblowing policy, but had not read the policy, the average score was: 4.86 (n.b. not all of these employees provided a score)
- For employees who were not aware the Council had a whistleblowing policy, the average score was: 4 (n.b. not all of these employees provided a score)

3.1.10 Where employees rated the Whistleblowing Policy as less than 5, they were asked to comment on what the Council could do to improve the Policy so that it would score a 5. Where colleagues provided an answer, these included:

- Comments that employees were not aware of the Policy or had not read it:
  - “Answered 3 as I can't remember the details of the policy, and would only refer to it if I had a concern”
  - “I don't know as I haven't read the policy”
  - “I haven't read the Policy”

- “I've never read the policy / Don't know where it is? Maybe it could be popped on the front page of CamWeb?”
- “Scored 4 as not read it recently enough to feel able to give it a 5 as with anything, there is always room for improvement/refresh. I can't recall seeing it advertised for a while so maybe a quarterly reminder? Would everyone understand the term whistleblowing?”
- “Better communications around what the whistleblowing policy is, improve confidence around feeling empowered to use it.”
- Comments that employees were not confident that issues raised would be dealt with sufficiently:
  - “Issues with staff members are never dealt with.”
  - “Unsure. Some examples of issues have been dragged out for too long and concerns not dealt with quickly enough.”
  - “When I have raised a concern about health and safety, nothing has been done, so I do wonder if it is worth the paper it is written on.”
- Comments relating to reassuring employees regarding the protections in place for whistleblowers:
  - “Need more reassurance that your identity is safe.”
  - “Instil faith and confidence that any matters raised, would not have negative repercussions on the individual who has blown the whistle.”
- “NA. I've never had to make a referral under the policy so cannot comment on its practicality. I think it is good that it is integrated alongside other policies regarding violence, harassment, bullying etc rather than treated as a standalone.”

3.1.11 Many of the comments and concerns raised by employees through this process will be addressed through planned actions outlined in the remainder of this report.

## **3.2 Publicity and Awareness**

3.2.1 The last publicity campaign on the Whistleblowing Policy was run in October 2023 and included posts in the employee newsletter and a series of briefings on aspects of the policy on the Council intranet.

3.2.2 in 2024, Internal Audit team have worked with colleagues in Learning and Development to develop a new Whistleblowing & Anti-Fraud eLearning module. This was launched in October 2024 and has been designated as “essential” learning for all employees to complete. The training covers key points from the Council’s Whistleblowing Policy and the Anti-Fraud & Corruption Policy, including information on:

- The definition of whistleblowing and the Public Interest Disclosure Act 1998 (PIDA);
- How to raise concerns at CCC, including concerns which do and do not fall under the definition of whistleblowing set out in PIDA;
- How the Council will respond to whistleblowing concerns;
- How to identify the warning signs of possible fraud, theft, bribery and corruption;
- Tips on preventing fraud, theft, bribery and corruption;

- Case studies.

3.2.3 To align with the launch of the new essential eLearning as well as the updated Whistleblowing Policy (see Section 3.4, below), a publicity campaign to promote the new training amongst Council employees is being planned and will be undertaken throughout November 2024.

### 3.3 Overview of Whistleblowing Cases

3.3.1 In total, in the 2023/24 financial year, 34 whistleblowing concerns were raised through the corporate process and referred to Internal Audit. This is an increase from the number of cases seen in previous years:

Table 4: Total Number of Whistleblowing Cases by Year

2023/4	2022/23	2021/22	2020/21	2019/20	2018/19
34	28	20	23	24	19

3.3.2 The nature of allegations that are referred to the whistleblowing process is very varied. If an issue is raised with Internal Audit via the corporate whistleblowing process, it is recorded in our whistleblowing data, even if the issue subsequently is referred to a different process for resolution (such as the corporate complaints process or Respect At Work process).

3.3.3 The table below sets out the different types of allegations referred to Internal Audit via the whistleblowing process, from 2019/20 to 2023/24.

Table 5: Nature of Whistleblowing Allegations:

	Nature of Allegation	2023/24	2022/23	2021/22	2020/21	2019/20
<b>Fraud, Theft &amp; Governance</b>	Anti-competitive activity				1	
	Bank Mandate fraud	2	1			2
	Blackmail (attempted)	1				
	Blue Badge fraud				6	1
	Client Funds		2			
	Conflict of Interest	3	3	2	1	
	Council Officer fraud	5	1	2		3
	Direct Payments fraud	3	2	2	4	1
	Money Laundering		1			
	Overpayment			1		
	Phishing fraud		1		1	
	Theft	3	2	1	1	2
	Third Party fraud	3	5	1	3	6
<b>Schools</b>	School admissions fraud			1	1	
	Schools financial fraud			1		
	Schools governance allegation	1	3	1	1	
<b>Other</b>	Complaints			1		3
	Health and Safety	1	1			



	<b>Information Security</b>			1	1	1
	<b>Internal governance issue</b>	5	2	2		3
	<b>Non-CCC issue</b>		2			
	<b>Conduct / Grievance</b>	2	1	2	3	2
	<b>Safeguarding</b>	5	1	2		
	<b>Total Case Numbers</b>	<b>34</b>	<b>28</b>	<b>20</b>	<b>23</b>	<b>24</b>

3.3.4 The table below shows the outcomes from whistleblowing referrals received by the Internal Audit team, excluding 3 cases reported in 2023/4 where investigation is still ongoing at the time of writing this report. Where the outcome recorded is 'no action required', this reflects cases where the initial review of the referral indicates that no investigation or referral of the allegation is needed. For example, this may be because the issue has already been dealt with internally, or is not serious enough to warrant a full investigation.

Table 6: Outcomes from Whistleblowing Referrals:

<b>Nature of Outcome</b>	<b>2023/4</b>	<b>2022/3</b>	<b>2021/2</b>	<b>2020/1</b>	<b>2019/20</b>
No action required	3	5	4	4	8
No powers to investigate.	3	2	1		
Referred to relevant process	8	8	8	3	6
Informal Audit advice & recommendations.	2	4		3	2
Investigation indicates no serious concerns	5	2		6	3
Audit report and recommendations	9	3	6	5	3
Recovery action		1		1	1
Police Referral / Taken to Court	1	3	1	1	1
<b>Total Case Numbers</b>	<b>31</b>	<b>28</b>	<b>20</b>	<b>23</b>	<b>24</b>

### **3.4 Whistleblowing Policy:**

3.4.1 In early 2024, the Internal Audit team facilitated completion of Protect's 'Whistleblowing Benchmark'. This is a self-assessment that the Council can conduct against a detailed set of whistleblowing standards covering Governance, Staff Engagement, and Operations. The self-assessment was completed by Internal Audit with assistance from colleagues in the HR Advisory service, and discussed and agreed by the Statutory Officers Group comprising the Chief Executive, Section 151 Officer and Monitoring Officer.

3.4.2 The Council's responses were then submitted to Protect and benchmarked against other similar organisations. A report was produced to outline areas for improvement to further strengthen the whistleblowing environment; this report was received from Protect on the 15th March 2024 and summarised in the previous Whistleblowing Report to the Audit & Accounts Committee on 28<sup>th</sup> March 2024.

3.4.3 While the Council's whistleblowing policy and governance arrangements generally scored well in the benchmark, there were some specific areas identified where the policy could be strengthened. This particularly related to the appointment of a member of CLT

as ‘Whistleblowing Champion’, providing greater detail on the distinction between confidentiality and anonymity for whistleblowers, and ensuring that the policy notes multiple external channels, including relevant regulators, through which concerns can be raised.

3.4.4 In light of the outcomes from the benchmarking process and the feedback from the employee survey outlined at Section 3.1 of this report, the Internal Audit and Risk Management team has reviewed and updated the corporate Whistleblowing Policy, with additional input from colleagues in HR, Information Governance, and the Monitoring Officer. The proposed updates to the policy have also been shared with the unions for their feedback.

3.4.5 A clean version of the proposed revised Whistleblowing Policy is provided at Annex A to this report. A version showing the changes made from the previous iteration of the policy is provided at Annex B.

### **3.5 Implementation of Protect ‘Whistleblowing Benchmark’ Action Plan**

3.5.1 In response to the benchmarking process outlined at 2.4.1 above, the Internal Audit team developed an Action Plan for Whistleblowing. Updates on actions implemented to date in 2024/5, and those to be implemented across the rest of the year, are provided below:

<b>Action</b>	<b>Target Date</b>
Chief Executive to designate an Executive Director as the Whistleblowing Champion for CCC.	<b>COMPLETE</b> <i>(see Policy update)</i>
Review and update the Whistleblowing Policy in line with recommendations and re-present to Committee for approval.	<b>COMPLETE</b> <i>(see Policy update)</i>
Design and deliver Whistleblowing eLearning and designate this as Essential Learning for all employees.	<b>COMPLETE</b>
Design and deliver eLearning on managing whistleblowing reports and investigations for line managers.	March 2025
Review and update the Whistleblowing Manager’s Guidance document for line managers and share this with officers.	March 2025
Review how the Whistleblowing Policy and arrangements are reflected across the wider policy framework at Cambridgeshire, including safeguarding policies, the Respect At Work and Resolving Workplace Concerns policies.	November 2024 <i>(underway)</i>
Review recording arrangements for whistleblowing across the Council.	November 2024
Undertake a focus group to gain further feedback from employees alongside the annual Whistleblowing Survey in 2024.	November 2024
Undertake an Internal Audit of whistleblowing arrangements and compliance.	April 2025

## 4. Significant Implications

### 4.1 Finance Implications

There are no significant financial implications.

### 4.2 Legal Implications

Maintaining a robust whistleblowing culture and effective whistleblowing policy and governance ensures that the Council can meet its obligations under the Public Interest Disclosure Act (1998).

### 4.3 Risk Implications

Strong whistleblowing governance arrangements are important for local government bodies to help ensure compliance with relevant laws and regulations, internal policies and procedures, and that expenditure is lawful. These arrangements provide a mechanism for employees, contractors and members of the public to raise concerns about potential wrongdoing, including fraud, corruption, and other illegal or unethical conduct. This promotes transparency, accountability, and good governance, and can help to prevent or mitigate financial and reputational risks to the local authority.

### 4.4 Equality and Diversity Implications

There are no significant equality and diversity implications.

## 5. Source documents

### 5.1 Cambridgeshire County Council's Whistleblowing Policy

### 5.2 The current policy is available on the County Council's external website:

[Whistleblowing Policy - Cambridgeshire County Council](#)



# WHISTLEBLOWING POLICY

THE COUNCIL WANTS YOU TO BE CONFIDENT THAT  
YOUR CONCERNS WILL BE TAKEN SERIOUSLY.

This Whistleblowing Policy aims to:

- Encourage and enable any person to feel confident in raising serious concerns.
- Provide avenues for any person to raise concerns.
- Provide confidence to whistleblowers that all referrals will be dealt with in line with this policy.
- Describe how to take the matter further if dissatisfied with the Council's response.
- Reassure anyone making a referral that the Council will take all reasonable and practical steps to protect whistleblowers from reprisals, harassment, or victimisation.

A serious concern will not necessarily always constitute a whistleblowing referral which would be investigated under this policy. For example, there are separate processes to allow employees to lodge a grievance relating to their employment; for customers to complain about the service they receive; or for anyone to raise concerns about whether Members have breached the Member's Code of Conduct.

In order to ensure that serious concerns of any nature can be raised easily, Section 1 of this policy provides guidance on how to refer all types of concerns to the correct process, and advice can always be obtained from the contacts in paragraph [2.4.12](#) of this policy if you have any doubts.

Policy Owner	
Name:	Mairead Claydon
Post:	Head of Audit and Risk Management
Email:	<a href="mailto:Internal.Audit@Cambridgeshire.gov.uk">Internal.Audit@Cambridgeshire.gov.uk</a>

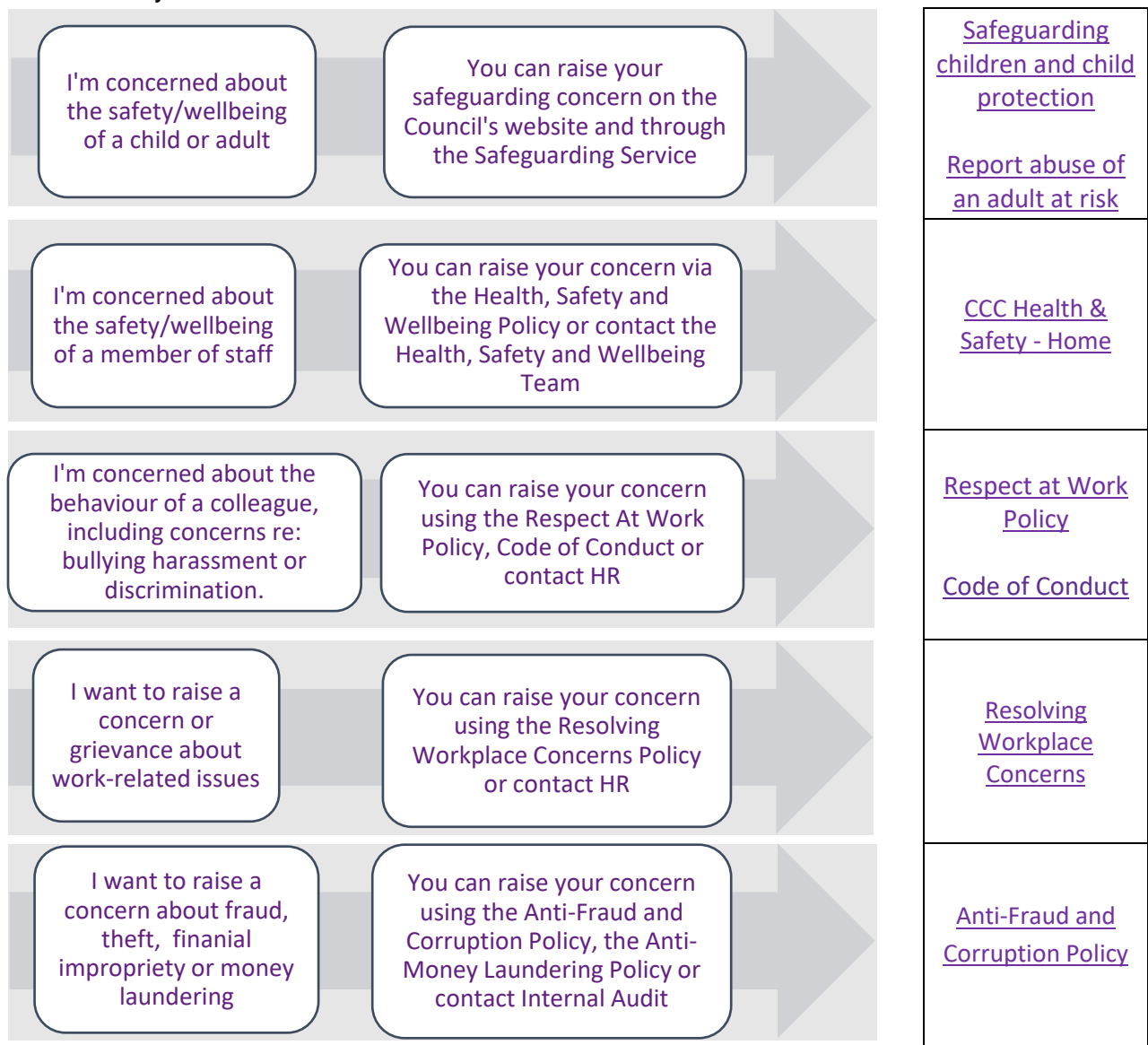
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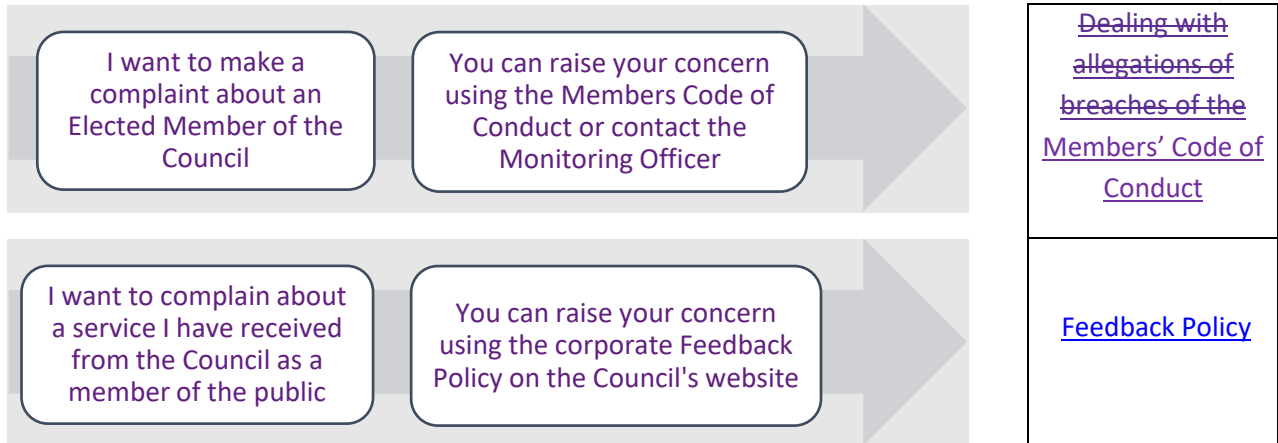
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## 1. ROUTES TO REPORT CONCERNS

1.1 This policy can be used by anyone with a concern about potential wrongdoing to bring that issue to the Council's attention with confidence that their concern will be listened to. Raising concerns or speaking up about wrongdoing is known as whistleblowing.

1.2 There are many ways to raise specific concerns with the Council, and not all concerns will constitute wrongdoing which would be investigated via this Whistleblowing Policy. The below chart will help you determine the best route to raise your concerns.





1.3 ~~If you raise a concern through one of the above policies that meets the criteria of whistleblowing under law (see 1.7, below) you will still be protected by the law.~~ If you wish to raise a specific whistleblowing issue, or if you are not sure what is the best route for reporting your concerns, you can email the dedicated whistleblowing email address: [whistleblowing@cambridgeshire.gov.uk](mailto:whistleblowing@cambridgeshire.gov.uk). This mailbox will be monitored by Internal Audit who will ensure that all referrals made to this address are considered via the appropriate process, whether this is the Whistleblowing Policy or another corporate policy. If you raise a concern through one of the above policies that meets the criteria of whistleblowing under law (see 1.7, below) you will still be protected by the law.

1.4 You can also contact the any of the officers named at paragraph 24.42 of this policy if your concern relates to their services.

1.5 The Public Interest Disclosure Act 1998 (PIDA) protects employees who make a whistleblowing disclosure from harassment or victimisation. Under PIDA, when making a disclosure you must believe you are acting in the public interest.

1.6 If the matter only affects you, then it is not a disclosure covered by PIDA. However, it is likely to be covered by another Council policy (see the table at 1.2) and the Council's normal protections for employee wellbeing would still apply.

1.7 If it affects other people and if you believe that the disclosure relates to wrongdoing in one of the categories below, then your disclosure likely is covered by PIDA:

- criminal offences (for example, fraud, theft, or financial impropriety)
- failure to comply with a legal obligation
- miscarriages of justice



- endangering of someone's health and safety
  - damage to the environment
  - covering up wrongdoing in the above categories
- 1.8 If your concern does not relate to any of the categories above, you can still report it with confidence that the Council will listen to you and make sure that the relevant process will be identified to take your concerns forward. However, only concerns relating to the above criteria would be considered whistleblowing disclosures under law.
- 1.9 If you are not a Council employee, the Council's Complaints Procedure should be used to raise complaints about Council services and activity. Members of the public can contact the Council using the Whistleblowing Policy to report any serious concerns or disclosures over wrongdoing.
- 1.10 Where this policy refers to a "whistleblower", it refers to both employees and members of the public who make a disclosure. Unlike disclosures by employees, PIDA does not offer legal protection for disclosures made by members of the public. However, the Council will take reasonable and appropriate action to protect the [anonymity confidentiality](#) of members of the public when they make a disclosure.
- 1.11 The Council is committed to the highest possible standards of openness, probity, and accountability. In line with that commitment, the Council encourages anyone with concerns about wrongdoing in any aspect of the Council's activities to come forward and voice those concerns without fear of reprisals. The Council will not tolerate harassment or victimisation of whistleblowers.
- ~~1.12 If you want to make a whistleblowing disclosure or discuss your concerns, you can contact:~~
- ~~• Mairead Claydon, Head of Audit and Risk Management, 01223 715542~~
  - ~~• Janet Atkin, Assistant Director: Human Resources, 07775 024309~~
  - ~~• Sue Grace, Executive Director of Strategy and Partnerships, 01223 715680~~
  - ~~• Stuart Wood, Strategic Health and Safety Manager, 07789 397291~~
  - ~~• Linda Walker, Interim Service Director: Legal and Governance, 01223 699188~~

- ~~Tom Kelly, Service Director: Finance and Procurement, 01223 703599~~
- ~~Stephen Moir, Chief Executive, 07501 508258~~
- ~~Or E-mail [whistleblowing@cambridgeshire.gov.uk](mailto:whistleblowing@cambridgeshire.gov.uk).~~

## **2. HOW TO RAISE A CONCERN**

2.1 In the first instance, concerns from employees should normally be raised with their line manager, individually or as a group. Similarly, non-employees (e.g., agency workers or contractors) should raise a concern in the first instance with their contact within the Council, usually the person to whom they directly report. Employees at Council-maintained schools should normally seek to raise any concerns via their own school's Whistleblowing Policy in the first instance.

2.2 In some cases, the nature or sensitivity of the concern means that this may not always be appropriate. If you feel you cannot raise their concern with your immediate manager or normal County Council contact, you may feel a whistleblowing disclosure is the most appropriate option. If you want to make a whistleblowing disclosure or discuss your concerns, you can contact:

- E-mail: [whistleblowing@cambridgeshire.gov.uk](mailto:whistleblowing@cambridgeshire.gov.uk).
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- Stuart Wood, Strategic Health and Safety Manager, 07789 397291
- Emma Duncan, Service Director: Legal and Governance, 01223 715943
- Tom Kelly, Service Director: Finance and Procurement, 01223 703599
- Stephen Moir, Chief Executive, 07501 508258

- 2.3 Concerns may be raised verbally or in writing. In order to enable the Council to review concerns effectively, whistleblowers should give the background and history of the issue, giving relevant details such as names and dates if possible, and the reason why they are particularly concerned about the situation. You should identify the issues carefully and be clear about the standards against which you are judging behaviour/conduct: it may be useful to consider paragraphs 1.2 - 1.7 of this policy.
- 2.4 You may ask for a private meeting with the person to whom you wish to raise the concern. If you wish, you can be accompanied, for example by your trade union/professional association representative or work colleague, at any meetings in connection with the concerns you have raised. Please note that in some cases, the individuals named at section 2.2 above will appoint an appropriate investigating manager to undertake subsequent work investigating your concerns on their behalf.
- 2.5 Although you are not expected to prove the truth of any concern or allegation you raise, it will be necessary to demonstrate that there are sufficient grounds for concern to warrant ~~an further~~ initial investigation. It is not necessary for any person to undertake investigations into their concern prior to contacting the Council, as this may undermine any ultimate action to be taken, particularly if any police investigation is subsequently required.
- 2.6 Whistleblowers are encouraged to share their name as part of raising a concern or allegation. If you do not want your name disclosed beyond the whistleblowing team, you may request to blow the whistle confidentially, in which case, although the Council will do its best to protect your identity if you do not want your name disclosed. If you do wish to raise your concern confidentially, you must inform the whistleblowing team of this when you first contact the team. It must be recognised that in some cases the investigation process may reveal or allow individuals to infer the source of the information, and you may be asked to make a statement as part of the evidence.
- 2.7 At the appropriate point in any investigation, the subject of an allegation is likely to be made aware of the allegation, so they may provide a defence. In these cases, the Council will take all reasonable steps to protect the identity of the whistleblower. A whistleblower may be asked to make a statement as part of the evidence for a particular investigation; in the event that their identity must be revealed, their consent will always be sought unless there is a legal requirement to do otherwise.

2.8 It must be recognised that in some cases, the investigation process may reveal or allow individuals to infer the identity of the whistleblower. For example, information presented during investigations may inadvertently allow the subject of an allegation to determine who is likely to have blown the whistle, if the information is only known to a small group of people. Therefore, the Council cannot provide absolute guarantees that a whistleblower's identity can always be protected.

2.72.9 Anonymous reporting is distinct from confidential reporting. With anonymous reporting, the individual raising concerns does not share their identity, even with the whistleblowing team. Concerns expressed anonymously will be considered at the discretion of the Council. In exercising this discretion, the factors to be taken into account would include:

- Seriousness of the issue;
- Credibility of the concern;
- Likelihood of being able to obtain the necessary information to corroborate an allegation.

~~2.8~~ At the appropriate point in any investigation, the subject of an allegation is likely to be made aware of the allegation so they may provide a defence. In these cases, the identity of the whistleblower will be protected as much as is practically possible.

~~2.10~~ As outlined at 2.6 above, it should be noted that information presented during investigations may inadvertently allow the subject of an allegation to determine who is likely to have provided the information. Therefore, the Council cannot provide absolute guarantees that anonymity can always be protected. you may be asked to make a statement as part of the evidence.

2.122.10 To make a disclosure you can email [whistleblowing@cambridgeshire.gov.uk](mailto:whistleblowing@cambridgeshire.gov.uk), contact a named contact at paragraph 2.4.2 of this policy; or make a whistleblowing disclosure under the appropriate route outlined at paragraph 1.2.

### **3. SUPPORTING INDIVIDUALS TO RAISE A CONCERN**

3.1 The Council recognises that the decision to raise a concern can be difficult. Whistleblowers should be assured that the Council will not tolerate harassment or victimisation and will take reasonable appropriate action to protect

individuals who raise concerns.<sup>1</sup> As part of the Council's response to receiving a whistleblowing disclosure, an assessment of the risk of victimisation will be undertaken by the investigating manager. If it is deemed that there may be a risk, the investigating manager will consider whether additional safeguards should be put in place, in conjunction with HR colleagues.

3.13.2 Treatment that would be considered victimisation of a whistleblower includes (but is not limited to) personal retaliation such as bullying or harassment of a whistleblower; attempts to identify an anonymous whistleblower; or misuse of disciplinary or performance processes.

3.23.3 The proven victimisation or harassment of someone who has made a disclosure under this policy would normally be considered to be:

- Gross Misconduct if done by an employee of the Council.
- A reason for the Council to consider termination of a contract, if the harassment or victimisation is done by or at the request of a contractor.
- A matter that would be referred to the Constitution & Ethics Committee if undertaken by or at the request of a Councillor.
- A matter that could affect the service provided to a customer if done by or at the request of that customer.

3.33.4 Any person applying pressure upon officers to identify whistleblowers shall be subject to the same provisions as outlined in 3.2-3 above.

3.43.5 Where a whistleblower alleges they are / have been victimised / harassed as a result of raising a concern, that matter ~~shall~~ should be reported to the Assistant Service Director of Human Resources if the alleged harassment is by an officer; the Service Director: Legal and Governance where the alleged harassment is by an elected member; or the Head of Audit and Risk Management where the alleged harassment is by a contractor or member of the public. The Chief Executive will also be made aware of any instances of alleged harassment.

3.6 Council employees who blow the whistle may wish to make use of Cambridgeshire's Employee Assistance Programme, which includes a range of services including counselling support, legal assistance and more. More information on the Employee Assistance Programme can be found on the

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<sup>1</sup> This does not mean that if a whistleblower is already the subject of disciplinary or redundancy procedures, that those procedures will be halted as a result of raising a concern under this policy. The disciplinary and whistleblowing processes would remain separate.

Council's intranet, Camweb, or employees can contact their line manager or HR contact to find out more.

3.53.7 The Council openly encourages whistleblowing done in good faith. Anyone who makes an allegation in good faith, which is not subsequently confirmed by the investigation, will continue to have protection under this policy from victimisation or harassment.

3.63.8 Whistleblowing is an important part of organisational governance and must be treated as such. Appropriate action may be taken against an individual who makes malicious, ~~or~~ vexatious or repeated unfounded allegations, as such actions can undermine the integrity of the whistleblowing process and cause unnecessary harm to individuals and the organisation. Such actions ~~which~~ may be considered a breach of the relevant Code of Conduct and could result in formal disciplinary action being taken.

#### **4. HOW THE COUNCIL WILL RESPOND**

4.1 Where you provide contact details, the Council officer who has received your concerns will write to you within 5 working days to confirm receipt of your concern. This should include a clear statement giving a summary of the whistleblowing issue raised, to enable the whistleblower to confirm that the Council has accurately captured their concerns.

4.2 The Council officer who has received your concerns will then conduct an initial review to decide:

1. ~~Whether~~ the issues raised fall within the Council's remit or powers to investigate. If they do not, the whistleblower will be advised of this (where possible);
2. If so, whether the disclosure falls within the scope of the Whistleblowing Policy or would be more appropriately investigated under another policy or procedure as per the diagram at Section 1 of this policy. Where relevant, the disclosure will then be referred under the appropriate policy for consideration, and the whistleblower will be advised of this (where possible);
3. If the disclosure does fall within the scope of the Whistleblowing Policy, the review will consider whether ~~a~~ a full investigation is appropriate, taking into consideration the following:
  - Seriousness of the concern: the review will assess if the concern is serious enough to warrant an investigation, taking into account

factors such as the risk of harm, legal implications and impact on the organisation, and whether the resources required to conduct an investigation are proportionate to the potential outcomes;

- Feasibility of investigation: the review will assess whether it is possible to investigate the concern based on the information provided, including considering the availability of relevant evidence; -and,

~~4.4.~~ If a full investigation is required, the review will determine, what form it should take and confirm which officer will act as the investigating manager.<sup>2</sup> Dependent on the nature of the concern, investigations may be referred to or carried out in conjunction with relevant directorate management, Human Resources, Audit and Risk Management, External Audit, or the Police.

~~4.2~~ Where a disclosure falls outside the scope of this policy, the whistleblower will be advised of this (where possible) and whether the disclosure has been referred for consideration under other appropriate procedures.

~~4.3~~ Where possible, after the initial review, the Council officer who received your concerns will write to you within 10 working days to indicate how we intend to proceed. They Council will tell you whether any initial enquiries have been made; whether further investigations will take place; and, if not, why not.

~~4.3~~ Further information may be sought from the whistleblower where necessary to assist the investigation. Where any meeting is arranged, whistleblowers have the right to be accompanied by a trade union or professional association representative or a work colleague (who is not implicated in the whistleblowing complaint, nor bringing their own concerns as part of this whistleblowing referral).

4.4

~~4.5~~ The Council is committed to the wellbeing of its employees, and therefore where whistleblowing concerns are raised by officers, you will also be supplied with information on staff employee support mechanisms.

~~4.6~~

~~4.5~~ Every effort will be made to resolve the matters raised as soon as possible, in the interests of the Council, the whistleblower, and person(s) being investigated.

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<sup>2</sup> It should be noted that some concerns may be resolved without the need for investigation. Equally some issues may be investigated without the need for initial enquiries. If urgent action is required to respond to a concern, this would be taken before any investigation is conducted.

4.5 Where a whistleblowing investigation identifies that any significant organisational action(s) are required, these will be captured in an investigation report, which must be shared with Internal Audit. Implementation of these actions will then be monitored through the Internal Audit follow up process and reported to Audit & Accounts Committee.

~~4.7—The amount of contact between the officers considering the issues and the whistleblower will depend on the nature of the concern, any legal constraints, and the clarity of the information provided. Further information may be sought from the whistleblower where necessary to assist the investigation. The whistleblower will be informed when an investigation has concluded and where possible will be provided with some feedback on the outcome; however it should be noted that this may not always be possible (for example where disclosing the outcome of an investigation would involve sharing an individual's confidential employment information).~~

~~4.84.6~~

~~4.9—Where any meeting is arranged, whistleblowers have the right to be accompanied by a trade union or professional association representative or a work colleague (who is not implicated in the whistleblowing complaint, nor bringing their own concerns as part of this whistleblowing referral).~~

~~4.104.7~~ The Council will take appropriate steps to minimise any difficulties, which a whistleblower may experience as a result of raising a concern and provide advice and support should they be required to give evidence, e.g., at a disciplinary hearing.

## **5. HOW THE MATTER CAN BE TAKEN FURTHER**

5.1 The Council hopes that whistleblowers will be satisfied with the way their concerns are treated and any investigations that may be carried out. However, if they are not satisfied with the response to their concerns and feel it right to take the matter outside the Council, the matter can be raised with:

- Protect on 020 3117 2520 or contact the Protect Advice Line
- Relevant professional bodies or regulatory organisations, such as:
  - Care Quality Commission for health and social care;
  - Ofsted for education and children's and young people's services;
  - Health & Safety Executive for health and safety issues;
  - Local Government Ombudsman for other concerns.



- A solicitor.
- 5.2 Similarly, if you feel you cannot approach anyone in the Council in the first instance, you may wish to report your concerns through Protect on 020 3117 2520 or contact the [Protect Advice Line](#). Protect are an independent charity, and information provided to Protect is protected under the Public Interest Disclosures Act. Their lawyers provide confidential advice free of charge.
- 5.3 In taking advice from sources outside the Council, a person must ensure that, so far as possible, concerns are raised without confidential information being divulged.
- 5.4 If an individual wishes to complain to the Council about how the investigation of their concerns was carried out, they should address their complaint directly to the [Assistant Service Director: Human Resources](#) or the Head of Audit and Risk Management, who will then notify the Chief Executive that a complaint has been made regarding a whistleblowing investigation;- determine which service is best placed to deal with the complaint; and appoint an appropriate officer to deal with the complaint. This is specific to whistleblowing investigations and separate to the Council's corporate complaints procedure.
- 5.5 Further to this policy, any individual has the right and responsibility to refer a concern to the Police if they suspect a criminal act.

## **6. ROLES AND RESPONSIBILITIES**

- 6.1 Cambridgeshire County Council operates within legal requirements and regulations and expects its employees, contractors, partners, agency [staff workers](#) and other stakeholders including members to adhere to all laws, regulations, policies, and procedures – including the Whistleblowing Policy.
- 6.2 In all contracts of employment there is an implied understanding of mutual trust and confidence between the employer and employee. All employees, therefore, have a responsibility to raise concerns about work and they may do so in the manner described in this policy. [To ensure that Council officers are aware of this responsibility and understand how to fulfil it, all employees are required to complete the Whistleblowing & Anti-Fraud eLearning module on the Council's Learning & Development portal, which has been designated as essential learning for all employees.](#)

- 6.3 Executive Directors are responsible for ensuring that all staff/colleagues, including agency workers and contractors, are fully aware of this policy and how they may raise concerns.
- 6.4 Internal Audit and Risk Management and Human Resources will jointly help ensure that investigations are swift and effective and undertaken by officers with relevant skills and experience.
- 6.5 All services that deal with whistleblowing will/must maintain their own log of the referrals they deal with, including the outcomes of investigations. Services must report the outcomes of whistleblowing referrals to the Audit and Accounts Committee on at least an annual basis. These reports will be approved by the Service Director: Legal and Governance as the Council's Statutory Monitoring Officer.

Internal Audit will lead on all whistleblowing referrals relating to fraud and corruption, and financial impropriety. Internal Audit will also manage the corporate [whistleblowing@cambridgeshire.gov.uk](mailto:whistleblowing@cambridgeshire.gov.uk) email address and ensure that referrals made to this address are forwarded for consideration via the appropriate process. The team will seek to obtain feedback from whistleblowers about their experience and will conduct occasional audit reviews of the whistleblowing process, which will include reviewing case files of how whistleblowing has been dealt with. The Internal Audit team will ensure that the Whistleblowing Manager's Guidance is kept up-to-date and support managers with any queries regarding how to handle whistleblowing cases.

#### 6.6

- 6.7 Human Resources (HR) will lead on allegations regarding serious misconduct of Council employees, agency staff/workers, consultants and contractors and partners. The HR team will advise, and support employees involved in the investigation process, to ensure that such processes are fair and supportive to all those involved.
- 6.8 The Service Director: Legal and Governance (Statutory Monitoring Officer) will lead on allegations regarding misconduct of Councillors and be consulted on any issues where there is alleged unlawfulness or criminality.
- 6.9 Executive Directors and Managers must create an open and fair culture within their area of responsibility and ensure that staff concerns are listened to and action taken where necessary. Executive Directors and Managers are responsible for ensuring that there is a safe environment for staff/all colleagues to raise their concerns and that there is no retribution for doing so. The 'Whistleblowing – Manager's Guidance' document ( [Whistleblowing - Manager's](#)

[Guidance](#)) provides further [detailed](#) guidance for managers who receive a whistleblowing referral and/or are required to undertake an investigation into a whistleblowing allegation.

## 7. HOW THE POLICY WILL BE MONITORED

- 7.1 The Audit and Accounts Committee has delegated responsibility to maintain oversight of the Whistleblowing Policy, including approving any changes to the policy.
- 7.2 The Council has a responsibility for registering the nature of all concerns raised and to record the outcome. Each service dealing with whistleblowing cases will produce an annual report to the Audit and Accounts Committee, which will identify any patterns of concern and assess the effectiveness of the policy.
- 7.3 This policy will be publicised via the Council's website and specifically:
- Every new employee will be advised to familiarise themselves with the policy when joining the Council;
  - Every contract or partnership arrangement will require the contractor to communicate the policy to their [staff-workers](#) and adopt its provisions when working for the Council; and,
  - All newly-[elected](#) County Councillors shall be provided a copy of the policy.
- 7.4 The Chief Executive will act as the Council's Whistleblowing Champion. The Whistleblowing Champion has responsibility for overseeing the integrity, independence and effectiveness of the Council's whistleblowing arrangements and meets at least biannually with the Head of Internal Audit & Risk Management to discuss whistleblowing arrangements and the way that these are communicated and embedded throughout the organisation.
- 7.5 The Whistleblowing Champion will be made aware of any complaints made about a whistleblowing process as well as any allegations regarding breaches of confidentiality or victimisation of whistleblowers. The Whistleblowing Champion will not have a day-to-day role in responding to whistleblowing disclosures, and may appoint an appropriate officer to act on their behalf in responding to or investigating any disclosures or complaints.

## **8. REVIEW**

8.1 Audit and Risk Management will complete an annual review of the Whistleblowing Policy, to ensure it ~~continually~~ complies with legislation and is effective in practice. Outcomes of this review will be reported to the Audit and Accounts Committee. ~~Any significant amendments will be subject to consultation with Trade Union representatives.~~

8.2 ~~As part of the annual review process, the Audit & Risk Management service will also undertake consultation with employees regarding their views on and experience of using the policy. This will include an annual survey of a random cross-section of Council employees, and may include consultation with employee groups and/or contact with whistleblowers to capture feedback on their experiences.~~

8.3 ~~Any significant amendments will be subject to consultation with Trade Union representatives.~~

## **9. REQUESTS FOR INFORMATION REGARDING WHISTLEBLOWING**

9.1 ~~Under the UK GDPR and Data Protection Act 2018, a person has a number of rights which they can exercise in relation to personal information. A person has the right to access the personal information which the council holds about them, but it does not entitle a person to access information about other people.~~

9.2 ~~If a subject access request is received regarding a whistleblowing matter then the council will consider the request in line with its duties under data protection legislation and in line with its established processes. Please note, a subject access request does not give a person the right to access non-personal information, such as council business or processes. Any requests regarding other subject rights such as restriction, rectification or erasure will be considered in line with our processes.~~

9.3 ~~Any request for information on whistleblowing matters under the Freedom of Information Act (FOIA) will be considered in the same way as any FOIA request received. Whilst there is a presumption of disclosure under FOIA, given the potential sensitivities of a matter, the council will need to consider the information requested and what information may be disclosable in relation to any actions taken, outcomes and reports produced.~~





# WHISTLEBLOWING POLICY

THE COUNCIL WANTS YOU TO BE CONFIDENT THAT  
YOUR CONCERNS WILL BE TAKEN SERIOUSLY.

This Whistleblowing Policy aims to:

- Encourage and enable any person to feel confident in raising serious concerns.
- Provide avenues for any person to raise concerns.
- Provide confidence to whistleblowers that all referrals will be dealt with in line with this policy.
- Describe how to take the matter further if dissatisfied with the Council's response.
- Reassure anyone making a referral that the Council will take all reasonable and practical steps to protect whistleblowers from reprisals, harassment, or victimisation.

A serious concern will not necessarily always constitute a whistleblowing referral which would be investigated under this policy. For example, there are separate processes to allow employees to lodge a grievance relating to their employment; for customers to complain about the service they receive; or for anyone to raise concerns about whether Members have breached the Member's Code of Conduct.

In order to ensure that serious concerns of any nature can be raised easily, Section 1 of this policy provides guidance on how to refer all types of concerns to the correct process, and advice can always be obtained from the contacts in paragraph 2.2 of this policy if you have any doubts.

Policy Owner	
Name:	Mairead Claydon
Post:	Head of Audit and Risk Management
Email:	<a href="mailto:Internal.Audit@Cambridgeshire.gov.uk">Internal.Audit@Cambridgeshire.gov.uk</a>

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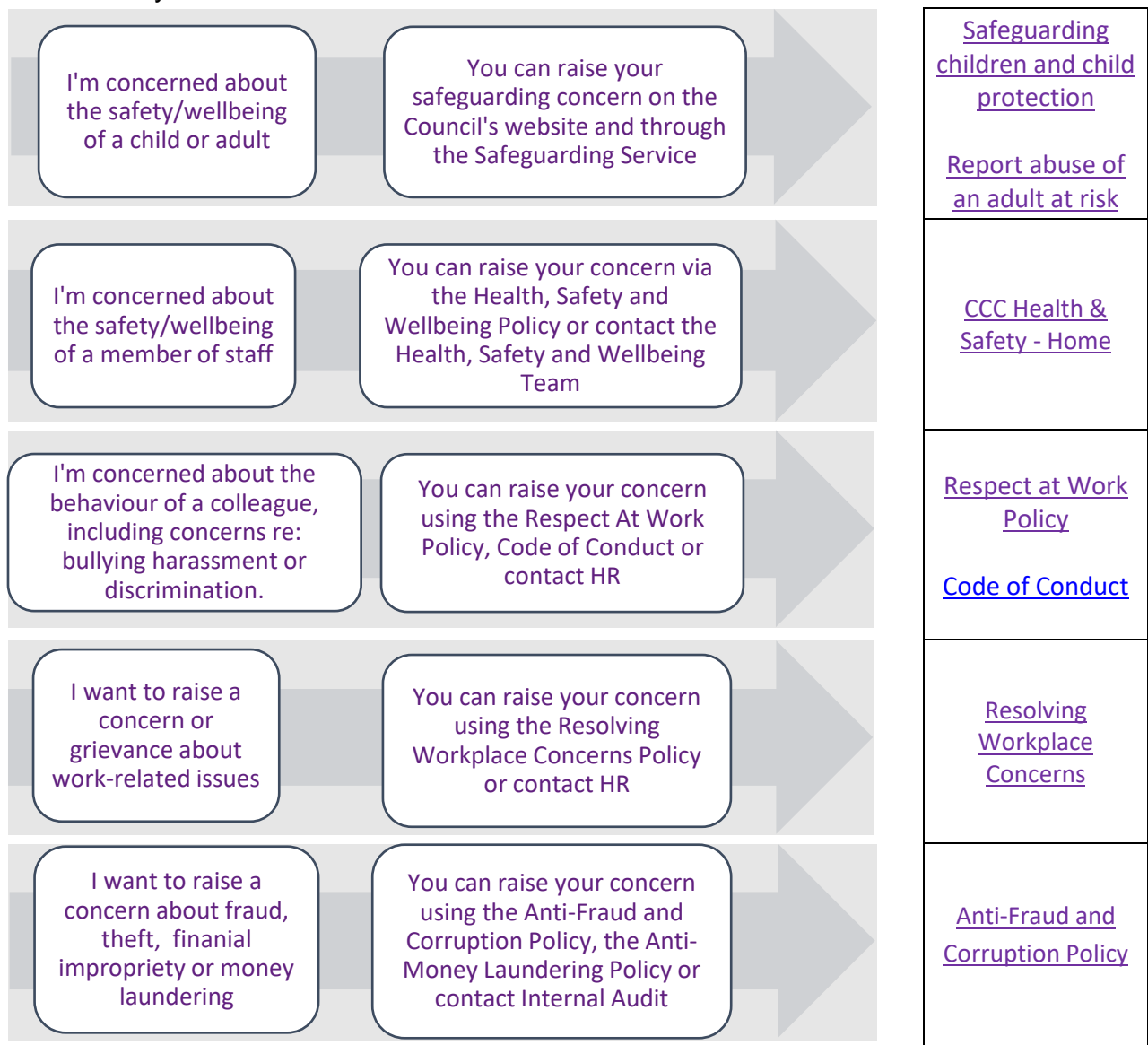
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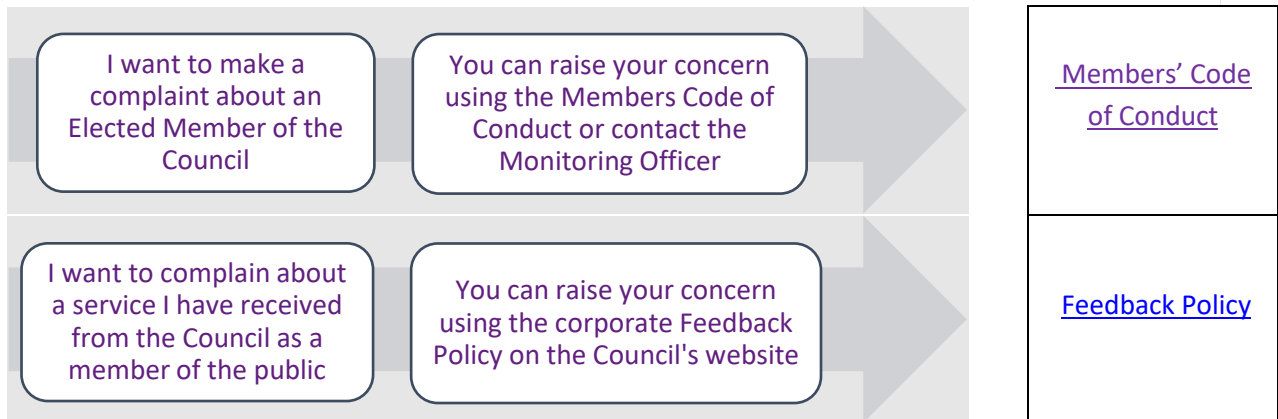


## 1. ROUTES TO REPORT CONCERNS

1.1 This policy can be used by anyone with a concern about potential wrongdoing to bring that issue to the Council's attention with confidence that they will be listened to. Raising concerns or speaking up about wrongdoing is known as whistleblowing.

1.2 There are many ways to raise specific concerns with the Council, and not all concerns will constitute wrongdoing which would be investigated via this Whistleblowing Policy. The below chart will help you determine the best route to raise your concerns.





- 1.3 If you wish to raise a specific whistleblowing issue, or if you are not sure what is the best route for reporting your concerns, you can email the dedicated whistleblowing email address: [whistleblowing@cambridgeshire.gov.uk](mailto:whistleblowing@cambridgeshire.gov.uk). This mailbox will be monitored by Internal Audit who will ensure that all referrals made to this address are considered via the appropriate process, whether this is the Whistleblowing Policy or another corporate policy. If you raise a concern through one of the above policies that meets the criteria of whistleblowing under law (see 1.7, below) you will still be protected by the law.
- 1.4 You can also contact the any of the officers named at paragraph 2.2 of this policy if your concern relates to their services.
- 1.5 The Public Interest Disclosure Act 1998 (PIDA) protects employees who make a whistleblowing disclosure from harassment or victimisation. Under PIDA, when making a disclosure you must believe you are acting in the public interest.
- 1.6 If the matter only affects you, then it is not a disclosure covered by PIDA. However, it is likely to be covered by another Council policy (see the table at 1.2) and the Council's normal protections for employee wellbeing would still apply.
- 1.7 If it affects other people and if you believe that the disclosure relates to wrongdoing in one of the categories below, then your disclosure likely is covered by PIDA:
- criminal offences (for example, fraud, theft, or financial impropriety)
  - failure to comply with a legal obligation
  - miscarriages of justice
  - endangering of someone's health and safety
  - damage to the environment

- covering up wrongdoing in the above categories
- 1.8 If your concern does not relate to any of the categories above, you can still report it with confidence that the Council will listen to you and make sure that the relevant process will be identified to take your concerns forward. However, only concerns relating to the above criteria would be considered whistleblowing disclosures under law.
- 1.9 If you are not a Council employee, the Council's Complaints Procedure should be used to raise complaints about Council services and activity. Members of the public can contact the Council using the Whistleblowing Policy to report any serious concerns or disclosures over wrongdoing.
- 1.10 Where this policy refers to a "whistleblower", it refers to both employees and members of the public who make a disclosure. Unlike disclosures by employees, PIDA does not offer legal protection for disclosures made by members of the public. However, the Council will take reasonable and appropriate action to protect the confidentiality of members of the public when they make a disclosure.
- 1.11 The Council is committed to the highest possible standards of openness, probity, and accountability. In line with that commitment, the Council encourages anyone with concerns about wrongdoing in any aspect of the Council's activities to come forward and voice those concerns without fear of reprisals. The Council will not tolerate harassment or victimisation of whistleblowers.

## **2. HOW TO RAISE A CONCERN**

- 2.1 In the first instance, concerns from employees should normally be raised with their line manager, individually or as a group. Similarly, non-employees (e.g., agency workers or contractors) should raise a concern in the first instance with their contact within the Council, usually the person to whom they directly report. Employees at Council-maintained schools should normally seek to raise any concerns via their own school's Whistleblowing Policy in the first instance.
- 2.2 In some cases, the nature or sensitivity of the concern means that this may not always be appropriate. If you feel you cannot raise their concern with your immediate manager or normal County Council contact, you may feel a whistleblowing disclosure is the most appropriate option. If you want to make a whistleblowing disclosure or discuss your concerns, you can contact:

- E-mail: [whistleblowing@cambridgeshire.gov.uk](mailto:whistleblowing@cambridgeshire.gov.uk).
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- 2.3 Concerns may be raised verbally or in writing. In order to enable the Council to review concerns effectively, whistleblowers should give the background and history of the issue, giving relevant details such as names and dates if possible, and the reason why they are particularly concerned about the situation. You should identify the issues carefully and be clear about the standards against which you are judging behaviour/conduct: it may be useful to consider paragraphs 1.2 - 1.7 of this policy.
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- 2.5 Although you are not expected to prove the truth of any concern or allegation you raise, it will be necessary to demonstrate that there are sufficient grounds for concern to warrant an initial investigation. It is not necessary for any person to undertake investigations into their concern prior to contacting the Council, as this may undermine any ultimate action to be taken, particularly if any police investigation is subsequently required.

- 2.6 Whistleblowers are encouraged to share their name as part of raising a concern or allegation. If you do not want your name disclosed beyond the whistleblowing team, you may request to blow the whistle confidentially, in which case the Council will do its best to protect your identity. If you do wish to raise your concern confidentially, you must inform the whistleblowing team of this when you first contact the team.
- 2.7 At the appropriate point in any investigation, the subject of an allegation is likely to be made aware of the allegation, so they may provide a defence. In these cases, the Council will take all reasonable steps to protect the identity of the whistleblower. A whistleblower may be asked to make a statement as part of the evidence for a particular investigation; in the event that their identity must be revealed, their consent will always be sought unless there is a legal requirement to do otherwise.
- 2.8 It must be recognised that in some cases, the investigation process may reveal or allow individuals to infer the identity of the whistleblower. For example, information presented during investigations may inadvertently allow the subject of an allegation to determine who is likely to have blown the whistle, if the information is only known to a small group of people. Therefore, the Council cannot provide absolute guarantees that a whistleblower's identity can always be protected.
- 2.9 Anonymous reporting is distinct from confidential reporting. With anonymous reporting, the individual raising concerns does not share their identity, even with the whistleblowing team. Concerns expressed anonymously will be considered at the discretion of the Council. In exercising this discretion, the factors to be taken into account would include:
- Seriousness of the issue;
  - Credibility of the concern;
  - Likelihood of being able to obtain the necessary information to corroborate an allegation.
- 2.10 To make a disclosure you can email [whistleblowing@cambridgeshire.gov.uk](mailto:whistleblowing@cambridgeshire.gov.uk), contact a named contact at paragraph 2.2 of this policy; or make a whistleblowing disclosure under the appropriate route outlined at paragraph 1.2.

### **3. SUPPORTING INDIVIDUALS TO RAISE A CONCERN**

- 3.1 The Council recognises that the decision to raise a concern can be difficult. Whistleblowers should be assured that the Council will not tolerate harassment or victimisation and will take reasonable appropriate action to protect individuals who raise concerns.<sup>1</sup> As part of the Council's response to receiving a whistleblowing disclosure, an assessment of the risk of victimisation will be undertaken by the investigating manager. If it is deemed that there may be a risk, the investigating manager will consider whether additional safeguards should be put in place, in conjunction with HR colleagues.
- 3.2 Treatment that would be considered victimisation of a whistleblower includes (but is not limited to) personal retaliation such as bullying or harassment of a whistleblower; attempts to identify an anonymous whistleblower; or misuse of disciplinary or performance processes.
- 3.3 The proven victimisation or harassment of someone who has made a disclosure under this policy would normally be considered to be:
- Gross Misconduct if done by an employee of the Council.
  - A reason for the Council to consider termination of a contract, if the harassment or victimisation is done by or at the request of a contractor.
  - A matter that would be referred to the Constitution & Ethics Committee if undertaken by or at the request of a Councillor.
  - A matter that could affect the service provided to a customer if done by or at the request of that customer.
- 3.4 Any person applying pressure upon officers to identify whistleblowers shall be subject to the same provisions as outlined in 3.3 above.
- 3.5 Where a whistleblower alleges they are / have been victimised / harassed as a result of raising a concern, that matter should be reported to the Service Director of Human Resources if the alleged harassment is by an officer; the Service Director: Legal and Governance where the alleged harassment is by an elected member; or the Head of Audit and Risk Management where the alleged harassment is by a contractor or member of the public. The Chief Executive will also be made aware of any instances of alleged harassment.
- 3.6 Council employees who blow the whistle may wish to make use of Cambridgeshire's Employee Assistance Programme, which includes a range of services including counselling support, legal assistance and more. More

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<sup>1</sup> This does not mean that if a whistleblower is already the subject of disciplinary or redundancy procedures, that those procedures will be halted as a result of raising a concern under this policy. The disciplinary and whistleblowing processes would remain separate.

information on the Employee Assistance Programme can be found on the Council's intranet, Camweb, or employees can contact their line manager or HR contact to find out more.

- 3.7 The Council openly encourages whistleblowing done in good faith. Anyone who makes an allegation in good faith, which is not subsequently confirmed by the investigation, will continue to have protection under this policy from victimisation or harassment.
- 3.8 Whistleblowing is an important part of organisational governance and must be treated as such. Appropriate action may be taken against an individual who makes malicious, vexatious or repeated unfounded allegations, as such actions can undermine the integrity of the whistleblowing process and cause unnecessary harm to individuals and the organisation. Such actions may be considered a breach of the relevant Code of Conduct and could result in formal disciplinary action being taken.

#### **4. HOW THE COUNCIL WILL RESPOND**

- 4.1 Where you provide contact details, the officer who has received your concerns will write to you within 5 working days to confirm receipt of your concern. This should include a clear statement giving a summary of the whistleblowing issue raised, to enable the whistleblower to confirm that the Council has accurately captured their concerns.
- 4.2 The officer who has received your concerns will then conduct an initial review to decide:
1. **Whether the issues raised fall within the Council's** remit or powers to investigate. If they do not, the whistleblower will be advised of this (where possible);
  2. **If so, whether** the disclosure falls within the scope of the Whistleblowing Policy or would be more appropriately investigated under another policy or procedure as per the diagram at Section 1 of this policy. Where relevant, the disclosure will then be referred under the appropriate policy for consideration, and the whistleblower will be advised of this (where possible);
  3. If the disclosure does fall within the scope of the Whistleblowing Policy, the review will consider whether a **full investigation is appropriate, taking into consideration the following:**

- Seriousness of the concern: the review will assess if the concern is serious enough to warrant an investigation, taking into account factors such as the risk of harm, legal implications and impact on the organisation, and whether the resources required to conduct an investigation are proportionate to the potential outcomes;
  - Feasibility of investigation: the review will assess whether it is possible to investigate the concern based on the information provided, including considering the availability of relevant evidence; and,
4. If a full investigation is required, the review will determine what form it should take and confirm which officer will act as the investigating manager.<sup>2</sup> Dependent on the nature of the concern, investigations may be referred to or carried out in conjunction with relevant directorate management, Human Resources, Audit and Risk Management, External Audit, or the Police.
- 4.3 Where possible, after the initial review, the officer who received your concerns will write to you within 10 working days to indicate how we intend to proceed. They will tell you whether any initial enquiries have been made; whether further investigations will take place; and, if not, why not.
- 4.4 Further information may be sought from the whistleblower where necessary to assist the investigation. Where any meeting is arranged, whistleblowers have the right to be accompanied by a trade union or professional association representative or a work colleague (who is not implicated in the whistleblowing complaint, nor bringing their own concerns as part of this whistleblowing referral).

The Council is committed to the wellbeing of its employees, and therefore where whistleblowing concerns are raised by officers, you will also be supplied with information on employee support mechanisms. 4.5 Every effort will be made to resolve the matters raised as soon as possible, in the interests of the Council, the whistleblower, and person(s) being investigated.

- 4.5 Where a whistleblowing investigation identifies that any significant organisational action(s) are required, these will be captured in an investigation report, which must be shared with Internal Audit. Implementation of these

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<sup>2</sup> It should be noted that some concerns may be resolved without the need for investigation. Equally some issues may be investigated without the need for initial enquiries. If urgent action is required to respond to a concern, this would be taken before any investigation is conducted.



actions will then be monitored through the Internal Audit follow up process and reported to Audit & Accounts Committee.

- 4.6 The amount of contact between the officers considering the issues and the whistleblower will depend on the nature of the concern, any legal constraints, and the clarity of the information provided. The whistleblower will be informed when an investigation has concluded and where possible will be provided with some feedback on the outcome; however it should be noted that this may not always be possible (for example where disclosing the outcome of an investigation would involve sharing an individual's confidential employment information).
- 4.7 The Council will take appropriate steps to minimise any difficulties which a whistleblower may experience as a result of raising a concern and provide advice and support should they be required to give evidence, e.g., at a disciplinary hearing.

## 5. HOW THE MATTER CAN BE TAKEN FURTHER

- 5.1 The Council hopes that whistleblowers will be satisfied with the way their concerns are treated and any investigations that may be carried out. However, if they are not satisfied with the response to their concerns and feel it right to take the matter outside the Council, the matter can be raised with:
- Protect on 020 3117 2520 or contact the [Protect Advice Line](#)
  - Relevant professional bodies or regulatory organisations, such as:
    - [Care Quality Commission](#) for health and social care;
    - [Ofsted](#) for education and children's and young people's services;
    - [Health & Safety Executive](#) for health and safety issues;
    - [Local Government Ombudsman](#) for other concerns.
  - A solicitor.
- 5.2 Similarly, if you feel you cannot approach anyone in the Council in the first instance, you may wish to report your concerns through Protect on 020 3117 2520 or contact the [Protect Advice Line](#). Protect are an independent charity, and information provided to Protect is protected under the Public Interest Disclosures Act. Their lawyers provide confidential advice free of charge.

- 5.3 In taking advice from sources outside the Council, a person must ensure that, so far as possible, concerns are raised without confidential information being divulged.
- 5.4 If an individual wishes to complain to the Council about how the investigation of their concerns was carried out, they should address their complaint directly to the Service Director: Human Resources or the Head of Audit and Risk Management, who will then notify the Chief Executive that a complaint has been made regarding a whistleblowing investigation; determine which service is best placed to deal with the complaint; and appoint an appropriate officer to deal with the complaint. This is specific to whistleblowing investigations and separate to the Council's corporate complaints procedure.
- 5.5 Further to this policy, any individual has the right and responsibility to refer a concern to the Police if they suspect a criminal act.

## **6. ROLES AND RESPONSIBILITIES**

- 6.1 Cambridgeshire County Council operates within legal requirements and regulations and expects its employees, contractors, partners, agency workers and other stakeholders including members to adhere to all laws, regulations, policies, and procedures – including the Whistleblowing Policy.
- 6.2 In all contracts of employment there is an implied understanding of mutual trust and confidence between the employer and employee. All employees, therefore, have a responsibility to raise concerns about work and they may do so in the manner described in this policy. To ensure that Council officers are aware of this responsibility and understand how to fulfil it, all employees are required to complete the Whistleblowing & Anti-Fraud eLearning module on the Council's Learning & Development portal, which has been designated as essential learning for all employees.
- 6.3 Executive Directors are responsible for ensuring that all colleagues, including agency workers and contractors, are fully aware of this policy and how they may raise concerns.
- 6.4 Internal Audit and Risk Management and Human Resources will jointly help ensure that investigations are swift and effective and undertaken by officers with relevant skills and experience.
- 6.5 All services that deal with whistleblowing must maintain their own log of the referrals they deal with, including the outcomes of investigations. Services must

report the outcomes of whistleblowing referrals to the Audit and Accounts Committee on at least an annual basis. These reports will be approved by the Service Director: Legal and Governance as the Council's Statutory Monitoring Officer.

- 6.6 Internal Audit will lead on all whistleblowing referrals relating to fraud and corruption, and financial impropriety. Internal Audit will also manage the corporate [whistleblowing@cambridgeshire.gov.uk](mailto:whistleblowing@cambridgeshire.gov.uk) email address and ensure that referrals made to this address are forwarded for consideration via the appropriate process. The team will seek to obtain feedback from whistleblowers about their experience and will conduct occasional audit reviews of the whistleblowing process, which will include reviewing case files of how whistleblowing has been dealt with. The Internal Audit team will ensure that the Whistleblowing Manager's Guidance is kept up-to-date and support managers with any queries regarding how to handle whistleblowing cases.
- 6.7 Human Resources (HR) will lead on allegations regarding serious misconduct of Council employees, agency workers, consultants and contractors and partners. The HR team will advise, and support employees involved in the investigation process, to ensure that such processes are fair and supportive to all those involved.
- 6.8 The Service Director: Legal and Governance (Statutory Monitoring Officer) will lead on allegations regarding misconduct of Councillors and be consulted on any issues where there is alleged unlawfulness or criminality.
- 6.9 Executive Directors and Managers must create an open and fair culture within their area of responsibility and ensure that concerns are listened to and action taken where necessary. Executive Directors and Managers are responsible for ensuring that there is a safe environment for all colleagues to raise their concerns and that there is no retribution for doing so. The 'Whistleblowing – Manager's Guidance' document ( [Whistleblowing - Manager's Guidance](#)) provides further detailed guidance for managers who receive a whistleblowing referral and/or are required to undertake an investigation into a whistleblowing allegation.

## **7. HOW THE POLICY WILL BE MONITORED**

- 7.1 The Audit and Accounts Committee has delegated responsibility to maintain oversight of the Whistleblowing Policy, including approving any changes to the policy.

- 7.2 The Council has a responsibility for registering the nature of all concerns raised and to record the outcome. Each service dealing with whistleblowing cases will produce an annual report to the Audit and Accounts Committee, which will identify any patterns of concern and assess the effectiveness of the policy.
- 7.3 This policy will be publicised via the Council's website and specifically:
- Every new employee will be advised to familiarise themselves with the policy when joining the Council;
  - Every contract or partnership arrangement will require the contractor to communicate the policy to their workers and adopt its provisions when working for the Council; and,
  - All newly-elected County Councillors shall be provided a copy of the policy.
- 7.4 The Chief Executive will act as the Council's Whistleblowing Champion. The Whistleblowing Champion has responsibility for overseeing the integrity, independence and effectiveness of the Council's whistleblowing arrangements and meets at least biannually with the Head of Internal Audit & Risk Management to discuss whistleblowing arrangements and the way that these are communicated and embedded throughout the organisation.
- 7.5 The Whistleblowing Champion will be made aware of any complaints made about a whistleblowing process as well as any allegations regarding breaches of confidentiality or victimisation of whistleblowers. The Whistleblowing Champion will not have a day-to-day role in responding to whistleblowing disclosures, and may appoint an appropriate officer to act on their behalf in responding to or investigating any disclosures or complaints.

## **8. REVIEW**

- 8.1 Audit and Risk Management will complete an annual review of the Whistleblowing Policy, to ensure it complies with legislation and is effective in practice. Outcomes of this review will be reported to the Audit and Accounts Committee.
- 8.2 As part of the annual review process, the Audit & Risk Management service will also undertake consultation with employees regarding their views on and experience of using the policy. This will include an annual survey of a random

cross-section of Council employees, and may include consultation with employee groups and/or contact with whistleblowers to capture feedback on their experiences.

- 8.3 Any significant amendments will be subject to consultation with Trade Union representatives.

## **9. REQUESTS FOR INFORMATION REGARDING WHISTLEBLOWING**

- 9.1 Under the UK GDPR and Data Protection Act 2018, a person has a number of rights which they can exercise in relation to personal information. A person has the right to access the personal information which the council holds about them, but it does not entitle a person to access information about other people.
- 9.2 If a subject access request is received regarding a whistleblowing matter then the council will consider the request in line with its duties under data protection legislation and in line with its established processes. Please note, a subject access request does not give a person the right to access non-personal information, such as council business or processes. Any requests regarding other subject rights such as restriction, rectification or erasure will be considered in line with our processes.
- 9.3 Any request for information on whistleblowing matters under the Freedom of Information Act (FOIA) will be considered in the same way as any FOIA request received. Whilst there is a presumption of disclosure under FOIA, given the potential sensitivities of a matter, the council will need to consider the information requested and what information may be disclosable in relation to any actions taken, outcomes and reports produced.



# Audit and Accounts Committee Forward Agenda Plan

Agenda Item No: 11

Updated 23rd October 2024

The following are standing agenda items which are considered at every Committee meeting:

- Minutes of previous meeting and Action Log
- Financial Reporting and Related Matters Update
- Internal Audit Progress Report
- Agenda plan
- Training plan

+ indicates a report which is exempt from publication

Meeting Date	Report title	Frequency of report	Lead officer/ Report author	Final reports to reach Democratic Services	Agenda publication
30/01/25	Cambridgeshire County Council Statement of Accounts 2023-24 and Audit Results Report	Annual	External Auditor/ Head of Finance	TBC	22/01/25
	Financial Reporting and Related Matters		Service Director: Finance and Procurement		
	Pension Fund Annual Report and Statement of Accounts 2023-24	Annual	Investments and Fund Accounting Manager - Pensions		
	Consultants and Agency Worker Data	Biannual	Head of Procurement and Commercial		
	Internal Audit Progress Report	Each meeting	Head of Internal Audit & Risk Management		
	Debt Management Update	Biannual	Head of Finance Operations		

Meeting Date	Report title	Frequency of report	Lead officer/ Report author	Final reports to reach Democratic Services	Agenda publication
	Corporate Risk Register	Biannual	Head of Internal Audit & Risk Management		
	Executive Director Assurance Report TBC		TBC		
27/03/25	Draft Internal Audit Plan 2025/26	Annual	Head of Internal Audit & Risk Management	TBC	19/03/24
	Debt Management Update	Biannual	Head of Finance Operations		
	Internal Audit Progress Report	Each meeting	Head of Internal Audit & Risk Management		
	Corporate Risk Register	Biannual	Head of Internal Audit & Risk Management		