

Appendix A

Internal Audit Plan 2020/21

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

Audit Plan Progress In-Year		
Total Completed & Closed Reviews	36	38.3%
Ongoing Work (i.e. which will not 'close' until the end of the financial year)	16	17.0%
Draft Report Issued	9	9.6%
Audit Plan Completion (to draft report or further)		64.9%
Fieldwork In Progress	21	22.3%
Not Started	9	9.6%
'Paused' Work – at Director request	3	3.2%
		35.1%
<i>FYI: Audits Removed From Plan & Replaced (i.e. in-year turnover of the Plan)</i>	43	

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

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

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

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

<i>Compliance - Key Policies and Procedures</i>	
Financial Assessments Compliance	Fieldwork In Progress
Direct Payments Compliance - Adults	Not Started
<i>ICT and Information Governance</i>	
Information Technology Audit Plan	Fieldwork in Progress
Information Management Board	Ongoing
<i>Strategic Risk Management</i>	
Annual Assurance on Risk Management	Not Started
Risk Management	Ongoing
Strategic Risk Management Assurances	Not Started
Compliance - Corporate and Key Directorate Risks	Not Started
<i>Governance and Assurance</i>	
Annual Governance Statement/Code of Corporate Governance	Fieldwork in Progress
Corporate Key Performance Indicator Framework	Draft Report Issued
Annual Key Policies & Procedures Review	Completed
Equality Impact Assessments Compliance	Paused
Schools Payroll and Safe Recruitment	Fieldwork in Progress
ICT Security Health Check	In Progress
Payroll Analytics	In Progress
<i>Advice & Guidance</i>	
Advice & Guidance	Ongoing
Freedom of Information Requests	Ongoing
Follow-Ups of Agreed Actions	Ongoing
<i>Reporting</i>	
Committee Reporting	Ongoing
Management Reporting	Ongoing
Audit Plan	Ongoing

FOR INFORMATION: Audits Removed From 2020/21 Plan (To Date)	
Investment Properties	Removed
Additional Highways Maintenance Grant	Removed
Flood Resilience Fund	Removed
Cambridgeshire Challenge Fund	Removed
Cycle City Phase II	Removed
SWIM Grant	Removed
National Productivity Fund	Removed
Safer Roads Funding	Removed
Broadband Grant	Removed
High Needs Block (Dedicated Schools Grant)	Removed
Procurement Governance	Removed
Most Economically Advantageous Tenders	Removed
Waste PFI Open Book Review	Removed
Street Lighting PFI Open Book Review	Removed
Contract Management - Cambridgeshire Energy Performance Contracting Project	Removed
Contract Management - Minor Works Framework	Removed
Contract Management - Residential & Short Break Care for Children and Young People with a Disability	Removed
Contract Management - Public Transport, Park & Ride, and Guided Busway Contract	Removed
Adults Social Care Commissioning Strategies	Removed
New Schools Building PFI	Removed
Rental Income	Removed
Loans to External Organisations	Removed
Capital Strategy	Removed
Adult Skills	Removed
Contingency for emerging areas during the year	Removed
Annual Safeguarding Assurance	Removed
Adult Social Care Finance	Removed
Safeguarding the Assets of Clients in External Establishments	Removed
Cambridgeshire County Council Client Monitoring Arrangements for This Land Ltd	Removed
Recruitment Processes in Children's Social Care	Removed
Implementation of Liberty Protection Safeguards	Removed
Social Care Transitions	Removed

Other People & Communities Risk Based Audits	Removed
Key Performance Indicators	Removed
Grants to Voluntary Organisations Policy Compliance	Removed
Health, Safety & Wellbeing Policy Compliance	Removed
Procurement Compliance	Removed
Unannounced Visits	Removed
Fees and Charges Policy & Compliance	Removed
Schools Causing Concern	Removed
CIPFA Financial Management code	Removed
Contingency	Removed
Annual Whistleblowing Policy Report and Awareness	Removed
Operational Plan 2020/21	