

Agenda Item No. 9

INTERNAL AUDIT PROGRESS REPORT FOR THE NOVEMBER 2016 AUDIT AND ACCOUNTS COMMITTEE

To: **Audit & Accounts Committee**

Date: **22nd November 2016**

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

1. PURPOSE

1.1 To report on the main areas of audit coverage for the period 1st September 2016 to 31st October 2016 and the key control issues arising.

2. BACKGROUND

2.1 The role of Internal Audit is to provide the Audit and Accounts Committee and Management independent assurance on the effectiveness of the controls in place to ensure that the Council's objectives are achieved. Internal Audit coverage is planned so that the focus is upon those areas and risks which will most impact upon the Council's ability to achieve these objectives.

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

<i>Officer contact:</i>	
Name:	Duncan Wilkinson
Post:	LGSS Head of Internal Audit
Email:	Duncan.Wilkinson@Milton-Keynes.gov.uk
Tel:	01908 252089

LGSS Internal Audit & Risk Management

Cambridgeshire County Council

Quarterly update report

Q3

As at 31st October 2016

Section 1

1. FINALISED ASSIGNMENTS

- 1.1 Since the previous Progress Report to Audit & Accounts Committee in September 2016, the following audit assignments have reached completion as set out below in table 1:

Table 1: Finalised Assignments

No.	Directorate	Assignment	Compliance Assurance	Systems Assurance	Organisational impact
1.	Children, Families & Adults (CFA)	Quality Assurance in CFA	Good	Good	Minor
2.	Children, Families & Adults	Commitment Records in CFA	Good	Good	Minor
3.	Children, Families & Adults	Implementation of MOSAIC	Good	Moderate	Minor
4.	Children, Families & Adults	Residential Corporate Appointeeships	Moderate	Moderate	Minor
5.	Cross-Cutting	Scheme of Delegation	Moderate	Moderate	Minor
6.	Public Health	Public Health Grant	Review of grant completed and advice provided to the Director of Public Health.		
7.	Economy, Transport & Environment	Local Transport Capital Block Funding	Grant certification provided		
8.	Economy, Transport & Environment	Bus Service Operator's Grant	Grant certification provided		
9.	Downham Feoffees School	Schools Financial Risks	Moderate assurance.		
10.	Foxton School	Schools Financial Risks	Good assurance (up from Limited in January 2016)		
11.	Granta	Schools Financial	Moderate assurance (up from Limited		

	School	Risks	in January 2016).
12.	Kings Hedges School	Schools Financial Risks	Moderate assurance.
13.	Linton Infants School	Schools Financial Risks	Moderate assurance (up from Limited in January 2016)
14.	Morley Memorial School	Schools Financial Risks	Moderate assurance (up from Limited in January 2016)
15.	Thorndown School	Schools Financial Risks	Good assurance.
16.	Wheatfields School	Schools Financial Risks	Good assurance.

- 1.2 Summaries of the finalised reports with moderate or less assurance are provided in Section 6. This excludes individual schools audits, which are reported collectively once all reviews have been finalised.
- 1.3 The following audit assignments have reached draft/interim report stage, as set out below in table 2:

Table 2: Draft/Interim Reports

No.	Directorate	Assignment
1.	Children, Families & Adults	Victoria Road Residential Unit
2.	Children, Families & Adults	Hawthorns Residential Unit
3.	Children, Families & Adults	Community-Based Appointeeships
4.	Cross-Cutting	Financial Regulations
5.	Cross-Cutting	Code of Conduct & Behaviour Policies
6.	Somersham School	Schools Financial Risks
7.	St Helen's School	Schools Financial Risks
8.	Stukeley Meadows School	Schools Financial Risks
9.	St Johns School	Schools Financial Risks
10.	St Phillips School	Schools Financial Risks

- 1.4 Further information on work planned and in progress may be found in the Audit Plan, attached as Appendix A.

Section 2

2. FRAUD AND CORRUPTION UPDATE

2.1 CURRENT INTERNAL AUDIT INVESTIGATIONS:

A summary of the current investigative caseload of the Internal Audit team is provided below at table 3. This includes investigations relating to suspected theft, fraud or misuse of funds, which are led by Internal Audit. As at the end of September 2016, 33 cases had been closed by Audit.

Table 3: Internal Audit Investigations Caseload

Case Category	Description of activity or risk example	Cases	Outcomes
Concessionary travel & Blue Badges fraud	Common frauds are:	1	Advice given to pass holder
	<ul style="list-style-type: none"> Use of counterfeit/altered passes Use of a pass reported lost or stolen 	1	No fraud proven
		3	Ongoing investigation
Pensions Payments Project	Project to review cases where pensions had been suspended due to no contact from the pensioner.	27	Closed off & reported to service manager
		2	New contact details and de-suspended
		1	Referred back no trace
Theft or misappropriation	<ul style="list-style-type: none"> Theft of property Staff misappropriation 	1	Ongoing investigation
		1	Closed with recommendations
Totals		37	

2.2 CURRENT HR (HUMAN RESOURCES) CASELOAD:

A summary of the caseload of work currently being progressed by HR, primarily relating to disciplinary matters, is provided below at table 4. Internal Audit has also provided support to two of the ongoing disciplinary cases. The high number of cases relating to attendance management is due to a current push to improve attendance management in social care teams, which is being supported by HR.

Table 4: HR Caseload

Case Category	Description of activity or risk example	Cases	Outcomes
HR caseload	Disciplinary	10	Ongoing reviews
	Grievance	6	Ongoing reviews
	Performance	14	Ongoing reviews
	Whistleblowing	0	Ongoing reviews
	Attendance management	143	Ongoing reviews
Totals		173	

2.3 PENSIONS INVESTIGATION PROJECT:

The LGSS Internal Audit Counter Fraud Team has been working on a Pensions Project, reviewing recipients of pensions which had been suspended when the service had not received contact (usually following a return from either their bank or postal address).

This followed the Pensions Audit earlier in the year, after a referral was raised due to a suspended payment. The Pensions service was in the process of changing management systems and this project was initiated to close off or update all suspended cases, prior to data migration.

2.4 COUNTER FRAUD AWARENESS:

The LGSS Internal Audit Counter Fraud Team has been working with the Chartered Institute of Public Finance and Accountancy (CIPFA) Counter Fraud Centre to develop a campaign to raise awareness of the issue of fraud and how to report any concerns. This is being launched at Cambridgeshire throughout November, with a focus on the week commencing 14th November which is Fraud Awareness Week.

Awareness is being raised through posts on the Council's Daily Blog and in service/departmental newsletters. The Council's new Fraud Awareness posters, which encourage members of staff to blow the whistle on fraud, will be placed around key buildings, and a new page has now been launched on the Council's intranet which explains how to report fraud and provides advice on warning signs to look out for. The team is monitoring the response to this campaign and whether it leads to an increase in the number of referrals.

Section 3

3 IMPLEMENTATION OF MANAGEMENT ACTIONS

3.1 The outstanding management actions as at September 2016 are summarised in Table 5, which includes a comparison with the percentage implementation from the previous report (bracketed figures).

Table 5: Outstanding Management Actions

	Category 'Fundamental' recommendations		Category 'Significant' recommendations		Total	
	Number	% of total	Number	% of total	Number	% of total
Implemented	25	93% (100%)	39	64% (75%)	64	73% (83%)
Actions due within last 3 months, but not implemented	2	7% (0%)	17	28% (18%)	19	22% (13%)
Actions due over 3 months ago, but not implemented	0	0% (0%)	5	8% (7%)	5	5% (4%)
Totals	27		61		88	

3.2 A summary of the outstanding recommendations, and the current progress with implementing them, is provided in a table at Appendix B.

4. SUMMARIES OF COMPLETED AUDITS WITH MODERATE OR LESS ASSURANCE

A. CHILDREN, FAMILIES & ADULTS DIRECTORATE

A.1 Implementation of Mosaic

Internal Audit has conducted a review of the implementation of Mosaic, the new information management system that will replace Swift/AIS in Adult Social Care and Capita ONE in Children's Social Care. Good assurance has been given over compliance with controls in relation to the implementation of the Mosaic Project, and moderate assurance over the control environment. It should be noted that the project was at a relatively early stage of mobilisation at the time of the audit review and a number of key documents were still at draft stage.

As the maintenance and support contracts for the systems to be replaced by Mosaic will be coming to an end, time management is important for this project and it has been recommended that the project should ensure that these key project documents and plans are finalised shortly. It was agreed that the Project Initiation Document and Project Plan would be completed and signed off by the Project Board in October, and work to analyse and define project benefits in more depth will also be undertaken following configuration workshops in December. Comprehensive plans for both contract management and data migration will be put into place to ensure that correct, complete and up to date data is moved securely across to Mosaic, and that strong contract management arrangements are in place when the project moves into business as usual.

Staffing resource is a key risk for this project, and one which has been recognised by the Project Board. Plans are now in place to ensure continuous project management support for the project going forward, and to ensure thorough recording and document sharing by project officers, to mitigate the effects of any staff turnover. The Project Manager has identified staff likely to be affected by the ongoing Corporate Capacity Review or other staffing changes, and is developing a plan to mitigate the potential impact of this.

A.2 Corporate Appointeeships for Service Users in Residential Care

Appointeeships, where a person is authorised by the Department for Work and Pensions to claim, collect and use benefits on behalf of a client, may be provided to CCC service users when they do not have the mental or physical capacity to

manage their own finances, and have no friends or family able to take on this responsibility. Internal Audit has completed a review of the administration of Appointeeships for those in residential care. Appointeeships for service users in the community are administered separately and therefore the subject of a separate review.

Moderate assurance has been awarded over the management of residential corporate Appointeeships at CCC. Management of these Appointeeships has been transferred to the LGSS Client Funds team; this team generally has a strong system for monitoring clients' accounts, meaning that controls in this area have been strengthened. However, the timescales for completing the transfer of Appointeeships to this team have been lengthy, and no documented plans were in place for completing the transfer.

A number of recommendations have been agreed as a result of the audit, and several of these have already been implemented. The transfer of Appointeeships from CCC to the Client Funds team has now been completed, service users' funds are now being monitored, and the team are in the process of setting up CCC clients onto their main system. Policies and procedures surrounding Appointeeships have also now been updated and circulated to the Financial and Benefits Assessments team and to Care Managers at CCC, and these will be made available to staff on CamWeb and LGSS Direct.

It was noted during the course of the review that several clients had accrued debts on their Appointeeships accounts, and the Client Funds team have now started to look into these cases and make recommendations regarding the appropriate action to the debt team.

Internal Audit also recommended that the Council consider whether to charge for its Appointeeships service, as a number of other Local Authorities charge for this service. This will be reviewed by the end of March 2017, as a national announcement regarding charging for Deputyships, which may also cover Appointeeships, is expected in the next few months.

B. COUNCIL-WIDE (CROSS-CUTTING)

B.1 Scheme of Delegation

Internal Audit conducted a review of the Council's Scheme of Delegation, which describes the nature and extent of the authority delegated to officers to make decisions on behalf of Cambridgeshire County Council. Moderate assurance was assigned over the controls, and compliance with controls, in this area.

The Scheme of Delegation sets out the financial approval limits of different officers, including those for the approval of virements, property transactions, and writing off debt. It was identified that some of the limits in the current Scheme of Delegation were inconsistent with those quoted in the Financial Regulations, which had been updated more recently. This will therefore be updated by the end of November.

The review also identified that some current practice in relation to writing off debt has been inconsistent with the processes set out in the Scheme of Delegation, with debts up to £25,000 in CFA being written off by a Service Director. It has been agreed that in future these write-offs will be signed off by the Section 151 officer, in line with the Scheme of Delegation. It was also agreed that the authorisation section of the Accounts Receivable write-off form would be amended to improve its clarity.

5. OTHER AUDIT ACTIVITY

In addition to completing ongoing audit reviews, the Internal Audit team is conducting work in the following areas:

5.1 IMPLEMENTATION OF GALILEO

LGSS Internal Audit is currently working on the pre-implementation of the Galileo audit management, documentation and reporting system. This system is currently in use at the Milton Keynes office and an updated version will be rolled out across the LGSS offices. This will enable effective electronic and agile working, and improved automation of performance reporting and management information.

The system has been rolled out to the Milton Keynes office during October 2016 and the Internal Audit team at Cambridgeshire are currently in the process of trialling access to the new system.

5.2 RECRUITMENT

A recruitment is currently underway within the LGSS Internal Audit team, with interviews taking place in late October and November, and appointments to be finalised in November.

APPENDIX A

CCC INTERNAL AUDIT PLAN 2016/17

Audit Title <i>as per APACE</i>	Status (drop-down)	Directorate (drop-down)	Qtr Opened	Qtr Closed	Plan Days
TRANSFORMATION PROGRAMME					
Following the Money Strategy	Not Started	Cross-Cutting	Q3		20
Transformation Programme	Ongoing	Cross-Cutting	Q2		10
Corporate Capacity Review	Ongoing	Cross-Cutting	Q2		10
Procurement, Contracts & Purchasing (V4)	Ongoing	Cross-Cutting	Q1		20
QA Task & Resource Mapping	Closed	Cross-Cutting	Q2	Q2	5
Corporate Policy Statements	Not Started	Cross-Cutting	Q2		20
Partnerships Framework	Open	Cross-Cutting	Q2		5
Transformation Programme - Benefits Realisation	Open	Cross-Cutting	Q3		15
Business Planning Compliance	Open	Cross-Cutting	Q3		15
MAKING EVERY PENNY COUNT					
Client Contributions	Open	CFA	Q1		20
Traded Services - Cost Recovery	Open	Cross-Cutting	Q2		20
VAT - Compliance	Open	Cross-Cutting	Q1		20
Review of Procurement - Compliance	Not Started	Cross-Cutting	Q2		10
Overtime - Compliance	Closed	Cross-Cutting	Q1	Q2	20
Travel & Subsistence - Compliance	Open	Cross-Cutting	Q2		20
KEY FINANCIAL SYSTEMS					
Accounts Receivable	Not Started	Cross-Cutting	Q4		15
Purchase to Pay	Not Started	Cross-Cutting	Q4		20
Payroll	Not Started	Cross-Cutting	Q4		25
General Ledger	Not Started	Cross-Cutting	Q4		10
Bank Reconciliation	Not Started	Cross-Cutting	Q4		5
Treasury Management	Not Started	Cross-Cutting	Q4		5
Financial Systems IT General Controls	Not Started	Cross-Cutting	Q4		10
Risk Management	Not Started	Cross-Cutting	Q3		5
Procurement Governance	Not Started	Cross-Cutting	Q2		20
Debt Recovery	Open	Cross-Cutting	Q1		20
GRANT VERIFICATION					
Local Transport Capital Block Funding	Closed	ETE	Q2	Q2	5
Local Sustainable Transport Fund	Closed	ETE	Q1	Q2	5

Cycle City Phase II	Open	ETE	Q2		5
Public Health Grant	Closed	PH	Q2	Q2	5
Troubled Families Grant	Ongoing	CFA	Q1		20
Disabled Facilities Grant	Closed	CFA	Q2	Q2	2
Bus Services Operators Grant	Closed	ETE	Q2	Q2	5
Arts Grant	Closed	ETE	Q1	Q2	5
Local Growth Fund Grant	Closed	ETE	Q2	Q2	5
COMMISSIONING & CONTRACTS					
Schools Capital Programme	Open	CFA	Q2		20
Skanska Highways	Ongoing	ETE	Q1		20
Highways Contract Transformation	Ongoing	ETE	Q1		25
Waste PFI Contract	Ongoing	ETE	Q2		25
Street Lighting PFI	Open	ETE	Q1		15
Off-Contract Spend	Open	Cross-Cutting	Q2		15
Commissioning	Open	Cross-Cutting	Q3		15
Contract Management	Not Started	Cross-Cutting	Q3		15
RISK-BASED AUDITS					
Section 106	Open	ETE	Q1		20
Total Transport Pilot	Open	ETE	Q1		20
Replacement of AIS System	Closed	CFA	Q1	Q3	20
Commitment Records in CFA	Closed	CFA	Q1	Q3	20
Public Health Joint Intelligence Unit*	On Hold*	PH	Q1		15
Quality Assurance	Closed	CFA	Q1	Q3	15
Appointeeships	Open	CFA	Q1		20
Blue Badges	Closed	CST	Q1	Q1	0
Residential Care Homes Project	Ongoing	CFA	Q1		10
Property Portfolio Development Project	Ongoing	Cross-Cutting	Q1		10
Other Risk-Based Audits	Not Started	Cross-Cutting			8
POLICIES & PROCEDURES					
Financial Regulations	Open	Cross-Cutting	Q3		5
Contract Procedure Rules	Open	Cross-Cutting	Q2		5
Business Continuity Policy	Open	Cross-Cutting	Q3		5
Scheme of Delegation	Closed	Cross-Cutting	Q2	Q2	5
Information Governance Policies	Open	Cross-Cutting	Q3		10
Code of Conduct and Behaviour Policies	Open	Cross-Cutting	Q2		5
Risk Management Policy	Open	Cross-Cutting	Q3		5
Enforcement Policy	Open	Cross-Cutting	Q2		5
COMPLIANCE					
Direct Payments - Compliance	Not Started	CFA	Q4		15

Duplicate Payments - Compliance Follow-Up	Not Started	Cross-Cutting	Q3		5
Fees and Charges Compliance	Open	Cross-Cutting	Q2		10
Grants to Voluntary Organisations - Compliance	Open	Cross-Cutting	Q2		15
Agency Staff - Compliance	Open	Cross-Cutting	Q2		15
Unannounced Visits - Compliance	Open	Cross-Cutting	Q2		20
Key Performance Indicators - Compliance	Open	Cross-Cutting	Q1		15
Scheme of Delegation - Compliance	Closed	Cross-Cutting	Q2	Q3	15
Use of GPC - Compliance	Open	Cross-Cutting	Q2		15
Contract Extensions - Compliance	Open	Cross-Cutting	Q3		15
EU Procurement Regulations - Compliance	Open	Cross-Cutting	Q2		20
ICT AND INFORMATION GOVERNANCE					
Information Security	Open	CST	Q3		15
Records Management - ICO	Closed	CST	Q1	Q1	5
Agresso ERP	Not Started	Cross-Cutting	Q2		10
General Computer Controls	Not Started	Cross-Cutting	Q4		20
SCHOOLS					
Schools Financial Risks	Open	CFA	Q1		30
Safe Recruitment	Open	CFA	Q1		30
Schools (Other)	Not Started	CFA	N/A		60
Schools Advice & Training Sessions	Ongoing	CFA	N/A		5
ANTI-FRAUD AND CORRUPTION					
Preventative & Pro-Active Fraud Work	Ongoing	Cross-Cutting	N/A		10
National Fraud Initiative	Open	Cross-Cutting	Q2		30
St Luke's Working Party	Open	CFA	Q1		10
Fraud Investigations	Ongoing	Cross-Cutting	Q1		125
GOVERNANCE, RISK MANAGEMENT & OTHER					
Annual Governance Statement/CoCG	Closed	Cross-Cutting	Q1	Q1	15
Assurance Framework	Closed	Cross-Cutting	Q1	Q1	10
Risk Management	Ongoing	Cross-Cutting	N/A	N/A	75
FOI requests	Ongoing	Cross-Cutting	N/A	N/A	0
Advice & Guidance	Ongoing	Cross-Cutting	N/A	N/A	50
Follow-Ups of Agreed Actions	Ongoing	Cross-Cutting	N/A	N/A	40
Committee Reporting	Ongoing	Cross-Cutting	N/A	N/A	25
Management Reporting	Ongoing	Cross-Cutting	N/A	N/A	25
Audit Plan	Ongoing	Cross-Cutting	N/A	N/A	25

Operational Plan Total - 2016/17

1550



* The planned review of the Public Health Joint Intelligence Unit is currently on hold at the request of the Director of Public Health, as development of the Joint Intelligence Unit has been delayed by the ongoing Corporate Capacity Review.

APPENDIX B

Summary of Outstanding Recommendations

Audit	Risk level	Summary of Recommendation	Target Date	Status
Central Library Enterprise Centre Review	M	Options Appraisal, Market Research & Procurement: Development of guidance relating to options appraisals and market research as part of a review of project management methodology.	1/2/16	Development of new project management guidance has been delayed due to the Corporate Capacity Review which incorporates a complete review of current project management resource and structures. Implementation of these actions is being taken forward as part of this review and work on the new Project Management and Gateway Review processes is now underway within the new Transformation Team. A follow-up report is scheduled to be brought to Audit & Accounts Committee in January 2017.
	M	Engagement with Members: Updated guidance to be included in the review of project management methodology around member oversight and engagement with the development of major projects; providing sufficient information on proposed partner organisations; and keeping local Members informed about matters affecting their divisions.	1/2/16	
	M	Public Consultation: Updated guidance to be included in the review of project management methodology around planning for public consultation and gaining appropriate input from Members.	1/2/16	
	M	Business Cases: Updated guidance to be included in the review of project management methodology around producing robust individual business cases for all projects.	1/2/16	
Direct Payments	M	Direct Payment Monitoring: The requirement to produce monitoring information will be clarified for service users as part of the revision of the Direct Payments Agreement and the DPMOs team will introduce different levels of monitoring for Direct	30/9/16	The service has revised the Direct Payments Agreement, but upon review by Internal Audit it was felt that these did not fully address all aspects of the audit recommendations. Feedback has been

		Payments, based on an assessment of service user risk.		provided and we are waiting to see the updated documents.
	M	Line Management Arrangements for DPMOs: The line management arrangements for the DPMO's will be refreshed, so that they report directly in to the Practitioner Consultant for Direct Payments and are given greater authority to challenge.	30/9/16	This has been delayed due to the current vacancy of the Practitioner Consultant post, which is being recruited to. The post is currently being advertised with a closing date at the end of November 2016; it is therefore anticipated that the service will not be in a position to fully implement this action until the end of March 2017. Due date: 31/3/2017.
	M	Direct Payments Monitoring Officers Team (DPMO) Procedures: A full set of procedures will be developed and agreed for the Direct Payments Monitoring Officers.	30/9/16	The service have reported that these actions have been completed, however due to staff absence they have not yet been able to provide evidence of completion to Internal Audit.
	M	Support Planning: As part of the new procedures, DPMOs will review Support Plans when new payments are set up and an escalation procedure for poor support planning will be set up.	30/9/16	
Payment Methods	H	Understanding the costs of transactions: The cost to the Council of processing transactions via cash; cheque; invoice; credit/debit card; and online payment will be calculated.	31/7/16	The implementation of these actions has been delayed due to the impact of the Corporate Capacity Review. This has resulted in responsibility for implementing these actions shifting between teams, due to staff turnover and staffing structure changes. The service is currently working to confirm where responsibility for these actions now sits and to provide a revised implementation date.
	H	Raise awareness of the cost of transactions: The costs to the Council of processing transactions via the various types of payment methods will be made available on CamWeb and publicised to staff.	30/9/16	
	M	Digital Payment by default: A Business Case will be taken to SMT outlining the	30/9/16	

		case for the Council to take the approach that digital payment should be the default option.		
	M	Payment processing costs: Once transaction costs are known, consideration will be given to a review of which traded services are charged payment processing costs.	30/9/16	
Domiciliary Care	H	Centralised System for Monitoring Missed Calls Regular centralised monitoring of missed calls on AFM should be introduced, to identify any patterns. This should include cross-referencing to the SCR.	30/9/16	Internal Audit is awaiting an update on the progress with implementing this action.
	M	Use of the Single Central Record The SCR should be used to log complaints from all service users, including self-funders. An SCR category for missed/short/late calls should be introduced.	30/9/16	Guidance is in the process of being updated but due to staff sickness is not yet complete. Meeting to discuss SCR due to take place in November. Due Date: 30/11/2016
Vulnerable Clients' Monies Management (Deputyships)	M	Written Procedures: A complete set of written procedures will be drawn up for Deputyships Officers.	1/7/16	Senior Management are currently in the process of developing an action plan which will ensure that all outstanding actions relating to this review are addressed, and Internal Audit will complete a follow-up audit in the 2017/18 financial year to verify that all the risks have been addressed. Due Date: 31/3/2017
	M	Receipts, financial records, fraud risk: A procedure will be developed by the team for the review of receipts and financial records.	1/7/16	
	M	Tax Returns & Capital Gains Tax: Guidance will be created for Deputyships Officers on the instances when they need to consider whether a service user may owe tax, and a review will be undertaken of all clients to identify those who need to submit annual tax returns.	1/7/16	
	M	Inventories and House Clearances: An inventories and house clearance procedure will be developed and the team will undertake a competitive	1/7/16/	

		procurement exercise for the contract for house clearances.		
	M	Investment of Assets: /A review of client savings accounts will be undertaken to establish the current savings values for clients and the level at which investment in high-interest accounts will be considered. The team will establish options for /investment of high-value client assets and develop a procedure for financial planning.	1/7/16	
	M	Liaison and Interface with Social Care: Review and update the <i>Court of Protection Deputyship: General Principles and Operating Procedures</i> guide in conjunction with representatives from Social Care and re-issue.	1/7/16	
	M	Updating Guidance Documents: A comprehensive review and update of the guidance relating to Deputyships; Appointeeships; and Handling Clients' Finances.	1/7/16	
	M	Distribution of Guidance and Training: Guidance documents will be updated as per the above and distributed to social care staff, promoted and shared more widely with relevant partners. The current Mental Capacity Act Training will be updated.	1/7/16	