

¹ **AUDIT AND ACCOUNTS COMMITTEE: MINUTES**

Date: 29th November 2016 (Moved from 22nd November original date)

Time: 2.00 – 4.50 p.m.

Place: KV Room, Shire Hall, Cambridge

Present: Councillors: S Crawford, R Henson, P Hudson and M Shellens,
(Chairman)

Apologies: Councillors: M McGuire

Action

258. DECLARATIONS OF INTEREST - None

259. MINUTES OF THE MEETING HELD ON 20TH SEPTEMBER 2016

The minutes of the meeting held on 20th September 2016 were confirmed as a correct record and were signed by the Chairman subject to the following amendment:

Minute 246. Titled 'Cambridgeshire County Council – Report to the Audit and Accounts Committee – BDO External Audit for the year ended 2016'. In the second paragraph deletion of the words in the third and fourth lines reading "and also that they were unable to start their detailed audit work until later than originally planned" so that the sentence now just reads: "Apologies were given for the delayed submission of the report to the Committee, due to the recent illness of the BDO Engagement lead".

Making reference to the Action Log, the following specific issues were raised as either requiring further clarification or with an explanation being provided for the Committee's attention:

- 9. Minute 242 9a) Risk Management Report. Following the reduction in schools funding from £34m to £4m for 2016-17, the figures for 2017-18 and 18-19 were £32.6m and £24.9 as set out in more detail in the Minute Action Log included as a separate item on the agenda,
- Regarding an update on when a response would be received on **the three issues of concern the Chairman had raised as set out in 9c), it was orally reported that the Corporate Risk Group had considered them and that they would be reported to SMT on 12th January as part of them receiving the next Risk Register update report. SMT's response, as well as the Chairman's suggestions on what corporate risks should be included going forward, would be included in the report due to come forward to this Committee's 24th January meeting.**
- Minutes 249 – 'Integrated Resources and Performance Report for the period ending 31st July 2016' - Last bullet - reporting back on

**Sue
Grace /
Tom
Barden**

the Transformation Fund. Finance indicated that the earliest it would be possible to provide a realistic update on progress would be either the June or July 2017 meeting. **Action: It was agreed that the Forward Programme should include the addition for July 2017.**

R. Sander-son (RVS) to add

- Minute 251 - Audit and Accounts Committee Action Log from Minutes - (Previous Minute 218d) – ‘ensuring that where good practice had been identified in schools, this should be shared with other schools’ head-teachers and governors’. Internal Audit had provided assurance to the Chairman outside of the meeting that this was their existing practice including sharing a letter sent to schools with him.

260. MINUTES OF THE EXTRAORDINARY MEETING HELD ON 14TH OCTOBER 2016

The minutes of the extraordinary meeting held on 14TH October 2016 were confirmed as a correct record and were signed by the Chairman.

261. CAMBRIDGESHIRE COUNCIL WORKFORCE STRATEGY UPDATE

The Committee received the latest update on the progress of the Cambridgeshire County Council Workforce Strategy.

Lynsey Fulcher, the lead from the LGSS Workforce Planning and Strategy Team for Cambridgeshire, highlighted that a significant amount of work had already been undertaken to analyse the critical workforce gaps and hard to fill roles. It had also identified the need for innovation, digital awareness skills, as well as a strong requirement for commissioning, commercial and contract management ability. Outcomes from the current work on community resilience would require employees to be more solutions focused, to build community resilience by helping the community to identify solutions. A further consideration was the loss of professional and technical roles as posts had become more generic and ‘management’ focused in recent years.

The report set out the details of the Strategy’s development with the current timetable expectation being that a first draft report highlighting key strategic workforce themes and solutions to issues would be available for Strategic Management Team (SMT) and Members in January. Subject to SMT approval, It would then come for final approval to the General Purposes Committee with the intention of launching the Strategy in March 2017.

Appendix one provided a proposal of how the final CCC Workforce Strategy might look with five key themes outlined. The themes would be supported by an action plan and would outline how the actions would be implemented and reviewed. It would be a living document, flexible to changing circumstances, including pressures such as from the UK leaving the EU. **Action: There was a request that once implemented, this action plan should be presented to the Audit and Accounts Committee on a quarterly basis.**

Martin Cox / Lynsey Fulcher

In discussion the following issues were raised:

- The Chairman commented that in his opinion the Council's past record on contract management had not been good and that resilience was required to better cope with changes such as monitoring staff overseeing a contract leaving the Council. As a reply the intention would be to identify talent paths within the Council to fill in gaps that occurred from staff changes.
- One Member highlighted the difficulties of recruiting and retaining staff in front line service roles in both Children's and Adults Services. In response to a further related question it was confirmed that the Strategy would take into account the significant workforce savings being proposed in the next two years.
- With reference to paragraph 3.3 of the report and the wording regarding ensuring the workforce in 2020 was fit for purpose, the Chairman sought clarity on what action was to be taken in the next year. It was clarified that the Action Plan would seek to address identified gaps as soon as possible. As an example reference was made to measures being taken to fill the gap as a result of the cessation of the Apprenticeship Levy.
- The need to assist people leaving the Council as a result of redundancy to help equip them in seeking alternative employment, as well as the need to make the County Council attractive to potential new employees at a time when the workforce was contracting.
- Brexit and the effect on employment in the care services was seen as a potential significant challenge.

Having been invited to comment on the proposed framework for the Workforce Strategy,

It was resolved;

to note the approach being taken to develop the Cambridgeshire Workforce Strategy.

262. ANNUAL AUDIT LETTER 2015-16

The Committee received and noted the Annual Audit Letter from the Council's external auditors BDO summarising the key issues from the work they had undertaken in respect of the Financial Year ended 2015-16. The Audit conclusions included:

Financial Statements:

Issuing an unqualified true and fair opinions on the Council and Pension Fund financial statements on 17th October 2016. A number of material and non-trivial audit differences had been identified by the Audit and

subsequently corrected by management. The detailed findings, including uncorrected misstatements which were immaterial, had been reported to this Committee on 20th September and 14th October.

Use Of Resources (Council Only)

Issuing an unqualified conclusion on the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources on 17 October 2016.

Exercise Of Statutory Powers

The Auditors had not been required to exercise their statutory powers and had no matters to report.

Grant Claims And Returns Certification (Council Only)

A "reasonable assurance" report had been prepared in relation to the 'Local Transport Plan Major Projects Chesterton Busway Scheme' managed by the Council. They concluded that the return submitted to the sponsoring Department in respect of the above scheme was prepared, in all material respects, in accordance with the associated grant conditions subject to two matters which had been reported to the grant paying body.

With reference to the report the Chairman had already passed on his observations regarding spelling and grammar corrections required to be made.

The Chairman brought to the Committee's attention that the lead auditor Lisa Clampin had been unable to attend and present the report as she had been rushed to hospital the previous day.

Action: The Committee agreed that Democratic Services should convey to Lisa Clampin their best wishes for a speedy and complete recovery.

RVS

263. CHANGES TO THE ARRANGEMENTS FOR THE APPOINTMENT OF EXTERNAL AUDITORS

The Committee received a report explaining that The Local Audit and Accountability Act 2014 had established new arrangements for the audit and accountability of relevant public sector organisations, including local authorities.

There was currently a transitional period for local authorities, where the role of appointing external auditors and setting fee levels had been transferred from the now defunct Audit Commission and undertaken by the Public Sector Audit Appointments Ltd (PSAA). The transitional arrangement for local authorities was due to end on 31 March 2018 with the audit of the 2017-18 financial statements. The new arrangements gave local authorities the option to opt in to the PSAA sector-led auditor appointments, or to set up their own Auditor Panel to appoint their own

local external auditors, which could be undertaken either individually or jointly with one or more other authorities. The appointment must be made by 31 December 2017.

At present the current external auditors for the LGSS Partners were all different as detailed in the report. As LGSS in 2015-16 had operated with a single integrated closedown team, it was suggested that there was a strong case to have a single external auditor across all LGSS partners for effective management of the external audit relationships and to enable efficiencies to be achieved. The report therefore set out the key considerations on the two different approaches available to appoint external auditors to secure a single auditor for all the Partners with effect from the 1 April 2018, which were to either:

- i. Opt in to the PSAA sector-led appointments process; or
- ii. Establish an auditor panel to advise on the appointment of the local external auditor and to ensure the maintenance of independent relationships.

The action milestones should the Committee support i) were set out as being;

Action / Milestone	Date
Invitation to opt in issued	27 October 2016
Full Council approval to opt in	January/February 2017
Closing date for receipt of notices to PSAA to opt in	9 March 2017
PSAA contract notice published	20 February 2017
PSAA award audit contracts	End of June 2017
PSAA consult on and make auditor appointments	End of December 2017
PSAA consult on and publish scale fees	End of March 2018

In discussion issues raised included:

- One Member suggesting that the members of an Independent Panel would require a great deal of time and officer resources to help them understand the Council's systems / processes.
- The Committee agreed that having three different auditors was highly inefficient and that it made sense to seek to obtain economies of scale in understanding systems.
- The point was made that should the Council have issues with the performance of the auditor appointed by PSAA or in respect of non-compliance with the agreed contract, there should be recourse to seek a replacement citing fundamental breach of contract.
- **Concern was expressed regarding the sequencing of**

I

the last two action milestones which appeared to be the wrong way around. It was suggested that the Committee's concerns should be included in the final Report to go to Council in February. Action

**Jenkins
/ J Lee**

- The Chairman requested details of who audited Peterborough. The Finance Officer present undertook to find out and send him the details outside of the meeting. Action**

**S Hey-
wood**

Having considered the advantages and disadvantages of each option

it was unanimously resolved that the Committee supported that:

- a) LGSS Partners opt-in to the PSAA sector led auditor appointment arrangements on the basis that the cost, complexity, timing and resourcing pressures were considered prohibitive in setting up a local independent Auditor Panel and separate procurement process.
- b) Prior to the decision being taken by the Full Council to opt-in, LGSS officers write to the PSAA and request to meet with the Chief Officer at PSAA to seek assurance that a single auditor be appointed for the LGSS Partners, setting out the clear rationale in terms of the efficiency and value for money that this would achieve.

**I
Jenkins
/ J Lee**

264. INTEGRATED RESOURCES AND PERFORMANCE REPORT TO END OF AUGUST 2016

This report which had been agreed by General Purposes (GPC) Committee on 25th was presented to allow the Committee to assess progress in delivering the Council's Business Plan.

Comments / issues raised by Members included:

- Page 64 – Para 2.2 second paragraph on performance indicators did not mention that four were currently red.
- Page 65 Paragraph 3.1 On the table and the variance outturn forecast, the Chairman questioned the increase from £508,000 in July to £1,855,000 in August and what the current position was at the end of October. In response it was explained that £1.45m of this increased overspend related to increased spend in Looked After Children (LAC). The projected bottom line variance had decreased to £1,500,000 in September but had again increased to the end of October to £1,800,000. The Chairman expressed his concern that each year since he had been on the Council this area of the Children's budget had overspent. He questioned why the budget estimate for this demand led service was never correct or that sufficient contingency built in. In reply to a further question it was confirmed that the over-spend would be met from reserves and savings

made in other areas of the Council budget. It was explained that GPC had received a more detailed report on the issues at their October meeting and the Finance Officer, at the request of the Chairman who had raised the issue at the Chairman's briefing, was able to pass around copies of the report for Member's background information.

- Page 67 Older People and Mental Health - Central Commissioning with reference to the line reading "A further £60K underspend is expected due to the reduction of respite block beds undertaken based on analysis suggesting we were not fully utilising the blocks". There was a request for an update to be circulated following the meeting** as the Chairman was surprised that these could not be filled and was concerned that beds were being paid for which were not being used. The note should explain "How many block beds did we have? Why weren't they being used, especially with the Delayed Transfer of Care (DETOC) issues, why didn't we use them to get people out of hospital? How many beds have we reduced to?"
- Under performance targets on page 72 the Chairman highlighted that the average number of days lost to sickness was below target which was a good news story.
- As an update to the Capital Variation Adjustments it was explained that they were discussed at the monthly meeting of the Capital Programme Board. This followed the action taken in May to re-profile schemes to make them more realistic in terms of expected spend during the year. This approach was endorsed by the Chairman.
- Page 75 last two lines Children Families and Adults – Basic Need Secondary – reading "A revised budget for the project will be known in September, which will include funding from the loss adjuster" the Chairman requested an update. It was explained that the detailed amount of the insurance claim had not yet been settled but the officer would investigate further and provide details of the settlement outside of the meeting once finalised.**
- Page 77 in the table on the line reading 'Capital Receipts' and the entry of £4.0m against the column heading 'Additional Reduction in Funding' in response to the request for an explanation it was stated that this was an estimate made in the Business Plan. The actual capital receipts could be higher or lower, depending on the timing of sales and the price achieved.
- One member highlighted that the figure of £2.4 m for liquidated damages for the Guided Busway was a long way

S
Heywood

S
Heywood

short of the cost of the repairs required. It was explained that the sum of £2.4m related to what was remaining of the liquidated damages already awarded.

It was resolved:

to note the report.

265. INTERNAL AUDIT PROGRESS REPORT FOR NOVEMBER COMMITTEE

This report provided an update on the main areas of audit coverage and the key control issues arising for the period 1st September 2016 to 31st October 2016.

Paragraph 1.1 listed the audit assignments which had reached completion since the previous Committee report. (set out as Appendix 1 to these Minutes) Section 4 set out more detail on the summaries of completed audits with moderate or less assurance, with an oral explanation provided of the key recommendations and the action now being taken. Table 2 set out the audit assignments which had reached draft / interim report stage. Further information on work planned and in progress was set out in the Audit Plan attached as Appendix A. As an update it was indicated that the team were still on target to achieve the 2016-17 Internal Audit Plan

In Appendix A the Chairman highlighted that a large number of reports (18) were still showing from Quarter One. It was explained that two were now closed, seven were ongoing still and would not be closed until the end of the year with five now at the draft report stage and four others open as at the current time as it had not been possible to arrange dates to interview staff.

Section 2 updated details of:

- the current Human Resources caseload being prepared by HR primarily relating to disciplinary matters as set out in table 4,
- Pensions investigation project
- Counter fraud awareness work and corruption work being undertaken.

Outstanding management actions were summarised in Table 3, which included a comparison with the percentage implementation reported at the previous Committee. It was highlighted that every action for CFA now had an action plan against it. A summary of the outstanding recommendations, and the progress with implementing them was provided in Appendix B of the report.

Section 5 Other Audit activity provided an update on the implementation of Galileo and the current position regarding the recruitment exercise within the Internal Audit Team. The latter included recruiting to 5-6 trainee posts with interviews to be held in the following week. As an update, Mairead Kelly was congratulated on having secured a

permanent senior audit officer post.

It was resolved:

To note the report.

266. REVIEW OF ELY ARCHIVE

As background, it was explained that in March 2014 the Council had undertaken an options appraisal to identify potential suitable accommodation for the Council's Archives Service, and identified a preferred property, Strikes Bowling Alley, located in Ely. An original scheme (£12m in partnership with the University) included a cost estimate for building the Archive Centre on the site at £2.5m, with a contingency of £1.5m. After the University decided not to go ahead, the allowance for the project in the Council's Business Plan was reduced to £4m. A report to the General Purposes Committee (GPC) in October 2015 identified that costs for the project, as scoped, to include the Ely Registration office and office accommodation, had increased to £6.2m. PGC resolved to reduce the scope of the project on the conversion of the building for the use of Archives only, bringing the costs down to £4.2m, broadly in line with the previous budget.

The most recent report to Assets & Investment Committee on 21st October 2016, identified that the cost of the project had increased by £860k, to £5.6m. As a result, the Assets & Investment Committee resolved to refer to this Committee a request to undertake a scrutiny of the officer processes throughout the project, and identify internal lessons learned.

The intention, if agreed, was for Internal Audit to undertake a review and, dependent on the issues / information being straight forward, to report the outcomes to the Audit & Accounts Committee meeting on the 20th January 2017, and the Assets and Investment Committee on the 27th January. The report set out a summary of the background to the project and provided proposed Terms of Reference for an audit review (set out as Appendix 1 to the report).

It was resolved:

to approve this addition to the Audit Plan.

**RVS add
to
Forward
Plan
T**

CHANGE IN THE ORDER OF THE AGENDA

The Chairman, with the support of the Committee, agreed to take the Trading Units report as the next item of business.

267. TRADING UNITS UPDATE

This report was in response to a request at the July meeting during discussion of the draft Statement of Accounts, for a report providing more detail on the Council's Learning Directorate's traded services and further explanation regarding the overspend in respect of the Grafham

Water Trading Account.

The report described the level and significance of trading activity in the seven 'fully traded' services (e.g. CCS (Catering), Burwell House, Cambridgeshire Music, CEES (Environment Education), EdICT, Grafham Water and Professional Centre Services) that accounted for the majority of the Directorate's traded income and the actions being taken to address any issues with trading to secure 2016-17 budgets. Members of the Committee had also been provided separately with two business sensitive confidential case studies illustrating the approach taken to business planning, charging and risk management.

It was reported that the Learning Directorate was currently reviewing all of its traded services with the aim for them to be sustainable, profitable and high quality. If this was not possible, the service might have to close. It was highlighted that CCS was currently undertaking a due diligence process to consider a strategic partnership with HCL which is a wholly owned trading company of Hertfordshire County Council to help secure economies of scale by sharing marketing, market research, and aggregating contracts. In term of marketing,

In respect of the service provided by Cambridgeshire Music issues raised included:

- whether some musical tuition had reduced. This was confirmed, as there was less take-up from pupils in learning orchestral musical instruments. Other reasons included curriculum pressures in schools which sometimes constrained arts subjects during school time. In addition, it was explained that it was possible to set up as a private music tutor without regulation which devalued the position of employed music professionals. It was highlighted that in 2012-13 and 2013-14 the service had been running a significant deficit. In order to become viable and competitive, the Service had in the last two years undertaken major restructuring which had included changing the terms and conditions of staff.
- In answer to a question on whether the raising the national minimum wage or zero contract hours had, had an impact on the Cambridgeshire Music Service, this was not an issue, as neither applied.
- Asking whether there were any areas the Committee could help? In response the main area for all traded services was difficulties in recruiting, due to the slow speed of the recruitment process which could take up to three months. Officers sought help in seeking ways to speed up some of the HR processes.
- Another issue highlighted was the lack of space available in schools to undertake music lessons as many were now c full. This was being partly being addressed through undertaking more home tuition.

- Keith Grimwade indicated that to help support the Council's trading activity a review as part of the County's commercialisation strand was being undertaken led by Chris Malyon seeking to identify current impediments which would then make recommendations. Possible solutions could involve trading services becoming wholly independent or being run by community groups. Matthew Gunn explained that if some traded units were wholly independent they could hold reserves against their fixed costs which was not currently possible.

In further discussion around the main barrier for the Music Service being current recruitment practices, there was a query on whether Internal Audit should be involved. As the issues were well known and were already being looked at as part of the review, it was more appropriate for **Matthew Gunn to discuss possible solutions with Chris Malyon and HR (Martin Cox) and that this should continue to be monitored.** The Committee indicated its support to the Service and would be happy to receive further reports if they had further issues of concern. The Chief Internal Auditor indicated that he would also make himself available to seek to resolve any issues regarding the trading units that management referred to him.

M Gunn /
C
Malyon /
M Cox

Grafham Water is currently forecasting an £86k deficit. The report and officer presentation explained that its budget included a requirement for a £26,576 targeted contribution to the Local Authority in addition to the repayment of a loan for the sports hall development resulting in a 2016/17 payment totalling £99,160. Also highlighted were significant staffing cost pressures resulting from the National Living Wage changes (£60k addition) and increased Pension and National Insurance contributions. These had not been notified in time to take into account, when setting their budget. It was explained that residential pricing was set a year or more in advance and therefore the increased staffing costs could not be passed onto customers, although consideration also needed to be given to what the market could take before this adversely affected their trading the position.

Other issues which had impacted on the budget included a number of staff on long term sick leave (added costs of approximately £23K as the contingency of 15 weeks had been exceeded), a last minute cancellation and planning costs for the new bike track coming in higher than expected.

To try and mitigate the issues, Grafham Water:

- Had advertised for a number of new staffing positions to reduce the need for expensive agency staff, as well as looking to increase the future contingency to take account of potential long term sickness.
- actively marketed the Centre in order to attract new custom.
- were considering reducing their number of activity centres from three to two.

In discussion on the costs that Grafham Water had to pay to the County Council, the Finance Officer present made the point that they did not pay rent to the County Council. Further to this, a question was raised on what costs made up the figure in the confidential appendix under the heading 'premises'. It was explained this included a rental payment made to Anglian Water and energy charges.

It was resolved:

To note the update report.

268. SAFE RECRUITMENT UPDATE

This report was both a follow up report to previous reports to the Committee in relation to safer recruitment in schools and also to the LGSS Audit and Risk Management Service report on their findings from the 2015/16 safer recruitment audit. The latter had only been able to give "Limited" assurance as a result of the 15 schools audited, compared to an overall assurance level of 'Moderate' for 2014/15.

The report from the Service Director for Learning explained that much work had been undertaken with schools since then, including the safeguarding review of schools carried out by the Education Advisers, checklists for safer recruitment process sent to all schools, as well as providing an increase in safe recruitment training. It was also highlighted that the schools chosen for the most recent audit were schools causing concern and/or schools who had previously received a poor assurance rating, so the results were not comparable with previous years. The number of limited assurances issued had been primarily due to schools failing to ensure staff did not start work at a school until the necessary checks/assessments were in place. In particular, if a DBS was late, schools were often failing to ensure that the Barred List check and Risk Assessment were both completed in full.

The report explained the key controls which a school had to always comply with in order to receive a "Good" assurance rating. Other issues noted from the audit review were poor induction processes and the failure to query gaps in employment or to ensure appropriate references had been received before employees commenced.

The report detailed the latest measures taken to improve practice including:

- Internal Audit and the Learning Directorate jointly producing a safer recruitment audit tool for schools (detailed in Appendix 1 of the report)
- The Local Authority (LA) safeguarding review looking closely at governance as well as day to day practice (detailed in Appendix 2 of the report).
- The LA safeguarding review being updated to ensure it meets the Ofsted framework expectations and new guidance in Keeping Children Safe in Education.
- Schools being given additional guidance regarding delays in DBS

- checks or clarification around portable DBS checks.
- The new requirements of Keeping Children Safe in Education were presented at the autumn term Governor Briefings to 250+ school governors.
- All schools being written to on the outcome of the audit, and highlighting actions that all schools should consider / take.
- If a school fails to improve, the LA will issue a Warning Notice; if its response is inadequate the LA will use its power of intervention, e.g. to replace the governing body with an Interim Executive Board.
- The Children's Safeguarding Board being advised of the results of all audits and the actions being taken.
- Keith Grimwade would be highlighting the checks required to be undertaken to ensure safe recruitment at the Spring Head Teachers conference which nearly all attended, and would also be speaking on the same subject at four governor meetings.

Issues raised in the debate included:

- In answer to a question on whether there was any difference in safeguarding requirements between academies and maintained schools, it was confirmed that they were the same. It was explained that should the local authority have concerns it could investigate and raise any issues with the Regional Schools Commissioner. It was confirmed that the authority would continue to investigate academies where concerns had been raised.
- One Member was aghast that despite all the previous work undertaken by the Committee to remind schools of their responsibilities, that some schools were still failing in their statutory duty to ensure the safety of children in their care as a result of not following the laid down, safe recruitment practice guidelines. He stated that compliance should be 100% for all schools without exception. While he accepted that DBS checks could cause delay in recruitment, it was the headteacher and the Board of Governors responsibility to ensure shortcuts were not taken which compromised children's potential safety.
- Whether a headteacher from one of the schools highlighted as only having limited or no assurance should be asked to attend the next meeting and explain their lack of compliance. It was suggested that, as additional information was now being provided to schools, it would be more appropriate to look to the future and to take such action if any further examples of significant non-compliance was identified as a result of the ongoing Internal Audit Reviews.

After further discussion it was:

Unanimously resolved:

- a) To note the report

- b) That in the event of a further Internal Audit Review finding a serious failure of safeguarding recruitment practice, that the local headteacher from the school(s) concerned should be required to attend the next available Audit and Accounts Committee and the Head of governors requested to do likewise.
- c) The above resolution should be made known to all the County's headteachers and schools heads of school governors.

**D Wilkin-
son / K
Grim-
wade**

**K Grim-
wade**

269. AUDIT AND ACCOUNTS FORWARD AGENDA PLAN

Noted.

270. AUDIT AND ACCOUNTS COMMITTEE ACTION LOG FROM 20th SEPTEMBER

The Committee noted the completed actions / updates provided in relation to the minutes from the last meeting and earlier meetings, as set out in the report.

271. DATE OF NEXT MEETING – 24th JANUARY 2017

Chairman
24TH January 2017

FINALISED ASSIGNMENTS

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 School	Schools Financial Risks	Moderate assurance (up from Limited 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.