

INTERNAL AUDIT PROGRESS REPORT TO 28th February 2016

To: **Audit and Accounts Committee**

Date: **15th March 2016**

From: **Head of Internal Audit and Risk Management**

Electoral Division(s): **All**

Forward Plan Ref: **N/A**

Key decision: **No**

Purpose: **To report on the main areas of audit coverage for the period 1st January 2016 to 28th February and the key control issues arising.**

Key Issues: **N/A**

Recommendation: **The Audit and Accounts Committee is asked:**

a) to note and comment on the progress being made against the approved Internal Audit Plan

b) to comment on the in-year Audit Plan as set out in Appendix A

c) to note the material findings and themes identified by Internal Audit reviews completed in the period.

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LGSS Internal Audit & Risk Management

Cambridgeshire County Council

Quarterly update report

Q4

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1. INTRODUCTION AND SUMMARY OF ACTIVITY

1.1 THE REPORTING PROCESS

This quarterly report provides stakeholders, including Strategic Management Team (SMT) and the Audit & Accounts Committee, with a summary of internal audit activity for the fourth quarter 2015/16 and the proposed coverage for the rest of the year.

1.2 BACKGROUND

The changing public sector environment increasingly necessitates an ongoing re-evaluation of the type and level of coverage required to give stakeholders the appropriate level of assurance on the control environment of the Council.

The Head of Audit must provide an annual internal audit opinion on the entire internal control environment based on an objective assessment of the framework of governance, risk management and control. This includes an evaluation of the adequacy and effectiveness of controls in responding to risks within the organisation's governance, operations and information systems. To support this, internal audit must develop and deliver a risk-based plan which takes into account the organisation's risk management framework and includes an appropriate and comprehensive range of work, which is sufficiently robust to confirm that all assurances provided as part of the system of internal audit can be relied upon by stakeholders.

To develop this plan, there must be a sound understanding of the risks facing the Council. The Corporate Risk Register is used as a key source of information, as is the Internal Audit risk assessment of the organisation, and these are used to form the basis of the Internal Audit plan.

The audit plan should be reviewed and robustly challenged by the Senior Management Team, the Section 151 Officer and the Audit & Accounts Committee.

In the last quarter the audit plan has been re-assessed in line with current risks facing the organisation and updated accordingly. The planning process has necessitated a thorough evaluation of the appropriate level and scope of coverage required to give stakeholders an appropriate level of assurance on the control environment. More importantly it should be noted that an on-going re-evaluation of this will be required throughout the year and, on a quarterly basis, the audit plan will be formally re-assessed and resources re-prioritised towards the areas of highest risk.

This plan is based on *assurance blocks* that each give an opinion on the key control environment elements, targeted towards in-year risks, rather than a more traditional cyclical approach that looks at each system over a number of years. For each

assurance block, the most appropriate level of coverage necessary to provide the most effective annual assurance opinion and added value to the organisation has been developed. The Audit Plan reflects the environment in which public sector audit operates, recognising that this has changed considerably over the past few years with more focus on, for example, better assurance, safeguarding and *making every penny count*.

1.3 HOW INTERNAL CONTROL IS REVIEWED

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.

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.

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.

At the conclusion of each audit, internal audit assigns three opinions. The opinions will be:

- Control Environment Assurance
- Compliance Assurance
- Organisational Impact

The following updated definitions are now in use:

Control Environment Assurance	
Level	Definitions
Substantial	There are minimal control weaknesses that present very low risk to the control environment
Good	There are minor control weaknesses that present low risk to the control environment
Moderate	There are some control weaknesses that present a medium risk to the control environment

Limited	There are significant control weaknesses that present a high risk to the control environment.
No Assurance	There are fundamental control weaknesses that present an unacceptable level of risk to the control environment

Compliance Assurance	
Level	Definitions
Substantial	The control environment has substantially operated as intended although some minor errors have been detected.
Good	The control environment has largely operated as intended although some errors have been detected
Moderate	The control environment has mainly operated as intended although errors have been detected.
Limited	The control environment has not operated as intended. Significant errors have been detected.
No Assurance	The control environment has fundamentally broken down and is open to significant error or abuse.

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

Organisational Impact	
Level	Definitions
Major	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
Moderate	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
Minor	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.

Specifically for the compliance reviews undertaken, the following definitions are used to assess the level of compliance in each individual review:

Opinion for Compliance Audits – Levels of Compliance	
Level	Definitions
High	There was significant compliance with agreed policy and/or procedure with only minor errors identified.
Medium	There was general compliance with the agreed policy and/or procedure. Although errors have been identified there are not considered to be material.
Low	There was limited compliance with agreed policy and/or procedure. The errors identified are placing system objectives at risk.

Section 2

2. FINALISED ASSIGNMENTS

- 2.1 Since the previous Progress Report to the Audit and Accounts Committee in January 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.	Council-wide (Cross-Cutting)	Budgetary Control	Good	Substantial	Minor
2.	Customer Service & Transformation	Payment Methods	Limited	Limited	Moderate
3.	Economy, Transport & Environment/ Children, Families & Adults	Home to School Transport	Good	Limited	Major
4.	Council-wide (Cross-Cutting)	Key Systems Access	Investigation into an issue identified by audit; report issued and actions agreed.		
5.	Council-wide (Cross-Cutting)	Fees and Charges	Report issued with draft recommended Fees & Charges Policy and supporting documentation (see Section 5).		
6.	Children, Families & Adults	Pupil Premium Schools Consolidated Report	Consolidated schools report.		
7.	Children, Families & Adults	Cherry Hinton School - Individual Schools Financial Value Standard (SFVS)	Moderate assurance on financial management/financial governance.		
8.	Children, Families & Adults	Farcet School – Individual Schools Financial Value Standard (SFVS)	Moderate assurance on financial management/financial governance. Limited assurance on counter fraud.		
9.	Children, Families & Adults	Harbour School – Individual Schools Financial Value	Limited assurance on financial management/financial governance. Limited assurance on counter fraud.		

		Standard (SFVS)	
10.	Children, Families & Adults	Orchards School – Individual Schools Financial Value Standard (SFVS)	Moderate assurance on financial management/financial governance. Limited assurance on counter fraud.
11.	Children, Families & Adults	Yaxley Infants – Individual Schools Financial Value Standard (SFVS)	Moderate assurance on financial management/financial governance. Limited assurance on counter fraud.
12.	Children, Families & Adults	Troubled Families Grant	Grant signed off.
13.	Children, Families & Adults	Draft Looked After Children Strategy	Internal Audit provided a report responding to consultation on the draft LAC Strategy.
14.	Economy, Transport & Environment	Usage of s106 Monies	Report on the usage of Section 106 funding for Audit & Accounts Committee (see section 7 of this report).

2.2 Summaries of the finalised reports with moderate or less assurance are provided in Section 5.

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

Table 2: Draft Reports

No.	Directorate	Assignment
1.	Children, Families & Adults	Direct Payments Compliance
2.	Council-wide (Cross-Cutting)	Business Planning Benefits Realisation
3.	Council-wide (Cross-Cutting)	Safe Recruitment Compliance
4.	Children, Families & Adults	Domiciliary Care – Missed, Short and Late Calls
5.	Council-wide (Cross-Cutting)	Framework Contracts
6.	Children, Families & Adults	10x individual Schools Financial Value Standard schedules

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

Section 3

3. FRAUD AND CORRUPTION UPDATE

3.1 CRIMINAL PROSECUTION:

Internal Audit has been working with Cambridgeshire Constabulary and the Crown Prosecution Service on a case of suspected fraud by Sarah Lees, the former Children's Workforce Development Manager, which was progressed to prosecution. After Ms Lees moved to a relief contract in October 2013, suspicions were raised and an investigation by LGSS Internal Audit identified that she had been submitting and approving invoices to her own companies over a number of years, for training which should have been delivered as part of her day job, or in some cases was not delivered at all.

After pleading guilty to the charges against her, on the 10th December 2015 Ms Lees received a 12-month suspended sentence, which was suspended for 18 months, and was ordered to complete 200 hours unpaid work within this period.

A Proceeds of Crime Act hearing was scheduled for the 25th February, at which the Council was seeking to recoup the full amount of the money which was defrauded, including an estimate of the cost of staff time spent on the investigation. However, the main asset in the case is a property which was recently re-possessed by Santander UK and has been re-marketed but not yet sold. Consequently, the Proceeds of Crime Act hearing has been postponed to the 21st April until the precise value of the assets available is known. Internal Audit will report back to the June meeting of the Audit & Accounts Committee with details of the outcome of this case.

Section 4

4 IMPLEMENTATION OF MANAGEMENT ACTIONS

- 4.1 The outstanding management actions as at February 2016 are summarised in Table 3, which includes a comparison with the percentage implementation reported at the previous Committee (bracketed figures).

Table 3: Outstanding Management Actions

	Category 'Fundamental' recommendations		Category 'Significant' recommendations		Total	
	Number	% of total	Number	% of total	Number	% of total
Implemented	27	100% (100%)	54	90% (97%)	81	93% (97%)
Actions due within last 3 months, but not implemented	0	0% (0%)	6	10% (3%)	6	7% (2%)
Actions due over 3 months ago, but not implemented	0	0% (0%)	0	0% (0%)	0	0% (0%)
Totals	27		60		87	

- 4.2 There are currently no outstanding fundamental recommendations.
- 4.3 Of the 6 outstanding significant recommendations, 5 relate to the Central Library Enterprise Centre (CLEC) review. These recommendations are currently marked as outstanding because at the time of writing this Progress Report, no update has been received on their implementation from the action owners. A separate report is being

provided to Audit & Accounts Committee giving full details of progress against all actions from the CLEC review, including any outstanding actions. It is anticipated that further updates may be received from action owners for the CLEC review before this second report is submitted, and therefore the final number of outstanding significant recommendations from the CLEC review may be fewer than 5.

- 4.4 The last outstanding recommendation relates to a review of the Council's Fairer Contributions Policy. No update has yet been received from the service regarding the implementation of this action. Internal Audit will continue to seek an update from the service on progress with this action, and will report back to the next meeting of Audit & Accounts Committee with further detail regarding whether or not the action is complete.

Section 5

5. SUMMARIES OF COMPLETED AUDITS WITH MODERATE OR LESS ASSURANCE

A CROSS-CUTTING REVIEWS

A.1 FEES & CHARGES

Internal Audit has conducted a review of fees and charges across Cambridgeshire County Council. At present, although many budget holders do follow rational processes when determining at what level to set their fees and charges are set, this is not necessarily a uniform process at a directorate level, and this review identified that the Council would benefit from introducing a comprehensive strategy for setting fees and charges, in order to ensure that all services adhere to the same strategic direction.

Although a fees and charges policy is included within the Council's Business Plan, as a single document it is not sufficiently comprehensive to provide strategic financial direction and guidance to budget holders, or to ensure that all services are working towards the same objectives and maximising income. One example of this is the contrasting methods of calculating overhead rates which are currently in place.

Based on the issues identified, rather than simply recommend actions to be taken, Internal Audit has produced a suggested Fees and Charges Policy, which gives an overview of the approach Cambridgeshire County Council should take when setting discretionary fees and charges; Best Practice Guidance outlining the approach which could be taken across the Council when setting, monitoring and reviewing charges, including a Best Practice Flowchart to provide a step-by-step guide; an supplementary draft guidance on concessions. These guidance documents have been provided in draft form to key officers for consideration and to be taken forward for possible implementation.

A.2 PAYMENT METHODS

Internal Audit has conducted a review of different payment methods currently used by services across the Council. Cambridgeshire's Digital First Strategy includes the aim to move towards receiving payments online or by card, which is more cost-effective than traditional payment methods such as cash, cheques and invoicing. This review sought to understand the continued use of cash and cheques by

services with the capacity to use online or card payments, and to examine the potential for expanding the Digital First methods of payment more widely.

Internal Audit has issued an opinion of limited assurance over the current controls in place to encourage services to take a Digital First approach to accepting payment, and over compliance with those controls. At present there is no way of centrally monitoring which payment methods are used by each service, meaning that reliance is placed on individual services to conduct their own monitoring; however, sample testing indicated that this does not always take place. The review also identified a lack of understanding of the costs of different types of payment method.

A number of actions have been agreed which, when implemented, will significantly strengthen the control environment in this area. Firstly, the costs of processing transactions via each payment method should be reviewed and documented, and this information communicated to budget holders throughout the Council. Consideration should be given to including in the specification for the Council's new Enterprise Resource Planning system the ability to differentiate between different payment types.

A Council-wide Digital Payments Policy should be created, including the criteria for acceptance of cash or cheque payments, and targets for the use of online/card payments. A toolkit for traded services would also help services to identify and understand the full costs of their service, including recording of the method by which payments are received.

Internal Audit will also provide the Service Transformation team with the results of the in-depth testing of services we have undertaken, as well as analytical review of the issuing of invoices by services. This information will help to ensure that the service is able to target work on transforming payment methods towards the areas where it is likely to be of greatest benefit.

B CHILDREN, FAMILIES & ADULTS / ECONOMY, TRANSPORT & ENVIRONMENT

B.1 HOME TO SCHOOL TRANSPORT

The Internal Audit review of Home to School Transport placed reliance upon the multi-disciplinary officer group tasked with oversight of Home to School Transport financial issues for assurance over the financial controls operated by Education Transport, complemented by light-touch coverage of initiation, tendering, payment and monitoring of home to school contracts.

This enabled the audit to focus on safeguarding, a key potential risk with regards to the service provided by Education Transport. The review identified weaknesses in the control environment within Education Transport which has resulted in a limited assurance opinion, and given the nature of pupil safeguarding, a 'major' designation of organisational impact was also given.

A clear reference to the mitigation of the Home to School Transport safeguarding risks was not found on any of the Council's high-level risk registers; this has the potential to result in a lack of corporate risk awareness or specific consideration of this key issue. Management actions have been undertaken to address this.

Home to School Transport operators are subject to a penalty regime, with penalties being charged for service operating infringements. It was identified that nineteen operator employees were reported as not having been cleared to drive in the 2014-15 academic year; this represents 2% or 1 in 50 of all operator employees checked. This figure is greater than the number of schools-based employees not meeting minimum safeguarding requirements identified during our annual School Safe Recruitment audits (typically 0.5 to 1%). Operators are contractually obliged to ensure their employees display an ID Badge that is issued after a successful Council safeguarding check on the individual; however, at present if an employee is found to be in violation of this safeguarding control, their operator is subject to a penalty which is less than an identified instance of excessive late running. It is felt that, given the potential safeguarding risk, it would be appropriate to take a more robust stance toward any such operator breach identified and particularly any repeat infringements.

It was also identified that the condition of contract that requires regular and relief operator employees to be made known to the Council in advance of contract commencement has never been enforced.

Management actions have been agreed to address both of these points.



Section 6

6. OTHER AUDIT ACTIVITY

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

6.1 KEY FINANCIAL SYSTEMS REVIEWS

The Key Financial Systems audits are undertaken on an annual basis and include audits of the Accounts Payable, Accounts Receivable, Payroll, General Ledger, Pensions, IT Controls, Treasury Management and Bank Reconciliation systems. The audits are carried out using a combination of sample testing, analytical reviews and process walkthroughs which provide assurance of the robustness of the Council's core financial systems and processes. The Council's external auditors, BDO, intend to place the maximum possible level of reliance on the work of Internal Audit as part of their annual review of the financial statements. Internal Audit will therefore ensure that all key controls are tested as part of a rigorous and comprehensive assessment of the Council's Key Financial Systems.

The Key Financial Systems audits are undertaken in collaboration with the Internal Audit team at Northamptonshire County Council in order to ensure time and workload efficiency. The audits commenced in January 2016 and reviews of the General Ledger, Bank Reconciliation, Payroll, Treasury Management and IT Control systems have been completed to date. The remaining audits are on track for completion by mid-March.

6.2 LGSS NEXT GENERATION ENTERPRISE RESOURCE PLANNING SYSTEM (ERP)

LGSS Internal Audit has also been providing ongoing advice and guidance to the planning process for implementation of a new Enterprise Resource Planning system (ERP) within LGSS; this is the key database system which incorporates key financial, human resources and other organisational information.

LGSS Audit attended the Design Principle Workshops for the new system between August 2015 and December 2015, providing advice and guidance on the design of the processes which will operate within the new system, to ensure that they include robust internal controls. Internal Audit also continues to attend the ERP Next Generation Programme Board, to provide advice and guidance and ensure

appropriate governance over the project; implementation of the new system is now planned to take place between December 2016 – March 2017.

6.3 SUPPORT AND ADVICE

The Head of Audit is currently providing support to the Highways Service Transformation Board in relation to the ongoing competitive dialogue, and Internal Audit is actively involved in the Waste Management PFI contract.

More recently, Internal Audit has also joined the Residential and Nursing Care Project as a corresponding member to provide advice and support to the project team.

6.4 AUDIT PLAN 2016/17

The Internal Audit team has been in the process of developing a draft 2016/17 Internal Audit Plan. This process has involved a review of Directorate and Corporate Risk Registers; internal policies and guidance documents; business planning information; benchmarking and horizon-scanning activities; as well as meetings with members of the Council's senior management team. The draft Plan is presented in an accompanying report.



Section 7

7. UPDATE ON USE OF SECTION 106 FUNDS:

7.1 Background to this report:

An Internal Audit review of Section 106 arrangements was finalised in June 2015, and included a number of agreed actions to ensure that all Section 106 funding received from developers is spent on appropriate projects within the timeframe specified in the relevant Section 106 Agreement. If the money is not spent within the timeframe then at the developer's request, the County Council is obliged to repay the funds and any interest accrued.

The Audit and Accounts Committee requested that Internal Audit provide an update report on the treatment of Section 106 monies, should these go unspent.

7.2 Agreed actions from the Internal Audit Section 106 report:

In future, the intention is for the Section 106 monitoring system ('APAS') to be upgraded to include a reporting function which will automatically identify and issue alerts for unspent funds.

In the interim before the system is upgraded, it was agreed that the service would complete a review of all unspent balances of Section 106 funding, in order to put in place arrangements for ensuring that all funding is spent within the agreed timeframe. This review was completed and the service identified four instances where part or all of the Section 106 contributions received had not been spent within the agreed time period.

Moving forwards, the team's spreadsheets have been improved and updated to give more details on funds received and the deadlines for expenditure, and the intention is still that the APAS system will be upgraded to enable automated monitoring of unused funds. The Section 106 monitoring team are in the process of conducting another thorough sweep of all existing S106 agreements where no date has yet been specified on their master spreadsheet and will shortly begin the process of informing services of any money due to be spent in 2016 and 2017. This action will be repeated on either a quarterly or a six-monthly basis, subject to review by the team.

7.3 Processes for 'expired' funding:

If an infrastructure scheme for which the Council has sought Section 106 funding is no longer required or the funding expires, the Council's current procedure is to hold this money in an interest-bearing account until such time as the developer makes a request for the money to be returned.

If an applicable scheme has been identified, the County Council will allocate the Section 106 funding to new projects or projects which are running behind schedule. Should the developer request that the funding is returned, there is then a requirement to switch funding sources and substitute the Section 106 money with prudential borrowing or capital grant. Any instance where this takes place will be examined and agreed on a case-by-case basis with the Chief Finance Officer, at the point where funding is allocated to capital schemes as part of year-end procedures. The Section 106 monitoring team and Finance will keep a comprehensive list of all Section 106 funding which has been treated in this way.

7.4 Refining the process:

At present, Finance are liaising with LGSS Law, regarding a proposal to investigate whether in future, Section 106 Agreements could be written with a clause that states that the developer relinquishes their right to reclaim the funding if they do not claim the contribution back within 5 years of the expiry date. This would simplify future decisions around expired funding, but a decision needs to be taken by the Legal team as to whether this approach can be used.

In the meantime, if the Council has sought Section 106 contributions for a specific scheme which is no longer required, and the contributions cannot be spent on any future scheme due to the terms of the agreement or the expiry date, the question of how the funds should be treated is referred to the Chief Finance Officer in the first instance. The Chief Finance Officer may then refer the decision on to the Audit & Accounts Committee, if the decision is significant due to the amount of expired funding under consideration.

APPENDIX A

CCC INTERNAL AUDIT PLAN 2015/16

RISK REGISTER / ASSURANCE FRAMEWORK:		Area	Progress	Qtr opened	Qtr closed	Days
CFA	LAC Placements Strategy	CFA	Complete	3	4	5
	Care Act	CFA	Complete	2	3	6
	Troubled Families Grant	CFA	Complete	4	4	4
	Think Autism Capital Grant	CFA	Complete	2	2	2
	Community Capacity Grant	CFA	Complete	2	2	4
	Home to School Transport	CFA	Complete	2	4	25
	Care Home Project	CFA	Ongoing	4	-	4
	Domiciliary Care - Missed Calls	CFA	In Progress	1		15
	Quality Assurance	CFA	In Progress	3		18
	Appointeeships	CFA	In Progress	2		13
ETE	Waste PFI	ETE	Complete	2	2	7
	Highways Revaluation	ETE	Complete	2	2	9
	Total Transport Pilot (CFT)	ETE	Complete	3	4	18
	City Deal	ETE	Complete	2	3	22
	Additional Highways Maintenance Funding	ETE	Complete	2	2	13
	Local Transport Capital Block Funding	ETE	Complete	2	2	0
	Bus Service Operators Grant	ETE	Complete	2	2	5
	Local Sustainable Transport Fund	ETE	Complete	1	3	12
	Highways Transformation	ETE	Ongoing	3	-	10
	Street Lighting PFI	ETE	In Progress	3		13
PH	Public Health Grant	PH	Complete	2	3	30
	Pilot Work with Peterborough City Council	PH	Complete	2	4	19
CCC - Council-Wide	Fees and Charges	Cross-Cutting	Complete	2	4	25
	Budget Monitoring & Control	Cross-Cutting	Complete	2	4	23
	IT - Next Generation ERP	Cross-Cutting	Ongoing	1	-	0

	Business Planning - Benefits Realisation	CST	In Progress	2		13
	PSN Compliance and IT General Controls	Cross-Cutting	In Progress	3		15
	Capital Programme	Cross-Cutting	In Progress	3		13
	Procurement	Cross-Cutting	In Progress	3		10
	Treasury Management	Cross-Cutting	In Progress	3		5
	Accounts Receivable	Cross-Cutting	In Progress	3		20
	Purchase to Pay	Cross-Cutting	In Progress	3		34
	Payroll	Cross-Cutting	In Progress	3		15
	Pensions	Cross-Cutting	In Progress	3		5
	General Ledger	Cross-Cutting	In Progress	3		5
	Bank Reconciliation	Cross-Cutting	In Progress	3		5
	IT General Controls	Cross-Cutting	In Progress	3		5
Compliance Reviews	Key Systems Access Controls	Cross-Cutting	Complete	2	4	4
	Cash & Cheque Payments (Payment Methods)	Cross-Cutting	Complete	3	4	13
	Social Care Recruitment & Retention	CFA	Complete	3	3	1
	Duplicate Payments	Cross-Cutting	Complete	2	4	5
	CCC Safe Recruitment	Cross-Cutting	In Progress	3		10
	Direct Payments Compliance	CFA	In Progress	4		5
	Framework Contracts Quarterly Reviews	Cross-Cutting	In Progress	2		12
Contingency	Vulnerable Clients Monies Management	CFA	Complete	1	2	13
	Older People's Finance & Performance	CFA	Complete	1	1	2
	Section 106 & CIL	ETE	Complete	1	1	1
	Health & Safety	LGSS	Complete	1	2	11
	Public Health - Health Checks	PH	Complete	1	1	2
	Better Care Fund	CFA	Complete	1	2	9
	Traded Services	CFA	Complete	1	2	2
	Fairer Contributions (Care Income)	CFA	Complete	1	3	21
	Direct Payments	CFA	Complete	1	3	40

	Waste PFI	ETE	Complete	1	2	2
	Better Bus Area Fund	ETE	Complete	1	1	2
	Pupil Premium Consolidated Report	Schools	Complete	1	1	6
	Consolidated Schools Safe Recruitment	Schools	Complete	1	1	5
	Consolidated Schools Purchasing & Payments	Schools	Complete	1	1	4
	Governance of Pupil Premium 2014 - 15	Schools	Complete	1	1	10
Schools	Schools Financial Value Standard (SFVS)	Schools	In Progress	2		40
	Safe Recruiting	Schools	In Progress	2		35
	Schools Thematics	Schools	In Progress	2		90
	Schools Causing Financial Concern	Schools	In Progress	2		10
	Dissemination of Audit Findings	Schools	Ongoing	2	-	15
Gover nance		Cross-Cutting	Ongoing	1	-	40
Fraud	Special Investigations	Cross-Cutting	Ongoing	1	-	127
	Preventative / Proactive Anti-Fraud Control Work	Cross-Cutting	Ongoing	1	-	195
	PAF - St Luke's Working Party	CFA	Ongoing	1	-	4
	SI - Carer Payments (Nevin)	CFA	Complete	1	1	6
	SI - Swavesey Kids Club	CFA	Complete	1	1	1
	SI - Fenland LDP Support	CFA	Complete	1	1	1
	SI - Greenside Private Pension	CFA	Complete	1	2	5
	SI - Fenland LDP Direct Payments	CFA	Complete	1	1	2
	SI - Deprivation of Capital	CFA	Complete	3	1	1
	SI - Concessionary Fares	ETE	Complete	3	3	1
	SI - Jeavons Wood	Schools	Complete	1	2	5
	SI - Estover Complaint	Cross-Cutting	Complete	1	2	11
	SI - Workforce Development	CFA	Complete	1	4	13
	SI - CLEC	Cross-Cutting	Complete	2	3	24
	SI - Identity Fraud	Cross-Cutting	Complete	3	4	3
	SI - Linton Heights	Schools	Complete	2	2	5
	PAF - Whistleblowing Policy	Cross-Cutting	Complete	1	1	3
	NFI	Cross-Cutting	Complete	1	3	51

Strategic Risk Management		Cross-Cutting	Ongoing	1	-	75
Advice	Advice & Guidance, Follow Ups	Cross-Cutting	Ongoing	1	-	80
	Other Chargeable Work	Cross-Cutting	Ongoing	1	-	200
						1670