

Internal Audit Progress Report



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Lincolnshire County Council November 2019

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The matters raised in this report are only those that came to our attention during the course of our work – there may be weaknesses in governance, risk management and the system of internal control that we are not aware of because they did not form part of our work programme, were excluded from the scope of individual audit engagements or were not brought to our attention. The opinion is based solely the work undertaken as part of the agreed internal audit plan.

Introduction

The purpose of this report is to:

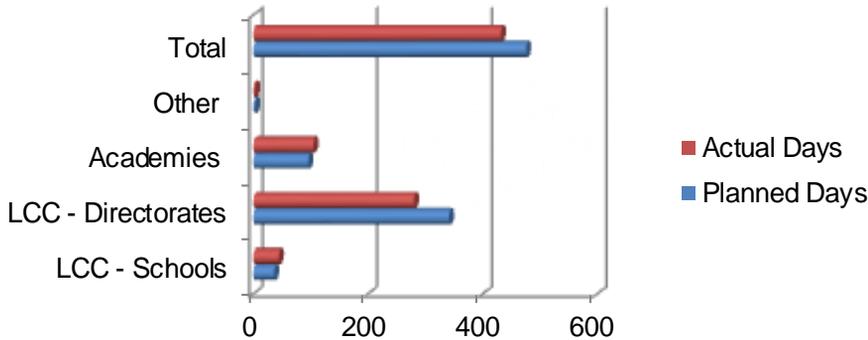
- Provide details of the audit work during the period 1st September 2019 to 28th October 2019
- Advise on progress of the 2019/20 plan
- Raise any other matters that may be relevant to the Audit Committee role

Key Messages

Delivery of the revised audit plan is 26% complete. This is not unexpected as some of our external work is frontloaded in our schedule. More LCC audits are scheduled between October to March. Our key external commitments related to:

- Delivery of academy audits before their financial year end of 31st August.
- Delivery of Housing Benefit subsidy validation for annual accounts at our district clients.

The graph below compares planned audits for April to September to actual audit days delivered.



More details on work in progress can be found on pages 4 and 5 of this report.

Assurances

The following audit work has been completed and a final report issued since September:

High Assurance:

- Income

Substantial Assurance:

- Fuel Cards
- Financial procedures in Children's Residential Units

1
HIGH ASSURANCE

2
SUBSTANTIAL ASSURANCE

0
LIMITED ASSURANCE

0
LOW ASSURANCE

Key Messages

Assurances (continued)



We also completed 6 school audits. Five school audits received **substantial assurance** indicating good financial controls.

One school audit received **low assurance** due to high number of financial concerns – recommendations for improvement have been reported to the School and Children’s Services.

Outstanding Recommendations

Actions are overdue for **18 audits**. A total of **9 high** and **21 medium priority** actions remain unresolved after their agreed due date has passed. **15** of these have provided revised completion dates which have not yet passed. More details of the outstanding recommendations can be found in **Appendix 2**.



Changes to the Plan

We operate a dynamic audit plan which means we can be flexible and change planned audits when a new risk emerges or an audit’s priority changes.

The changes to the plan have arisen due to the following:

- Change in priorities with revised audits suggested.
- Request of management due to projects not being implemented as planned or changes to delivery model in progress.
- Capacity in the service area to support the audit process given competing priorities.
- Less audit resources than originally planned – currently have 1 vacancy and recruitment process about to start.
- Audit area no longer relevant.

At this time **we don’t envisaged** that these changes will have an adverse **impact on the Head of Internal Audit opinion 2020**.

More details of the planned changes can be found



High Assurance

Income

Our work identified that income processes operated by the Serco Income Team are working well. Our discussions and testing confirmed that:

- Income is accurately posted.
- Income collected is regularly reconciled to the bank.
- The suspense accounts are monitored and cleared within required timescales.
- All refunds are monitored and checked by the Income Manager.
- There is a clear separation of duties within processes.
- An official electronic receipt has been implemented with all the required information included.

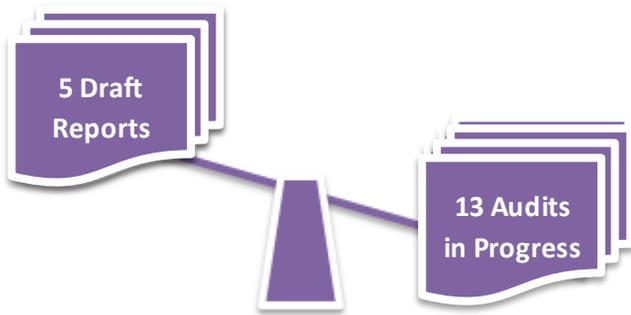
Substantial Assurance

Fuel Cards

Our follow up review has concluded that significant improvements have been made since our low assurance conclusion in 2017/18. The procurement of a new contract and the introduction of new policies and procedures are a positive step forward, and as these become more refined and embedded, will continue to increase assurance over the management of fuel cards. We found all previous actions have been implemented, although have made some recommendations for further improvements.

Financial procedures in Children's Residential Units

Our work confirmed that the financial processes for procurement cards, pay and expense claims, purchase orders and petty cash imprest operation are working as expected and overall a satisfactory level of control is being maintained. We are therefore able to provide a substantial level of assurance over these financial systems operating at the 8 children's residential units we visited. There were some areas where we felt the controls could be strengthened to protect staff and reduce the risk of fraud occurring and agreed recommendations to remedy these.



Audit reports at draft

We have five audit's at draft report stage:

- Settlement Agreements
- Personal Data Breaches
- Commercial Property Portfolio
- ICT Asset Management Follow Up
- Coronors

Work in Progress

We have also have thirteen audits in progress:

- Highways 2020 Project
- ICT Business Continuity and Disaster Recovery
- BWoN Rebuild Project
- Contract Management Review
- BWoN System Admin Access
- BWoN Interfaces
- Data Integrity
- Lincolnshire Safeguarding Adults Board Peer Review Follow Up
- Recruitment and Selection Checks
- Property Health & Safety – Legionella Bacteria
- School Funding Allocations
- Managing Children & Young People Exploitation
- Impact Assessments

Details of these in progress audits can be seen in the 2019/20 plan at **Appendix 3**.

Other Significant work

Other key work undertaken during the period includes:

Families working Together

We have completed our second audit sign off of the Families working Together claim for 2019/20. Our work did not identify any significant issues

Bus Service Operators Grant

This grant is required to be reviewed by Internal audit to provide confirmation to Department for Transport by 30th Sept that the Grants have been spent in accordance with the Grant criteria. This work has been completed and the grant return signed off.

Audit Committee Forum

We facilitated the annual Audit Committee Forum. This day session for Committee Chairs and Members covered cyber security, audit update, risk in focus and annual governance statements. The day was well attended.



Governance Review of Risk and Safety Group

The Council has a Corporate Risk and Safety Group. We undertook a review of this group to assess:

- What works well?
- What could be better?
- The processes and practices adopted.
- How the group gains assurance.
- How well risks are articulated in decisions / options / projects.
- Use of risk registers.

The review has made some recommendations for improvements which are currently being consulted on with the group, but overall the review concluded:

‘The Council has effective risk management and health and safety arrangements in place that enables risks to be taken in an informed manner. There is a clear tone from the top from the Corporate Leadership Team and senior management in risk taking and avoidance’.

Highways 2020 Project

The Highways 2020 project has concluded the tender evaluation and award process during the period. Our work during this time has included drawing together the assurance that support achievement of the key objective – The process followed for Evaluation, Selection and Award ensures transparency, compliance with OJEU regulation and identifies the 'most economically advantageous tender' for each lot.

A highlight report has been produced and is being agreed with management. This will be shared with members in the next progress report.



2019/20 Plan changes

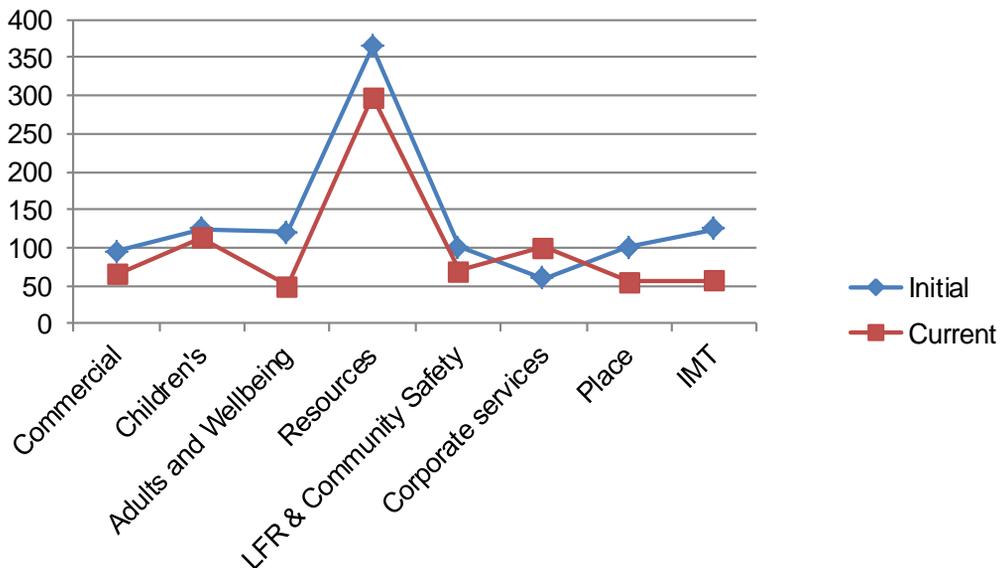


We set out below information on the plan that was approved by the Corporate Leadership Team and the Audit Committee in March 2019, totalling **1075 days** (excluding schools) - comparing it to the current revised plan **810 days**.

We are about to commence a recruitment of an apprenticeship and resource additional general audit and Information Technology specialism through a Framework.

The joining of East Lindsey District Council to our audit team in December 2019 will also increase our capacity.

Full details of changes are documented on pages 7 and 8 of this report.



Planned Changes to Internal Audit Plan – 2019/20

Directorate	Audit	Rational	Change
Fire & Rescue and Safer Communities	LFR - Replacement of Breathing Apparatus equipment & Mobile Data terminals	Plan to replace has been delayed to 2021	Remove audit
Fire & Rescue and Safer Communities	LFR – Control project	Project delayed by provider technical issues	Remove audit
Fire & Rescue and Safer Communities	Multi Agency Response to Consumer Fraud	Reprioritised due to less audit resources	Move to 2020/21
Adult Care & Community Wellbeing	Social Care Green Paper – Service Delivery	Social care Green Paper has been delayed by Gov.	Replace with audit of Care Assessments
Adult Care & Community Wellbeing	Future Funding Green Paper	Social care Green Paper has been delayed by Gov.	Replace with Audit of Better Care Fund
Adult Care & Community Wellbeing	Carers	Social care Green Paper has been delayed by Gov.	Replace with Audit of Carers – follow up.
Adult Care & Community Wellbeing	Supply of Residential Placements	Resource Pressures in Commercial Team	Move to 2020/21
Adult Care & Community Wellbeing	ICES and Telecare Contract	Resource Pressures in Commercial Team	Move to 2020/21
Adult Care & Community Wellbeing	Housing related support contract	Resource Pressures in Commercial Team and contract retender	Move to 2020/21
Adult Care & Community Wellbeing	Substance Misuse	Resource Pressures in Commercial Team and contract retender	Move to 2020/21
Adult Care & Community Wellbeing	Sexual Health	Resource Pressures in Commercial Team and contract retender	Move to 2020/21
Place	Lincolnshire Public Transport Network	Changes are provider responsibility to deliver	Remove audit

Planned Changes to Internal Audit Plan – 2019/20

Directorate	Audit	Rational	Change
Place	Mixed Recycling Facility	Development of Council owned facilities not progressed	Remove audit
Place	Corporate Social Responsibility	Reprioritised due to audit resources	Move to 2020/21
Resources	Risk Management	Impacted by review undertaken by Risk and Safety Group	Move to 2020/21
Resources	Legal Lincolnshire Business Model	Progress has not required audit input yet	Move to 2020/21
Resources	Workforce Performance and Reward	Reprioritised due to audit resources	Move to 2020/21
Children's Services	Futures for me project	Subject to internal review and external review by Department for Education and Lincoln University	Move to 2020/21
Children's Services	Quality Assurance Team	Delayed due to planned changes around corporate Quality Assurance	Move to 2020/21
Children's Services	Families Working Together Outcomes	Reprioritised due to audit resources	Move to 2020/21



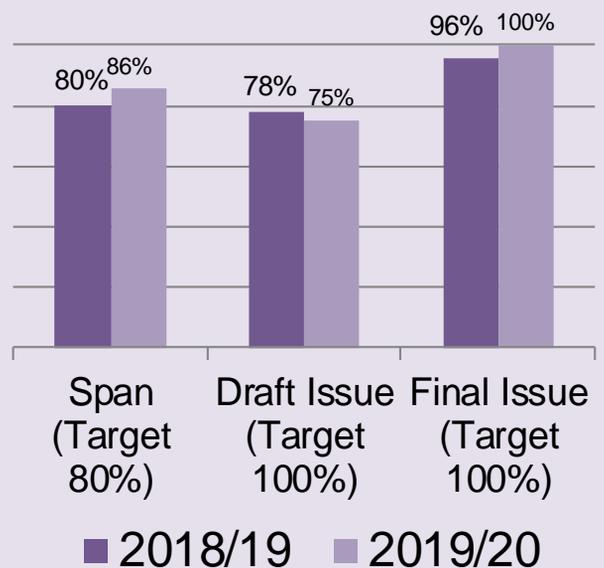
Internal Audit's performance is measured against a range of indicators. The statistics below show our performance on key indicators year to date.

Performance on Key Indicators

100%

Rated our service Good to Excellent

Improving achievement of Audit KPI's to date





Other Matters of Interest

A summary of matters that will be of particular interest to Audit Committee Members

CIPFA Financial Management Code 2019

CIPFA have updated their financial management code for UK Local Authorities to acknowledge the pressures of a tightening fiscal landscape.

The Financial Management Code (FM Code) is designed to support good practice in financial management and to assist local authorities in demonstrating their financial sustainability. The FM Code therefore for the first time sets the standards of financial management for local authorities.

The FM Code is based on a series of principles supported by specific standards which are considered necessary to provide the strong foundation to:

- financially manage the short, medium and long-term finances of a local authority
- manage financial resilience to meet unforeseen demands on services
- manage unexpected shocks in their financial circumstances.

Each local authority (and those bodies designated to apply the FM Code) must demonstrate that the requirements of the code are being satisfied. Demonstrating this compliance with the FM Code is a collective responsibility of elected members, the chief finance officer (CFO) and their professional colleagues in the leadership team.

The Redmond Review

The Redmond review has called a consultation requiring responses by 22nd November 2019.

This call for evidence is a key part of the review in determining whether the requirements of the Local Audit and Accountability Act 2014 are being fulfilled. It will look to test the assurance processes in place with regard to the value for money arrangements together with financial resilience in local councils.

The consultant can be found at:

<https://www.gov.uk/government/consultations/review-of-local-authority-financial-reporting-and-external-audit-call-for-views>

High

Our critical review or assessment on the activity gives us a high level of confidence on service delivery arrangements, management of risks, and the operation of controls and / or performance.

The risk of the activity not achieving its objectives or outcomes is low. Controls have been evaluated as adequate, appropriate and are operating effectively.

Substantial

Our critical review or assessment on the activity gives us a substantial level of confidence (assurance) on service delivery arrangements, management of risks, and operation of controls and / or performance.

There are some improvements needed in the application of controls to manage risks. However, the controls have been evaluated as adequate, appropriate and operating sufficiently so that the risk of the activity not achieving its objectives is medium to low.

Limited

Our critical review or assessment on the activity gives us a
The controls to manage the key risks were found not always to be operating or are inadequate. Therefore, the controls evaluated are unlikely to give a reasonable level of confidence (assurance) that the risks are being managed effectively. It is unlikely that the activity will achieve its objectives.

Low

Our critical review or assessment on the activity identified significant concerns on service delivery arrangements, management of risks, and operation of controls and / or performance.

There are either gaps in the control framework managing the key risks or the controls have been evaluated as not adequate, appropriate or are not being effectively operated. Therefore the risk of the activity not achieving its objectives is high.

Overdue incomplete actions for audits at 01/10/19

Activity	Issue Date	Assurance	Total Actions	Actions Imp	Priority of Overdue Actions			Actions not due
					High	Medium	Low	
Business Continuity and Emergency Planning	Feb 2016	Limited	4	3	1	0	0	0
Client Contributions policy *	Nov 2017	Limited	9	7	0	2	0	0
Information Governance*	Dec 2017	Substantial	7	6	0	1	0	0
Capital Programme	Apr 2018	Limited	7	3	3	1	0	0
Budget Management*	Jul 2018	Substantial	5	4	0	1	0	0
Proportionate auditing of direct payments**	Nov 2018	Consultancy	7	6	0	1	0	0
Records Management	Apr 2019	Substantial	4	1	0	1	0	2
Emergency Planning Command Structure*	Feb 2019	Substantial	2	0	0	1	0	1
Members Allowances Scheme	Dec 2018	Substantial	6	5	0	1	0	0
Tax Compliance*	Jan 2019	Limited	11	6	2	2	0	1
LFR Fleet Management*	Apr 2019	Limited	8	0	1	4	0	3
IR35	Jul 2019	Limited	7	0	0	1	0	6
Holding Company	Mar 2019	Substantial	3	0	2	0	0	0
Sub Total			80	42	9	16	0	13

Overdue incomplete actions for audits at 01/10/19

Activity	Issue Date	Assurance	Total Actions	Actions Imp	Priority of Overdue Actions			Actions not due
					High	Medium	Low	
General Ledger Key Controls	Apr 2019	Substantial	7	3	0	1	0	3
Debtors Key Controls*	Apr 2019	High	1	0	0	1	0	0
Processes and controls put in place to improve performance of financial assessments**	Jun 2019	Substantial	4	0	0	1	0	3
Creditors key controls	Aug 2019	Substantial	10	3	0	1	0	6
Pension Fund	Apr 2019	High	1	0	0	1	0	0
Sub Total			23	6	0	5	0	12
Grand Total			103	48	9	21	0	25

* Extension to due date agreed and revised due date not yet due

**Indicates no response received from action owner when update requested

Details of High Priority Overdue Actions:

Business Continuity and Emergency Planning

Responsibility for exercising the IT Business Continuity plan rests with Serco. We are currently completing an audit of Business Continuity and Disaster recovery so this action will soon be confirmed as resolved or superseded.

Capital Programme

There are three high overdue findings for this audit:

- 1) Agresso reporting only captures the actual, budget and forecast figures for the current financial year for each capital scheme, rather than the cumulative position against the approved budget. As corporate reporting only provides the current year figures and many schemes span several years, it does not provide a meaningful representation of a scheme's financial position. **50% progress made**
- 2) Following their approval, capital schemes are only subject to financial scrutiny by Members at the Overview and Scrutiny Management Board on a quarterly basis. However, the Capital Programme is reviewed as a whole rather than on an individual scheme basis, unless there are specific concerns. This combined with the annual reporting issue noted in 1 above, results in a lack of transparency around the finances of the individual schemes.
- 3) Capital and Revenue Budget procedures are combined within the Financial Planning and Financial Management Procedures from the Finance Handbook (Financial Procedures 1 and 2). The procedures which cover capital appraisals, approvals and carry forwards were last updated in 2010 and 2009 respectively. Due to their age they contain references to old job titles and the previous Finance system. The individual Directorate Schemes of Authorisation covering capital approvals and virements are also dated 2013 and 2014 and contain old references.

Work on the Council's Financial Procedures continues, however the outcome of this work is influenced by a number of other improvements including the review of capital and the rebuild of Business World therefore progress is dependent on the outcome of this other work. The revised date for completion of financial procedures is now 31st March 2020.

Details of High Priority Overdue Actions:

Tax Compliance

These two high priority actions, which relate to staff benefits are 50% complete. An audit to be completed by KPMG was planned to help action the findings. This work was delayed due to Business World information access issues. This is now resolved and work has been carried out during October. This will inform the finance team of any actions that need to be taken.

LFR Fleet Management

The responsible manager has worked on the Premise that LFR have been tasked by Audit Committee to provide Assurance and report Compliance in time for the June 2020 meeting.

LFR's Fleet manager has left the Service without completing the work around these elements and therefore they are moving to escalate attention via the Services Risk Register.

Property Company

There are two high overdue actions which address this finding:

1. The Holding company is not considered to be "operational" at present. It will only become "operational" when the subsidiary company (in this case the Property company) approves a project and therefore starts "trading". Until it becomes operational many of the legal requirements do not need to be actioned. However some of the requirements could take some time to address and therefore planning is needed to prevent any delay in approving Property company projects.

The Assistant Director for property services provided us with an update on these actions, which are now **75% completed**.

Audit	Scope of Work	Start Planned Date	Start Actual Date	End Actual Date	Rating
LCC 2019/20-01 - Transport Connect Governance Assurance	Assurance review to assess governance arrangements of Transport Connect, a company wholly owned by Lincolnshire County Council.	08/04/2019	25/03/2019	05/04/2019	Not applicable
LCC 2019/20-02 - Business World Rebuild Project	Support and advice to the project overseeing the future development of the Business World ERP system	01/04/2019	01/04/2019		In progress
LCC 2019/20-03 - Pension Fund	Assurance over this key system that support the running of the Council's business and ensure compliance with corporate policies and legal requirements.	01/04/2019	03/04/2019	30/04/2019	High Assurance
LCC 2019/20-04 - PCI - DSS	Assurance that the Council fulfils all PSI DSS statutory requirements	02/09/2019			Delayed - project halted
LCC 2019/20-05 - Highways 2020 Procurement	Support and advice on the programme throughout its journey of re-procurement and contract start in April 2020.	01/05/2019	01/04/2019		In progress
LCC 2019/20-06 - Settlements	To confirm that the policy in relation to settlement agreements is robust and consistently applied across the Council	24/04/2019	22/04/2019		Draft report Delayed
LCC 2019/20-07 - Recruitment and Selection Checks	Assurance that checks during the recruitment and selection processes are equitable and meet safer recruitment requirements.	02/09/2019	25/09/2019		In progress
LCC 2019/20-08 - Apprenticeships	To provide independent assurance over the extent to which services are effectively able to use the apprenticeship reforms to develop the workforce for both current and future needs and compliance with Government Requirements	01/10/2019			Delayed – Director awaiting report from HR
LCC 2019/20-09 - Income	Assurance over this key system that support the running of the Council's business and ensure compliance with corporate policies and legal requirements.	09/05/2019	18/7/19	24/10/2019	High Assurance

Audit	Scope of Work	Start Planned Date	Start Actual Date	End Actual Date	Rating
LCC 2019/20-10 - Financial processes in Children's Residential Units	To review the financial processes in place at each of the 8 Children's Residential Units for procurement cards, expense claims, purchase orders and petty cash imprest operation to provide independent assurance that the processes in place are robust, consistent and in line with Council financial regulations and procurement card guidance.	01/06/2019	03/06/2019	10/10/2019	Substantial Assurance
LCC 2019/20-11 - Commercial Property Portfolio	Assurance over the effective management of LCC's commercial office and business units.	01/06/2019	01/06/2019		Draft report
LCC 2019/20-12 - Local transport capital funding grant	To confirm that the expenditure complies with the conditions of the Grant and the funding received agrees to the Grant determination letter.	27/05/2019	27/05/2019	05/08/2019	Not applicable
LCC 2019/20-13 - LEP Follow Up	Followup to confirm that appropriate changes have been made to the LEP framework and it is compliant with the updated requirements from the revised guidance for LEP National Local Growth Assurance Frameworks. The key risk is that Lincolnshire's Assurance Framework does not meet the requirements of the Governments updated guidance.	01/04/2019	15/04/2019	29/08/2019	Substantial Assurance
LCC 2019/20-14 - ICT Business Continuity and Disaster Recovery	Assurance that the Council's ICT business continuity and disaster recovery processes are in place, adequate and regularly tested.	12/06/2019	10/06/2019		In progress
LCC 2019/20-15 - Procurement	Management of procurement exercises in Commercial team to ensure they are performed efficiently and effectively				Delayed – staffing pressures
LCC 2019/20-16 - LSAB peer review actions	To ensure that the recommendations made in the review are being addressed.	01/07/2019	01/09/2019		In progress
LCC 2019/20-17 - Personal Data Breaches	We will review the personal data breaches arrangements and provide independent assurance on the effectiveness of the processes in place.	01/08/2019	28/08/2019		Draft Report

Audit	Scope of Work	Start Planned Date	Start Actual Date	End Actual Date	Rating
LCC 2019/20-18 - Families Working Together #1	Review and validation of periodic claims for the Families working together programme.	01/07/2019	02/07/2019	15/07/2019	Not applicable
LCC 2019/20-19 - Contract Management Review - Contract Payments	The scope of our work is limited to the defined 15 contracts and providing assurance that LCC: ·makes adequate budget provision for these contracts ·pays the right amount as per the signed contract ·can demonstrate it has agreed the most appropriate payment mechanism for each contract	05/08/2019	05/08/2019		In progress
LCC 2019/20-20 - Coroner's Service Case Management	Review the new case management system and how performance is captured and reported.	05/07/2019	03/09/2019		Draft Report
LCC 2019/20-21 - Community Safety	Review over key partnership arrangements and information sharing. To include working together to combat consumer fraud.	01/11/2019			Q3
LCC 2019/20-22 - Impact Assessments	Review of this key system that support the running of the Council's business and ensure compliance with corporate policies and legal requirements.	01/08/2019	01/11/2019		In progress
LCC 2019/20-23 - Business World Interfaces	To provide independent assurance that: ·Payments processed and postings to the general ledger are complete and accurate ·Data in interfaces cannot be inappropriately manipulated	14/08/2019	14/08/2019		Delayed – availability of key officer
LCC 2019/20-24 - Business World Systems Administration access	The purpose of the audit is to provide assurance that Business World (BW) Systems Administration access arrangements follow best practice and minimise the risk of fraud and error.	14/08/2019	14/08/2019		In progress Delayed – availability of key officer
LCC 2019/20-25 - IMT Asset Management FollowUp	Follow up audit of the recent ICT Asset Management (Hardware) audit to confirm agreed actions have been implemented and assurance has improved.	03/06/2019	03/06/2019		Draft Report

Audit	Scope of Work	Start Planned Date	Start Actual Date	End Actual Date	Rating
LCC 2019/20-26 - Fuel card - follow up audit	To gain assurance that the actions agreed in the previous Fuel Card audit report have been implemented.	05/08/2019	19/08/2019	12/11/2019	Substantial Assurance
LCC 2019/20-27 - Data Integrity	To carry out an authority wide audit which focusses on data integrity. The work seeks to confirm how the Council assures itself that the data feeding into corporate KPI's, which comes from 3rd parties, is accurate and timely.	22/08/2019	22/08/2019		In progress
LCC 2019/20-28 - Vinci Contract Management	Assurance over the contract management arrangements for this key property services contract.	10/06/2019	10/06/2019	28/08/2019	Substantial Assurance
LCC 2019/20-29 - Bus services operators grant	To confirm that the expenditure complies with the conditions of the Grant and the funding received agrees to the Grant determination letter.	02/09/2019	02/09/2019	25/09/2019	Not Applicable
LCC 2019/20-30 - Property Health and Safety audit - Legionella Bacteria	Assurance over arrangements to ensure corporate properties meet required regulations such as gas, electricity and control of substances hazardous to health.	30/09/2019	13/09/2019		In Progress
LCC 2019/20-31 - School funding allocations	Assurance over data validation and funding allocations to maintained schools.	09/09/2019	25/09/2019		In Progress
LCC 2019/20-32 - Managing Children and Young People exploitation	Assurance that the newly established team for completing return interviews for missing children is operating effectively	01/10/2019			Scoping
LCC 2019/20-33 - Financial Strategy (MTFP) and Budget Preparation	To provide assurance around the adequacy of LCC's financial planning processes, including the development of the MTFP and annual budget, to ensure that a balanced budget is maintained and that savings necessary are identified and agreed.				Q3
LCC 2019/20-34 - Payroll	Key systems that support the running of the Council's business and ensure compliance with corporate policies and legal requirements.				Q4

Audit	Scope of Work	Start Planned Date	Start Actual Date	End Actual Date	Rating
LCC 2019/20-35 - Making Tax Digital	Assurance that project management and implementation ensures processes are MTD compliant.				Q4
LCC 2019/20-36 - Accounts Payable	Key systems that support the running of the Council's business and ensure compliance with corporate policies and legal requirements.				Q3
LCC 2019/20-37 - Development of Zipporah / Pay.Net & on-line payment	Assurance over the implementation of the upgraded on line payments system				Q3
LCC 2019/20-38 - Scrutiny	Assurance that scrutiny officer arrangements are effective in ensuring appropriate challenge by members through scrutiny.				Scoping
LCC 2019/20-39 - Families Working Together #2	Review and validation of periodic claims for the Families working together programme.				Q3