Internal Audit and Counter-Fraud Progress Update – April 2022

1   Introduction

1.1   This progress report provides stakeholders, including the Audit & Governance Committee, with a summary of Internal Audit and Counter Fraud activity undertaken for the period to 31st March 2022.

1.2   The Audit Plan was agreed in early May 2021 and approved at the June Committee meeting. Whilst there has been a concerted effort by the Team to complete the schedule of work, challenges have arisen from engagement with client officers who are also going through change within the new Authority and are focused on implementing and embedding new processes to ensure continuity of service. Notably it has also been acknowledged that external support was necessary to supplement internal resources whilst the Team was undergoing its own transformational change to an in-house service.

1.3   **Annex A** provides the background and context for how Internal Audit (IA) operates including how governance is tested and evaluated and what the relevant Audit Opinions mean.

2   Summary

2.1   **Plan Progress – Section 3 & 4 below and Annex B**
As of 31st March 2022:
- 98% of the Plan (as revised) was either complete to final/draft report stage or in progress.
- 19 audits/assignments had been finalised/completed (i.e. report issued and recommendations accepted). No audits were at draft report stage (i.e. report issued to management for comments with implementation dates to be agreed).
- Of the 22 audits in progress, 2 audits were at fieldwork complete stage with the draft report undergoing a quality review process, and 20 audits were at various stages of fieldwork progression. A significant number of these are due to be completed by the end of April with the remaining audits by the end of May.
- Only one audit is at the planning phase, but this is nearing the start of the audit fieldwork.
- From the original audit plan, 17 audits have been either been cancelled or in most cases deferred to 2022/23. Reasons for this are set out in the report or have been covered in previous progress reports.

During the year the Internal Audit service has experienced some difficulties in progressing individual audits and this continues to some degree. This is no criticism of officers or the Council as it is primarily due to the other pressures on those areas being audited. The impact has been a delay in the completion of audits and an increase in days required. It is the former Chief Internal Auditor's opinion that engagement with IA has and is being prioritised but that auditees are (rightly) balancing IA's requests with other issues of similar or greater priority.

The work contractually assigned to Binder Dijker Otte (BDO) equates to the delivery of 13 audits. The contract was agreed and signed in December. BDO have experienced similar issues to the in-house resource in getting these audits planned and terms of reference agreed with management before commencement of the audit fieldwork. The late start has resulted in a knock-on effect where completion of their work has crept into the new year.

2.2 **Counter Fraud – Section 5 below**

In relation to NPH Housing tenancy referrals between April 2021 and March 2022, the Counter Fraud team have reviewed and assessed 149 cases. The team support financial screening of s17 applications for the Children's Trust and have dealt with 58 other counter fraud referrals. In addition, work has been undertaken on the National Fraud Initiative data reviews.

2.3 **Service Resources and Performance – Section 6 below**

Overall, there has been notable progress albeit slower than would be expected in normal circumstances. The decision to close the shared service created its own difficulties but ultimately the move towards an in-house service from 1st April has now been achieved. Whilst there are still pressures to fill vacant post within the new structure, the appointment of a new Head of Audit & Risk Management who starts in May will lead towards a fresh start for the service and one which is now dedicated to West Northants.

3 Progress against Audit Plan

3.1 In a normal year, the expected performance target is 95% of the Annual Audit Plan (as revised by changes previously agreed and additionally included in section 4 below) to be completed to draft report stage by 31st March and 100% to draft report stage by 30th April of the following year. Given the significant changes with the Council, the late approval of the Audit Plan and the resourcing issues encountered, the target for completion of the Plan this year has had to be amended. It is anticipated that with the assistance of the external resources, 100% of the audit plan (as revised) will still be completed by the end of May 2022.

3.2 The table below summaries progress on the Audit Plan as of 30th March 2022. A breakdown of these and the percentage completion for each audit is at Annex B. The cancelled / deferred audits equate to 29% of the original plan. Reasons for this are covered in section 7 - Service Resource and Performance

WNC AUDIT PLAN 2021-22	Original Plan	Cancelled / Deferred	Revised Plan	Final / Draft Report	In Progress	Not Started
Total Number of Audits	59	17	42	19	22	1
			100%	45%	53%	2%

3.3 Whilst the progression of audits to completion has been challenging it is expected that all audits will be completed by the end of May. Similarly, assurances have also been

provided by BDO that their assigned audits will also be completed to at least draft report stage by that time.

3.4   Although a number of audits have still to be completed the Committee should note that no limited assurance opinion has been issued to date for the audit areas completed, despite the ongoing challenges within service areas as a result of service transformation (both aggregation and disaggregation), the impact from the pandemic, and as the Council continues to develop and mature.

4   Changes to Audit Plan

4.1   Below details changes made since the last Committee or incudes audits that have not previously been reported but were made following a resource and budget availability analysis undertaken by the Chief Internal Auditor in November which determined which audits could not be taken under the contract with BDO. The decision to defer or cancel an audit has been made in consultation with management and after considering the Council's control environment. Such audits have been reconsidered for inclusion in the 2022/23 Audit Plan.

Audit Title	Action
Children's Trust Service Delivery Contract Monitoring	Activity is managed and therefore being audited in the North - awaiting audit assurance
Safeguarding Vulnerable Adults	Deferred to 2022/23
Contract Management - Adult Residential Placements	Deferred to 2022/23
Adult Social Care Need Assessments	Deferred to 2022/23
Performance Management Framework	Deferred to 2022/23
Social Lettings Agency - Guildhall Lettings (NBC)Follow Up	Deferred to 2022/23
NPH - Client Monitoring	Deferred to 2022/23 incl follow Up of former NBC report
Contract Management - Highways	Deferred to 2022/23 incl follow Up of former NCC (LGSS) report
Asset / Property Management (incl inventories)	Deferred to 2022/23
Housing Allocations	Deferred to 2022/23
Planning Obligations - S106 Collection & Monitoring	Deferred to 2022/23

4.2   The following audit areas were added to the 2021/22:
- Home to School Transport review has been added to the plan, following concerns around the adequacy of checks on providers and drivers. This also complements an audit on taxi licensing.
- Payroll Transactions Testing (across all four main clients) to supplement the main payroll audit undertaken earlier in the year.

- Internal control advice - during the year various requests for ad-hoc have been received in respect of new and/or amended systems and processes.

4.3   Grant verification work continues to take place to enable certification of spend by the Chief Executive and Chief Internal Auditor and returns to be submitted to the relevant government office for the following grants, some of which relates to former County Council spend as indicated:
- NCC Funding for Supported Bus Services (Revenue) Grant
- NCC + WNC Covid-19 Bus Service Support Grant Restart (CBSSG)

5   Counter Fraud Update

5.1   Fraud referrals are risk assessed to decide whether detailed investigations are merited or whether alternative options are appropriate to progress matters. Similarly, the exercise continues to consolidate all live cases as at 1st April from within sovereign Councils.

5.2   A total of 149 housing tenancy referrals (NPH), have been received and addressed by the Counter Fraud team between April 2021 and March 2022. The outcomes from the team's work are detailed in the table below.

(*One case had both a RTB discount and a recoverable debt identified).

Category by Outcome	No of cases	Outcome	Notional Savings or discounts
Housing applications	25	Applications withdrawn, refused or downgraded.	£3240 each = £81,000
Housing properties	16	Properties recovered to be relet.	£93,000 each = £1,488,000
Right to Buy applications	3*	Applications cancelled properties remain as council assets.	£232,200 total of the three discounts withdrawn
Recoverable Debt	5*	Debt identified during housing investigations demonstrating value added.	£19,939.67 Housing Benefit recoverable overpayments and £78.24 CTR overpayments
Closed no financial outcome	93	Cases with no further action taken, advice given including 6 written warnings.	No savings or discounts identified
Failed risk assessment	7	Closed due to suitability or passed on to other organisations.	-
Total	**149**		**£1,801,200 notional savings,**

			£20,017.91 recoverable debt[1]

5.3   The table below shows 58 other (non-NPH housing) cases which were referred to the Counter Fraud team between April 2021 and March 2022, and the outcomes achieved.

Fraud Type	No of Referrals	Outcomes
Blue Badge Misuse Parking	7 13	**All Closed** - Risk assessed and referred on to Parking Services.
Finance	5	**4 Closed** 2 bank mandate attempts – no loss, 1 bank mandate loss – report issued, 1 card payment matter, no loss- report issued. **1 Open -** refund matter is under investigation
Housing & Council Tax Benefits	20	**All Closed** - Referred on to Department for Work and Pensions via SPOC (Single Point of Contact)
Housing	7	**6 Closed -** advice given and or referred to Housing Association organisations. **1 Open** - ongoing SNC application.
HR Staff Matter- School HR Staff Matter - Staff Conduct	1 1	**Open** - Matter logged and investigated by the school. **Open -** Draft report issued with service recommendations agreed with HR Business Partner.
Taxi Licensing	1	**Closed** - Investigated and briefing note issued. Police referral completed and separate audit is currently being completed.
C19 Business Support Grants	1	**Closed** - NFI post payment assurance review (Daventry) identified fraudulent applications. These are with National Investigation Service - NATIS forming part of a wider investigation. Payments totalled £9,501.00.
Grants	1	**Closed** - Allegations received have already been addressed by the service.

5.4   In addition, the Counter fraud team has been progressing work on the National Fraud Initiative (NFI). This work has involved:
- **Single Person Discount data** has been extracted and uploaded to the NFI portal and work has started with the Revenues & Benefits Team to review matches as they are identified.
- **C19 2nd Phase Business Support Grants** - **Post Payment Assurance** - Data (for Daventry and Northampton) was extracted and uploaded on to the NFI portal in February. Matches will be available for review in April.

5.5   A Fraud Hub has also been set up to undertake more frequent matching of datasets that is currently provided by the NFI. Discussions have been ongoing with the

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[1] Cabinet Office National Fraud Initiative Estimated Outcomes Methodologies 20/21 Report

Northamptonshire Pensions Service and for Daventry Housing Allocations to identify data for extraction and matching to detect instances for further review. To date, across the Northamptonshire Pension Fund, the hub has identified a total of 48 instances whereby pensions had continued to be paid when the individual had deceased. Had it not been for the data match intervention the payments would have continued. Since August the actual savings are £11,720.50 in pension payments and small overpayments which equates to a notional savings per the Cabinet Office calculation of £937,152.57.

5.6   Other outcomes from the NFI and more frequent matching of datasets via the Hub are detailed in table below.

No of Matches	Description	Matches closed	Outcomes, following review of matched data
413	Pensions Gratuity to DDRI (Disclosure of Death Registration Information) - Deceased Persons	265	Actual payments and small Overpayments; £11,720.50. Cabinet Office Estimated Saving; £937,152.57
348	Pensions to Payroll	343	Five cases are being investigated further to confirm if abatement is applicable. (Recoverable overpayment)
28	Housing Benefit to Waiting list	28	No outcomes
12	Waiting list to Housing Tenants	9	No outcomes
32	Waiting list to waiting list	27	No outcomes
26	Waiting list to DDRI Deceased Pensions	19	17 errors - Cabinet Office Estimated Saving per case £3240 = £55,080.00
4893	Council Tax to Electoral Register	170	1 error £168.19
67	Council Tax Rising 18's	-	No outcomes
4346	Council Tax to other data	75	No outcomes
10,115		**936**	**Total Actual / savings; £11,888.69** **Total Cabinet Office Estimated Savings; £992,232.57[2]**

All outcome methodologies are reviewed prior to the start of each new NFI exercise. Any changes are reviewed by the Cabinet Office NFI Governance Board and approved by the Cabinet Office Fraud Prevention Panel. This panel consists of cross government counter fraud experts (including representatives from DWP, HMRC, MOD, BEIS, DFID,

[2] Cabinet Office National Fraud Initiative Estimated Outcomes Methodologies 20/21 Report

NAO, etc.) who review and challenge, where necessary, methodologies for calculating the estimated value of fraud prevention initiatives across government departments.

Deceased Pensioners: Annual pension multiplied by the number of years until the pensioner would have reached the age of 85 (ONS life expectancy for an individual over 65). If the pensioner is 85, a one-year multiplier is applied.

Housing Waiting List: £3,240 per individual removed from the Housing Waiting List. The estimate considers:
- the annual cost of housing a family in temporary accommodation (18K)
- the likelihood a waiting list case would have been provided a property
- the duration for which a fraudulent case may continue undetected

Council Tax SPD: Annual Council Tax discount is multiplied by 2 years. For further details of the Cabinet Office estimated outcomes refer to National Fraud Initiative

6 Service Resource and Performance

6.1 Service Resource
A detailed analysis of the resource position and options for addressing the identified in-year shortfall was considered by management in October and a contract agreement was put in place with an external provider (BDO). As a results of delays to the consultation phase for the service transformation to an in-house service, where staff vacancies had arisen during the year, advertisement for a replacement was put on hold. This lasted longer than originally envisage with the in-house service going live from the 1st April 2022.

6.2 Plan completion and productivity
An Internal Audit Plan for the full 2021/22 year was approved by the Audit & Governance Committee at the 16th June meeting. Given the authority was in its first year it was determined that performance targets would be amended and the target for 100% completion of the Audit Plan (as revised) would be moved from the end of April to the end of May. As of 31st March 2022, 98% of the Plan (as revised) was either complete to final/draft report stage or in progress, and there is confidence that all audits will be completed to at least issue of the draft report by the end of May.

Auditor productivity is measured with a target of 90% productivity (i.e. 90% of an Auditors time being allocated to auditing of client work as opposed to administrative tasks). As at 31st March 2022, productivity of the team was at 80% which reflects ongoing issues with obtaining engagement with the audit process from client officers, as well as two posts becoming vacant in October and November respectively.

6.3 IA Service Improvements
The Internal Audit service uses an audit management system to plan, co-ordinate and process audit plans and assignments. Due to the termination of the Shared Audit Service, it was necessary for the in-house service to promptly manoeuvre and purchase its own system. Whilst delivery of the project in the timescale and climate was challenging, audit

management together with support from the transformation team achieved successful delivery of the new system which went live from 1st April.

6.4 **Client satisfaction**

No client satisfaction surveys were issued during the 2021/22. A decision of the Chief Internal Auditor. This matter will be rectified for 2022/23. In any normal year customer surveys are issued to Audit clients at the end of the audit assignments. The performance measure target in relation to customer surveys is 100% customers recorded satisfied or better. Development of an annual survey to senior management and stakeholders such as Members of this Committee will also considered.

6.5 **External Assessment**

PSIAS requires that compliance with its provisions is externally assessed every 5 years. The last review for the shared service audit arrangement was completed in 2016, and confirmed the service complied with requirements. Since that time annual self-assessments, consistent with PSIAS also confirmed ongoing compliance. The planned 2021 external assessment was deferred in the light of the decision to close the shared service. Given the setup of a new in-house Internal Audit Service from April 2022 and the appointment of a new Head of Audit & Risk Management, it would seem reasonable for the IA service to have time to bed-in and the new Head determine the most appropriate time for an external review, in liaison with the Executive Director - Finance and the Chair of the Audit & Governance Committee.

Internal Audit Context and Background

Development of Audit Plans
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 Chief Internal Auditor 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.

The WNC Audit Plan is developed from an 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. These are used to form the basis of the Internal Audit plan.

In developing the plan, Internal Audit (IA), consults services, Senior Managers, Management Team and the Audit Committee. Due to the circumstances of the new authority, only limited consultation was able to take place prior to the Audit Committee approving the plan, which for 2021/22 plan occurred at the June 2021 meeting.

The Audit Plan remains under frequent review both in terms of completion and its scope. Modern auditing requires the plans remain flexible to accommodate changes in the risk profile of the Council throughout the year.

The 2021/22 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.

How Controls are Audited and Evaluated
There are three elements to each internal audit review. Firstly, the CONTROL ENVIRONMENT is documented and assessed to determine how the governance is designed to deliver the service's objectives. IA then needs to test whether COMPLIANCE is evident in practice.

Finally, IA undertakes further substantive testing and/or evaluation to determine the ORGANISATIONAL IMPACT of weaknesses found.

The tables below outline the criteria for assessing the above definitions:

Control Environment Assurance	
Level	Definitions
Substantial	Substantial governance measures are in place that give confidence the control environment operates effectively.
Good	Governance measures are in place with only minor control weaknesses that present low risk to the control environment.
Satisfactory	Systems operate to a moderate level with 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	Testing has proven that the control environment has operated as intended without exception.
Good	Testing has identified good compliance. Although some errors have been detected these were exceptional and acceptable.
Satisfactory	The control environment has mainly operated as intended although errors have been detected that should have been prevented / mitigated.
Limited	The control environment has not operated as intended. Significant errors have been detected and/or compliance levels unacceptable.
No Assurance	The control environment has fundamentally broken down and is open to significant error or abuse. The system of control is essentially absent.

| Organisational Impact of Findings	
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 Grant certifications, definitions are used are as follows:

Opinion for Grant Certifications	
Level	Definitions
Assurance Given	The claim as certified was found to be in compliance with the grant conditions, subject to any observations reported.
No Assurance Given	The claim was not certified as it was found to be not in compliance with the grant conditions.

* Audit progress is measured within several stages
  - Not started (0%)
  - Planning stage / issue of Terms of Reference (5 to 10%)
  - Fieldwork in progress (10% to 85%)
  - Fieldwork complete / draft report being prepared or reviewed (85%)
  - Draft Report issued / considering or awaiting management responses (90%)
  - Final Report issued (100%)

Progress is assessed as a percentage of the whole audit as indicated above.

Rating of Audit Recommendations

When assessing findings, reference is made to the Council's Risk Management matrix which scores the impact and likelihood of identified risks arising from the control weakness found.
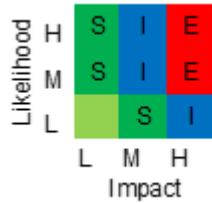
For ease of reference, we have used a high/medium/low system to prioritise our recommendations, as follows:

Category	Definitions
Essential	Action is imperative to ensure that the objectives for the area
Important	Requires actions to avoid exposure to significant risks in achieving objectives for the area.
Standard	Action recommended to enhance control or improve

Progress as at 31st March 2022

Assignment	Audit Status *	Completion # %	Assurance		
			Control Environment	**Compliance**	**Org Impact**
2020/21 brought forward from NCC					
Pensions Review	Final Report Issued	100%	Substantial	Good	N/A
General Ledger	Final Report Issued	100%	Good	Satisfactory	N/A
Bank Reconciliation	Final Report Issued	100%	Good	Good	N/A
Plan 2021/22 - Q1					
Government Procurement Card	Final Report issued	100%	Satisfactory	N/A	Minor
Key Policies and Procedures	Final Report issued	100%	Satisfactory	N/A	N/A
Consolidation of Key Records	Final Report issued	100%	Satisfactory	N/A	N/A
Establishment Checks	Final Report Issued	100%	Satisfactory	Satisfactory	N/A
Legacy Bank Accounts	Final Report Issued	100%	Satisfactory	Satisfactory	N/A
ERP IT User Access - Financial Control	Final Report Issued	100%	Good	Good	Minor
Payroll	Final Report Issued	100%	Good	Satisfactory	Minor
General Ledger	Final Report Issued	100%	Satisfactory	N/A	Minor
Bank Reconciliations	Final Report Issued	100%	Satisfactory	Satisfactory	Minor
Treasury Management	Final Report Issued	100%	Satisfactory	Satisfactory	Minor
Covid-19 Business Support Grants	Briefing Note Issued	100%	N/A - post payment review (assurance provided)		
Accounts Payable	Final Report Issued	100%	Good	Good	Minor
Income - AR Debt Raising)	Final Report Issued	100%	Good	Satisfactory	Minor
Year-End Accruals - Sovereign Councils	Complete	100%	N/A - pre-external audit review		
Accounts Receivable - AR Debt Recovery	Final Report Issued	100%	Satisfactory	Satisfactory	Minor
Plan 2021/22 - Q2					
Financial Decision Making (Scheme of Delegations)	Final Report Issued	100%	Good	N/A	Minor
Planning Applications Process	Fieldwork in Progress	60%			
Information Governance	Fieldwork in progress	60%			
Council Tax	Fieldwork in progress	60%			
NNDR Business Rates	Fieldwork in progress	70%			
Corporate Health and Safety	Fieldwork in progress	15%			
Plan 2021/22 - Q3					
IT Disaster Recovery	Fieldwork in progress	75%			
Financial Management - Budget Monitoring	Fieldwork complete / preparing draft report	85%			
Schools SFVS IA Questionnaire	Fieldwork in Progress	70%			
Taxi Licensing	Fieldwork in Progress	70%			
Home to School Transport (ADDED)	Fieldwork in progress	70%			

Assignment	Audit Status *	Completion # %	Assurance		
			Control Environment	Compliance	Org Impact
Plan 2021/22 - Q4					
Pension Fund Review	Fieldwork in Progress	50%			
Payroll Transactional Testing (ADDED)	Fieldwork in Progress	25%			
Housing Benefit and Council Tax Reduction	Fieldwork in Progress	70%			
Transformation from Safe and Legal to BAU	Fieldwork in Progress	50%			
WNC / NNC Partnership Liaising Arrangement	Fieldwork in Progress	50%			
Corporate Procurement	Fieldwork in Progress	10%			
Financial Management - MTFP	Fieldwork in Progress	70%			
Emergency Planning	Fieldwork in Progress	70%			
Contract Management - Parking	Fieldwork in Progress	50%			
IT Systems Security - CareFirst	Fieldwork in Progress	25%			
IT Cyber Security Essentials	Fieldwork in Progress	25%			
Leisure Services - Establishment management	Planning - ToR	5%			
Corporate Risk Management	Fieldwork complete / preparing draft report	85%			
Plan 2021/22 - Cancelled / deferred / covered by other audits (as explained in Changes to Audit Plan section of Progress Reports)			**Committee Reported**		
Legacy Debt Recovery			Jan 2022		
Customer Services / Complaints Monitoring			Jan 2022		
Home Improvement Grants			Jan 2022		
GDPR - Record Retention Policy			Jan 2022		
Land & Property - Sales & Acquisitions			Jan 2022		
Sundry Income Cashflow			Jan 2022		
Contract Management - Adult Residential Placements			Apr 2022		
Adult Social Care Need Assessments			Apr 2022		
Performance Management Framework			Apr 2022		
Safeguarding Vulnerable Adults			Apr 2022		
Social Lettings Agency - Guildhall Lettings Follow Up			Apr 2022		
NPH - Client Monitoring Follow Up			Apr 2022		
Contract Management - Highways Follow Up			Apr 2022		
Asset / Property Management (incl inventories)			Apr 2022		
Children's Trust - Service Delivery Contract Monitoring			Apr 2022		
Housing Allocations			Apr 2022		
Planning - S106 Agreements			Apr 2022		

Grant	Audit Status *	Completion # %	Assurance
Grant Verification Work			
NCC Disabled Facility Grants 2020/21	Complete	100%	Assurance Given

NCC Local Authority Bus Subsidy (Revenue) Grant 2020/21	Complete	100%	Assurance Given
NCC Funding for Supported Bus Services (Revenue) Grant 2020/21	Complete	100%	Assurance Given
NCC + WNC Covid-19 Bus Service Support Grant Restart (CBSSG) 2020/21 + 2021/22	Complete	100%	Assurance Given
WNC - Protect & Vaccinate Grant 2020/21	Fieldwork in progress	80%	TBD
WNC Homelessness Prevention Grant 2021/22	Fieldwork in progress	80%	TBD
NCC - Additional Home to School and College Transport 2020/21	Fieldwork in progress	30%	TBD
NCC - Travel Demand Management 2020/21	Fieldwork in progress	30%	TBD
WNC - Bus Recovery Grant 2021/22	Planning	10%	TBD
WNC - Social Housing Decarbonisation Fund Wave 1 2021/22	Planning	10%	TBD
WNC - Electric Vehicle Charge Points in Northamptonshire 2021/22	Planning	10%	TBD