



Internal Audit Plan

2020/21



1. Introduction

1.1 The Internal Audit Plan for 2020/21 has been prepared based on analysis of the Council Plan 2018 – 2022, corporate, directorate and service risk registers and other factors affecting the County Council in the year ahead.



2. Developing the Internal Audit Plan

- 2.1 The Council's corporate and service risk registers were used as the starting point for the development of the audit plan produced in March 2020. The documented risks were used as a basis for audit planning discussions with each Assistant Director, Directorate Management Team (DMT) and then Corporate Management Team (CMT), to identify the areas where independent assurance from Internal Audit was most appropriately focused in order to deliver the mandatory annual Internal Audit opinion.
- 2.2 We also supplemented these planning discussions with other sources of information to inform the audit plan as shown in the diagram below:



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- 2.3 As part of the production of the 2020/21 plan we have continued our approach of aligning the audit plan with risks documented within corporate, directorate and service risk registers. On a quarterly basis the Audit and Assurance Committee sees the corporate risk register, which documents the key risks facing the Council and controls and other assurances in place to mitigate these risks. Appendix 2 summarises these risks, controls and other assurances and shows how the internal audit plan is linked to the risks in the Council's corporate risk register. The table shows the internal audit work planned in 2020/21 against each corporate risk and work we have undertaken in the past three years.
- 2.4 Risks have also been identified thorough professional networks, review of other local authorities audit plans and attendance at training and development events. These have been considered within our risk assessment process and included within the plan as appropriate.
- 2.5 The original audit plan was due to be presented to the March 2020 Audit and Assurance Committee meeting. However, this meeting was cancelled because of the COVID-19 outbreak and although the papers for the meeting were published this meant that the Committee did not have the opportunity, as usual, to consider the draft internal audit plan for 2020/21. COVID-19 has had a significant impact on how the Council operates with different services impacted in different ways. During lockdown we continued, where possible, to progress work from the 2019/20 audit plan. However, as we had not commenced any new work from the original draft 2020/21 audit plan, the need to consider any changes to risks, new risks, and the changing environment in which we are now working, we have worked with senior management to produce this re-assessed 2020/21 audit plan which includes a number of changes from the original plan.
- 2.6 The plan also includes 55 days where we have re-deployed Internal Audit staff to provided wider administrative support to the Council. Before redeploying Internal Audit resources to these areas we considered the potential impact on Internal Audit independence. This work was administrative support and not decision making roles and, as Group Audit Manager, I am satisfied that this does not conflict with the independence of the audit function and our ability to assess operational activities.

3. The Internal Audit Service

3.1 Mission

3.1.1 The mission of internal audit is defined within the PSIAS as:

To enhance and protect organisational value by providing risk-based and objective assurance, advice and insight.

3.1.2 The plan has been prepared in line with the mission to ensure there is adequate audit coverage to deliver the mandatory annual assurance opinion as well as to fulfil the requirement to provide advice and insight to the Council.

3.2 Resourcing

3.2.1 The internal audit plan will be delivered by the in-house team of internal audit staff. Internal Audit is a shared service between the County Council and the Office of the Police & Crime Commissioner / Cumbria Constabulary. The overall number of days to be delivered by Internal Audit for the County Council remains consistent with the previous four years. However, the number of audit days to be delivered in 2020/21 is 55 days less than in previous years as this time has been used to provide wider support to the Council and its partners during the COVID-19 outbreak. The number of audit days is considered adequate to provide an overall opinion on the Council's arrangements for governance, risk management and internal control. The current level of resource is appropriate to deliver the planned number of audit days.

3.2.2 The plan contains a provision for service development work to ensure that the service remains fit for purpose. In addition, this year, part of this time has been spent on looking at how we will need to work differently as a result of the COVID-19 outbreak.

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3.2.3 Capacity has been made available within the plan for project support and advice work. Although we have removed the 50 days for non-specified consultancy work the audit plan still includes 35 days for general consultancy / support and advice work.

3.3 Conformance with the PSIAS

3.3.1 Under the PSIAS, internal audit is required to have an external quality assessment (EQA) every five years. The first assessment of the Shared Internal Audit Service was undertaken in October 2017. The review concluded that the service 'generally conforms' with the standards and the 'audit methodology contains all the required elements of the standards'.

3.3.2 We have made good progress on addressing the recommendations arising from the assessment, and where appropriate, these have been taken into account in the preparation of this audit plan.

3.3.3 We have a rigorous Quality Assurance and Improvement Programme to ensure a high quality of service is maintained.

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Directorate	Audit	Rationale / link to risk register / PSIAS	Days
Corporate	Review of risk management arrangements	<p>We are required to consider risk management arrangements as part of our overall annual audit opinion.</p> <p>PSIAS 2110 requires internal audit to make recommendations to improve governance in relation to risk management</p>	15
Corporate / Cross cutting	Complaints	<p>Assurance over complaints handling and the arrangements for ensuring the Council learns from complaints. New complaints system introduced in December 2019.</p> <p>PSIAS 2110 requires internal audit to make recommendations to improve governance in relation to ensuring effective organisational performance management and accountability</p>	20
Corporate / cross cutting	Financial Sustainability	Mitigating action against Corporate Risk 3 - The Council's revenue and capital budget is insufficient to fund current services over the medium term.	25
Corporate / cross cutting	Emerging issues as a result of COVID-19	We have allocated this time in the plan to undertake work, as required, on any emerging issues resulting from the COVID-19 outbreak which have been identified by management as needing audit input.	35
Corporate Counter-fraud	Review of Counter Fraud arrangements	Internal audit is required under the Public Sector Internal Audit Standards (2120.A2) to evaluate the potential for the occurrence of fraud and how the organisation manages fraud risk.	15

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Directorate	Audit	Rationale / link to risk register / PSIAS	Days
Corporate Counter-fraud	COVID-19 fraud risk assessment	Identification and consideration of areas where there may be the potential for an increased risk of fraud during the COVID-19 outbreak. We will produce a COVID-19 fraud risk assessment which documents, for each area identified, the mitigating controls in place and action planned.	5
People	High Needs Block (Education and Health Care Plan (EHCP) budget management)	Identified by the Directorate as a risk that the High Needs Block will be overspent. Our work would also take into account the action plan developed following mapping of EHCP process. We would provide assurance on the extent to which new arrangements have been implemented and improvements made.	25
People	Children Looked After Recovery Plan	Mitigating action against Corporate Risk 1 – The Council is unable to implement adequate preventative measures to reduce the number of looked after children impacting on the sufficiency of appropriate placements.	25
People	Early Help 0 -19 – contract management	Mitigation action against two Corporate Risks: <ul style="list-style-type: none"> • Risk 1 – The Council is unable to implement adequate preventative measures to reduce the number of looked after children impacting on the sufficiency of appropriate placements. • Risk 8 – The Council has a failure in a ‘Significant contract’. 	25

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Directorate	Audit	Rationale / link to risk register / PSIAS	Days
People	Direct payments / individual service funds	This area was reviewed in 2017/18 with a final report in June 2019. It received 'Partial' assurance and would have been followed up but we were told that the service areas would be subject to a formal review over the next six months. Given new arrangements will be in place a full audit, rather than the required follow up audit, would make sense.	25
People	Hospital Discharges (Dtoc)	Identified by the Directorate as a risk of not complying with the Care Act on Hospital Discharges. Our work will focus on the Council's arrangements in place to respond to notification of hospital discharges, actual timescales achieved and any lessons that can be learned between any different arrangements within North and South Cumbria.	20
People	Emergency Duty Team	This was in the 2018/19 audit plan as a follow up audit but was deferred pending re-structuring in Emergency Duty Team. Subsequently re-risk assessed and made a full audit in 2019/20 audit plan but deferred to 2020/21 due to delays in implementing the new arrangements. Links to Corporate Risks 9 and 10 - There may be a serious failure in protecting children and adults at risk of abuse or neglect.	20
People	Client Affairs	The 'Client Affairs' team is responsible for managing the assets of some clients. The 'Client Affairs' team is now under the responsibility of a new Assistant Director and newly appointed Senior Manager. Our work will provide assurance around the arrangements for the governance and management of client assets.	20

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Directorate	Audit	Rationale / link to risk register / PSIAS	Days
People	Focus Families grant claims	Internal audit is required by the Ministry of Housing, Communities and Local Government to undertake a 10% sample check on files to support claims under this funding regime.	10
People	School audits	A sample of schools will be selected for audit visit.	40
Corporate, Customer & Community Services	Data Protection Compliance	Mitigating action against Corporate Risk 6 – The Council will experience a significant information security incident. Also mitigation against risk 4 in the CC&CS Directorate risk register that the Council does not fully comply with General Data Protection Regulations (GDPR) requirements.	20
Corporate, Customer & Community Services	SPROC net system (adam) – home care commissioning	Mitigation action against Corporate Risk 4 - The Council does not ensure that eligible care needs are met or does not deliver continuity of care. In addition we reviewed Home Care Commissioning as part of our 2018/19 audit plan and it was given 'Partial' assurance. Rather than undertake a follow up we have agreed to look at the recommendations as part of this full audit as a new system is now in place.	25
Corporate, Customer & Community Services	Transforming Care Implementation for learning disabilities	Mitigating action against Corporate Risk 5 – The Council and Clinical Commissioning Groups (CCG's) are unable to commission services and develop plans for the small number of individuals with complex support needs.	25

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Directorate	Audit	Rationale / link to risk register / PSIAS	Days
Economy & Infrastructure	Highways Conditions Inspections	Identified by the Directorate as a risk that the highway network will experience deterioration due to lack of funding. Our work will focus on reviewing the operation of the new highways conditions inspection system and whether it has been able to identify and prioritise high risk defects whilst also delivering a programme of works for other defects.	20
Economy & Infrastructure	Operator's Licence	Identified by the Directorate as a risk that the Council does not comply with the Operator's Licence. Our work will review arrangements for compliance with the Operator's Licence requirements and assess whether there are arrangements in place to promptly identify non-compliance and ensure remedial action is taken.	25
Economy & Infrastructure	Managing Construction Health & Safety compliance	Identified by the Directorate as a risk that the Council does not always comply with Health & Safety procedures by not ensuring Council staff, suppliers and contractors manage Health and Safety whilst undertaking construction works (both buildings and highways). Our work will review arrangements in place to ensure that the Council protects its workforce and the public during construction projects.	20
Economy & Infrastructure	Carlisle Southern Link Road (CSLR) governance arrangements	Identified by the Directorate that robust governance arrangements are key for the CSLR. We will review governance arrangements in place for the CSLR.	20
Economy & Infrastructure	Renewi waste contract – Governance arrangements	Mitigation action against Corporate Risk 8 – The Council has a failure in a 'Significant contract'.	15

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Directorate	Audit	Rationale / link to risk register / PSIAS	Days
Economy & Infrastructure	Port of Workington	The Executive Director – Economy and Infrastructure is the ‘Duty Holder’ for the Port of Workington with overall responsibility for the operational and financial control of the Port Authority’s function. The Workington Harbour Management Committee’s function is to ensure the Council discharges all its statutory duties and functions as a Statutory Harbour Authority (SHA) and to monitor the Port’s financial position. Our work will look at the governance arrangements for the Port of Workington.	20
Cumbria Fire & Rescue Service	Assets Management – acquisition and disposal of vehicles and major operational equipment	Identified by the Directorate as an area where assurance was required, partly as result of changes in key personnel. Our work will review policies and procedures in place, the governance over decision making and reporting, and arrangements in place to ensure value for money for purchases and disposals.	25
Cumbria Fire & Rescue Service	Operational assurance	The Operational Assurance Framework is being reviewed following feedback from the HMICFRS inspection. Our work will consider the arrangements for reviewing responses to incidents, the learning from incidents and other national events and how this is cascaded to front-line Fire crews.	20
Finance	Schools deficit recovery plans	One issue that comes out of our school audit reviews relates to recovery of school deficits. This work will focus on monitoring arrangements to ensure that deficit action plans are agreed and subject to regular review, support provided to schools and challenge to schools where agreed recovery / timescales not on track.	20

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Directorate	Audit	Rationale / link to risk register / PSIAS	Days
Finance	Community Development Centres (CDC) – Governance arrangements	Each year the Director of Finance is required to sign off the grant return for CDC funding. There are new funding arrangements in place for 2020/21 so this work will consider the new governance arrangements put in place to provide the Director of Finance with the assurance to sign the claim.	15
Compliance audit (Financial system) Finance	Insurance	Main financial system audited on a 3-yearly cycle.	15
Compliance audit (Financial system) CC&CS	Accounts Payable	Main financial system audited on a 3-yearly cycle.	20
Counter-fraud	National Fraud Initiative (NFI)	Internal audit is the key contact and co-ordinator for the mandatory NFI exercise. Work will include obtaining data files for upload for the NFI 2020 exercise as well as pre upload activity such as circulating data specifications, confirming key contacts, data quality checks on data to upload and publication of Fair Processing Notices informing data subjects of the use of their data for NFI matching.	25

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Directorate	Audit	Rationale / link to risk register / PSIAS	Days
Follow up audits	Vacant Properties – Risk management arrangements Planned maintenance CNDR Connect ICT Service Continuity Deprivation of Liberty Safeguards (DoLS) Safeguarding adults Personal budgets Recording of drivers hours Ullswater College + all other Partial / Limited assurance audits that become due for follow up during 2020/21	To confirm to that agreed actions have been implemented and controls are working effectively to address identified risks.	65

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Directorate	Audit	Rationale / link to risk register / PSIAS	Days
<p>2019/20 audits in progress at 31 March 2020</p>	<p>Sharing of risk information – internally (CFRS), multi-agency and cross-border</p> <p>LEP Funding</p> <p>Corporate review of Performance Information arrangements</p> <p>Follow up - Ethical Policies</p> <p>Significant contract review - external fostering framework</p> <p>Section 106 Contributions</p> <p>Follow up – ICT Projects</p> <p>Pensions</p> <p>Children with Additional needs – Follow up</p> <p>Decision making within the Council</p>	<p>Provision to conclude 2019/20 audits that were expected to be work in progress at 31 March 2020. This has been updated to reflect the fact that progress and completion of some reviews has been delayed due to the COVID-19 outbreak.</p>	<p>115</p>

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Directorate	Audit	Rationale / link to risk register / PSIAS	Days
Management overhead	Management, planning, supervision	General team management, client management, performance management and reporting, audit planning, attendance at the Audit and Assurance Committee, etc.	160
Management overhead	Internal audit service development	This is time for our ongoing service development work to ensure that the Internal Audit service remains fit for purpose. In addition, this year, part of this time has been spent on looking at how we will need to work differently as a result of the COVID-19 outbreak.	30
Management overhead	Liaison with other 2 nd line of defence colleagues	To continue to develop annual audit opinion on risk management arrangements and input into the development of corporate approaches to fraud and governance (including the Annual Governance Statement).	15
Corporate	General provision for advice / consultancy work / project implementation	Time included within the plan to reflect the changing environment in which we work and that issues may arise during the year. This time could be used for general advice, smaller consultancy type work, or to provide proactive assurance on aspects of control during project implementation or emerging issues.	35
Corporate	Grant claims		60
Total audit days			1135
Supporting the wider Council	Representing Finance Directorate on Silver Command	The Group Audit Manager has acted as the Finance Directorate's representative on the Council's Silver Command group during the COVID-19 outbreak.	10

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Directorate	Audit	Rationale / link to risk register / PSIAS	Days
Supporting the wider Council	Multi-Agency Information Cell (MAIC) – admin support	Two members of the Internal Audit team were redeployed to provide administrative support to the MAIC.	40
Supporting the wider Council	Annual Governance Statement – admin support	A member of the Internal Audit Team provided administrative support in terms of Assistant Director questionnaires and COVID-19 returns.	5
Total days			1190

Appendix 2 – How Internal Audit Plan addresses risks in Corporate Risk Register

The table below shows the corporate risks with a summary of the controls and other assurances taken from the Corporate Risk Register presented to the Audit & Assurance Committee on 9 December 2019. The table has been updated to show the new risk (no.12) around the impact of COVID-19. The table shows areas included within the 2020/21 audit plan. Audit work in recent years shaded in Grey.

Risk	Risk description	Controls / Other Assurance	Audit Work in 2020/21 Plan
1	The Council is unable to implement adequate preventative measures to reduce the number of looked after children impacting on the sufficiency of appropriate placements.	Children Look After (CLA) Recovery Plan in place.	Children Looked After Recovery Plan Early Help 0-19
		Monthly Placement Commissioning Board and monthly placement tracking via Area Scrutiny Meetings and Legal and Placement Panels.	Child Placements 2017/18
		Adoption Team in place to reduce the amount of time children placed in foster care before being permanently placed.	Foster care recruitment in 2018/19
		Sign of Safety implementation plan with oversight by Workforce and Practice Board.	
		Edge of Care Services for 0-9 years delivered across Cumbria.	Edge of Care Service 2018/19
2	The Council does not have the workforce capacity, skills or relationships to deliver the Council Plan or experiences a significant impact to the safety and welfare of the workforce.	Workforce Plan Delivery Plan in place.	Workforce Plan implementation 2019/20
		Focus on absence at CMT / DMTs, deep dive review of longer term complex cases. Scrutiny Performance Working Group / Scrutiny Management Board received detailed updates on sickness absence.	Absence management in 2017/18
		Corporate H&S team in place, standing item on CMT / DMTs.	Health & Safety Strategy & Framework in 2017/18. Health & Safety Strategy & Framework follow up in 2019/20
		Deep dive service reviews undertaken.	

Appendix 2 – How Internal Audit Plan addresses risks in Corporate Risk Register

Risk	Risk description	Controls / Other Assurance	Audit Work in 2020/21 Plan
		Service reviews managed in consultation with recognised Trade Unions. Prompt discussion of areas of concern to reach agreed position.	
3	The Council's revenue and capital budget is insufficient to fund current services over the medium term	<p>Monthly financial monitoring to DMTs and CMT and quarterly to Cabinet, Programme Boards to manage key projects linked to MTFP and identify remedial action where required.</p> <p>Monthly monitoring identifies overspends or underachieving income.</p> <p>Assurance framework for delivery of MTFP savings including service specific monitoring, involvement of DMTs, Transformation Boards and CMT.</p> <p>Monthly updates on savings delivery and bi-monthly updates from Transformation Programmes on delivery of MTFP savings.</p> <p>Horizon scanning, participation in national groups to ensure reasonableness of planning assumptions</p>	<p>Main accounting system 2018/19</p> <p>Financial Sustainability</p>
4	The Council does not ensure eligible care needs are met or does not deliver continuity of care.	<p>Homecare framework in place since August 2019.</p> <p>SProc.net system provides management information to identify areas where providers are struggling to fulfil packages and support will offered where needed.</p> <p>Developing a sustainable 'Care' market.</p>	<p>Home Care Commissioning 2018/19</p> <p>SPROC net system (adam) - home care commissioning</p>

Appendix 2 – How Internal Audit Plan addresses risks in Corporate Risk Register

Risk	Risk description	Controls / Other Assurance	Audit Work in 2020/21 Plan
		Multidisciplinary radar meetings to highlight early quality concerns. Quality and Care Governance team conduct regular audits.	Quality assurance over care provision in 2017/18. Quality assurance over care provision (follow up) in 2019/20.
5	The Council & Clinical Commissioning Groups (CCG's) are unable to commission services and develop plans for the small number of individuals with complex support needs.	Ongoing discussions with CCGs on future commissioning and funding arrangements post learning disability pooled fund.	Transforming Care Implementation for learning disabilities
Additional Needs Framework in place.		Children with complex needs (follow up) 2019/20	
Interim arrangements in place to manage Continuing Health Care (CHC) packages until all policy / procedures are in place.			
6	The Council will experience a significant information security incident.	ICT Plan in place, annual PSN, PCI DSS & Data Security and Protection Toolkit (DSP) compliance, routine ICT system penetration to test systems, participation in National Cyber Security Centre service.	IT Business continuity follow up ICT Strategy (follow up) 2019/20 ICT Projects (follow up) 2019/20 Cyber security reviewed in 2017/18 and 2018/19 IT Business continuity in 2017/18
Mandatory GDPR & Information Security e-learning course and GDPR exception reporting of those who have not undertaken training, DP Officer in place and provides dedicated GDPR expertise, advice and support.		Data Protection Compliance General Data Protection Regulation (GDPR) – Implementation 2018/19 Information security follow up in 2017/18	
Incident reporting framework, weekly SIRO meetings.			
7	The Council does not fully deliver its commissioning strategy for adult social care,	Ongoing reshaping of Day Services underway including engagement with Local Area Committees to develop services.	

Appendix 2 – How Internal Audit Plan addresses risks in Corporate Risk Register

Risk	Risk description	Controls / Other Assurance	Audit Work in 2020/21 Plan
	reducing the demand for its services and making best and effective use of its resources.	99% of homes in Cumbria now signed up to the new contracting arrangements.	
		Applications made under Extra Care 'Grants Programme' being progressed.	Extra Care grants process in 2018/19
8	The Council has a failure in a significant contracts	Quarterly reports on 'Significant contracts' to DMTs and CMT.	Review of Amey Lessons Learned Action Plan 2018/19
		Contract procedure rules, Corporate Contract Management Workbook and Guidance procedures and links to risk management guidance.	Renewi waste contract – Governance arrangements Early Help 0-19 Carlisle Southern Link Road – Governance arrangements Review of significant contacts - CNDR-Connect 2018/19 and External Fostering Framework being reviewed in 2019/20.
		Roles and responsibilities defined with the Good Practice Contract Management Framework Workbook.	
9	There may be a serious failure in protecting children at risk of abuse or neglect.	Children's Workforce Strategy (shortages still exist in West Cumbria).	Emergency Duty Team Recruitment and retention of social workers in Children's Services (follow up) in 2019/20. Recruitment and retention of social workers in Children's Services in 2017/18
		Children - Policy framework in place and updated using TriX, audit quality assurance framework.	

Appendix 2 – How Internal Audit Plan addresses risks in Corporate Risk Register

Risk	Risk description	Controls / Other Assurance	Audit Work in 2020/21 Plan
		Children's Services supervision in place and performance monitored on a monthly basis.	
		Cumbria Safeguarding Children's Partnership (CSCP) in place.	
10	There may be a serious failure in protecting adults at risk of abuse or neglect.	<p>Dedicated Safeguarding Service introduced for adults.</p> <p>Adopting TriX system to ensure that all safeguarding policies, procedures and guidance are up to date.</p> <p>Safeguarding training is mandatory and compliance monitored.</p> <p>Cumbria Safeguarding Adult Board engaged in development sessions. Key partners to the Board now Chairs of Board sub-groups. A new scorecard developed to increase assurance and oversight.</p>	Emergency Duty Team Safeguarding adults 2019/20
11	The Council will not be able to maintain the pace required to deliver a fully integrated Health & Care Service aligned to ICC's in both North and South Cumbria.	<p>Reviewing integration arrangements / opportunities for co-location of health and care services to deliver against Cumbria CC MTFPs.</p> <p>Co-location of health and care teams in Eden ICC.</p> <p>Work continuing across North and South Cumbria to deliver Integrated Care Communities (ICC).</p>	
12	Due to the prolonged response and recovery phases of COVID-19 there will be significant	All Critical Services were pre-identified in Directorate & or Service Level Business Continuity Plans. All Council Services prioritised to support Incident Response and Critical Service activities and resourced accordingly.	

Appendix 2 – How Internal Audit Plan addresses risks in Corporate Risk Register

Risk	Risk description	Controls / Other Assurance	Audit Work in 2020/21 Plan
	<p>impact on the delivery of Council Services.</p>	<p>Staff communications and corporate messages issued to staff in terms of health and safety and working at home.</p> <p>All Directorates / Service areas completed COVID-19 H&S Risk Assessments and shared with staff.</p> <p>New services and new ways of delivering services were introduced to respond to the needs of the incident e.g. Multi agency Personal Protective Equipment (PPE) sub group formed.</p>	<p>Emerging issues as a result of COVID-19</p>
		<p>All DMT's requested to maintain decision logs and reviewed weekly by Statutory Officers Group (SOG).</p> <p>Strategic (SCG) and Tactical (TCG) Coordination Groups as well as Silver Command in place to manage COVID-19 incident</p>	
		<p>A Finance & Legal Multi Agency sub group in place.</p> <p>Additional expenditure as a result of COVID-19 identified by Service Managers. Regular updates on financial impacts were provided to DMT's and CMT.</p>	<p>Financial Sustainability</p>