

Appendix 1 – Pros and Cons

Option	Pro	Con
In House	<ul style="list-style-type: none"> • Internal team focussed only on CDC • Could expand and deliver service to other councils 	<ul style="list-style-type: none"> • Very expensive • Difficulty to recruit and retain staff • Lack of resilience if individuals leave/on sick • Recruiting and developing a team in a short space of time that is set up and ready to go by 30 April
Other LA – Authority A	<ul style="list-style-type: none"> • Established team • Slightly greater resilience than an in more house team • Likely to cost similar to current budget • Understand local government • Positive External Assessment (Generally conform) 	<ul style="list-style-type: none"> • Recruitment required to develop capacity to provide service • Recruitment and retention • CDC would be the secondary priority if retention became an issue again • Do not currently carry out counter fraud for Districts/Police
Other LA – Authority B	<ul style="list-style-type: none"> • Established team • Greater resilience • Understand local government • Actively look to supply externally • Have capacity for Internal Audit • Positive External Assessment (Fully conform) • Break clause after 1 year 	<ul style="list-style-type: none"> • Expensive day rate for LAs approached - £475 • Cannot provide Counter Fraud for at least 12 months while the service improves • Grant Sign Offs charged separately • Mileage would be chargeable for site visits • Break clause after 1 year
Tender	<ul style="list-style-type: none"> • Established team • Fully test the market for service provided 	<ul style="list-style-type: none"> • Expect day rate to be significantly more than current budget • Could focus on delivering audit plan and issue red reports if responses not provided in line with their timescales

Option	Pro	Con
LG WOC - Veritau	<ul style="list-style-type: none"> • Established team • Significant resilience • Understand local government • Actively look to supply to external clients • Have capacity for Internal Audit and Counter Fraud • Positive External Assessment • Day rate in line with budget (+ one off £20k contribution) • Can provide Info Governance support if required • Long term arrangement so certainty of future provision 	<ul style="list-style-type: none"> • Slightly more administrative arrangements through shareholder reporting.