

## **Glossary of Abbreviations and Acronyms**

<b>AGS</b>	Annual Governance Statement
<b>CHIS</b>	Covert Human Intelligence Sources
<b>CIES</b>	Comprehensive Income and Expenditure Statement
<b>CIPFA</b>	Chartered Institute of Public Finance and Accountancy
<b>EAG</b>	Essex Audit Group
<b>ERCF</b>	Eastern Region Corporate Fraud
<b>EY</b>	Ernst and Young
<b>FRC</b>	Financial Reporting Council
<b>GF</b>	General Fund
<b>HBMS</b>	Housing Benefit Matching Service
<b>HRA</b>	Housing Revenue Account
<b>IAS</b>	International Accounting Standard
<b>IFRS</b>	International Financial Reporting Standard
<b>ISA</b>	International Standard on Auditing
<b>IUC</b>	Interview Under Caution
<b>LGPS</b>	Local Government Pension Scheme
<b>MIRS</b>	Movement in Reserves Statement
<b>MTFF</b>	Medium Term Financial Forecast
<b>NAFN</b>	National Anti-Fraud Network
<b>NAO</b>	National Audit Office
<b>NFI</b>	National Fraud Initiative
<b>PCAW</b>	Public Concern at Work
<b>PCI</b>	Payment Card Industry
<b>PPE</b>	Property, Plant and Equipment
<b>PSAA</b>	Public Sector Audit Appointments
<b>PSIAS</b>	Public Sector Internal Audit Standards
<b>PSN</b>	Public Services Network
<b>PWC</b>	Price Waterhouse Coopers
<b>RBV</b>	Risk Based Verification
<b>RIPA</b>	Regulation of Investigative Powers Act
<b>SOA</b>	Statement of Accounts
<b>SOLACE</b>	Society of Leaders and Chief Executives
<b>TCWG</b>	Those Charged With Governance
<b>VFM</b>	Value for Money
<b>WGA</b>	Whole of Government Accounts