

Glossary of Abbreviations and Acronyms

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