

## 1. Introduction

- 1.1 The role of the Internal Audit function is to provide Members and Management with independent assurance that the control, risk and governance framework in place within the Council is effective and supports the Council in the achievement of its objectives. The work of the Internal Audit team should be targeted towards those areas within the Council that are most at risk of impacting on the Council's ability to achieve its objectives.
- 1.2 Upon completion of an audit, an assurance opinion is given on the effectiveness of the controls in place. The results of the entire programme of work are then summarised in an opinion in the Annual Internal Audit Report on the effectiveness of internal control within the organisation.
- 1.3 This activity report provides Members of the Audit Committee and Management with 1 summary of completed work between July and September 2024.

## 2. Key Messages

- 1 audits has been finalised to draft/final report in the period. The summary is contained in **Appendix A**
- Progress against the current 11 audits from the 2024/25 rolling Audit Plan are provided in **Appendix B**

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## 3. Resources

3.1 In accordance with the Public Sector Internal Audit Standards, Members need to be appraised of relevant matters relating to the resourcing of the Internal Audit function. There are currently a number of vacancies within the team, the key updates are as follows:

- Permanent recruitment for a Principal Auditor and a Trainee IT Auditor are ongoing.
- The Counter Fraud team is currently fully staffed.

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## 4. 2024-25 Internal Audit Plan

4.1 The audit summary is provided at [Appendix A](#). A summary is provided on current progress against the 2024-25 Audit Plan.

Table 1- Audit Plan Status

| Status            | Number of Audits | %    |
|-------------------|------------------|------|
| Not yet started   | 3                | 27%  |
| Planning          | 4                | 37%  |
| Fieldwork         | 3                | 27%  |
| Ongoing           | 1                | 9%   |
| Draft Report      | 0                | 0%   |
| Final Report      | 0                | 0%   |
| On Hold           | 0                | 0    |
| Removed/ Deferred | 0                | 0    |
| Total             | 11               | 100% |

[Appendix B](#) sets out progress against the Rolling 2024-25 Audit Plan.

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## Table 2 – Summary of Audits by Committee Meeting

- 4.1 With each Progress report, Internal Audit turns the spotlight on the audit reviews, providing the Audit Committee with a summary of the objectives of the review, the key findings, conclusions and recommendations; thereby giving the Committee the opportunity to explore the areas further, should it wish to do so.
- 4.2 In this period, the following report summary is provided at **Appendix A** for the Committee’s information and discussion. Audit Definitions are provided at **Appendix C**

| Audit Committee – 23 <sup>rd</sup> September 2024 |   |             |                           |
|---|---|-------------|---------------------------|
| No  | Audit   | Opinion     | Prospects for Improvement |
| 1   | TM17-2024 Contract Management Leisure Trust                 | Substantial | Good                      |
| 2   | TM06-2024 Agile Post Implementation review – Lessons Learnt | N/A         | N/A                       |

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## 5. Internal Audit and Counter Fraud Plan

- 5.1 To ensure that the Plan is able to be flexible and respond to key risks, at the Audit Committee on 15 April 2024 members approved for 11 audits to be prioritised and scheduled for the first 6 months of 2024/25. The remaining identified reviews were presented to be kept under consideration and along with other emerging risks to the Authority, discussed with Directors as part of the 6-monthly liaison and planning meetings.
- 5.2 Following these planning meetings, and review of risk registers and emerging risks it is proposed that an additional 7 audits be added to the Internal Audit and Fraud Plan for 2024/25. Details of these additions are listed below.

| Additions to the Internal Audit Plan |  |               |                         |
|--------------------------------------|--|---------------|-------------------------|
| No                                   | Audit  | Budgeted Days | Assurance / Consultancy |
| 1                                    | Facilities Management / Building Maintenance | 15            | Assurance               |
| 2                                    | Corporate Governance (SOLACE)                | 15            | Assurance               |
| 3                                    | AGS  | 10            | Assurance               |
| 4                                    | Procurement                                  | 15            | Assurance               |
| 5                                    | Temporary Accommodation                      | 15            | Assurance               |
| 6                                    | Complaints                                   | 10            | Assurance               |

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## 6. Quality Assurance and Improvement Programme

- 6.1 Following consultation during 2023, in January 2024 the Global Institute of Internal Audit (the IIA) published a set of new Global Internal Audit Standards (the Standards). The Standards are due to come into effect from January 2025.
- 6.2 There are some key additional requirements in the new Standards:
- A new Purpose statement that sets out the value of Internal Audit.
  - New behavioural requirements for Internal Auditors, including the concept of Professional Scepticism.
  - Domain 3 covers the governance of Internal Audit and represents a significant change. Although it covers areas that were in the 2017 standards, the new standards go further and explicitly lay out requirements for Senior Management and the Audit Committee..
  - The standards require an Internal Audit Mandate to be approved by the Audit Committee. The mandate sets out the authority, role, responsibilities, scope and types of services. It also considers organisational independence, including interference such as limiting budgets or resources of Internal Audit.
  - The chief audit executive (Head of Internal Audit) must develop and implement a strategy for the internal audit function that supports the strategic objectives and success of the organization and aligns with the expectations of the Committee, senior management, and other key stakeholders.
  - The chief audit executive must coordinate with internal and external providers of assurance services and consider relying upon their work. If unable to achieve an appropriate level of coordination, the chief audit executive must raise any concerns with senior management and, if necessary, the Audit Committee.
  - The chief audit executive must strive to ensure that the internal audit function has the technology to support the internal audit process. The chief audit executive must regularly evaluate the technology used by the internal audit function and pursue opportunities to improve effectiveness and efficiency.
- 6.3 The new standards represent a number of changes to the requirements for Internal Audit, Senior Management and the Audit Committee. A detailed self-assessment has been undertaken to identify gaps in compliance and a subsequent Improvement Plan has been drafted. The assessment concluded that Internal Audit are 'Generally conform' or 'Partially Conform' with all but 2 of the standards. The improvement plan contains c.60 improvement and enhancement actions to ensure the function 'Generally Conforms' with all 53 Standards. Implementation of these actions has begun through the Internal Audit Management team and progress will be presented to a future Audit Committee.

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## 7. Counter Fraud Update

### Prevention and Detection of Fraud, Bribery and Corruption

7.1 This section of the report provides details of the Council's activity in preventing and detecting fraud and corruption during 2024/25.

#### National Fraud Initiative

- 7.2 The Counter Fraud Team has collated the data specified by the Cabinet Office for the 2022/23 exercise. This includes reviewing the data to ensure it complies with the formats required and uploading in the required timescale.
- 7.3 The NFI biennial and flexible data matching service is progressing with matches being reviewed by relevant teams. A summary of activity is shown in **Appendix D**. To date this has identified £27,910 in benefit overpayments in addition to estimated savings going forward of £41,509.

#### Kent Intelligence Network

- 7.4 The Kent Intelligence Network continues to support Local Authorities in Kent in preventing and detecting fraud. The key focus area for 2024/25 continues to look at fraud and error within Single Person Discounts, Small Business Rate Relief and unrated business and residential premises.
- 7.5 This year the following results have been achieved:
- Single person discount to NFI matches £16,418 increased council tax liability.
  - Single person discount reviews from fraud referrals £1,079 increased council tax liability.
  - Unrated businesses £28,079 increased liability.
  - Retriever debtor tracing £75,961 for recovery action.

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## 7. Counter Fraud Update

### Investigating Fraud, Bribery and Corruption

- 7.6 A summary of cases referred or carried into the current fiscal year can be found in **Appendix E**.
- 7.7 A total of 41 referrals have been received by the Counter Fraud Team in Quarter 1 of 2024/25. The most reported fraud type is council tax reduction with housing benefit or universal credit attached, where 27 referrals have been received. The second most reported fraud type is single person discount where a total of 12 referrals have been reported. Further detail is available in **Appendix E**.
- 7.8 Of the 41 cases referred this year, 30 have been closed
- Two closed - error identified and corrected with a recoverable value of £316
  - Fourteen referrals sent to DWP
  - Two referrals shared internally
  - Twelve referrals closed no further action
- 7.9 A total of 14 cases were carried forward from earlier years, which are at the following status':
- Three cases closed
    - One has been referred to DWP
    - One was closed – no further action
    - One was closed - benefit amended / withdrawn with a recoverable overpayment of £70
  - Eleven cases remain open
    - Five have been opened for investigation
    - Six have open requests to joint work with DWP

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## Appendix A - Summaries

### TM18-2024 Corporate Performance Management Framework

|                           |                    |
|---------------------------|--------------------|
| Audit Opinion             | <b>SUBSTANTIAL</b> |
| Prospects for Improvement | <b>GOOD</b>        |

Internal Audit have established that the management agreement, and how it is enacted, helps maximise the Trust's value for money. There is regular performance monitoring in place and the roles and responsibilities are clearly established within the management agreement. Key Performance Indicators (KPI's) are in place, and these are regularly reviewed and reported, however evidence supporting the KPI's, and site inspections are not easily accessible.

Internal Audit's overall Audit Opinion of Substantial is based on the following Key Strengths and Areas for Development:

#### Key Strengths

- There is a KPI and site inspection tracker, and it is clearly laid out and easy to navigate. This is reported on a quarterly basis within the Update Reports.
- Quarterly reports and appendix are clearly displayed with clear explanations on how the KPI's are graded.
- The Management Agreement is well-defined and is aligned with the Accountability and Governance, Transparency of data and Contract Management practices/guidance.
- There are documented minutes, and evidence that actions are followed and tracked to completion.
- There is evidence of the Trust maximising their value for money, through their capital proformas and also within the Trust's Annual Service Delivery Plan. These are reported and tracked through meetings with the Trust.
- Utilisation of the mystery shoppers, unannounced visits, site inspections, QUEST visits and CEO standards ensures performance measures are a true representation.

#### Areas for Development

- Supporting evidence is not easily available within the Excel spreadsheet tracker for KPI's and site inspections. Issue 1
- There is no clear way to record the outstanding actions and the Responsible Officer for the Health and Safety inspections being carried out.

#### Prospects for Improvement

Our overall opinion of Good for Prospects for Improvement is based on the following factors:

- The Leisure Services Manager was keen to get onboard with adding hyperlinks to his Excel tracker to easily navigate and find supporting documentation. **Low**
- The Leisure Services Manager was keen to start the liaison with the Health and Safety team to implement outstanding actions and a Responsible Officer column to easily track issues raised to completion. **Medium**

#### Summary of Management Responses

|             | Number of issues raised | Management Action Plan developed | Risk accepted and no action proposed |
|-------------|-------------------------|----------------------------------|--------------------------------------|
| High Risk   | 0                       | 0                                | 0                                    |
| Medium Risk | 1                       | 1                                | 0                                    |
| Low Risk    | 1                       | 1                                | 0                                    |

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## Appendix B – 2023-24 Internal Audit Plan Status

| Ref       | Audit   | Status       | Assurance   | Prospects for Improvement | Committee |
|-----------|---|--------------|-------------|---------------------------|-----------|
| TM12-2024 | Agile Post Implementation (APAS)                  | Draft Report | Advisory    | N/A                       |           |
| TM15-2024 | Planning Enforcement                              | Draft Report |             |                           |           |
| TM17-2024 | Contract Management Leisure Trust                 | Complete     | Substantial |                           |           |
| TM01-2025 | Tonbridge Town Centre Review                      | Planning     |             |                           |           |
| TM02-2025 | Gibson Building Project                           | Planning     |             |                           |           |
| TM03-2025 | Volunteer Management - Health and Safety          | Planning     |             |                           |           |
| TM04-2025 | Planning applications and fees (Fee payback)      | Not Started  |             |                           |           |
| TM06-2025 | Housing Allocation Process, Assessment and Review | Fieldwork    |             |                           |           |
| TM07-2025 | Treasury Management                               | Fieldwork    |             |                           |           |
| TM08-2025 | Discretionary Housing Payments                    | Fieldwork    |             |                           |           |
| TM09-2025 | Digital Strategies and Automation                 | Not Started  |             |                           |           |
| TM10-2025 | Castle Project                                    | Ongoing      |             |                           |           |
| TM11-2025 | Climate Change                                    | Planning     |             |                           |           |
| TM12-2025 | Local Plan  | Not Started  |             |                           |           |

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## Appendix C - Definitions

### Audit Opinion

|                           |  |                            |   |
|---------------------------|--|----------------------------|---|
| <p><b>High</b></p>        | <p>Internal control, Governance and the management of risk are at a high standard. The arrangements to secure governance, risk management and internal controls are extremely well designed and applied effectively.</p> <p>Processes are robust and well-established. There is a sound system of control operating effectively and consistently applied to achieve service/system objectives.</p> <p>There are examples of best practice. No significant weaknesses have been identified.</p> | <p><b>Limited</b></p>      | <p>Internal Control, Governance and the management of risk are inadequate and result in an unacceptable level of residual risk. Effective controls are not in place to meet all the system/service objectives and/or controls are not being consistently applied.</p> <p>Certain weaknesses require immediate management attention as there is a high risk that objectives are not achieved.</p>  |
| <p><b>Substantial</b></p> | <p>Internal Control, Governance and management of risk are sound overall. The arrangements to secure governance, risk management and internal controls are largely suitably designed and applied effectively.</p> <p>Whilst there is a largely sound system of controls there are few matters requiring attention. These do not have a significant impact on residual risk exposure but need to be addressed within a reasonable timescale.</p>  | <p><b>No Assurance</b></p> | <p>Internal Control, Governance and management of risk is poor. For many risk areas there are significant gaps in the procedures and controls. Due to the absence of effective controls and procedures no reliance can be placed on their operation.</p> <p>Immediate action is required to address the whole control framework before serious issues are realised in this area with high impact on residual risk exposure until resolved</p> |
| <p><b>Adequate</b></p>    | <p>Internal control, Governance and management of risk is adequate overall however, there were areas of concern identified where elements of residual risk or weakness with some of the controls may put some of the system objectives at risk.</p> <p>There are some significant matters that require management attention with moderate impact on residual risk exposure until resolved.</p>   |                            |   |

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| Prospects for Improvement |   | Issue Risk Ratings |   |
|---------------------------|---|--------------------|---|
| <b>Very Good</b>          | There are strong building blocks in place for future improvement with clear leadership, direction of travel and capacity. External factors, where relevant, support achievement of objectives.                                  | <b>High</b>        | There is a gap in the control framework or a failure of existing internal controls that results in a significant risk that service or system objectives will not be achieved. |
| <b>Good</b>               | There are satisfactory building blocks in place for future improvement with reasonable leadership, direction of travel and capacity in place. External factors, where relevant, do not impede achievement of objectives.        | <b>Medium</b>      | There are weaknesses in internal control arrangements which lead to a moderate risk of non-achievement of service or system objectives.                                       |
| <b>Adequate</b>           | Building blocks for future improvement could be enhanced, with areas for improvement identified in leadership, direction of travel and/or capacity. External factors, where relevant, may not support achievement of objectives | <b>Low</b>         | There is scope to improve the quality and/or efficiency of the control framework, although the risk to overall service or system objectives is low.                           |
| <b>Uncertain</b>          | Building blocks for future improvement are unclear, with concerns identified during the audit around leadership, direction of travel and/or capacity. External factors, where relevant, impede achievement of objectives.       |                    |   |

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## Appendix D – National Fraud Initiative

| No.           | Report Name  | Total Recommended | Total All | Status | Processed | In Progress | Frauds | Errors | Savings |
|---------------|--|-------------------|-----------|--------|-----------|-------------|--------|--------|---------|
| 2<br>High     | Housing Benefit Claimants to Student Loans, High Quality, Between Bodies                   |                   | 6         | Closed | 6         | 0           | 0      | 0      | £0.00   |
| 4<br>Medium   | Housing Benefit Claimants to Student Loans, Medium Quality, Between Bodies                 |                   | 1         | Closed | 1         | 0           | 0      | 0      | £0.00   |
| 29.1<br>High  | Housing Benefit Claimants to Housing Benefit Claimants, Same Phone Number, Between Bodies  |                   | 1         | Closed | 1         | 0           | 0      | 0      | £0.00   |
| 49.1<br>High  | Housing Benefit Claimants to Benefits Agency Deceased Persons, High Quality, Within Bodies |                   | 10        | Closed | 10        | 0           | 0      | 0      | £0.00   |
| 66<br>High    | Payroll to Payroll, High Quality, Between Bodies   |                   | 1         | Closed | 1         | 0           | 0      | 0      | £0.00   |
| 80<br>High    | Payroll to Creditors, Same Bank Account, Within Bodies                                     |                   | 33        | Closed | 33        | 0           | 0      | 0      | £0.00   |
| 81<br>Low     | Payroll to Creditors, Address Quality, Within Bodies                                       |                   | 20        | Closed | 20        | 0           | 0      | 0      | £0.00   |
| 91<br>High    | Housing Benefit Claimants to Waiting List, High Quality, Between Bodies                    |                   | 11        | Closed | 11        | 0           | 0      | 0      | £0.00   |
| 93<br>Medium  | Housing Benefit Claimants to Waiting List, Medium Quality, Between Bodies                  |                   | 1         | Closed | 1         | 0           | 0      | 0      | £0.00   |
| 172.3<br>High | Resident Parking Permit to Benefits Agency Deceased Persons, High Quality, Within Bodies   |                   | 21        | Closed | 21        | 0           | 0      | 4      | £0.00   |
| 233<br>Medium | Waiting List to Housing Tenants, Medium Quality, Between Bodies                            |                   | 5         | Closed | 5         | 0           | 0      | 0      | £0.00   |

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| No.             | Report Name  | Total Recommended | Total All | Status | Processed | In Progress | Frauds | Errors | Savings   |
|-----------------|--|-------------------|-----------|--------|-----------|-------------|--------|--------|-----------|
| 242<br>Medium   | Waiting List to Housing Benefit Claimants, Medium Quality, Within Bodies                   |                   | 5         | Closed | 5         | 0           | 0      | 0      | £0.00     |
| 243<br>Medium   | Waiting List to Housing Benefit Claimants, Medium Quality, Between Bodies                  |                   | 15        | Closed | 15        | 0           | 0      | 2      | £0.00     |
| 259<br>Medium   | Waiting List to Waiting List, Medium Quality, Between Bodies                               |                   | 10        | Closed | 10        | 0           | 0      | 0      | £0.00     |
| 261<br>High     | Waiting List to Benefits Agency Deceased Persons, High Quality, Within Bodies              |                   | 13        | Closed | 13        | 0           | 0      | 6      | £0.00     |
| 435<br>High     | Council Tax Reduction Scheme to Payroll, High Quality, Within Bodies                       |                   | 2         | Closed | 2         | 0           | 0      | 0      | £0.00     |
| 436<br>High     | Council Tax Reduction Scheme to Payroll, High Quality, Between Bodies                      |                   | 56        | Closed | 56        | 0           | 0      | 7      | £18575.40 |
| 436.1<br>High   | Council Tax Reduction Scheme to Pensions, High Quality, Between Bodies                     |                   | 77        | Closed | 77        | 0           | 0      | 7      | £6512.50  |
| 438.1<br>Medium | Council Tax Reduction Scheme to Pensions, Medium Quality, Between Bodies                   |                   | 1         | Closed | 1         | 0           | 0      | 0      | £0.00     |
| 440<br>Low      | Council Tax Reduction Scheme to Payroll, Address Quality, Between Bodies                   |                   | 9         | Closed | 9         | 0           | 0      | 0      | £0.00     |
| 446<br>High     | Council Tax Reduction Scheme to Council Tax Reduction Scheme, High Quality, Between Bodies |                   | 4         | Closed | 3         | 0           | 0      | 0      | £0.00     |

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| No.           | Report Name   | Total Recommended | Total All | Status | Processed | In Progress | Frauds | Errors | Savings  |
|---------------|---|-------------------|-----------|--------|-----------|-------------|--------|--------|----------|
| 450<br>High   | Council Tax Reduction Scheme to Housing Tenants, High Quality, Between Bodies                 |                   | 1         | Closed | 1         | 0           | 0      | 0      | £0.00    |
| 459.1<br>High | Council Tax Reduction Scheme to Taxi Drivers, High Quality, Within Bodies                     |                   | 3         | Closed | 3         | 0           | 0      | 0      | £0.00    |
| 459.2<br>High | Council Tax Reduction Scheme to Taxi Drivers, High Quality, Between Bodies                    |                   | 1         | Closed | 1         | 0           | 0      | 0      | £0.00    |
| 459.6<br>Low  | Council Tax Reduction Scheme to Taxi Drivers, Address Quality, Between Bodies                 |                   | 1         | Closed | 1         | 0           | 0      | 0      | £0.00    |
| 477<br>High   | Council Tax Reduction Scheme to Housing Benefit Claimants, High Quality, Between Bodies       |                   | 7         | Closed | 7         | 0           | 0      | 0      | £0.00    |
| 482<br>High   | Council Tax Reduction Scheme to Benefits Agency Deceased Persons, High Quality, Within Bodies |                   | 21        | Closed | 21        | 0           | 0      | 0      | £0.00    |
| 483<br>High   | Council Tax Reduction Scheme to HMRC Property Ownership                                       |                   | 71        | Closed | 71        | 0           | 0      | 0      | £0.00    |
| 483.1<br>High | Council Tax Reduction Scheme to HMRC Earnings and Capital                                     |                   | 16        | Closed | 16        | 0           | 0      | 1      | £1998.06 |
| 483.2<br>High | Council Tax Reduction Scheme to HMRC Household Composition                                    |                   | 54        | Opened | 50        | 4           | 0      | 1      | £824.28  |
| 701<br>High   | Duplicate creditors by creditor name  |                   | 8         | Closed | 8         | 0           | 0      | 2      | £0.00    |
| 702<br>High   | Duplicate creditors by address detail   |                   | 42        | Closed | 42        | 0           | 0      | 1      | £0.00    |

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|--------------|---|-------------------|------------|--------|------------|-------------|----------|-----------|-----------------|
| 703<br>High  | Duplicate creditors by bank account number  |                   | 12         | Closed | 12         | 0           | 0        | 6         | £0.00           |
| 708<br>High  | Duplicate records by invoice amount and creditor reference  |                   | 174        | Closed | 174        | 0           | 0        | 0         | £0.00           |
| 709<br>High  | VAT overpaid  |                   | 3          | Closed | 3          | 0           | 0        | 0         | £0.00           |
| 711<br>High  | Duplicate records by supplier invoice number and invoice amount but different creditor reference and name                   |                   | 2          | Closed | 2          | 0           | 0        | 0         | £0.00           |
| 713<br>High  | Duplicate records by postcode, invoice amount but different creditor reference and supplier invoice number and invoice date |                   | 2          | Closed | 2          | 0           | 0        | 0         | £0.00           |
| 750<br>High  | Procurement - Payroll to Companies House (Director), High Quality, Within Bodies  |                   | 5          | Closed | 5          | 0           | 0        | 0         | £0.00           |
| 9999<br>Info | Individuals who appear on more than one of the standard reports   |                   | 16         | Closed | 0          | 0           | 0        | 0         | £0.00           |
| <b>TOTAL</b> |   |                   | <b>741</b> |        | <b>720</b> | <b>4</b>    | <b>0</b> | <b>37</b> | <b>27910.24</b> |

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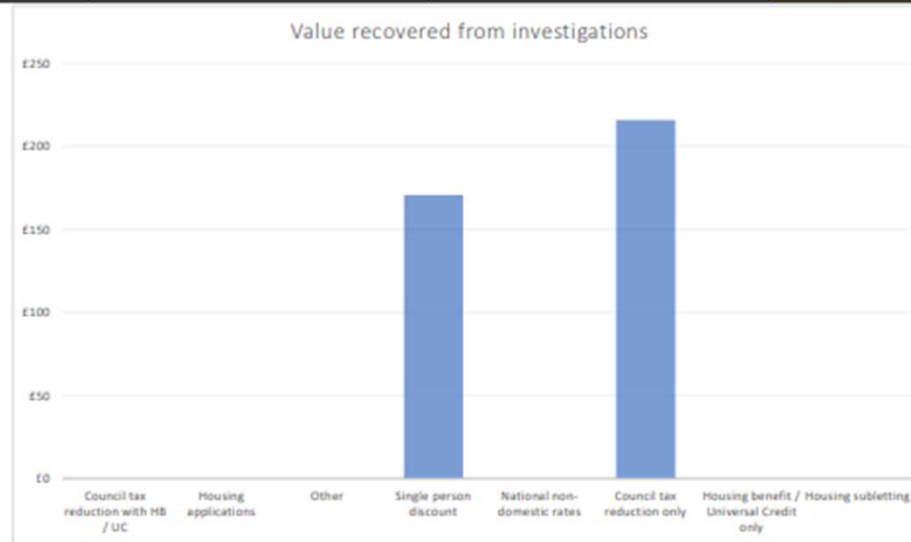
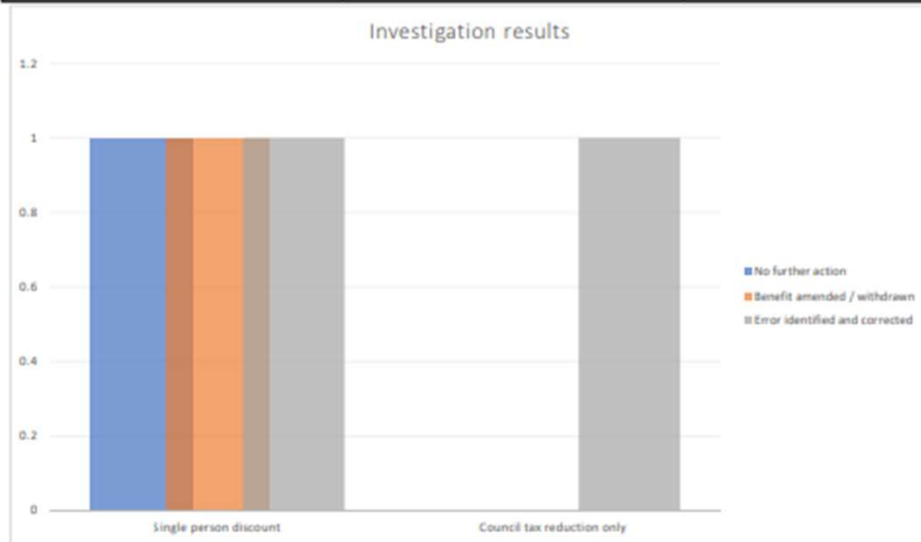
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## Appendix E – Fraud Referrals

| Total number of referrals | Open referrals | Closed referrals | Referrals under investigation | Referrals awaiting sifting | % referrals closed |
|---------------------------|----------------|------------------|-------------------------------|----------------------------|--------------------|
| 55                        | 24             | 31               | 8                             | 11                         | 56%                |



|  |     |
|--|-----|
| Opened cases closed within 6 months                        | 3   |
| Opened cases closed over 6 months                          | 1   |
| All cases closed within 6 months                           | 30  |
| All cases closed over 6 months                             | 0   |
| Percentage of referrals reviewed within 10 working days    | 73% |
| Percentage of reviewed cases sifted within 10 working days | 58% |

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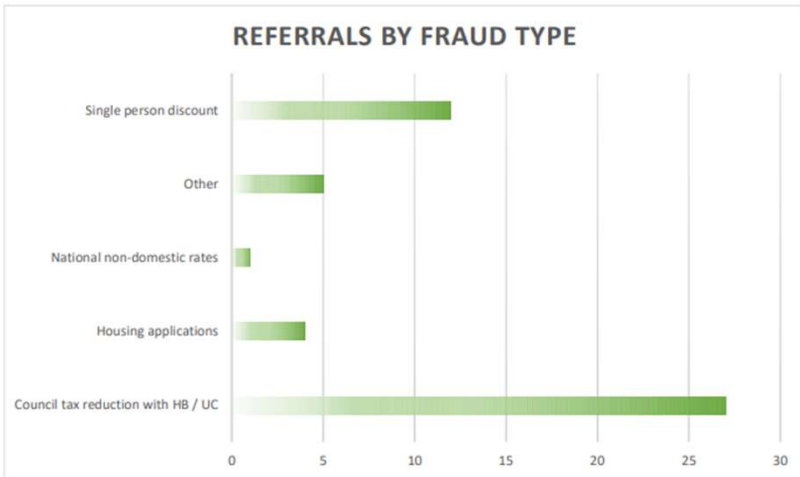
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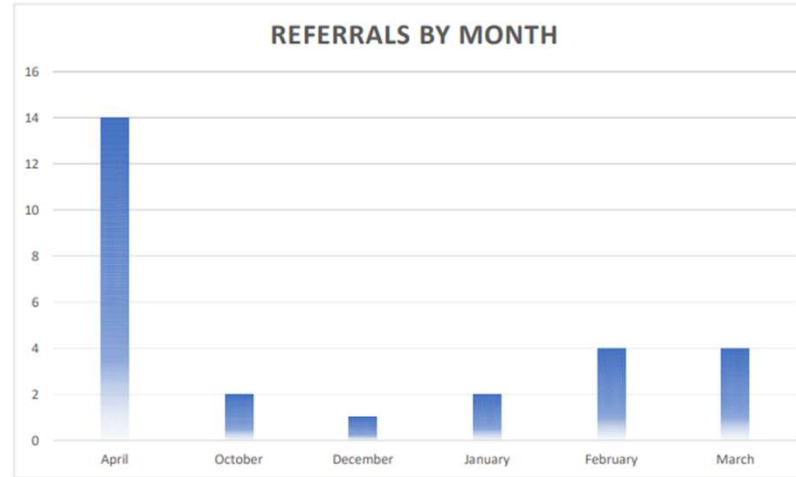
[Appendix E – Fraud Referrals](#)

## Appendix E – Fraud Referrals

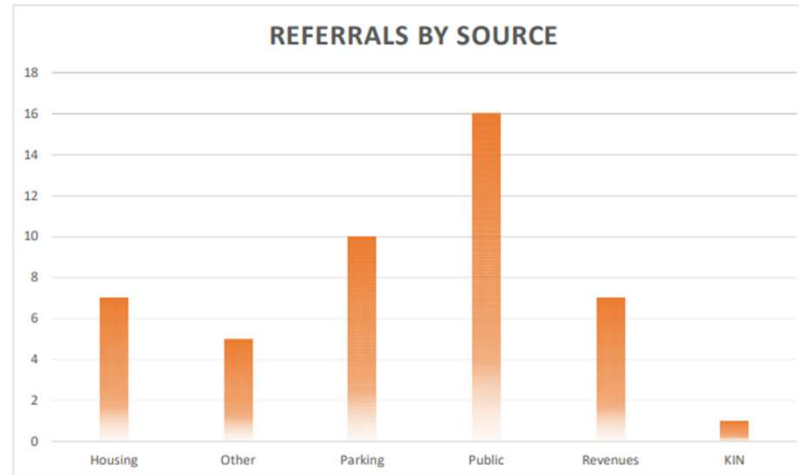
REFERRALS BY FRAUD TYPE



REFERRALS BY MONTH



REFERRALS BY SOURCE



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