Title: Composite Assurance & Counter Fraud Report- Quarters 2 & 3 2015/16 Including Review of Effectiveness of the Internal Audit Service

Report of: Group Manager (Internal Audit & Counter Fraud)

Open For Discussion & Agreement

Wards Affected: None Key Decision: No

Report Author: David Greenfield, Group Manager – Internal Audit & Counter Fraud Contact Details: Tel: 020 8227 2896 E-mail: david.greenfield@lbbd.gov.uk

Accountable Director: Jonathan Bunt, Strategic Director Finance & Investment

Summary:

This report brings together all aspects of assurance and counter fraud work undertaken in Quarters 2 & 3 2015/16, including actions taken by management in response to audit and counter fraud activity, which supports the governance framework of the authority. The main body of the report provides the Head of Audit’s ongoing assurance opinion on the internal control environment, highlights key outcomes from assurance & counter fraud work and provides information on wider issues of interest to PAASC as the Council’s Audit Committee. The appendices provide greater detail of the performance of the Assurance & Counter Fraud Group for the period.

Recommendation(s):
Members are asked to note the contents of the report.

Reason(s)
The Council’s vision and priorities are underpinned by the theme ‘a well-run organisation’ as set out in the corporate delivery plan. Assurance & counter fraud work supports this theme to ensure the Council meets both its legal responsibilities and the needs of the community.

1. Level of Assurance and any issues arising
1.1 In June 2015, Members received the Head of Internal Audit opinion based upon the work undertaken in 2014/15 which concluded that reasonable assurance could be given that the internal control environment is operating adequately.

1.2 Based upon the work undertaken since the last update to Members, no material issues have arisen which would impact on this opinion.

2. Executive Summary of work undertaken in Quarters 2 & 3 2015/16
2.1 The Audit team has continued to meet performance targets in Quarter 2 & 3 in respect of delivery of the audit plan and satisfaction with the audit service. In accordance with best
practice, the internal audit service has undertaken a self assessment against the relevant Standards, which has concluded that the internal audit function is effective.

2.2 Recovery of properties from Housing Investigations continues to be impacted by the growing need to undertake civil court action to progress cases to their conclusion. Nevertheless, the publicity of outcomes of such cases represents a strong deterrent factor as part of our wider preventative strategy, especially when linked to criminal convictions.

3. Current/Future Key Issues

3.1 Members were informed at their September 2015 meeting that the Group has completed a mini-restructure and requested full details. These are set out in Appendix 3.

3.2 Further to the counter fraud policies considered by this Committee back in June 2015, a pro forma whistleblowing policy for schools has been produced and recommended for adoption by the borough’s maintained schools through the ‘Directors Report For School Governing Bodies’ process. Under the Schools Finance Value Standard, Governing Bodies are required to ensure that their school have whistleblowing arrangements in place.

3.3 As part of its proactive activities, the Counter Fraud Team has worked closely with the Right to Buy Section to address the potential risk of fraud in the right to buy process. Additional checks are now in place, utilising best practice developed by Epping Forest District Council working with the DCLG. This is already reaping outcomes, with 4 applications being put on hold pending detailed investigation. In order to share this learning more widely, the team are working in partnership with the London Boroughs Fraud Investigations’ Group (LBFIG) on a soon to be published good practice guide.

3.4 Our quarterly update report to PAASC in December 2014 included a self assessment against best practice based on the CIPFA publication ‘Managing the Risk of Fraud & Corruption’. A ‘Code of Practice Assessment Tool’ has now been developed by the CIPFA Counter Fraud Centre and the self assessment updated accordingly. This has concluded that “The organisation is meeting the standard set out in the CIPFA Code of Practice on Managing the Risk of Fraud and Corruption”. More detail can be found in Appendix 2.

3.5 Housing Investigators are leading on the review of potential tenancy frauds identified through a proactive data matching exercise, facilitated by a private sector partner. Outcomes from this will be reported to a future PAASC meeting. The last exercise, which yielded positive results, was undertaken in 2013/14.

4. List of Appendices setting out performance of and outcomes from audit & counter fraud work

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<td>Outcomes from Internal Audit Work</td>
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<td>Implementation of Audit Recommendations</td>
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5. **Financial Implications**

*Implications completed by: Jonathan Bunt, Strategic Director Finance & Investment*

5.1 The Assurance & Counter Fraud Teams are fully funded and there are no additional financial implications arising directly from this report. Robust internal controls and preventative counter fraud activity prevents financial loss to the Authority.

6. **Legal Implications**

*Implications completed by: Eldred Taylor-Camara, Legal Group Manager (Strategic Partnerships & Procurement)*

6.1 This report provides information to Members for noting and does not require decision. There are no further legal comments to add.

7. **The following people were consulted in the preparation of this report:**
   - Strategic Director Finance & Investment
   - Legal Group Manager (Strategic Partnerships & Procurement)

8. **The following documents were used in the preparation of this report:**
   - Internal Performance Management information
Internal Audit Strategy & Charter
The Internal Audit Strategy & Charter were considered by this Committee in March 2015.

Annual Audit Plan 2015/16 Changes
The Annual Audit Plan for 2015/16 was approved by this Committee in March 2015. The plan is flexible to respond to changing risks/priorities as they occur. Since the plan was agreed, there have been 2 audits cancelled – one due to a change in Government legislation and one due to Internal Audit instead involving itself in an ongoing project in the audit area (Barking Market). 4 audits which were deferred from 14/15 have been included in this year’s plan, resourced from contingency days.

Progress Against Annual Audit Plan 2015/16
Members are kept up to date with progress in delivering the Audit Plan on a quarterly basis. Traditionally, the Audit Plan is profiled such that activity is skewed towards quarter 4 of the financial year, to enable audits of the core financial systems, which may support the External Audit process, to be based on sufficient in-year transactions. Delivery of the audit plan is on target to be delivered in full within available resources.

The position as at 31st December 2015 is set out in summary, pie chart form and detail on the following pages.
## Summary Progress of Internal Audit Plan 2015/16

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### Completion of 2015/16 Audit Projects as at 31st December 2015

- **38%** Final
- **35%** In draft
- **15%** Review
- **8%** Fieldwork
- **4%** Not Started
# Detailed progress of Audit Plan 2015/16 as at 31st Dec 2015

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<th>Start Date</th>
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</tr>
<tr>
<td>Robert Clack Comprehensive</td>
<td>H/Teacher</td>
<td>Final</td>
<td></td>
<td>27/07/2015</td>
<td>02/09/2015</td>
<td>Substantial</td>
<td>0 2 1</td>
<td></td>
</tr>
<tr>
<td>All Saints RC Comprehensive</td>
<td>H/Teacher</td>
<td>Final</td>
<td></td>
<td>24/07/2015</td>
<td>23/09/2015</td>
<td>Limited</td>
<td>1 10 2</td>
<td></td>
</tr>
<tr>
<td>Barking Abbey Comprehensive</td>
<td>H/Teacher</td>
<td>Draft</td>
<td></td>
<td>22/07/2015</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dagenham Park Comprehensive</td>
<td>H/Teacher</td>
<td>Final</td>
<td></td>
<td>20/07/2015</td>
<td>11/09/2015</td>
<td>Substantial</td>
<td>0 5 4</td>
<td></td>
</tr>
<tr>
<td>Jo Richardson Community School</td>
<td>H/Teacher</td>
<td>Final</td>
<td></td>
<td>07/10/2015</td>
<td>23/11/2015</td>
<td>Substantial</td>
<td>0 2 0</td>
<td></td>
</tr>
<tr>
<td><strong>Total Audit Days</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>725</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Key**

**Status:**
- **TOR**: Terms of reference/scope agreed with manager
- **REVIEW**: Draft report is with Audit Management for quality assurance review
- **DRAFT**: Draft report issued to Senior Manager awaiting their response
- **FINAL**: Final report issued to Senior Manager

**Start date:** Date auditor commenced fieldwork

**Level of Assurance:**
- **Full**: sound system of control designed to achieve the client’s objective and those controls are being consistently applied.
- **Substantial**: a basically sound system, but control weaknesses and/or non-compliance that put some of the client’s objectives at risk.
- **Limited**: weaknesses in the system of controls and level of non-compliance such as to put the client’s objectives at risk.
- **Nil**: Control is generally weak and significant non-compliance leaving the system open to significant error or abuse.
Outcomes from Internal Audit Work

Members are kept abreast of the key emerging issues from audit work. There has been 1 Limited Assurance report issued since the last update to Members.

<table>
<thead>
<tr>
<th>Report</th>
<th>Responsible Officer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Housing Rents</td>
<td>Claire Symonds (Elevate Client)</td>
</tr>
</tbody>
</table>

**Summary**

Processes within the Housing Rent Service were found to be operating effectively and work is ongoing to further improve arrears handling, utilising all opportunities where Council staff come into contact with tenants.

However, as a result of the Oracle R12 upgrade, certain interface processes now require manual intervention and the process of key reconciliations are taking longer due to an increased number of variances requiring investigation.

<table>
<thead>
<tr>
<th>Report</th>
<th>Responsible Officer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Building Control</td>
<td>Jonathon Toy</td>
</tr>
</tbody>
</table>

**Summary**

The service returned to direct Council control in April 2015, having previously been delivered via shared service arrangements. Accordingly, new staff had to be recruited, documented procedures developed and outstanding income recovered.

The audit found that steady progress has been made in developing and creating a quality service with presence in the market. The charging in advance for fees (building control certificate) has significantly reduced the need for raising of invoices/chasing of income and the service is currently on track to generate income in excess of its costs in the current financial year. Management are addressing identified weaknesses in the following areas: documented procedures, operational plans, performance management, and reporting of violations by the public.

<table>
<thead>
<tr>
<th>Report</th>
<th>Responsible Officer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Parking</td>
<td>Sharon Harrington</td>
</tr>
</tbody>
</table>

**Summary**

Parking Services were last audited in 2012/13 and this review concentrated on process changes since that time and being proposed in the near future.

Parking Income derives from two main sources, the issue of Penalty Charge Notices for parking offences and the sale of parking permits/tickets to enable motorists to legitimately park in certain places.

The audit found that a lack of documented operating procedures and the inability to directly determine the income due from the CIVICA IT system meant it was difficult to ensure that all income due was collected. The effectiveness of mitigating controls relies on the experience and integrity of key staff. The audit also noted that a risk register had yet to be completed for the replacement of the Parking Service IT system project.
Implementation of Audit Recommendations
The position on the implementation of all Audit & Counter Fraud Recommendations as at 31st Dec 2015 is set out below.

<table>
<thead>
<tr>
<th></th>
<th>Adults &amp; Community Services &amp; Environment</th>
<th>Children's Services</th>
<th>Housing</th>
<th>Chief Execs</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>B/F Total Number of Recommendations outstanding</td>
<td>9</td>
<td>2</td>
<td>11</td>
<td>42</td>
<td>64</td>
</tr>
<tr>
<td>New recommendations added in Period</td>
<td>11</td>
<td>0</td>
<td>3</td>
<td>16</td>
<td>30</td>
</tr>
<tr>
<td>Recommendations Implemented and cleared after risk based audit follow up or no longer valid</td>
<td>0</td>
<td>1</td>
<td>2</td>
<td>23</td>
<td>26</td>
</tr>
<tr>
<td><strong>Total Number of Recommendations Outstanding</strong></td>
<td><strong>20</strong></td>
<td><strong>1</strong></td>
<td><strong>12</strong></td>
<td><strong>35</strong></td>
<td><strong>68</strong></td>
</tr>
<tr>
<td>OF WHICH:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Number of Recommendations where original target date not yet due (GREEN)</td>
<td>20</td>
<td>0</td>
<td>3</td>
<td>18</td>
<td>41</td>
</tr>
<tr>
<td>Number of Recommendations where original target date reset and not yet due (AMBER)</td>
<td>0</td>
<td>1</td>
<td>9</td>
<td>7</td>
<td>17</td>
</tr>
<tr>
<td>Number of Recommendations not implemented by reset target date (RED)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>OF WHICH:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Number of high risk recommendations not implemented by reset target date (RED)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>9</td>
<td>9</td>
</tr>
</tbody>
</table>

The table shows:
**GREEN status** - those recommendations whose original target implementation date has yet to be reached (i.e. there are no issues of concern and action plans are progressing as agreed at the time of the original report)

**AMBER status** - those whose original target date has been reset, but that date has not yet been reached (i.e. something has occurred which has impacted on the action plan agreed at the time of the audit report, and which made implementation by the target date not possible, suggesting the need for closer management monitoring of progress)

**RED status** - those which have not been implemented by the reset target date (i.e. the associated risk identified in the original report has not been addressed in a timely fashion).

Red status recommendations and other issues arising will be reported to PAASC as per below. Members may wish to seek further assurances from management on the reason for the slippage in implementation, the current position and/or revised action plans to address the outstanding issues to manage the associated risks.
Implementation of Audit Recommendations - Issues Arising

Insurance
One medium risk recommendation - that “the Insurance Section report claims received by each department to relevant Senior Officers highlighting relevant patterns and trends to enable allow follow up analysis to be undertaken by the departments” - is overdue for implementation and the reason for this, provided by the relevant Senior Manager, is as follows:

“The Insurance section always reports the outcome of all claim settlements to the relevant service managers. This has enabled operational risk management to mitigate a recurrence of the claims to be undertaken. Reporting of claims at a higher level was undertaken but has not happened in the recent past due to the many changes in reporting structures. It proved very difficult to give relevant data to the right senior managers for that data to prove effective but it has proved that giving the reports to the service managers was a more efficient way of targeting that data and help.

Given the new Council structure and with a period of consolidation and stability in those structures, a plan is in place to start providing Insurance claims data at a more senior level to enable senior managers the opportunity to tackle any claims trends or haemorrhaging of money due to a breakdown in processes that are causing claims to occur. This may be as simple as ensuring that the Insurance section is provided with requested reports that enables them to reject or defend claims thereby protecting revenue budgets that would be hit to pay for those claims”.

Property Services
The audit report of November 2014 identified that a clear policy on the letting of new leases was not in place, including the basis for selecting leaseholders and the role of Officers and Members in the process. Since the audit was undertaken, the service returned to the Council from Elevate and a number of areas are currently being looked at which may impact on the structure, process and systems of the future service, including the various engagement, consultation & approvals processes.

Risk Management
The audit report of November 2013 identified actions to strengthen the Council’s risk management arrangements to move towards a risk mature organisation, which were accepted by management. Newly created arrangements at that time for a shared service for risk management with Thurrock Council enabled an action plan to be progressed. Since then, many actions have been completed, but certain actions have had to be put on hold pending recent changes to the Council’s senior management team bedding in. Meetings have been arranged with the new Strategic Directors to take these residual actions forward.

Shared Services
The audit report of May 2014 identified insufficient supporting evidence on the governance and operational aspects of shared service arrangements. This was at a time when there was a high likelihood for more shared service arrangements, in line with proposals of the then shared Chief Executive. Management initially indicated that allocation of resources to address this were subject to likely future council strategy and would be reviewed. Accordingly, at this time, the associated risk has fallen, as shared service arrangements are only one of a number of future service options being
considered through Ambition 2020 programme, and issues should be addressed by the associated transformation project, where appropriate.

**High Priority Recommendations**
Key focus is placed on high priority recommendations and the residual risks of their non-implementation.

![High Risk Recommendations Where Implementation has Slipped](image-url)
Internal Audit Performance
The Internal Audit service is delivered via a “mixed economy”, ensuring the council benefits from in-house knowledge, skill and experience. This is strengthened by external skill and experience delivered through the Council’s contract with Croydon Council. This is provided at an economic rate, achieved through economies of scale, due to a number of London Boroughs taking up the contract arrangements and ensures the Council always has access to experienced auditors if the need arises. The latest position on performance is set out below.

<table>
<thead>
<tr>
<th>Purpose</th>
<th>Target</th>
<th>Performance &amp; RAG Status</th>
<th>What it measures</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Output Indicators (Efficiency)</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>% of Audit Plan completed (Audits at Draft Report Stage)</td>
<td>&gt;5% by 30/6</td>
<td>10% (GREEN)</td>
<td>Delivery measure</td>
</tr>
<tr>
<td></td>
<td>&gt;25% by 30/9</td>
<td>36% (GREEN)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>&gt;50% by 31/12</td>
<td>50% (GREEN)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>&gt;80% by 31/3</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>100% by 31/5</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Meet standards of Public Sector Internal Audit Standards</td>
<td>Substantial assurance or above from annual review</td>
<td>Substantial effectiveness of Internal Audit reported to PAASC Feb 16 (GREEN)</td>
<td>Compliant with professional standards</td>
</tr>
<tr>
<td><strong>Outcome Indicators (Effectiveness-Adding value)</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>High Risk Recommendations not addressed within timescales</td>
<td>&lt;5%</td>
<td>As at 31st Dec 2015, 9.6% of high risk recommendations had not been addressed within the reset timescale set (RED)</td>
<td>Delivery measure</td>
</tr>
<tr>
<td>Overall Client Satisfaction</td>
<td>&gt; 85% satisfied or very satisfied over rolling 12 month period</td>
<td>87.0% (34 returns) (GREEN)</td>
<td>Customer satisfaction</td>
</tr>
</tbody>
</table>

As at the end of Quarter 1:

- Audit performance is at or exceeding all targets, with the exception of high risk recommendations implemented within agreed timescales
Review of Effectiveness of Internal Audit

The Accounts and Audit Regulations 2015 requires the Council to “undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.”

The Public Sector Internal Audit Standards (PSIAS) introduced by the Chartered Institute of Public Finance & Accountancy (CIPFA) and the Chartered Institute of Internal Auditors (IIA) in April 2013 is the accepted guidance against which to measure the effectiveness of Internal Audit in Local Government.

The standards recommend periodic assessments to be performed as part of a quality assurance and improvement programme to assess the efficiency and effectiveness of the internal audit activity and identify opportunities for improvement.

Accordingly, the self assessment undertaken last year against these standards has been updated. From this, it has been determined that Internal Audit broadly continues to conform to the standards and thus is effective.
Key Counter Fraud Policies
The Counter Fraud Strategy & Policy is updated and approved annually. PAASC received this and associated counter fraud policies in June 2015.

Summary of Corporate Fraud Activity including Whistleblowing
The update on corporate fraud activity for 2015/16 Quarter 2 & 3 is set out below. Note, to ensure efficient use of resources, whilst all cases are logged by the Counter Fraud Team, referred cases will be assessed and the most appropriate method of investigation determined – either undertaken by the Counter Fraud Team, other agencies/sections or by management. The format of statistics provided has been revised for quarter 2 onwards, and details of outcomes from corporate investigations have now been added for Quarter 3 onwards.

2015/16 Quarter 2 & 3 Fraud referrals incl. whistleblowing

<table>
<thead>
<tr>
<th></th>
<th>Qtr 2</th>
<th>Qtr 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>B/fwd Number of Cases Outstanding</td>
<td>1</td>
<td>4</td>
</tr>
<tr>
<td>Referrals received in Period</td>
<td>49</td>
<td>70</td>
</tr>
<tr>
<td>Cases accepted for CFT investigation</td>
<td>6</td>
<td>10</td>
</tr>
<tr>
<td>No further Action after initial review/already known</td>
<td>22</td>
<td>15</td>
</tr>
<tr>
<td>Referred to others</td>
<td>21</td>
<td>45</td>
</tr>
<tr>
<td>Cases closed In Period</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td><strong>TOTAL Ongoing Number of CFT Investigations:</strong></td>
<td>4</td>
<td>10</td>
</tr>
</tbody>
</table>

Outcomes – Closed Cases in Quarter 3 2015/16

<table>
<thead>
<tr>
<th></th>
<th>No of Cases</th>
</tr>
</thead>
<tbody>
<tr>
<td>Staff Resigned during investigation/disciplinary process</td>
<td>2</td>
</tr>
<tr>
<td>Referred for Management action</td>
<td>1</td>
</tr>
<tr>
<td>No fraud/No further action</td>
<td>1</td>
</tr>
</tbody>
</table>

In addition to casework, the Counter Fraud Team act as a point of contact for other investigation bodies e.g. responding to requests for information under the Data Protection Act.
Regulation of Investigatory Powers Act
The Regulation of Investigatory Powers Act regulates surveillance powers, thus ensuring robust and transparent frameworks are in place to ensure its use only in justified circumstances. It is cited as best practice that Members maintain an oversight of RIPA usage. The current statistics are set out below. With effect from 1st November 2012, RIPA authority is restricted only to cases of suspected serious crime or offences involving sale of tobacco and alcohol to underage children and will require approval by a Magistrate.

(a) Directed Surveillance
The number of directed surveillance authorisations granted during the Quarter Jul – Sep 2015 and the number in force at 30th Sep 2015
Nil granted. Nil in Force as at 30th Sep 2015

The number of directed surveillance authorisations granted during the Quarter Oct – Dec 2015 and the number in force at 31st Dec 2015
Nil granted. Nil in Force as at 31st Dec 2015

(b) Communications Information Requests
The number of authorisations for conduct to acquire communications data (e.g. mobile phone data)
Apr – Sep 2015 NIL
Oct – Dec 2015 NIL
### Self Assessment of Counter Fraud Arrangements using the CIPFA Code of Practice Assessment Toolkit

<table>
<thead>
<tr>
<th>Key Principle</th>
<th>Self Assessment Conclusion</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A Acknowledge Responsibility</strong></td>
<td>The organisation has reached a good level of performance against Principle A. The leadership team is acknowledging the risks and demonstrating positive leadership to help build an anti-fraud culture and proactively manage risk. There are some areas where more could be done on a regular basis to ensure the focus is maintained and to publicly demonstrate the organisation’s anti-fraud commitment.</td>
</tr>
<tr>
<td><strong>B Identify Risks</strong></td>
<td>The organisation has reached a good level of performance against Principle B. The organisation has established arrangements for the identification and assessment of fraud and corruption risks together with arrangements for managing the risks and risk reporting. There are some areas where more could be done to ensure that the organisation’s risk assessments are fully up to date and robust. Improvements will help to enhance the organisation’s resilience to fraud.</td>
</tr>
<tr>
<td><strong>C Develop a Strategy</strong></td>
<td>The organisation is meeting the standard set out for Principle C. The organisation has put in place a robust strategy to address its fraud and corruption risks and has defined responsibilities for implementation and oversight. The organisation’s high level of performance in this area means that it is taking robust steps to improve and maintain its resilience to fraud.</td>
</tr>
<tr>
<td><strong>D Provide Resources</strong></td>
<td>The organisation is meeting the standard set out for Principle D. The organisation has put in place a robust process for reviewing its capacity and capability which aligns to its counter fraud strategy. The organisation’s high level of performance in this area means that it is taking robust steps to improve and maintain its resilience to fraud.</td>
</tr>
<tr>
<td><strong>E Take Action</strong></td>
<td>The organisation has reached a good level of performance against Principle E. The organisation is proactive in addressing its fraud risks and takes appropriate action to referrals. It has put in place arrangements to provide assurance and accountability over its performance and so is able to identify its strengths and weaknesses. There are some areas where improvements can be made to the effectiveness of its arrangements and to ensure they fully address the scope of the counter fraud strategy.</td>
</tr>
<tr>
<td><strong>Overall</strong></td>
<td>The organisation is meeting the standard set out in the CIPFA Code of Practice on Managing the Risk of Fraud and Corruption. The leadership has acknowledged its responsibilities for managing the risks and it has robust arrangements in place to identify and manage risks. It has a counter fraud strategy, backed up by the resources and arrangements in place to carry it out. The organisation is proactive in managing fraud and corruption risks and responds effectively. Stakeholders can be confident in the approach taken by the organisation and meeting the standards of the counter fraud code contributes to good governance. Whilst no organisation is ‘fraud proof’, the organisation has taken robust steps to ensure its resilience.</td>
</tr>
</tbody>
</table>


**Housing Investigations**

Members are provided specific details on the outcomes from the work on Housing Investigations. For 2015/16 Quarter 2 & 3, positive outcomes have been identified as set out below.

### Caseload

<table>
<thead>
<tr>
<th></th>
<th>2015/16 Quarter 2</th>
<th>2015/16 Quarter 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>Open Cases (as at 1(^{st}) Jul 2015)</td>
<td>52</td>
<td></td>
</tr>
<tr>
<td>New Cases Added</td>
<td>58</td>
<td></td>
</tr>
<tr>
<td>Cases Completed</td>
<td>63</td>
<td></td>
</tr>
<tr>
<td>Open Cases (as at 30(^{th}) Sep 2015)</td>
<td>47</td>
<td></td>
</tr>
<tr>
<td>New Cases Added</td>
<td>88</td>
<td></td>
</tr>
<tr>
<td>Cases Completed</td>
<td>78</td>
<td></td>
</tr>
<tr>
<td>Open Cases (as at 31(^{st}) Dec 2015)</td>
<td>57</td>
<td></td>
</tr>
</tbody>
</table>

### On Going Cases - Legal Action

<table>
<thead>
<tr>
<th></th>
<th>2015/16 Quarter 2</th>
<th>2015/16 Quarter 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>Notices Seeking Possession served</td>
<td>5</td>
<td>3</td>
</tr>
<tr>
<td>No of Cases - Civil action (recovery of property) only</td>
<td>16</td>
<td>13</td>
</tr>
<tr>
<td>No of Cases - Criminal action (prosecution of tenant) only</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>No of Cases - Combined Civil/Criminal action</td>
<td>2</td>
<td>6</td>
</tr>
</tbody>
</table>

### Outcomes - Closed Cases

<table>
<thead>
<tr>
<th></th>
<th>2015/16 Quarter 2</th>
<th>2015/16 Quarter 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>Convictions</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Properties Recovered</td>
<td>2</td>
<td>4</td>
</tr>
<tr>
<td>Successions Prevented</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>Right To Buy prevented</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>MCIL Applications Cancelled</td>
<td>0</td>
<td>21</td>
</tr>
<tr>
<td>Savings (Former Tenants Arrears repaid, Single Person Council Tax Discounts removed, RTB, Decant saved)</td>
<td>£10,504</td>
<td>£182,257</td>
</tr>
<tr>
<td>Other Potential Fraud prevented/passsed to appropriate agencies</td>
<td>3</td>
<td>11</td>
</tr>
<tr>
<td>Referral to Others</td>
<td>44</td>
<td>31</td>
</tr>
</tbody>
</table>
## PROCEEDS OF CRIME ACT INVESTIGATIONS

Active Cases*

<table>
<thead>
<tr>
<th>Case Type</th>
<th>No of Cases Qtr 2</th>
<th>No of Cases Qtr 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>Right To Buy</td>
<td>4</td>
<td>7</td>
</tr>
<tr>
<td>Tenancy Related</td>
<td>2</td>
<td>9</td>
</tr>
<tr>
<td>Trading Standards</td>
<td>3</td>
<td>2</td>
</tr>
<tr>
<td>Planning</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>Other</td>
<td>1</td>
<td>1</td>
</tr>
</tbody>
</table>

* Proceeds of crime issues have been identified and the Accredited Financial Investigator is supporting ongoing investigations towards potential prosecutions
Review of Audit & Anti-Fraud Group (renamed Assurance & Counter Fraud Group)

Business Case
The traditional delivery models and evolving objectives of the Group are:

<table>
<thead>
<tr>
<th>Main Activities - Traditional Delivery Model</th>
<th>Additional Evolving Objective</th>
</tr>
</thead>
<tbody>
<tr>
<td>Internal Audit</td>
<td>Educating managers to understand their responsibilities for mitigating risks through robust controls and supporting them when systems or structures change – preventative in nature</td>
</tr>
<tr>
<td>A program of discrete audit reviews – preventative in nature – resulting in a detailed report for the relevant individual manager, setting out potential and unmitigated risks</td>
<td></td>
</tr>
<tr>
<td>Anti-Fraud</td>
<td>Educating managers to understand their responsibilities for mitigating fraud risks through robust controls and supporting them when systems are defrauded - preventative in nature</td>
</tr>
<tr>
<td>Casework based – reactive in nature – to establish whether allegations of fraud and corruption can be substantiated and to ensure appropriate sanctions are applied</td>
<td></td>
</tr>
<tr>
<td>Undertake proactive activity to seek out potential fraud in areas of known risk</td>
<td></td>
</tr>
</tbody>
</table>

The table shows clear commonality in evolving objectives. There is also evidence of an increasing overlap in work across the existing Internal Audit, Corporate Fraud and Housing Investigation teams. In line with the national agenda to deal with fraud and error, the Group Management Team has, for some time, recognised the need to increase focus on prevention and proactive outcomes. Decisions on this were pending shared services proposals (which were allied to the Accountancy Service) but which, it has now been confirmed, are not proceeding.

The core issue identified was the difficulty to consistently progress preventative and proactive outcomes in the context of peak loads of reactive work, the small complement of each team and the traditional split of the management structure between internal audit and fraud.

Further recent developments have meant that:

- Although the Group has been successful in bidding for additional counter fraud funding, as yet the opportunities for preventative and proactive outcomes have not been fully realised
- Approximately 10% of the days from the Internal Audit plan have been lost as part of the 2014/15 agreed savings proposals by Cabinet. This has adversely impacted on the preventative aspects of Internal Audit’s work.

In terms of the wider council, funding reductions has required managers to take on greater responsibilities, in some cases with fewer resources, and with reduced corporate support. As such, the organisation has to accept a greater level of residual risk and thus promoting the message that responsibility for counter fraud and strong internal control is everyone’s business is even more important. Therefore, a revised management structure is required to:

- Create resilience to deal with peak loads of reactive work
- Release resources to deliver more proactive activities
- Align responsibility for delivering preventative Group objectives
- Re-balance the overall focus of the group from reactive to preventative outcomes
- Ensure management is supported to reduce fraud, error and loss

**Service Proposals**
The proposal is to delete the existing post of Audit Manager, and merge the Corporate Fraud Manager and Housing Investigation Team Leader posts. Management will be re-aligned into 2 new posts along functional lines relating to reactive and preventative responsibilities. A Corporate Investigation Manager post will undertake management of all reactive investigations. An Assurance & Preventative Manager will undertake management of the Audit Plan and promotion of internal control and counter fraud. Both posts will report to the Group Manager.

Arising from preventative and reactive work, proactive special projects will be identified from time to time. Each project will be managed by one of the Senior Management Team as appropriate according to availability and requirements of the project, and team members will be assigned to the project according to skills/knowledge required and to offer developmental opportunities.

Existing team members’ job descriptions will not change other than to clarify line/performance management for appraisals, 1:1’s, booking leave and absence management. This will be aligned on the basis of the majority of time spent on reactive or preventative activities.

Source resourcing/funding will be effectively merged. The challenge for the new Group will be to ensure that work undertaken and outcomes achieved fairly reflect the source of funding.

One of the Group’s prime objectives is to ensure council resources are protected from fraud, error and loss but it is difficult to measure the performance of the Group overall, and specifically the work of counter fraud. This is because, for example, a reduction in the level of detected fraud could be interpreted positively – because controls are robust making it harder to commit fraud, and potential fraudsters are deterred by the fact that robust counter fraud measures are in place such that risk of getting caught is high, or negatively – because controls and the counter fraud response are weak, so ongoing fraud is not detected.

The success of this proposal therefore will best be evidenced through a greater number of proactive and preventative activities being completed.

**Organisation Structure Charts**
The existing structure is set out in Appendix a and which is as agreed in 2012 plus the addition of a new role recently created using DCLG funding. The proposed structure is set out in Appendix b.

The key changes are:

- Deletion of the Assurance Manager post and merger of the Counter Fraud Manager and Housing Investigation Team Leader posts
- Creation of Corporate Investigation Manager and Assurance & Preventative Manager posts

**Job Descriptions**
Existing job descriptions for the posts to be deleted are attached at Appendix c.

Draft job descriptions for the proposed posts set out below are attached at Appendix d:
- Corporate Investigation Manager
Assurance & Preventative Manager

All other posts are unaffected by this service proposal other than re-alignment of management/reporting lines and inclusion of the opportunity to work on special project proactive activities, under the direction of any of the Senior Management Team. These are attached at Appendix e for information.

Financial Analysis
The reduction in the number of management posts will create a saving which will be utilised to increase the number of Internal Audit days delivered. There will be an overall nil effect on the Group budget. Effectively, resources are being moved from reactive to proactive/preventative activities.
Job Description

Title: Audit Manager - Governance and Assurance

Grade: To be evaluated

Section: Internal Audit

Division: Strategic Finance and Audit

Department: Resources

Reports to: Group Audit Manager

Purpose of the Job

To be directly responsible for delivery of a planned and responsive internal audit service, delivering the audit function on Governance and Assurance, taking into account risk management across the Council, with partner organisations, etc. Ensuring compliance with CIPFA, Council Strategy and standards other professional and legislative guidance.

To support the Group Audit manager in the strategic development of the service by providing information, etc. on all issues relating to the provision of a day-to-day professional advice, guidance service.

To directly manage the staff of the Governance and Assurance Team working closely with externally appointed Auditors and any other staff assigned to undertake audit work.

Main Activities

To develop a wide range of audit plans, work programmes and audit assignments for the areas under audit review, in relation to governance and assurance, as defined in the audit strategy.

To ensure the application of appropriate testing strategies, tools, techniques, etc. by the team in auditing systems of controls, taking into account risk management environment of the Council, enabling the desired outcomes and outputs to be achieved.

To ensure the development and application of systems for managing and monitoring the internal audit function ensuring that appropriate quality measures are applied.

To ensure staff understand and adopt appropriate internal audit procedures and working practises in line with the requirements of audit manual, best practice and legislation.

Establish effective working relations with customers, promoting awareness of internal controls, fraud and to ensure effective reporting and action on audit findings and to ensure staff adopt these ways of working in delivering the service.

To ensure the provision of a responsive and planned advice service to Chief Officers, Members, other internal customers, partners including contractors, stakeholders, etc....
To adopt the SIC framework as required and assist the Group Audit Manager in the contribution to the Statement on Internal Control SIC by providing assurance and evidence from audit work

To deputise for the Group Audit Manager in his or her absence as required.

To be responsible for implementing changes in working practices in the team due to changes in legislation, Council policy / procedures, codes of practice, etc…

Undertake complex audit reviews; liaise with the external auditor with relevant external inspection agencies on all matters associated with the internal control environment.

As required to draft audit and internal control reports and ensure that team members are able to draft reports as required. To represent the service internally and externally; delivering presentations to groups, presenting information at Council meetings, to Chief Officer and their Departments, other external agencies, government Departments, etc…

Support the delivery of governance and assurance over the Councils Annual Governance Statement, Statement on Internal Control, codes of conduct and any other aspects of governance relevant to the council

To ensure effective participation by the audit section in inter authority and inter agency activities including data matching, maintaining robust databases. Ensure all issues arising from these activities are effectively addressed and that any wider strategic or policy implications are properly addressed.

Support the Group Audit Manager to undertake negotiations about audit requirements with external agencies, including government departments and Partnership Bodies, as required.

**Project Management**

Ensure staff manage the resources of relevant projects as they relate to audit requirements ensuring effectiveness of outcomes and outputs. Acting as a project manager, undertaking projects to enhance the effectiveness and quality of audit work, and deliver discrete projects for example value for money and best value reviews.

Ensure staff adopt effective project management tools and techniques to enhance the effectiveness and quality of audit work, and deliver discrete audit projects for example major value for money, best value or contracts projects.

**Customer Care**

To actively provide the means, on a regular basis, for achieving client’s feedback on the quality of audit work undertaken. Ensure that audit services are responsive to the needs of the council and the public it serves.

Support an effective promotion strategy to enhance the role and image of internal audit requirements with council departments, members, external partners and with the public generally.

**People Management**

To directly manage the staff of the Governance and Assurance team, including any agency /sub contractor/ other staff assigned to undertake audit work

To set clear objectives and ensure that staff are aware of the priorities, objectives and policies of the Council, Department and Division. To undertake the annual review of performance against the objectives
To monitor the performance of the Governance and Assurance team and carry out corrective action as necessary, and to support the drive for continuous improvement, in accordance with Council policy.

Foster teamwork and create an environment for ideas and innovations to be explored and work practices challenged. Encourage staff to reach their full potential.

**Equalities and Diversity**
Ensure that audit services are delivered fairly and objectively.

**Financial Management**
Manage a delegated budget, as required, for the Governance and Assurance team as delegated by the Group Audit Manager

To help set clear objectives and assist the annual review of performance against these objectives

**General Accountabilities and Responsibilities**

Undertake a proactive, committed approach towards providing excellent services to the Boroughs’ communities.

Ensure compliance with and actively promote the Council’s Equalities and Diversity policies and strategies.

Ensure compliance with and actively promote Health and Safety at work legislation, Council and Departmental H&S policies and procedures.

Comply with the competencies and standard requisites agreed by the Council as relevant to the post.

Comply with the Data Protection Act 1990 (all employees of the Council will not disclose or make use of, for their private advantage, any information held on manual or computer records, which are not available to the public, however acquired.

Take responsibility for continuing self-development and participate in training and development activities.

The above mentioned duties are neither exclusive nor exhaustive and the post holder may be called upon to carry out such other appropriate duties as may be required by the line manager within the grading level of the post and the competence of the post holder.
Job Description

Job Title: Fraud Manager - Corporate Anti Fraud

Grade: To be evaluated

Section: Internal Audit & Corporate Anti-Fraud

Division: Finance

Department: Finance & Resources

Reports to: Group Audit Manager (Internal Audit & Corporate Anti-Fraud)

Purpose of the Job

To deliver a range of reactive and proactive work designed to prevent, detect and act upon fraud and other irregularity in accordance with CIPFA and other professional and legislative guidance.

To support the Group Manager in the strategic development of the service by providing professional audit, advice, guidance, etc… to customers

To directly manage staff of the Corporate Anti-Fraud & Housing Investigation Teams on specific projects, as required, working closely with staff from other departments and any other staff assigned to undertake audit work.

Main Activities

To support the Group Manager in the design and implementation of strategies and plans for preventative, proactive detection and reactive investigation of fraud and other irregularity in accordance with national best practice.

To implement a programme of work to identify potential losses to the council arising from fraud and to detect/prevent such losses.

Ensure effective, professional response to any instances or allegations of fraud or other irregularity, liaising with management, external audit and other agencies including the police.

To support the operation of the councils Regulation of Investigatory Powers Act policy and framework on behalf of the Group Manager

To ensure that all procedures and working practices follow the audit manual and are in accordance with best practice, standards and legislation

To ensure efficient and effective investigations are undertaken by staff being managed, establishing effective working relationships with customers, promoting awareness of internal controls, fraud and to ensure effective reporting and action on investigations
To provide responsive and planned advice on all matters relating to internal control, fraud detection and prevention, investigating fraud, dealing with disciplinary and criminal procedures, standards of conduct and any other relevant matters to Chief Officers, Members, other internal customers, partners including contractors, stakeholders

To undertake the full range of management duties of the Corporate Anti-Fraud and Housing Investigation Teams and any other staff assigned to undertake such work

To contribute to the Annual Governance Statement by providing assurance and evidence from relevant audit work

To assist the Group Manager on all matters associated with fraud and assist in complex fraud investigations and other reviews as required

Deliver oral and written presentations on fraud work and on audit issues

To undertake discrete investigation of all allegations or instances of fraud or malpractice on the part of employees or Members in a manner that positively enhances the reputation of the Council. Such investigations at this level will be complex and sensitive.

Deliver, review and update the councils Anti Fraud and Corruption Strategy and Policy and other related policies

Support the Group Manager in Liaising with the external auditor and other relevant external agencies on all matters associated with the detection and investigation of fraud

Represent the section in inter authority and inter agency activities including data matching, maintaining robust databases etc.

To be responsible for implementing changes in working practices in the team due to changes in legislation, Council policy / procedures, codes of practice, etc…

To ensure the development and application of systems for managing and monitoring the service ensuring that appropriate quality measures are applied.

To draft audit and internal control reports and quality review all reports generated by the Corporate Anti-Fraud & Housing Investigation Teams.

To represent the service internally; delivering presentations to groups, presenting information at Council/Committee meetings, to Chief Officer and their Departments etc

To deputise for the Group Audit Manager on fraud matters in his or her absence as required

Support the Group Audit Manager to undertake negotiations about service arrangements with external agencies, including government departments and Partnership Bodies, as required.

**Project Management**

Manage all resources as they relate to corporate anti fraud ensuring effectiveness of outcomes and outputs

Ensure staff adopt effective project management tools and techniques to enhance the effectiveness and quality of work, and deliver discrete projects within timescales and to required quality standards.
Customer Care

To actively provide the means, on a regular basis, for achieving client’s feedback on the quality of audit work undertaken
Promote the image and role of internal audit with council departments, members, external partners and with the public generally. Ensure that audit services are responsive to the needs of the council and the public it serves

People Management

To directly manage the staff of the Corporate Anti Fraud and tenancy Audit teams, including any agency /sub contractor/ other staff assigned to undertake audit work
To set clear objectives and ensure that staff are aware of the priorities, objectives and policies of the Council, Department and Division. To undertake the appraisal of performance against the objectives
To monitor the performance of the Corporate Anti Fraud and Housing Investigation teams and carry out corrective action as necessary, and to support the drive for continuous improvement, in accordance with Council policy.
Foster teamwork and create an environment for ideas and innovations to be explored and work practices challenged. Encourage staff to reach their full potential

Equalities and Diversity

To ensure that in the context of their work, managed staff promote and ensure equality and promote diversity and that the service provided is periodically impact assessed to ensure it is delivered fairly and objectively.

Ensure that audit services are delivered fairly and objectively

Financial Management

Manage a delegated budget, as required, for the corporate anti fraud team as delegated by the Group Audit Manager

General Accountabilities and Responsibilities


Undertake a proactive, committed approach towards providing excellent services to the Boroughs’ communities.

Ensure compliance with and actively promote the Council’s Equalities and Diversity policies and strategies.

Ensure compliance with and actively promote Health and Safety at work legislation, Council and Departmental H&S policies and procedures.
Comply with the competencies and standard requisites agreed by the Council as relevant to the post.

Comply with the Data Protection Act 1990 (all employees of the Council will not disclose or make use of, for their private advantage, any information held on manual or computer records, which are not available to the public, however acquired) and other key legislation relevant to the service.

Take responsibility for continuing self-development and participate in training and development activities.

The above mentioned duties are neither exclusive nor exhaustive and the post holder may be called upon to carry out such other appropriate duties as may be required by the line manager within the grading level of the post and the competence of the post holder.
1. Purpose of the Job:

To lead and manage a team within the Housing Investigation section to ensure optimal possible use of the Council’s housing stock.

To achieve a permanent reduction in housing related fraud and breaches of tenancy conditions by undertaking the investigation of suspected irregularities working both pro-actively and reactively. Recommend and implement appropriate action once sufficient evidence has been gathered.

To take into account risk management across the Council and ensure compliance with CIPFA (Institute of Professional Finance and Accountancy), Council strategy, National Fraud Initiative, National Fraud Authority and RIPA (Regulation of Investigatory Powers Act).

To support the Fraud Manager in the strategic development of the service by providing professional audit service and guidance to clients.

To deputise for the Fraud Manager, as required.

2. Main Activities

To identify and action cases of illegal occupation or subletting of council housing stock, interview tenants and others where fraud and/or breaches of tenancy conditions are suspected adhering to the Codes of Practice contained within the 1984 Police and Criminal Evidence Act or other current legislation, either on tape or by contemporaneous notes.

To plan and implement surveillance operations when required as part of the information gathering process adhering at all times to RIPA 2000 and the 1998 Human Rights Act. Information to be recorded in the correct format to comply with criminal legislation.

To take the lead role in progressing the complete investigation process in civil cases from referral to closure, including responsibility for legal action. This will involve attendance at court.

To undertake training as required which may include working towards obtaining a professional accreditation

To assist with all aspects of staff training, and to enable them to work towards a professional accreditation.

To maintain a working knowledge of all relevant legislation, procedures and technology

To undertake visits to home addresses, and other sites pertinent to an investigation, both inside and outside the borough. To undertake visits and investigations outside normal hours as required.
To ensure that investigations are undertaken using appropriate methods in accordance with the Police and Criminal Evidence Act (PACE), Regulation of Investigatory Powers Act (RIPA), Data Protection Act (DPA), Housing Act, Theft Act and the Human Rights Act.

To represent the Council at case conferences with various internal and external agencies.

To provide housing advice to occupants of council owned accommodation and housing management staff as required in the course of investigations.

To work to meet team and personal targets set during appraisals and contained within the team plan.

To carry out other duties as required within the scope of the post.

To prepare and monitor specific projects to identify Housing Fraud.

To take an active role in the National Fraud Initiative exercise, and to manage and undertake investigations from resulting data matches.

3. Project Management

To support the Fraud Manager in the undertaking of assigned projects, ensuring that agreed outcomes are delivered on time, within budget and to the expected standard.

The post holder will monitor and manage performance of the project teams ensuring that corrective action is taken to achieve the agreed targets for each project.

4. Customer Care

Provide services that are fair and accessible to all, challenging existing practices that support the traditional culture and promote good customer service across the Council

5. Financial Management

Support the Fraud Manager in the management of the delegated budget including proper utilisation of any funds provided by central government

6. People Management

Management / Supervisory responsibility for two full time staff, and also contracted staff, as required

Ensure that staff assigned (directly and indirectly), understand the priorities, objectives and policies of the Council, Department and Division and are able to successfully implement decisions.

Responsible for setting clear objectives for these staff, and annually review performance against these objectives.

Undertake staff management and supervisory responsibilities, including the recording of absences, appraisal, recruitment, development, welfare, discipline, deployment, motivation, etc.
Foster teamwork involvement with staff to increase performance. Create an environment for ideas and innovations to be explored and work practices challenged. Encourage staff to meet their full potential.

Make sure that full confidentiality is respected by all staff.

7. General Accountabilities and Responsibilities


Promote the development of a high quality individual need led service, to comply at all times with the Council’s policies and procedures, particularly those regarding Data Protection, Equalities and Diversity and Health and Safety.

Undertakes a proactive, committed approach towards the Council’s value for money ethos.

Ensure compliance with and actively promote the Council’s Equalities and Diversity policies and strategies.

Ensure compliance with and actively promote Health and Safety at work legislation, Council and Departmental H&S policies and procedures.

Comply with the competencies and standard requisites agreed by the Council as relevant to the post.

Comply with the Data Protection Act 1998 (all employees of the Council will not disclose or make use of, for their private advantage, any information held on manual or computer records, which are not available to the public, however acquired).

Take responsibility for continuing self-development and participate in training and development activities.

The above mentioned duties are neither exclusive nor exhaustive and the postholder may be called upon to carry out such other appropriate duties as may be required by the Line Manager within the grading level of the post and the competence of the postholder.
JOB DESCRIPTION

Job Title: Corporate Investigations Manager
Grade: PO5
Section: Assurance & Counter Fraud Group
Department: Chief Execs
Reports to: Group Manager (Assurance & Counter Fraud)

Purpose of the Job
Be directly responsible for ensuring that losses due to fraud are minimised through effective investigation leading to appropriate sanctions, redress & recovery, thus supporting the delivery of council objectives.

To deliver an effective Counter Fraud function in accordance with CIPFA and other professional best practice and in accordance with legislation.

To directly manage Corporate Counter Fraud & Housing Investigation staff and, as required, staff from other departments and any other staff assigned.

To manage resources and staff on specific proactive projects, as required, working closely with staff from other departments and any other staff assigned.

To ensure preventative work such as awareness raising, advice, presentations, briefings, support and guidance to all levels of staff, members and the public is effectively targeted to achieve a permanent reduction in fraud error and loss and deter others from attempting fraud against the council.

Make recommendations to all levels of management to ensure control frameworks are robust and fraud risks managed to acceptable levels, thus preventing fraud being perpetrated.

Main Activities
As part of the Group Management Team, design and implement strategies and plans for preventative, pro active, detective and reactive investigation of fraud.

Manage and directly deliver the professional investigation of allegations of fraud or other irregularity, liaising with and establishing effective working relationships with all levels of management and other agencies including the police.

Undertake discrete complex and sensitive investigation of all allegations or instances of fraud or malpractice in a manner that positively enhances the reputation of the Council. Arising from these, directly make recommendations for, and represent the Council in, further action to include disciplinary procedures and civil & criminal prosecutions.

In all other instances of proven fraud, represent the Council and support others to impose the appropriate sanctions to include disciplinary action, civil and criminal prosecution including proceeds of crime applications and evictions.
Be responsible for the correct collection of evidence, including interviewing witnesses and potential suspects, where fraud is suspected adhering to the Codes of Practice contained within the 1984 Police and Criminal Evidence Act or other current legislation, either on tape or by contemporaneous notes.

Be responsible for the planning and implementation of surveillance operations as part of the information gathering process, adhering at all times to Regulation of Investigatory Powers Act and the Human Rights Act including the recording and holding of information in the correct format. Ensure successful outcomes from inspections of the Council by the Office of Surveillance Commissioners.

Undertake visits to home addresses, and other sites pertinent to an investigation, both inside and outside the borough. To undertake visits and investigations outside normal hours as required. Be responsible for robust risk assessments and compliance with relevant council policy in respect of home visits by staff.

Ensure the Corporate Counter Fraud & Housing Investigation staff are compliant with all other relevant legislation – Theft Act, Fraud Act, Proceeds of Crime Act, Prevention of Social Housing Fraud Act. Specifically, ensure that personal data obtained during investigations is properly acquired, held, used and disposed of in line with the Data Protection Act.

Provide responsive and planned advice on all matters relating to internal control, fraud detection and prevention, investigating fraud, dealing with disciplinary and criminal procedures, standards of conduct and any other relevant matters to Chief Officers, Members, other internal customers and partners, including contractors.

Represent the Council in inter authority and inter agency activities including data matching (e.g. National Fraud initiative), maintaining robust databases.

Lead on negotiations on service arrangements with external agencies, including government departments and partnership bodies to enhance the council’s tough stance against fraud.

Be responsible for interpreting new legislation and national codes of practice. Review and ensure implementation of changes in council policy and working practices to maintain compliance with these.

Be responsible for the development and application of systems for managing and monitoring the service ensuring that appropriate quality measures are applied and that all procedures and working practices are in accordance with best practice, Council policy / procedures, codes of practice and standards.

Write reports, and deliver oral and written presentations, to Senior Management groups (e.g. DMT’s, CMT etc,) and Members (e.g. PAASC), and quality review all reports generated by the Corporate Counter Fraud & Housing Investigation staff.

As part of the Group Management Team, set strategic objectives for the Group, aligned to the Council’s Vision and Corporate Delivery Plan and seek to continuously improve the service.

As part of the Group Management Team, identify opportunities for preventative and proactive initiatives to strengthen the control environment and thus mitigate the risks of fraud, loss and error.

Deliver, review and update the Council’s Counter Fraud Strategy, policy and other related policies.
Undertake the role of the Senior Appropriate Officer under Proceeds of Crime legislation, through appropriate accreditation.

Contribute to the Annual Governance Statement by providing assurance evidence from relevant investigation work

Liaise with the external auditor and other relevant external agencies on all matters associated with the investigation of fraud

Deputise for the Group Manager on fraud matters and in his or her absence as required

Project Management
Direct Corporate Counter Fraud, Internal Audit & Housing Investigation staff on specific proactive projects, as required, working closely with staff from other departments and any other staff assigned.

Customer Care
Promote the image and role of the Assurance & Counter Fraud Group with Council departments, Members, external partners and with the public generally. Ensure that services are responsive to the needs of the council and the public it serves.

Seek feedback from clients and act upon this to continuously improve the service.

Equalities and Diversity
To ensure that in the context of their work and that of managed staff equality and diversity is promoted and that the service provided is periodically impact assessed to ensure it is delivered fairly and objectively.

Ensure that services are delivered fairly and objectively.

Financial Management
As part of the Group Management Team, manage the delegated budget including proper utilisation of any funds provided by central government.

People Management
Undertake the full range of management duties for Corporate Counter Fraud and Housing Investigation staff and any other staff assigned to include the recording of absences, appraisal, recruitment, development, welfare, discipline, deployment, motivation.

Assist with all aspects of staff training, and to enable others to work towards a professional accreditation.

Ensure that staff assigned (directly and indirectly), understand the priorities, objectives and policies of the Council, Department and Division.

Be responsible for setting clear objectives for staff and annually review performance against these objectives.

Foster teamwork involvement with staff to increase performance. Create an environment for ideas and innovations to be explored and work practices challenged. Encourage staff to meet their full potential.

General Accountabilities and Responsibilities
Promote the development of a high quality individual need led service, to comply at all times with the Council’s policies and procedures, particularly those regarding Health and Safety.

Undertake a proactive, committed approach towards providing excellent services to the Borough’s communities and achieving value for money.

Comply with the competencies and standard requisites agreed by the Council as relevant to the post.

Comply with the Data Protection Act 1998 (all employees of the Council will not disclose or make use of, for their private advantage, any information held on manual or computer records, which are not available to the public, however acquired).

Take responsibility for continuing self-development and participate in training and development activities, including professional accreditation, to maintain a working knowledge of all relevant legislation, procedures and technology.

The above mentioned duties are neither exclusive nor exhaustive and the postholder may be called upon to carry out such other appropriate duties as may be required by the Line Manager within the grading level of the post and the competence of the postholder.
JOB DESCRIPTION

Job Title: Assurance & Preventative Manager

Grade: PO7

Section: Assurance & Counter Fraud Group

Department: Chief Execs

Reports to: Group Manager (Assurance & Counter Fraud)

Purpose of the Job

To manage the internal audit function, taking into account risk management across the Council, and with partner organisations, in accordance with CIPFA and other professional and legislative guidance.

To manage staff of the Internal Audit Team and, as required, to work closely with staff from other departments and any other staff assigned.

To direct Corporate Anti-Fraud, Internal Audit & Housing Investigation staff on specific proactive projects working closely with staff from other departments and any other staff assigned.

To support the Group Manager, as part of the Group Management Team, to achieve a permanent reduction in fraud, error & loss by ensuring robust control frameworks are maintained.

To manage preventative work to promote internal control and counter fraud such as awareness raising, advice, presentations, briefings, support and guidance to all levels of staff, Members and the public.

Main Activities

Support development of the Annual Internal Audit Plan and manage the delivery of audit reviews in accordance with Public Sector Internal Audit Standards.

Develop terms of reference and work programmes for audit reviews in relation to assurance, governance and risk management ensuring the application of appropriate testing strategies, tools, techniques.

Ensure audit reviews deliver outcomes that support the annual Head of Audit opinion.


Support the Group Manager, as part of the Group Management Team, to provide responsive and planned advice on all matters relating to internal control, fraud detection and prevention, standards of conduct and any other relevant matters to Chief Officers, Members, other internal customers and partners, including contractors.

Directly undertake discrete sensitive and complex audit reviews.
Represent the section in inter authority and inter agency activities e.g. London Audit Group.

Support the development and application of systems for managing and monitoring the service ensuring that appropriate quality measures are applied and that all procedures and working practices are in accordance with best practice (Public Sector Internal Audit Standards) and Council policy / procedures. Maintain the Internal Audit manual.

Contribute to reports, and deliver oral and written presentations, to Senior Management and Members and quality review all reports generated by the Internal Audit Team.

Support the Group Manager, as part of the Group Management Team, to set the strategic objectives for the Group (including the Internal Audit Strategy & Charter), aligned to the Council’s Vision and Corporate Delivery Plan and seek to continuously improve the service.

Support the Group Manager, as part of the Group Management Team, to identify opportunities for preventative and proactive initiatives to strengthen the control environment and thus mitigate the risks of fraud, loss and error.

Manage delivery of a full range of preventative activities to ensure Council risks (including fraud risks) are effectively being managed e.g. awareness raising (such as whistleblowing), training, consultancy support etc.

Co-ordinate production of the Annual Governance Statement

Support the Group Manager in Liaising with the external auditor and other relevant external agencies on all matters associated with governance, risk management and assurance.

Represent the service internally; delivering presentations to groups, presenting information at Council/Committee meetings, to Chief Officer and their Departments.

If required, to undertake the role of the Senior Appropriate Officer under Proceeds of Crime legislation, through appropriate accreditation.

Deputise for the Group Manager in their absence.

**Project Management**

Direct Corporate Counter Fraud, Internal Audit & Housing Investigation staff on specific proactive projects, as required, working closely with staff from other departments and any other staff assigned.

**Customer Care**

Promote the image and role of the Assurance & Counter Fraud Group with Council departments, Members, external partners and with the public generally. Ensure that services are responsive to the needs of the council and the public it serves.

Seek feedback from clients and act upon this to continuously improve the service.

**People Management**

Undertake the full range of management duties for staff within the Internal Audit Team, and any other staff assigned, to include the recording of absences, appraisal, recruitment, development, welfare, discipline, deployment, motivation.
Assist with all aspects of staff training, and to enable others to work towards a professional accreditation.

Ensure that staff assigned (directly and indirectly), understand the priorities, objectives and policies of the Council, Department and Division.

Be responsible for setting clear objectives for staff and annually review performance against these objectives.

Foster teamwork involvement with staff to increase performance. Create an environment for ideas and innovations to be explored and work practices challenged. Encourage staff to meet their full potential.

**Equalities and Diversity**

To ensure that in the context of their work and that of managed staff equality and diversity is promoted and that the service provided is periodically impact assessed to ensure it is delivered fairly and objectively.

Ensure that services are delivered fairly and objectively.

**Financial Management**

Support the Group Manager, as part of the Group Management Team, in the management of the delegated budget including proper utilisation of any funds provided by central government.

**General Accountabilities and Responsibilities**

Promote the development of a high quality individual need led service, to comply at all times with the Council’s policies and procedures, particularly those regarding Health and Safety.

Undertake a proactive, committed approach towards providing excellent services to the Borough’s communities and achieving value for money.

Comply with the competencies and standard requisites agreed by the Council as relevant to the post.

Comply with the Data Protection Act 1998 (all employees of the Council will not disclose or make use of, for their private advantage, any information held on manual or computer records, which are not available to the public, however acquired).

Take responsibility for continuing self-development and participate in training and development activities, including professional accreditation, to maintain a working knowledge of all relevant legislation, procedures and technology.

The above mentioned duties are neither exclusive nor exhaustive and the postholder may be called upon to carry out such other appropriate duties as may be required by the Line Manager within the grading level of the post and the competence of the postholder.
Job Description

Title: Principal Auditor - Governance and Assurance

Grade: PO2 (Level 1), PO3 (Level 2) & PO4 (Level 3)

Section: Internal Audit

Division: Finance

Department: Chief Execs

Reports to: Assurance & Preventative Manager for line/performance management matters
Any member of the Group Management Team on assigned Project Work

Purpose of the Job

To help deliver a planned and responsive internal audit service, delivering the audit function on Governance and Assurance, taking into account risk management across the Council, with partner organisations etc.... Ensuring compliance with CIPFA, Council Strategy, Standards and other professional and legislative guidance

To support the Audit Manager in the strategic development of the service by providing professional audit, advice, guidance etc... to customers

To supervise staff on specific projects, as required, working closely with externally provided Auditors and any other staff assigned to undertake audit work.

Main Activities (Level 1)

To contribute to work programmes for the areas under audit review as defined in the audit strategy

To ensure the application of appropriate testing strategies, tools, techniques, etc. by the team in auditing systems of controls, taking into account the risk management environment of the Council, enabling the desired outcomes and outputs to be achieved

To assist manage and monitor the internal audit function ensuring that appropriate quality measures are applied. To liaise with the external auditor and other relevant external inspection agencies on any matters arising from audit work. To ensure that the principles of effective internal control and governance are integrated in working practices across the Council

To ensure all internal audit procedures and working practices follow the requirements of the audit manual, and are in accordance with best practice, standards and legislation.

To ensure efficient and effective audit assignments are undertaken by staff being supervised; establishing effective working relations with customers, promoting awareness of internal controls, fraud and to ensure effective reporting and action on audit findings
Provide responsive and planned audit advice on internal control, internal audit assurance and governance assurance to internal customers, partners including contractors and stakeholders.

To assist the Audit Manager in the contribution to the Annual Governance Statement (AGS) by providing assurance and evidence from audit work and by supporting the AGS framework as required.

To take responsibility for all audit governance and assurance assignments, representing the service, as required.

Undertake a range of audit reviews in accordance with professional guidance.

Ensure recommendations arising from audit reviews are implemented through supporting managers and undertaking appropriate follow up activity.

Liaise with the external auditor on issues arising from audit work and with relevant external inspection agencies.

Draft audit and internal control reports using effective/appropriate presentation skills.

Ensure that supervised staff are able to draft reports as required.

Maintain an understanding of corporate governance frameworks, including compilation of the Annual Governance Statement.

Support the audit section in inter authority and inter agency activities including data matching, maintaining robust databases etc.

**Project Management**

Manage resources of relevant projects as they relate to governance and assurance audit requirements ensuring effectiveness of outcomes and outputs.

**Customer Care**

To actively provide the means, on a regular basis, for achieving client’s feedback on the quality of audit work undertaken.

Promote the image and role of internal audit with council departments, members, external partners and with the public generally. Ensure that audit services are responsive to the needs of the council and the public it serves.

**People Management**

To supervise staff working on particular projects including any agency /sub contractor assigned to undertake audit work.

**Equalities and Diversity**

To ensure that in the context of their audit and project work, supervised staff promote and ensure equality and promote diversity.

Ensure that audit services are delivered fairly and objectively.

**Financial Management**

To ensure that financial and other assets are properly safeguarded as required.
General Accountabilities and Responsibilities

Undertake a proactive, committed approach towards providing excellent services to the Boroughs’ communities.

Ensure compliance with and actively promote the Council’s Equalities and Diversity policies and strategies.

Ensure compliance with and actively promote Health and Safety at work legislation, Council and Departmental H&S policies and procedures.

Comply with the competencies and standard requisites agreed by the Council as relevant to the post.

Comply with the Data Protection Act 1990 (all employees of the Council will not disclose or make use of, for their private advantage, any information held on manual or computer records, which are not available to the public, however acquired.

Take responsibility for continuing self-development and participate in training and development activities.

Level 2
In addition to the requirements outlined above, Level 2 Post Holders to:

Undertake a full range of audit assignments in accordance with professional guidance

Draft audit reports and make clear recommendations to clients with minimum supervision

Support the delivery of governance and assurance over the Council’s Annual Governance Statement, codes of conduct and any other aspects of governance relevant to the council

To prepare work programmes for the areas under audit review as allocated

Foster teamwork involvement with staff to increase performance. Create an environment for ideas and innovations to be explored and work practices challenged.

Deliver presentations to groups etc. attend Council meetings, to Chief Officer and their Departments, and externally with external agencies, government Departments, etc. on matters pertaining to governance and assurance

Level 3
In addition to the requirements outlined above, Level 3 Post Holders to:

Undertake complex audit assignments in accordance with professional guidance

To manage the performance on specific audit projects of staff and carry out corrective action as necessary, and to support the drive for continuous improvement, in accordance with Council policy.

Draft complex audit reports and make clear recommendations to clients with minimum supervision
To contribute to the audit plan and work programmes for the areas under audit review as defined in the audit strategy

Undertake management of junior staff at the direction of the Audit Manager

Provide responsive and planned audit advice on internal control, internal audit assurance and governance assurance to Chief Officers, Members, and others charged with governance

To contribute to written reports and other forms of communication to Members to promote and inform on the internal audit agenda

To be responsible for undertaking projects to enhance the effectiveness and quality of audit work, and deliver discrete audit projects for example major value for money, best value or contracts projects.

To deputise for the Audit Manager in their absence as required

The above mentioned duties are neither exclusive nor exhaustive and the post holder may be called upon to carry out such other appropriate duties as may be required by the line manager within the grading level of the post and the competence of the post holder.
Job title: Intelligence officer – Housing Investigation Team

Grade: Sc6

Department: Chief Execs

Reports to: Corporate Investigations Manager for line/performance management matters
Any member of the Group Management Team on assigned Project Work

Purpose of the Job

To support the Tenancy Audit Team investigators in providing a professional, comprehensive and effective tenancy audit service.

Main activities

- To work with the Tenancy Audit Team to deliver an effective intelligence led Tenancy Audit operation.

- To examine all referrals received by the Tenancy Audit Team in accordance with agreed procedures and processes and within agreed timescales. To conduct a fraud risk analysis on each case to identify referrals warranting investigation in line with agreed priorities and procedures.

- To participate in data matching exercises including the National Fraud Initiative from the intelligence gathering perspective.

- To assist or participate in proactive counter fraud exercises under the direction of the Tenancy Audit team Leader by obtaining information from external sources to generate intelligence led tenancy audits.

- To research, assess and evaluate data from a variety of intelligence sources to instigate investigations or make valued intelligence assessments. To undertake intelligence gathering in partnership and on behalf of the Tenancy Audit Team members.

- To acquire and maintain a working knowledge of the investigation process and the relevant legislation covering that process.

- To be responsible for developing and maintaining accurate records and filling systems to meet the needs of the section both computerised and manual records

- Maintain records for statistical purpose.

- To organise, co-ordinate, attend and minute a range of meetings, forums and working groups both formal and informal.

- To be the main contact point for internal and external agencies in dealing with Tenancy Audit related matters.
Customer Care

Provide services that are fair and accessible to all, challenging existing practices that support the traditional culture and promote the Customer First proposition across the council.

General Accountabilities and Responsibilities


2. Promote the development of a high quality individual need led service, to comply at all times with the Council’s policies and procedures, particularly those regarding Data Protection, Equalities and Diversity and Health and Safety.

3. Undertakes a proactive, committed approach towards the Council’s Best Value ethos.

4. Ensure compliance with and actively promote the Council’s Equalities and Diversity policies and strategies.

5. Ensure compliance with and actively promote Health and Safety at work legislation, Council and Departmental H&S policies and procedures.

6. Comply with the competencies and standard requisites agreed by the Council as relevant to your post.

7. Comply with the Data Protection Act 1998 (all employees of the Council will not disclose or make use of, for their private advantage, any information held on manual or computer records, which are not available to the public, however acquired).

8. Take responsibility for continuing self-development and participate in training and development activities.

9. Cover the duties of other staff as and when required.

10. Ensure data management, filing and administration practice falls in line with Borough protocols and policy on confidentiality, child protection, data protection and Freedom of Information.

11. Develop, implement and uphold appropriate policies, procedures and practices.

The above mentioned duties are neither exclusive nor exhaustive and the post holder may be called upon to carry out such other appropriate duties as may be required by the Line Manager within the grading level of the post and the competence of the post holder.
1. Purpose of the Job:

To work in a team within the Housing Investigation and Tenancy Audit section to ensure optimal possible use of the Council’s housing stock.

To assist in achieving a permanent reduction in housing related fraud and breaches of tenancy conditions by undertaking the investigation of suspected irregularities working both pro-actively and reactively. To gather sufficient evidence in cases of illegal housing occupation.

To take into account risk management across the Council and ensure compliance with CIPFA (Institute of Professional Finance and Accountancy), Council strategy, National Fraud Initiative, and RIPA (Regulation of Investigatory Powers Act).

To support the Tenancy Audit Team Senior Investigator in the strategic development of the service by providing professional audit service and guidance to clients.

To deputise for the Senior Investigator as required.

2. Main Activities

1. To assist the Team in identifying cases of illegal occupation or subletting of council housing stock, interview tenants and others where fraud and/or breaches of tenancy conditions are suspected adhering to the Codes of Practice contained within the 1984 Police and Criminal Evidence Act or other current legislation, either on tape or by contemporaneous notes.

2. To undertake pro-active audits of council properties, in order to identify possible cases of illegal occupation of those properties.

3. To assist in surveillance operations when required as part of the information gathering process adhering at all times to RIPA 2000 and the 1998 Human Rights Act. Information to be recorded in the correct format to comply with criminal legislation.

4. To assist in progressing the complete investigation process in civil cases from referral to closure, including legal action. This may involve attendance at court.

5. To undertake training as required which may include working towards obtaining a professional accreditation

6. To maintain a working knowledge of all relevant legislation, procedures and technology

7. To undertake visits to home addresses, and other sites pertinent to an investigation, both inside and outside the borough. To undertake visits and investigations outside normal hours as required, which may involve some weekend work.
8. To assist in investigations using appropriate methods in accordance with the Police and Criminal Evidence Act (PACE), Regulation of Investigatory Powers Act (RIPA), Data Protection Act (DPA), Housing Act, Theft Act and the Human Rights Act.

9. To provide housing advice to occupants of council owned accommodation and housing management staff as required in the course of investigations.

10. To work to meet team and personal targets set during appraisals and contained within the team plan.

11. To carry out other duties as required within the scope of the post.

12. To prepare and monitor specific projects to identify Housing Fraud.

13. To take an active role in the National Fraud Initiative exercise, and to undertake investigations from resulting data matches.

3. Project Management

To support the Tenancy Audit Team Senior Investigator and Team Leader in the undertaking of assigned projects.

4. Customer Care

Provide services that are fair and accessible to all, challenging existing practices that support the traditional culture and promote the Customer First proposition across the Council

6. People Management

Supervisory staff, and also contracted staff, as required

Ensure that staff assigned (directly and indirectly), understand the priorities, objectives and policies of the Council, Department and Division and are able to successfully implement decisions.

Undertake staff management and supervisory responsibilities, including the recording of absences, appraisal, recruitment, development, welfare, discipline, deployment, motivation, etc.

Foster teamwork involvement with staff to increase performance. Create an environment for ideas and innovations to be explored and work practices challenged. Encourage staff to meet their full potential.

Make sure that full confidentiality is respected by all staff.

7. General Accountabilities and Responsibilities

Promote the development of a high quality individual need led service, to comply at all times with the Council’s policies and procedures, particularly those regarding Data Protection, Equalities and Diversity and Health and Safety.

Undertakes a proactive, committed approach towards the Councils Best Value ethos.

Ensure compliance with and actively promote the Council’s Equalities and Diversity policies and strategies.

Ensure compliance with and actively promote Health and Safety at work legislation, Council and Departmental H&S policies and procedures.

Comply with the competencies and standard requisites agreed by the Council as relevant to your post.

Comply with the Data Protection Act 1998 (all employees of the Council will not disclose or make use of, for their private advantage, any information held on manual or computer records, which are not available to the public, however acquired).

Take responsibility for continuing self-development and participate in training and development activities.

The above mentioned duties are neither exclusive nor exhaustive and the postholder may be called upon to carry out such other appropriate duties as may be required by the Line Manager within the grading level of the post and the competence of the postholder.
Job Title: Senior Investigator - Corporate Anti Fraud

Grade: SO2

Section: Audit & Counter Fraud

Division: Finance

Department: Resources

Reports to: Corporate Investigations Manager for line/performance management matters
Any member of the Group Management Team on assigned Project Work

Purpose of the Job
To undertake a range of reactive and pro active work designed to prevent, detect and act upon fraud and other irregularity in accordance with in accordance with CIPFA and other professional and legislative guidance.

Main Activities
To implement plans, programmes and investigations for pro active detection and reactive investigation of fraud and other irregularity as defined in the anti fraud strategy.

To carry out work on the investigation of fraud and pro active work to identify potential losses to the council arising from fraud and to detect/prevent such losses.

To adhere to working practices that follows the audit manual and is in accordance with best practice.

Assist in complex fraud investigations and other reviews as required and provide advice on fraud matters to Chief Officers, Members, other internal customers, partners including contractors, stakeholders.

Establish effective working relationships with officers and departments to ensure effective exchange of information about audit priorities, to promote awareness of internal control and fraud, and to ensure effective reporting and action on audit findings.

Gather evidence and sources of assurance to support the Councils Annual Governance Statement, Statement on Internal Control, codes of conduct and any other aspects of governance relevant to the council.

To assist or undertake the discrete investigation of all allegations or instances of fraud or malpractice on the part of employees or Members in a manner that positively enhances the reputation of the Council.

Support the audit section in inter authority and inter agency activities including data matching, maintaining robust databases.

Project Management
To be part of a team undertaking projects to enhance the effectiveness and quality of audit work, and deliver discrete projects for example the ongoing development of effective anti fraud strategies in the areas relevant to the team.
**Customer Care**
Provide services that are fair and accessible to customers, challenging existing practices that support the traditional culture and promote the Customer First proposition across the Council. Ensure that audit services are responsive to the needs of the council and the public it serves.

**Equalities and Diversity**
To ensure that work in a way that demonstrates equality and promotes diversity.

**General Accountabilities and Responsibilities**

Promote the development of a high quality individual need led service, to comply at all times with the Council’s policies and procedures, particularly those regarding Data Protection, Equalities and Diversity and Health and Safety.

Undertakes a proactive, committed approach towards the Councils Best Value ethos.

Ensure compliance with and actively promote the Council’s Equalities and Diversity policies and strategies.

Ensure compliance with and actively promote Health and Safety at work legislation, Council and Departmental H&S policies and procedures.

Comply with the competencies and standard requisites agreed by the Council as relevant to your post.

Comply with the Data Protection Act 1998 (all employees of the Council will not disclose or make use of, for their private advantage, any information held on manual or computer records, which are not available to the public, however acquired).

Take responsibility for continuing self-development and participate in training and development activities.