



Waverley Borough Council
Council Offices, The Burys,
Godalming, Surrey
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To: All Members of the AUDIT COMMITTEE
(Other Members for Information)

When calling please ask for:

Gary Wood, Trainee Democratic Services
Officer

Policy and Governance

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Calls may be recorded for training or monitoring

Date: 4 March 2016

Membership of the Audit Committee

Cllr Jim Edwards (Chairman)
Cllr John Gray (Vice Chairman)
Cllr Andrew Bolton
Cllr Jenny Else

Cllr Ged Hall
Cllr Stephen Hill
Cllr Richard Seaborne

Dear Councillors

A meeting of the AUDIT COMMITTEE will be held as follows:

DATE: TUESDAY, 15 MARCH 2016

TIME: 7.00 PM

PLACE: COMMITTEE ROOM 1, COUNCIL OFFICES, THE BURYS,
GODALMING

The Agenda for the meeting is set out below.

Yours sincerely

ROBIN TAYLOR

Head of Policy and Governance

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NOTE FOR MEMBERS

Members are reminded that contact officers are shown at the end of each report and members are welcome to raise questions etc. in advance of the meeting with the appropriate officer.

AGENDA

1. **MINUTES**

To confirm the Minutes of the Meeting held on 17 November 2015 (to be laid on the table half an hour before the meeting).

2. **APOLOGIES FOR ABSENCE**

To receive apologies for absence.

3. **DISCLOSURE OF INTERESTS**

To receive from Members, declarations of interests in relation to any items included on the Agenda for this meeting, in accordance with the Waverley Code of Local Government Conduct.

4. **QUESTIONS BY MEMBERS OF THE PUBLIC**

The Chairman to respond to any questions received from members of the public of which notice has been duly given in accordance with Procedure Rule 10.

5. **GRANT THORNTON AUDIT OF 2014-15 HOUSING BENEFIT SUBSIDY RETURN** (Pages 5 - 8)

A representative from Grant Thornton will attend to present the Committee with its Audit of the 2014-15 Housing Benefit Subsidy Return as attached.

6. **EXTERNAL AUDIT PLAN 2015-16**

Grant Thornton to present the Committee with the External Audit Plan for 2015-16. (Report to follow prior to the meeting).

7. **RSM PROPOSED AUDIT PLAN FOR 2016/17** (Pages 9 - 28)

The Committee's terms of reference include provision for the committee to comment on the proposed Internal Audit Plan. The attached report presents the Draft Internal Audit Plan for 2016-17 and the Committee is invited to comment before the Plan is adopted. This year a different approach has been adopted by utilising the services of our Internal Audit Contractor RSM in consultation with the Heads of Service Team and Corporate Management

Team to prepare this plan.

A representative from RSM will be in attendance to take any Members questions on the Plan.

Recommendation

The Audit Committee is invited to comment on the Draft Internal Audit Plan for 2016/17 as attached in Annexe 1 and to adopt the Plan.

8. **PROGRESS ON THE INTERNAL AUDIT PLAN FOR 2015/16** (Pages 29 - 32)

The Committee's terms of reference include provision for the Committee to comment on the progress made in the achievement of the Audit Plan. An update on the current position of the reviews for 2015/16 is presented.

Recommendation

1. **It is recommended that the Committee notes the progress for the Internal Audit Plan 2015/16 as attached at Annexe 1, and**
2. **Approves the deferral of the Sharepoint review to be completed in 2016/17 by another service provider with the necessary expertise.**

9. **PROGRESS ON THE IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS** (Pages 33 - 38)

To inform the Audit Committee of Senior Management's progress in implementing the recommendations raised by Internal Audit following a review in their service areas. This report will enable the Committee to consider what action is required in respect of those that are overdue or appear likely to be implemented later than the target date.

Recommendation

It is recommended that the Committee:

1. **considers the information contained in Annexe 1 and identifies any action it wishes to be taken; and**
2. **approves the proposed changes in implementation dates in Annexe 2.**

10. **COUNTER FRAUD INVESTIGATION SUMMARY** (Pages 39 - 44)

To provide an update to the Committee on the progress made by Waverley Borough Council officers on the work being completed as part of the Surrey Counter Fraud Partnership, investigating all types of fraud (excluding Housing Benefit which is now investigated by the DWP through the introduction of the Single Fraud Investigating Service). This work has been supported with funding from central government to assist in combating fraud.

Recommendation

That the Audit Committee continues to support this investigation activity and notes the successes being achieved in safeguarding Waverley's assets as set out in Annexe 1 attached.

11. **EXCLUSION OF PRESS AND PUBLIC**

To consider the following recommendation on the motion of the Chairman:

Recommendation

That pursuant to Procedure Rule 20 and in accordance with Section 100A(4) of the Local Government Act 1972, the press and public be excluded from the meeting during consideration of the following items on the grounds that it is likely, in view of the nature of the business to be transacted or the nature of the proceedings, that if members of the public were present during the item(s), there would be disclosure to them of exempt information (as defined by Section 1001 of the Act) of the description specified in the appropriate paragraph(s) of the revised Part 1 of Schedule 12A to the Local Government Act 1972 namely:

3. Information relating to the financial or business affairs of any particular person (including the authority holding that information).

12. **UPDATE ON FRAUD INVESTIGATION**

Members to receive a verbal update on the current fraud investigation.

13. **UPDATE ON PAY BY PHONE CONTRACT**

Members to receive a verbal update on the progress of the Pay-by-Phone contract.

14. **ANY OTHER ISSUES TO BE CONSIDERED IN EXEMPT SESSION**

To consider any matters relating to aspects of any reports on this agenda which, it is felt, may need to be considered in exempt session.

**For further information or assistance, please telephone
Gary Wood, Trainee Democratic Services Officer, on 01483 523570
or by email at gary.wood@waverley.gov.uk**

Graeme Clark
Director of Finance and Resources
Waverley Borough Council
The Burys
Godalming
Surrey
GU7 1HR

9 February 2016

Dear Graeme

Certification work for Waverley Borough Council for year ended 31 March 2015

We are required to certify certain claims and returns submitted by Waverley Borough Council. This certification typically takes place six to nine months after the claim period and represents a final but important part of the process to confirm your entitlement to funding.

The Local Audit and Accountability Act 2014 gave the Secretary of State power to transfer Audit Commission responsibilities to other bodies. Public Sector Audit Appointments (PSAA) have taken on the transitional responsibilities for HB COUNT issued by the Audit Commission in February 2015

We have certified one claim and return for the financial year 2014/15. This is your Housing Benefit Subsidy return, and relates to expenditure of £30.5 million. Further details of the claim certified are set out in Appendix A.

There were issues arising from our certification work which we wish to highlight for your attention. These were identified as a result of our detailed testing on your Housing Benefit Subsidy Return.

- A number of individual errors were identified with respect of claimants' Housing Benefit calculations, including: incorrect entry of earned income values, incorrect entry of rent values and incorrect application of Local Housing Authority (LHA) rates. Under the HB COUNT approach, where we identify errors of this type we are required to undertake additional testing before determining if we are able to adjust and/or issue a qualification letter.
- These errors led to a significant increase in the level of additional testing required in comparison to previous years, which is likely have an impact on the final fee for this work.
- Due to the range of errors identified, we were required to issue a qualification letter which was sent to the Department for Work and Pensions and PSAA on the 30th of November.

Except for the above issues, we are satisfied that you have appropriate arrangements to compile complete, accurate and timely claims/returns for audit certification.

Your indicative scale fee set by the Audit Commission for 2014/15 is £13,240. The additional work that we were required to perform in 2014/15 to certify your Housing Benefit Subsidy Return has resulted in agreed additional fees of £9,000. This is set out in more detail in Appendix B. All agreed fees are subject to final determination by PSAA.

Yours sincerely

For Grant Thornton UK LLP

Appendix A - Details of claims and returns certified for 2014/15

Claim or return	Value	Amended?	Amendment	Qualified?	Comments
Housing Benefits Subsidy Return (BEN01)	£30,545,148	Yes	-£7,329	Yes	We identified a number of individual errors which significantly increased the level of work required to certify the return.

Appendix B: Fees for 2014/15 certification work

Claim or return	2012/13 fee (£)	2014/15 indicative fee (£)	2014/15 actual fee (£)	Variance (£)	Explanation for variances
Housing Benefits Subsidy Return (BEN01)	16,250	13,240	22,240	9,000	The additional fee relates to additional work required in response to the errors identified in Appendix A. The additional fee is yet to be approved by Public Sector Audit Appointments but has been agreed with officers.
Total	16,250	13,240	22,240	9,000	

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WAVERLEY BOROUGH COUNCIL

AUDIT COMMITTEE

15/03/2016

Title:

PROPOSED AUDIT PLAN FOR 2016-17

[Wards Affected: All]

Summary and purpose:

The Committee's terms of reference include provision for the committee to comment on the proposed Internal Audit Plan. This report presents the Draft Internal Audit Plan for 2016-17 and the Committee is invited to comment before the Plan is adopted. This year a different approach has been adopted by utilising the services of our Internal Audit Contractor RSM in consultation with the Heads of Service Team and Corporate Management Team to prepare this plan.

How this report relates to the Council's Corporate Priorities:

The work of the Internal Audit service can have an impact upon all the Council's priorities as its work involves exposure to all service areas.

Financial Implications:

Internal audit work includes consideration of value for money issues and, allied to this, the potential for preventing waste, loss, theft and inefficiency. The delivery of the Audit Plan will contribute towards the Council's sound financial and management processes and help ensure sound probity and governance arrangements are in place.

Legal Implications:

The Council must have an operational Audit Plan that must cover a period of no more than a year in order to fully comply with the requirements of the Code of Practice issued by CIPFA, which is given mandatory status by the Accounts and Audit Regulations.

Introduction

1. The draft Internal Audit Plan for 2016-17, attached at Annexe 1, has been prepared by the Council's Internal Audit Contractor after consultation with key officers of the council and an Audit Risk Assessment of Waverley's control environment and activities. It would be useful to have an external objective assessment of priorities for next year's Plan. Many issues were raised in those consultations, and it has been necessary to consider carefully which of the many current developments and pressures the Internal Audit Service is

best able to assist with, or have a meaningful input in providing management assurance.

Proposed Plan for 2016-17

2. The proposed draft Internal Audit Plan (Part 1) for 2016/17 presented for committee endorsement has been prepared by the Internal Audit Contractor (RSM), in consultation with Heads of Service, agreed by the Section 151 Officer and Corporate Management Team.
3. The plan proposes to remain at the same number of days as previous years at 230 days which will be allocated to the contractor RSM for 2016/17. The Internal Audit Client Manager's resource, as well as managing the contract, will deal with any other audit issues that arise including utilisation to provide the necessary support to the investigation of fraud (including tenancy fraud initiatives).
4. The draft 2016/17 proposed Plan has been prepared with reference to Audit Risk Assessment, as well as assessing the current control environment, operational risk register, operational management input.
5. Resources have been allocated to high priority risk areas including those that may hinder the achievement of Waverley's corporate objectives.

Where there are identified changes to systems and services throughout the year a provision (in contingency) has been included in the Plan to review these operational areas where possible.

Conclusion

6. The proposed Internal Audit Plan for 2016-17 gives coverage to the key known issues facing Waverley in the coming 12 months, with a contingency to address those issues that may materialise in the year.

Recommendation

The Audit Committee is invited to comment on the draft Internal Audit Plan for 2016/17 as attached in Annexe 1 and to adopt the plan.

Background Papers

There are no background papers (as defined by Section 100D(5) of the Local Government Act 1972) relating to this report.

CONTACT OFFICER:

Name: Gail Beaton
Internal Audit Client Manager

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WAVERLEY BOROUGH COUNCIL

Internal Audit Plan 2016 -2017

Presented at the Audit Committee meeting of:

15 March 2016





CONTENTS

1	Introduction.....	2
2	Developing the internal audit strategy.....	3
3	Your Internal Audit service	5
4	Audit committee requirements	6
	Appendix A: Internal audit plan 2016/17	7
	Appendix B Internal audit charter	12
	For further information contact	17

This report, together with any attachments, is provided pursuant to the terms of our engagement. The use of the report is solely for internal purposes by the management and board of our client and, pursuant to the terms of our engagement, should not be copied or disclosed to any third party without our written consent. No responsibility is accepted as the plan has not been prepared, and is not intended for, any other purpose.

1 INTRODUCTION

Our approach to developing your internal audit plan is based on analysing your corporate objectives, risk profile and assurance framework as well as other, factors affecting Waverley Borough Council in the year ahead, including changes within the sector.

1.1 Background

Waverley Borough Council provides over 110 local services to a population of around 121,000. These services include housing, planning, refuse collection, recycling, leisure and recreational facilities, countryside management and regulatory services such as Environmental Health and Licensing. The services are delivered either directly by the Council or in partnership with a range of organisations including the private sector, other public sector partners, charities and local and community groups.

Historically the internal audit plan has been prepared by WBC's own Internal Audit Client Manager and this is the first time that RSM has prepared the internal audit plan.

1.2 Vision and Priorities

The Council's vision is "to make Waverley a Better Place to Live and Work".

The new Corporate Plan 2016-2019 sets out priorities for the Council:

"Priority 1 - We aim to deliver excellent, accessible services which meet the needs of our residents

Priority 2 - We will support the wellbeing and vitality of our communities

Priority 3 - We will strive to protect and enhance the environment of Waverley

Priority 4 - We will continue to provide excellent value for money that reflects the needs of our residents."

2 DEVELOPING THE INTERNAL AUDIT STRATEGY

We use your objectives as the starting point in the development of your internal audit plan.

2.1 Risk management processes

We have used the information in your risk register as well as previous risk analysis undertaken to inform prior year internal audit plans and consider that we can place reliance on your risk registers / assurance framework to inform the internal audit strategy. We have discussed priorities for internal audit coverage with the Internal Client Manager and the members of HOST.

Based on our understanding of the organisation, the information provided to us by the stakeholders above, and the regulatory requirements, we have developed an annual internal plan for the coming year and a high level strategic plan (**see Appendix A**).

As well as assignments designed to provide assurance or advisory input around specific risks, the strategy also includes: a contingency allocation and an audit management allocation. Full details of these can be found in Appendix A

There is no coverage for tracking the implementation of actions as that activity is undertaken in house.

2.2 Working with other assurance providers

The Audit Committee is reminded that internal audit is only one source of assurance and through the delivery of our plan we will not, and do not, seek to cover all risks and processes within the organisation.

We will if required work with other assurance providers, such as external audit to ensure that duplication is minimised and a suitable breadth of assurance obtained.

3 YOUR INTERNAL AUDIT SERVICE

Your internal audit service is provided by RSM Risk Assurance Services LLP. The team will be led by Karen Williams, supported by Lorna Raynes as your client manager.

3.1 Conformance with internal auditing standards

RSM affirms that our internal audit services are designed to conform to the Public Sector Internal Audit Standards (PSIAS). Further details of our responsibilities are set out in our internal audit charter within Appendix B.

Under PSIAS, internal audit services are required to have an external quality assessment every five years. Our Risk Assurance service line commissioned an external independent review of our internal audit services in 2011 to provide assurance whether our approach meets the requirements of the International Professional Practices Framework (IPPF) published by the Global Institute of Internal Auditors (IIA) on which PSIAS is based.

The external review concluded that “the design and implementation of systems for the delivery of internal audit provides substantial assurance that the standards established by the IIA in the IPPF will be delivered in an adequate and effective manner”.

3.2 Conflicts of interest

We are not aware of any relationships that may affect the independence and objectivity of the team, and which are required to be disclosed under internal auditing standards.

4 AUDIT COMMITTEE REQUIREMENTS

In approving the internal audit strategy, the committee is asked to consider the following:

- Is the Audit Committee satisfied that sufficient assurances are being received within the annual plan (as set out at Appendix A) to monitor the organisation's risk profile effectively?
- Are the areas selected for coverage this coming year appropriate?
- Is the Audit Committee content that the standards within the charter in Appendix B are appropriate to monitor the performance of internal audit?

It may be necessary to update our plan in year, should your risk profile change and different risks emerge that could benefit from internal audit input. We will ensure that management and the audit committee approve such any amendments to this plan.

APPENDIX A: INTERNAL AUDIT PLAN 2016/17

Audit	Scope for Year	Assurance or Advisory	Audit days	Proposed timing
Risk Areas				
Health and safety policy	<p>R/SR/02 Health and Safety Management - There is a legal duty to manage Health and Safety. A number of systems are currently in place/being put in place</p> <p>Consistency of application across the Council to ensure that practice is embedded and areas of responsibility are clear. Source: risk register, sector issue</p>	Assurance	8	Q2
Health and safety compliance	<p>R/SR/02 Health and Safety Management - There is a legal duty to manage Health and Safety. A number of systems are currently in place/being put in place</p> <p>Continuing with review of operational aspects of health and safety compliance through the rolling programme. To focus on maintenance processes and compliance specifically electrical testing at all properties. Source: risk register, sector issue</p>	Assurance	10	Q3
Management of contractors	<p>R/SR/03 Management of Contractors The Council engages in (and is heavily reliant on) a number of contractors for service delivery including key front line activities</p> <p>Accuracy of invoices for works ordered Source: risk register, WBC Internal Audit Client Manager request</p>	Assurance	8	Q2
Rent collection	<p>R/SR/05 Impact of Welfare Reform The welfare system is currently being reformed impacting both on the community and tenants. Lack of funding / clarity of responsibility for cases passed by DWP</p> <p>Accuracy of rent setting, completeness of income and pursuit or arrears. Source: risk register, sector issue</p>	Assurance	10	Q2

Audit	Scope for Year	Assurance or Advisory	Audit days	Proposed timing
Recruitment of permanent and agency staff and performance management	<p>R/SR/07 Staff Skill and Capacity Management For a high performing and highly engaged team there is a need to recruit develop and retain high performing staff who fit the organisational culture and for Waverley to be an employer of choice.</p> <p>To ensure that staff are only employed where there is an identified need, are recruited appropriately and their employment is then monitored with routine appraisals undertaken and competency frameworks met. Source: risk register, scope determined by HOST</p>	Assurance	10	Q1
Corporate Governance	<p>R/SR/08 Governance Failure Across the Council there is the potential of a governance failure</p> <p>Review of the Council's governance processes against required practice. Source: risk register, sector issue</p>	Assurance	8	Q3
Emergency planning and business continuity	<p>R/SR/10 Emergency Planning The Council is designated as a category 1 responder under the Civil Contingences Act. The Council do not have a direct labour workforce and is reliant on contractors to support an emergency response.</p> <p>Operational controls ensure compliance with Civil Contingencies Act. We will also review the Council's business continuity processes to ensure these are appropriate and in line with our experiences elsewhere. Source: risk register, WBC Internal Audit Client Manager request</p>	Assurance	10	Q1
Planning applications and building control	<p>R/SR/14 Planning Performance</p> <p>Government can remove planning powers from Councils who perform poorly against measure relating to speed of decision making, appeals and (in future) progress on Local Development Orders Compliance with standards/legislation and collection of income. Source: risk register, scope determined by HOST</p>	Assurance	10	Q1
Core Systems				
Approving invoices on Agresso	<p>To ensure that there is clarity around levels of authorisation, roles, management of Agresso, training provided to users and the use of reports generated. Source: risk register, WBC Internal Audit Client Manager request</p>	Assurance	6	Q1

Audit	Scope for Year	Assurance or Advisory	Audit days	Proposed timing
Data Protection	Changes in European legislation are expected in year and thus review will consider the compliance with existing legislation as well as the preparedness for required changes. Source: sector issue	Assurance	10	Q4
Risk Management/ Assurance Stocktake	Review of a sample of assurances used to inform the management of risks to determine the adequacy of the assurance, coverage and whether it mitigates the risks as expected. Source: sector issue	Assurance	8	Q2
Car Parking	Setting of charges, use of machines, collection of Penalty charge Notices, Implementation of RingGo, season permits, residents permits. Certain aspects of this (permits) have not been covered for some time. Source: HOST	Assurance	10	Q1
Data quality	Review of a selection of reporting indicators to ensure that the reported performance agrees to source data. Source: sector issue	Assurance	10	Q2
Payroll	Compliance with agreed processes. Source: routine coverage due to risk to organisation of control failure	Assurance	8	Q3
Creditor payments	Compliance with agreed processes. Source: routine coverage due to risk to organisation of control failure	Assurance	6	Q3
Agresso Upgrade	Post implementation of new Agresso upgrade. Source: HOST request	Assurance	10	Q4

Audit	Scope for Year	Assurance or Advisory	Audit days	Proposed timing
Income collection activities: Licensing – environmental services	To ensure that appropriate policies and procedures are in place to ensure that income due from goods and services is properly identified, charged appropriately and can be collected in full and recorded in the accounts of the Council.	Assurance	6	Q1
Licensing – alcohol or Hackney carriages/private hire	<i>As alcohol and hackney carriage/private hire licensing are in the same area we will review one of these areas (tbc)</i>		6	Q1
Source: routine coverage due to risk to organisation of control failure, identified by HOST				
Accuracy of tenant information	To ensure Orchard is updated promptly to reflect the outcome of Home Visits by the Tenancy and Estates officers. Source: WBC Internal Audit Client Manager request, endorsed by HOST	Assurance	7	Q1
Follow up of 2014/15 Voids Audit	Follow up of previous audit	Assurance	5	Q2
Advisory Reviews				
Project Management	R/SR/09 Major Capital Projects including Regeneration - The Council is engaged in a number of high level projects to support regeneration areas within the Borough. (Brightwells and Ockford Ridge).	Advisory	20	Q2
Specialist review of the Council's approach to the management of projects. This will focus on the Brightwells project, as well as others, and provide the Council with advice as to project management in the future. Source: risk register, sector issue, WBC Internal Audit Client Manager request				

Audit	Scope for Year	Assurance or Advisory	Audit days	Proposed timing
Lean approach workshop	<p>To provide guidance on this process and how the Council can undertake Lean reviews to maximise efficiency in service delivery.</p> <p>This could be the provision of training on the lean methodology, or to undertake a specific lean review on an area identified by management which will incorporate a workshop and will involve the sharing of the methodology followed.</p> <p>Source: sector issue, topic endorsed by HOST, for further discussion as to approach</p>	Advisory	8	Q3
Other internal audit activity				
Contingency	To allow additional IT and/ or other reviews to be undertaken in agreement with the Audit Committee or management based in changes in risk profile or assurance needs as they arise during the year.	N/A	29	As required
Management	<p>This will include:</p> <ul style="list-style-type: none"> • Annual planning • Attendance at Audit Committee, if required • Regular liaison and progress updates • Preparation of the annual opinion, if required 	N/A	7	-

APPENDIX B INTERNAL AUDIT CHARTER

Need for the charter

This charter establishes the purpose, authority and responsibilities for the internal audit service for Waverley Borough Council. The establishment of a charter is a requirement of the Public Sector Internal Audit Standards (PSIAS) and approval of the charter is the responsibility of the audit committee.

The internal audit service is provided by RSM Risk Assurance Services LLP ("RSM"). Your key internal audit contacts are as follows:

	Director	Client manager
Name	Karen Williams	Lorna Raynes
Telephone	0781 8002463	07972004175
Email address	Karen.Williams@rsmuk.com	Lorna.Raynes@rsmuk.com

We plan and perform our internal audit work with a view to reviewing and evaluating the risk management, control and governance arrangements that the organisation has in place, focusing in particular on how these arrangements help you to achieve its objectives.

Role and definition of internal auditing

"Internal Audit is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by introducing a systematic, disciplined approach in order to evaluate and improve the effectiveness of risk management, control, and governance processes".

Definition of Internal Auditing, Institute of Internal Auditors

Internal audit is a key part of the assurance cycle for your organisation and, if used appropriately, can assist in informing and updating the risk profile of the organisation.

Independence and ethics

To provide for the independence of Internal Audit, its personnel report directly to Karen Williams. The independence of RSM is assured by the internal audit service reporting to the Director of Finance and Resources as Section 151 Officer, with further reporting lines to the Internal Audit Client Manager.

The Internal Audit Client Manager has unrestricted access to the Chair of Audit Committee to whom all significant concerns relating to the adequacy and effectiveness of risk management activities, internal control and governance are reported.

Conflicts of interest may arise where RSM provides services other than internal audit to Waverley Borough Council. Steps will be taken to avoid or manage transparently and openly such conflicts of interest so that there is no real or perceived threat or impairment to independence in providing the internal audit service. If a potential conflict arises through the provision of other services, disclosure will be reported to the Audit Committee. The nature of the disclosure will depend upon the potential impairment and it is important that our role does not appear to be

compromised in reporting the matter to the Audit Committee. Equally we do not want the organisation to be deprived of wider RSM expertise and will therefore raise awareness without compromising our independence.

Responsibilities

In providing your outsourced internal audit service, RSM has a responsibility to:

- Develop a flexible and risk based internal audit strategy with more detailed annual audit plans. The plan will be submitted to the Audit Committee for review and approval each year before work commences on delivery of that plan.
- Implement the audit plan as approved, including any additional tasks requested by management and the Audit Committee.
- Ensure the internal audit team consists of professional audit staff with sufficient knowledge, skills, and experience.
- Establish a Quality Assurance and Improvement Program to ensure the quality and effective operation of internal audit activities.
- Perform advisory activities where appropriate, beyond internal audit's assurance services, to assist management in meeting its objectives. Examples may include facilitation, process design and training.
- Bring a systematic disciplined approach to evaluate and report on the effectiveness of risk management, internal control and governance processes.
- Highlight control weaknesses and required associated improvements together with corrective action recommended to management based on an acceptable and practicable timeframe.
- Undertake follow up reviews on areas selected to ensure management has implemented agreed internal control improvements within specified and agreed timeframes.
- Provide a list of significant measurement goals and results to the Audit Committee to demonstrate the performance of the internal audit service.
- Liaise with the external auditor for the purpose of providing optimal audit coverage to the organisation.

Authority

The internal audit team is authorised to:

- Have unrestricted access to all functions, records, property and personnel which it considers necessary to fulfil its function.
- Have full and free access to the Audit Committee.
- Allocate resources, set timeframes, define review areas, develop scopes of work and apply techniques to accomplish the overall internal audit objectives.
- Obtain the required assistance from personnel within the organisation where audits will be performed, including other specialised services from within or outside the organisation.

The Internal Audit Client Manager and internal audit staff are not authorised to:

- Perform any operational duties associated with the organisation.
- Initiate or approve accounting transactions on behalf of the organisation.
- Direct the activities of any employee not employed by RSM unless specifically seconded to internal audit.

Key performance indicators (KPIs)

In delivering our services we require full cooperation from key stakeholders and relevant business areas to ensure a smooth delivery of the plan.

Reporting

An assignment report will be issued following each internal audit assignment. The report will be issued in draft for comment by management, and then issued as a final report to management. The final report will contain an action plan agreed with management to address any weaknesses identified by internal audit.

As your internal audit provider, the assignment opinions that RSM provides the organisation during the year are part of the framework of assurances that assist the Corporate Management Team in taking decisions and managing its risks.

Our terms of service do not require us to provide an annual opinion on the adequacy and effectiveness of the organisation's governance, risk management and control arrangements.

In giving our individual opinions it should be noted that assurance can never be absolute. The most that the internal audit service can provide to the Corporate Management Team is a reasonable assurance that there are no major weaknesses in risk management, governance and control processes.

Data protection

Internal audit files need to include sufficient, reliable, relevant and useful evidence in order to support our findings and conclusions. Personal data is not shared with unauthorised persons unless there is a valid and lawful requirement to do so. We are authorised as providers of internal audit services to our clients (through the firm's Terms of Business and our engagement letter) to have access to all necessary documentation from our clients needed to carry out our duties.

Personal data is not shared outside of RSM. The only exception would be where there is information on an internal audit file that external auditors have access to as part of their review of internal audit work or where the firm has a legal or ethical obligation to do so (such as providing information to support a fraud investigation based on internal audit findings).

RSM has a Data Protection Policy in place that requires compliance by all of our employees. Non-compliance will be treated as gross misconduct.

Fraud

The Audit Committee recognises that management is responsible for controls to reasonably prevent and detect fraud. Furthermore, the Audit Committee recognises that internal audit is not responsible for identifying fraud; however internal audit will assess the risk of fraud and be aware of the risk of fraud when planning and undertaking any internal audit work.

Approval of the internal audit charter

By approving this document, the internal audit strategy, the Audit Committee is also approving the internal audit charter.

FOR FURTHER INFORMATION CONTACT

Karen Williams

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WAVERLEY BOROUGH COUNCIL
AUDIT COMMITTEE –15 MARCH 2016

Title:

PROGRESS ON THE INTERNAL AUDIT PLAN FOR 2015/16

[Wards Affected: All]

Summary and purpose:

The Committee's Terms of Reference include provision for the Committee to comment on the progress made in the achievement of the Audit Plan. An update on the current position of the reviews for 2015/16 is presented.

How this report relates to the Council's Corporate Priorities:

The work of the Internal Audit service can have an impact upon all the Council's priorities as its work involves exposure to all service areas.

Financial Implications:

There are no specific financial implications from this report, however the delivery of the Audit Plan will contribute towards the Council's sound financial and management processes and help ensure sound probity and governance arrangements are in place.

Legal Implications:

The Council must have an operational plan that must cover a period of no more than a year in order to fully comply with the requirements of the Code of Practice issued by CIPFA, which is given mandatory status by the Accounts and Audit Regulations.

Introduction

1. The progress on the completion of the Internal Audit Plan for 2015/16 is shown as attached at Annexe 1.

Conclusion

2. The Committee is asked to note the progress being made on the 2015/16 Audit Plan and to approve the deferral/carry forward those reviews highlighted in yellow on Annexe 1, as these will not be fully completed by the 31/03/2016, or in the instance of IT Sharepoint review due to the Internal Audit Contractor RSM not having the required expertise to fulfil this review. Unfortunately this

did not come to light earlier. Although this technical knowledge requirement was detailed in the Internal Audit Plan progress report presented to Audit Committee on June 2015 and cascaded to the contractor at each of the contract monitoring meetings between the Internal Audit Client Manager and the RSM Account Manager. Therefore an alternative solution will need to be sought in 2016/17.

Recommendation

It is recommended that the Committee notes the progress on the Internal Audit Plan for 2015/16 as attached at Annexe 1 and approves the deferral of the reviews that will not be achieved by 31 March 2016.

Background Papers

There are no background papers (as defined by Section 100D(5) of the Local Government Act 1972) relating to this report.

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Mar-16 AUDIT PLAN AGREED BY AUDIT COMMITTEE ON 23 MARCH 2015

Report No.	AUDIT PLAN AS AT 04/03/2016	2015/16 PRIORITY	Proposed No. of Plan Days	Variations	Revised Plan (a) + (b)	B/F from Previous Month	Actual Total to date	Days Planned to end March 2016 or approval sought to Carry Forward to 2016/17	Progress	Details	Last Audited	Quarter to be started	Head of Service & Manager Responsible for Area	Contact Details
		RISK BAND	2015/16	(b)	(c)		(d)	(e)						
	Systems and Services Audit													
	IT SERVICES													
IA16-11	Mobile Devices and Remote/Home Working security	H	10.00	0.00	10.00	10.00	10.00	0.00	Final Report on Covalent	Roll out and increased use of devices	N/A	Q3	Head of Customer, and Corporate Service - David Allum, Linda Frame - IT Development Manager	01483 523221 - 01483 523157
HOS	IT Service functionality	M	5.00	0.00	5.00	0.00	0.00	5.00	25/04/2016	Reliance on service.	N/A	Q4+	Head of Customer and Corporate Service - David Allum, Head of Customer, Martin Wilson - Operations Manager	01483 523221 - 01483 523155
CMT	Sharepoint	H	10.00	0.00	10.00	0.00	0.00	10.00	Proposal to defer until 2016/17	Technical Audit - Knowledge of Sharepoint - Resilience re volume of files, structure, hierarchy and permissions documented as to who can see what etc	N/A	2016 /17	Head of Customer, and Corporate Service - David Allum, Linda Frame - IT Development Manager	01483 523221 - 01483 523157
	Contingency		10.00	-10.00	0.00	0.00	0.00	0.00						
	IT Total		35.00	-10.00	25.00	10.00	10.00	15.00						
	GENERAL SYSTEM REVIEWS													
	Key Financial Systems													
IA16-10	Treasury Management	H	7.00	0.00	7.00	7.00	7.00	0.00	Final Report on Covalent	Change in personnel and high value/risk.	2013-14	Q2	Head of Finance - Peter Vickers	01483 523539
IA16-01	Sundry Debtors	H	10.00	0.00	10.00	10.00	10.00	0.00	Final Report on Covalent	Review on the effectiveness of debts recovery.	2013-14	Q1	Head of Finance - Peter Vickers	01483 523539
IA16-04	Itrent (Leave recording and calculations methodolgy)	H	10.00	0.00	10.00	10.00	10.00	0.00	Final Report on Covalent	Assurance on the accuracy of output.	Pre 2012	Q1 June	Head of Finance - Peter Vickers	01483 523539
IA16-09	Council Tax Support	H	10.00	0.00	10.00	10.00	10.00	0.00	Final Report on Covalent	Assurance on the system in place	2012-13	Q2	Head of Finance - Peter Vickers	01483 523539
IA16-06	Sundry Creditors	H	7.00	0.00	7.00	7.00	7.00	0.00	Final Report on Covalent	Review of the effectiveness of the systems in operation	2014-15	Q1	Head of Finance - Peter Vickers	01483 523539
IA16-08	Rents (Age Debt Analysis and write off of former tenants arrears)	H	10.00	0.00	10.00	10.00	10.00	0.00	Final Report on Covalent	Assessment and assurance on new arrangements	2013-14	Q2	Head of Housing Operations - Hugh Wagstaff	01483 523363
IA16-02	Car Parking (Phone Payments)	H	10.00	0.00	10.00	10.00	10.00	0.00	Final Report on Covalent	New Project re 'Cade' Pay by phone system re Web Office/ Online Challenge	New	Q1	Head of Environment - Richard Homewood	01483 523411
	Sub total for Key Financial Systems		64.00	0.00	64.00	64.00	64.00	0.00						
IA16-16	Housing Asbestos Review	H	10.00	0.00	10.00	10.00	10.00	0.00	Final Report Stage	Assurance on process in place to identify, react and resolve issues in a timely manner.	C/F 2013-14	Q3 - Dec 2015	Head of Housing Operations Hugh Wagstaff	01483 523363
IA16-20	Gas Servicing Contract re Central Heating contractors service performance in accordance with contract terms.	H	10.00	0.00	10.00	0.00	10.00	0.00	Draft Report Stage	Assurance on the contract performance measures in place.	2014-15	Q4	Head of Housing Operations Hugh Wagstaff	01483 523363

Mar-16 AUDIT PLAN AGREED BY AUDIT COMMITTEE ON 23 MARCH 2015

Report No.	AUDIT PLAN AS AT 04/03/2016	2015/16 PRIORITY	Proposed No. of Plan Days	Variations	Revised Plan (a) + (b)	B/F from Previous Month	Actual Total to date	Days Planned to end March 2016 or approval sought to Carry Forward to 2016/17	Progress	Details	Last Audited	Quarter to be started	Head of Service & Manager Responsible for Area	Contact Details
IA16-05	Kitchen & Bathroom (Basket Rates) Review	H	10.00	0.00	10.00	10.00	10.00	0.00	Final Report On Covalent	Assessment and assurance on new arrangements	2013-14	Q1	Head of Housing Operations Hugh Wagstaff	01483 523363
HOST	Fire & Legionnaires Risk Assessments at Sheltered Housing Units	H	5.00	0.00	5.00	0.00	5.00	0.00	Awaiting Draft Report	Follow up from 2014/15 review	2011/12	Q4	Head of Housing Operations Hugh Wagstaff	01483 523363
AS	New Homes Build	H	10.00	0.00	10.00	0.00	0.00	10.00	Start 29/03/2016	Increased activity and value high	2011-12	Q4	Head of Strategic Housing Jane Abraham	01483 323096
IA16-07	Disability facilities Grants (Private Sector House)	M	5.00	0.00	5.00	5.00	5.00	0.00	Final Report On Covalent	Assurance over controls re awarding of grants	2012-13	Q2	Head of Strategic Housing Jane Abraham	01483 323096
IA16-03	Waste Collection Management Contract	H	10.00	0.00	10.00	10.00	10.00	0.00	Final Report On Covalent	Major contract - assurance on contract management function and Performance Management	2012-13	Q1	Head of Environment - Richard Homewood	01483 523411
HOS	Pest Control - SDK	H	7.00	0.00	7.00	0.00	0.00	7.00	Start 14/03/2016	Assurance on the process re handling of income and invoicing.	New	Q4	Head of Environment - Richard Homewood	01483 523411
IA16-19	Grounds Maintenance contract	H	10.00	0.00	10.00	0.00	10.00	0.00	Final Report Stage	Contract management and performance management of contractor.	2012-13	Q4	Kelvin Mills Head of Community Service and Major Projects	01483 523432
IA16-13	Grants to other organisations	H	5.00	0.00	5.00	5.00	5.00	0.00	Final Report On Covalent	Assurance on the controls in place and justification re verification on the use of grants.		Q3	Kelvin Mills Head of Community Service and Major Projects	01483 523432
IA16-12	Official Orders - Sharepoint system	M	10.00	0.00	10.00	10.00	10.00	0.00	Final Report Stage	Assurance on the accuracy of generation of official orders.	New	Q3	Head of Finance - Peter Vickers & IT Services	01483 523539
IA16-17	Revenue premises visits	H		7.00	7.00	7.00	7.00	0.00	Draft Report Stage	Review of the effectiveness of the systems in operation	2014-15	Q4	Head of Finance - Peter Vickers	01483 523539
IA16-18	Payroll and Return to Work Policy	H		7.00	7.00	7.00	7.00	0.00	Draft Report Stage	Review of the effectiveness of the systems in operation	2014-15	Q4	Head of Finance - Peter Vickers	01483 523539
IA16-15	Section 106 funds	H		7.00	7.00	7.00	7.00	0.00	Final Report Stage	Review of the effectiveness of the systems in operation	2011	Q4	Head of Planning - Matthew Evans	01483 523298
	Governance and Risk Reviews													
AS	Information Governance security	H	15.00	0.00	15.00	0.00	15.00	0.00	Awaiting Draft Report	Information Governance Security group Action Plan		Q4	Corporate - Dan Bainbridge Borough Solicitor	01483 523235
IA16-14	Intend - Procurement Portal	H	10.00	0.00	10.00	10.00	10.00	0.00	Final Report Stage	Assurance on the implementation to meet transparency code		Q3 - Dec 2015	Head of Finance - Peter Vickers	01483 523539
	Management Contract Liaison Meetings		5.00	3.00	8.00	5.00	5.00	3.00						
	Contingency		19.00	-14.00	5.00	5.00	3.00	2.00		Includes contingency of 10 days from IT				
	Sub Total for Operational Reviews (Inc Cont)		141.00	10.00	151.00	91.00	129.00	22.00						
	Subtotal Key Financial Systems Reviews		64.00	0.00	64.00	64.00	64.00	0.00						
	Subtotal of IT Reviews		35.00	-10.00	25.00	10.00	10.00	15.00						
	Total Plan Contractor Review Days		240.00	0.00	240.00	165.00	203.00	37.00						

WAVERLEY BOROUGH COUNCIL
AUDIT COMMITTEE –15 MARCH 2016

Title:

PROGRESS ON THE IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS

[Wards Affected: All]

Summary and purpose:

To inform the Audit Committee of Senior Management's progress in implementing the recommendations raised by Internal Audit following a review in their service areas. This report will enable the Committee to consider what action is required in respect of those that are overdue or appear likely to be implemented later than the target date.

How this report relates to the Council's Corporate Priorities:

Internal Audit work contributes to the safeguarding of assets against loss and waste and for identifying other value or money issues.

Financial Implications:

Internal audit work helps management in achieving good value for money and, individual recommendations may have value for money implications.

Legal Implications:

There are no direct legal implications, although good governance is strengthened by attention to the matters raised in audit recommendations.

Introduction

1. This report provides the Audit Committee with the latest position regarding the implementation of Internal Audit recommendations.
 2. Annexe 1 provides the current position on recommendations due for completion at the end of the month of the Audit Committee date.
 3. Annexe 2 details the request for change of implementation due date.
-

Conclusion

4. Recommendations relate to the control environment and hence the overall governance and risk management of the Council, and it is important that agreed actions are completed within timeframes agreed with the relevant Head of Service.

Recommendation

It is recommended that the Committee:

1. considers the information contained in Annexe 1 and identifies any action it wishes to be taken; and
 2. agrees an appropriate implementation date for the recommendation listed in Annexe 2.
-

Background Papers

There are no background papers (as defined by Section 100D(5) of the Local Government Act 1972) relating to this report.






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Audit Recommendations overdue or due within next month

Generated on: 4 March 2016

Action Status	
	Cancelled
	Overdue; Neglected
	Unassigned; Check Progress
	Not Started; In Progress; Assigned
	Completed

Head of Service Wagstaff, Hugh

Action Code & Description	IA15/28.002 Contract	The Council should ensure that a signed contract is in place with all contractors for which services are procured which contain the expected requirements.	Exit Meeting Date	26-Jun-2015
			Due Date	31-Dec-2015
Audit Report Code and Description		IA15/28 Legionella, Electrical and Fire Checks		
Agreed Action		Agreed, contracts will be in place		
Status		Overdue	Progress	90%
Head of Service	Hugh Wagstaff			
Most recent Update from Head of Service	Contracts in place for electrical and fire checks. Delay in the procurement until April 2016. Corporate Management Team aware and have authorised the extension of the current agreement			27-Jan-2016
Risk Assessment	The absence of a signed contract opens up the opportunity for the contractor to challenge the requests being made by Waverley in relation to the current contract delivery methodology.			MEDIUM

Action Code & Description	IA16/05.001 Deed of Variation	The Deed of Variation covering the 2014/15 period was with the Council's legal department at the time of the audit, and the Housing team were awaiting formal issue of the variation.	Exit Meeting Date	27-Aug-2015
			Due Date	06-Oct-2015 revision requested at 17/11/2015 AC for revised date of 29/02/16
Audit Report Code and Description		IA16/05 Kitchen & Bathroom (basket rates)		
Agreed Action		The Council will formally issue the Deed of Variation incorporating the new basket rates for kitchen and bathrooms into the programme of works between the Council and Mears.		
Status		Overdue	Progress	50%
Head of Service	Hugh Wagstaff			
Most recent update from Head of Service	Borough Solicitor provided email update to the Audit Committee on 17/02/2016 re an update to advise why the original timeframe had not been achieved.			25-Feb-2016
Risk Assessment	The council has been working closely with the contractor to implement the changes that has been including in the Deed of Variation, as it is mutually beneficial to both parties due			MEDIUM

	<p>to the complexity of the initial contract terms. Therefore as the contractor has accepted the variation in principal and is working to the variation re Basket Rates. There is however a risk that their legal team may have a different opinion on its content which could delay acceptance. Any changes in personnel current part of this process could jeopardise progress.</p>	
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ANNEXE 2

Internal Audit Recommendations presented to the Audit Committee for status change of Due Date on Covalent

Report ref/ recommen dation ref	Title	Recommendation	Justification/ Reason for change in implementation date	Responsible officer
IA16/05.001	Kitchen & Bathroom Basket Rates re Deed of Variation	The Deed of Variation covering the 2014/15 period was with the Council's legal department at the time of the audit, and the Housing team were awaiting formal issue of the variation.	Since November 2015 the Director of Operations has increased the scope of the Deed of Variation. These have been presented to Mears in early February 2016 and we await a response from Mears senior officers. Therefore a request is made for an extension.	Head of Housing Operations - Hugh Wagstaff Legal Services

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WAVERLEY BOROUGH COUNCIL

AUDIT COMMITTEE – 15 MARCH 2016

Title:**Counter Fraud Investigation Summary**

[Wards Affected: All]

Summary and purpose:

The report provides an update to the Committee on the progress made by Waverley Borough Council officers on the work being completed as part of the Surrey Counter Fraud Partnership, investigating all types of fraud (excluding Housing Benefit which is now investigated by the Department for Work & Pensions through the introduction of the Single Fraud Investigating Service). This work has been supported with funding from the Department for Communities & Local Government to assist with combating fraud.

How this report relates to the Council's Corporate Priorities:**Resource/Value for Money implications:**

Through the detection of instances of fraud, the Council's resources are better safeguarded thus improving value for money by reducing the waiting list for homes and ensuring that members of the public are only provided with housing or Council Tax and Business Rates discounts that they are entitled to. The DCLG and the Housing Revenue Account funds have supported this work through providing funding that has been utilised at Waverley to obtain the services of an experienced Fraud Investigator.

Legal Implications:

It is the Council's duty to safeguard public funds, and there may be legal costs in taking any matters to prosecution. However these costs are out weighed by the Council's belief that fraud perpetrated against the council and its tax payers will not be tolerated.

Introduction

1. This report provides the Audit Committee with an update on the progress being made on fraud investigations that are being completed supported by the funding obtained from the Housing Revenue Account and the Department of Communities and Local Government as part of the Surrey Counter- Fraud Partnership. Initially Waverley Borough Council joined Surrey County Council and 6 other local authorities to form the Surrey Counter- Fraud Partnership, and has now increased to 8 councils. The funding enabled Waverley to obtain the services of an experienced Fraud Investigator initially focusing on Housing Tenancy Fraud since March 2015, which was supported by the introduction of the Prevention of Social Housing Fraud Act 2013 where the maximum penalty is up to 2 years imprisonment or a fine (or both).

Findings

2. A summary of the volumes of cases being investigated is detailed in Annexe 1, for activity up until December 2015. Results are also reported to Surrey County Council to enable these to be included as part of the SCFP return to the DCLG. At the June 2016 the Audit Committee will be provided with an update to show the progress made up to the end of March 2016.
3. Current results include five properties, which were not being occupied by the tenant in accordance with the Tenancy Agreements terms and conditions, being recovered and these properties have been made available to be re-let to tenants on the waiting list. Three housing applications have been refused as the information provided did not reflect the true circumstances of the applicant and five Right to Buy applications were withdrawn as the information provided on the applications did not reflect the true circumstances of the applicant's situation. This not only prevented the Right to Buy occurring but the tenant also relinquished their tenancy as it was proven that our tenancy was not being used as their sole/principal home as per WBC tenancy agreement conditions.
4. The volume of fraud investigation cases is increasing as awareness is cascaded to members of the public and staff to highlight concerns with cases that they are dealing with. Cases that need further investigation or co-operation from other bodies are also continuing to be progressed.
5. The Surrey Counter- Fraud Partnership has commenced a publicity campaign to highlight the importance of reporting Housing Fraud which included the co-operation and involvement of register social landlords in the county of Surrey. New methods are being implemented to enable those that have concerns to raise them, including an insert with the yearly Council Tax billing for 2016-17.

Conclusion

6. The Investigation officer supported by the Internal Audit Client Manager will continue to investigate the cases reported and introduce new policies and procedures to maintain strong working practices, and where possible liaise with others in the partnership to maximise successful outcomes. The team

will also continue to raise awareness with tenants that breaches of tenancy agreements will not be tolerated and to minimise the risk of fraudulent activity.

7. The value of financial savings detailed in Annexe 1 is currently £534,310 based on Audit Commission notional figures. However, these notional figures do not include the real value to Waverley, as it costs on average £200,000 to build a new house and where tenancies are relinquished these are then allocated to those on our housing waiting list who fulfil the necessary criteria. Therefore as five tenancies have been recovered this equates to £1million not being required to replace these properties. This proves the fundamental importance to ensure that only those that qualify for social housing are successful, and to securing the return of properties back into housing stock helps Waverley in meeting the needs of legitimate housing applicants.
8. The Surrey Counter- Fraud Partnership is expanding the areas of fraud prevention work into Business Rates and Council Tax. Although not always seen as fraudulent activity it is an avoidance of payment of a tax that if stopped increases income collected and therefore reduces the liability to other legitimate tax payers.

Recommendation

That the Audit Committee continues to support this investigation activity and notes the successes being achieved in safeguarding Waverley's assets and ensure only those that are eligible receive our services.

Background Papers

There are no background papers (as defined by Section 100D(5) of the Local Government Act 1972) relating to this report.

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Name of Partner	Waverley	Providing cumulative figures for (Quarter) Q4 (2014/15) and Q1, Q2, Q3 @31/12/2015 (2015/16)
Quarter	3	Record number of cases in each category for any activity covered by SCFP resources

	Referrals received	Investigations Started	Investigations closed	Still under investigation	Positive outcomes	Properties returned	Housing / homeless/RTB / Shared ownership application withdrawn	Financial Value	Prosecutions	Other sanctions
Housing										
Social Housing Fraud	46	46	31	15	5	5	Tenancies Relinquished	£90,000		
Housing Register Fraud	16	16	13	3	3		Housing Applications Stopped	£54,000		
Homelessness Applications										
Right To Buy/Acquire	25	25	17	8	5	5	Right To Buy Withdrawn	£389,500		
Shared ownership										
Council Tax Discount										
Single Person Discount	2	2	2	0	2		Single Person Discount REMOVAL	810		
Student Exemptions										
Disability										
Council Tax Support (benefit)										
Council Tax Support	1	1		1						
Business rates										
Other										
Identity Checks re National Fraud Initiative	1	1		1						
	91	91	63	28	15	10		£534,310	0	0

PLEASE NOTE: It is the individual partners responsibility to maintain own case specific records of activities for any returns included in the spreadsheet. These should be made available to Surrey County Council for audit purposes if required.

Value of financial savings as agreed by Surrey counter Fraud Partnership utilising Audit Commission bases of calculation.

- Tenancy Recovered** £18,000 (Audit Commission notional figure)
- Housing/Homeless Applicaton withdrawn** £18,000 (as above)
- Right To Buy/Acquire withdrawn / terminated** Value of individual amount of discount offered by Housing provider - (max discount currently £77,900)
- Council Tax Discount** £405 per case (25% discount on avge band C property)
- Council Tax Support (CTS)** - actual figure per case based on amount of CTS added back to account from effective date of change to end of current financial year.
- Busines Rates** - actual figure per case

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