

# Public Document Pack



<b>COMMITTEE:</b>	<b>JOINT AUDIT AND STANDARDS COMMITTEE</b>
<b>DATE:</b>	<b>MONDAY, 25 MARCH 2024 10.30 AM</b>
<b>VENUE:</b>	<b>FRINK ROOM (ELISABETH) - ENDEAVOUR HOUSE</b>

<b>Members</b>		
<u>Conservative</u> Isabelle Reece John Whitehead	<u>Green Party</u> Austin Davies Simon Dowling John Matthissen (Joint-Chair) James Patchett Tim Regester	<u>Independent</u> Mary McLaren  <u>Liberal Democrat</u> Bryn Hurren (Joint-Chair) Adrienne Marriott

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## **AGENDA**

### **PART 1**

#### **MATTERS TO BE CONSIDERED WITH THE PRESS AND PUBLIC PRESENT**

Page(s)

**1 SUBSTITUTES AND APOLOGIES**

Any Member attending as an approved substitute to report giving his/her name and the name of the Member being substituted.

**2 DECLARATION OF INTERESTS**

Members to declare any interests as appropriate in respect of items to be considered at this meeting.

**3 JAC/23/23 TO CONFIRM THE MINUTES OF THE MEETING HELD ON 29 JANUARY 2024** 5 - 12

**4 TO RECEIVE NOTIFICATION OF PETITIONS IN ACCORDANCE WITH THE COUNCIL'S PETITION SCHEME**

5        **QUESTIONS BY THE PUBLIC**

To consider questions from, and provide answers to, the public in relation to matters which are relevant to the business of the meeting and of which due notice has been given in accordance with the Committee and Sub-Committee Procedure Rules.

6        **QUESTIONS BY COUNCILLORS**

To consider questions from, and provide answer to, Councillors on any matter in relation to which the Committee has powers or duties and of which due notice has been given in accordance with the Committee and Sub-Committee Procedure Rules.

7        **JAC/23/24 MANAGING THE RISK OF FRAUD AND 13 - 34**  
**CORRUPTION - ANNUAL REPORT**

8        **JAC/23/25 INTERNAL AUDIT PLAN 2024/25 35 - 44**

9        **JAC/23/26 FORWARD PLAN 45 - 46**

**Date and Time of next meeting**

Please note that the next meeting is scheduled for Monday, 24 June 2024 at 10.30 am.

For more information about this meeting, including access arrangements and facilities for people with disabilities, please contact the Committee Officer B.Webb, Committee Services on: 01449 724683 or Email: [Committees@baberghmidsuffolk.gov.uk](mailto:Committees@baberghmidsuffolk.gov.uk)

### **Introduction to Public Meetings**

Babergh/Mid Suffolk District Councils are committed to Open Government. The proceedings of this meeting are open to the public, apart from any confidential or exempt items which may have to be considered in the absence of the press and public.

### **Domestic Arrangements:**

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- Cold water is also available outside opposite the room.
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# Agenda Item 3

## BABERGH AND MID SUFFOLK DISTRICT COUNCILS

Minutes of the meeting of the **JOINT AUDIT AND STANDARDS COMMITTEE** held in the Frink Room (Elisabeth) - Endeavour House on Monday, 29 January 2024

### PRESENT:

Councillor: John Matthissen (Joint-Chair)

Councillors: Austin Davies  
Bryn Hurren (Joint-Chair)  
Mary McLaren  
Isabelle Reece  
John Whitehead

Simon Dowling  
Adrienne Marriott  
James Patchett  
Tim Regester

### In attendance:

Officers: Interim Monitoring Officer (JR)  
Interim Corporate Manager – Finance, Commissioning and Procurement (KW)  
Corporate Manager – Internal Audit (JS)  
Corporate Manager – Electoral Services (DC)  
Assistant Manager – Financial Accountant (MH)  
Senior Business Partner – Capital & Treasury (AG)  
Governance Officer (BW)

### DECLARATION OF INTERESTS

37.1 None received.

### JAC/23/18 TO CONFIRM THE MINUTES OF THE MEETING HELD ON 27 NOVEMBER 2023

It was **RESOLVED**: -

**That the minutes of the meeting held on the 27<sup>th</sup> November 2023 be approved.**

### TO RECEIVE NOTIFICATION OF PETITIONS IN ACCORDANCE WITH THE COUNCIL'S PETITION SCHEME

39.1 None received.

### QUESTIONS BY THE PUBLIC

40.1 None received.

### QUESTIONS BY COUNCILLORS

41.1 None received.

## **JAC/23/19 JOINT CAPITAL, INVESTMENT AND TREASURY MANAGEMENT STRATEGIES 2024/25**

- 42.1 The Chair invited the Assistant Manager – Financial Accountant to introduce the report to the committee.
- 42.2 Councillor Whitehead referred to paragraph 2.5 on page 22 of the report and questioned why the forecasted outcome had been renamed. The Corporate Manager – Finance Commissioning and Procurement responded that this had been renamed for clarity and that this was the revised estimate to forecast more accurately what would be spent throughout the year.
- 42.3 Councillor Whitehead referred to paragraph 2.7 on page 23 of the report and questioned the funding for Phase 1 of the SHELF project up to 2028 and why there were no funds for Phase 2 ahead of 2028. The Corporate Manager – Finance, Commissioning and Procurement responded that the figures had currently not been worked up for Phase 2.
- 42.4 Councillor Whitehead referred to the HRA Right to Buy receipts on page 26 of the report and questioned why there were none forecast before March 2025. The Assistant Manager – Financial Accountant responded that an answer would be provided outside of the meeting.
- 42.5 Councillor Whitehead further referred to table 6 on page 29 of the report and questioned the actual borrowings for the General Fund and HRA and questioned why this was different to the forecasted outcome. The Assistant Manager – Financial Accountant responded that an answer would be provided outside of the meeting.
- 42.6 Councillor Reece referred to paragraph 2.20 on page 27 of the report and questioned what would happen if the Government changes to the Minimum Revenue Provision (MRP) regulations did not come into effect. The Corporate Manager – Finance, Commissioning and Procurement responded that the third set of proposals from central Government would be introduced in the 2024/25 financial year and would be charged to the revenue budget. For principal loans a calculation on the predicted credited loss was required and under current regulation there is no line on regulations on the budgets with any credit loss to the revenue budget.
- 42.7 Councillor Patchett referred to paragraph 2.7 on page 23 of the report and queried the figure of £18.2 million for the Skills and Innovation Centre and why this differed to the previous figure of £18.75 million. The Corporate Manager – Finance, Commissioning and Procurement responded that an

answer would be provided outside of the meeting.

- 42.8 Councillor McLaren referred to paragraph 6.1 on page 33 of the report and questioned the surplus in Babergh's pension fund and whether this would remain for the upcoming year. The Assistant Manager – Financial Accountant responded that as this was monitored by an outside body this was currently unknown.
- 42.9 Councillor McLaren referred to paragraph 9.2 on page 35 of the report and questioned the use of external advisors and whether this review would impact the external financial advisors. The Corporate Manager – Finance, Commissioning and Procurement responded that there was currently an ongoing review on interim expenditure across both Councils and Treasury Management advisors and tax advisors would not be effected by this as it was specialist advice that was value for money.
- 42.10 Councillor Dowling referred to paragraph 3.3 on page 37 of the report and questioned the peak cash flow funding requirement for the former Council offices in Hadleigh. The Corporate Manager – Finance, Commissioning and Procurement responded that the Cabinet had made the decision to lend Babergh Growth up to £9 million to complete phase one of the development.
- 42.11 Councillor Dowling further questioned why Babergh were providing 100% of the finance for Babergh Growth when Mid Suffolk were providing 50% of the finance for Mid Suffolk Growth Ltd, with Norse providing the other 50% finance. The Corporate Manager – Finance, Commissioning and Procurement responded that a response would be provided by the relevant Director outside of the meeting.
- 42.12 Councillor Davies requested for future reports that the current valuation of CIFCO's assets be provided. The Assistant Manager – Financial Accountant responded that this would be considered.
- 42.13 Councillor Whitehead referred to paragraph 5.28 on page 61 of the report and questioned the £2 million limit on bank accounts, including for Gateway 14, and whether this was in line with inflation. The Assistant Manager – Financial Accountant responded that there was a difference in accounts for the Council's money and for companies and this could be looked at by Arlingclose to keep in line with inflation.
- 42.14 Councillor Davies questioned whether there were any plans for a phased de-investment on ESG investments. The Assistant Manager – Financial Accountant responded that the Councils had been in discussions with Arlingclose, and workshops would be held with Arlingclose, officers and Members to establish what suitable investments would be for both Councils.

- 42.15 Councillor Davies referred to paragraph 3.1 on page 64 of the report and queried the 1% interest rate and whether this would be extended. The Assistant Manager – Financial Accountant responded that work was ongoing on scenario testing interest rates for best, worst, and likely cases.
- 42.16 Councillor Patchett referred to page 74 of the report and highlighted the interest rate of 7.88% on the Mid Suffolk table and questioned whether Officers could communicate with the lender to find out what the penalty would be for breaking this loan early. The Assistant Manager – Financial Accountant responded that this would be investigated.
- 42.17 Councillor Hurren asked for clarification on when MRP legislation would be changed. The Corporate Manager - Finance, Commissioning and Procurement responded that the proposals were likely to be implemented and possible impacts had been factored into the budgets however the timing was unclear.
- 42.18 Councillor Register proposed the recommendations as set out in the report with the additional recommendation that a working group be formed with Arlingclose and Officers including Portfolio Holders, Chairs of the Joint Audit and Standards Committee, and Members from all groups to discuss ESG options.
- 42.19 Councillor Hurren seconded this motion.

By a unanimous vote.

**It was Recommended to Council: -**

- 1.1 To approve the Joint Capital Strategy for the period 2023/24 to 2027/28, including the Prudential Indicators, as set out in Appendix A.**
- 1.2 To approve the Joint Investment Strategy for service and commercial investments for the period 2023/24 to 2027/28, as set out in Appendix B.**
- 1.3 To approve the Joint Treasury Management Strategy for the period 2023/24 to 2027/28, including the Joint Annual Investment Strategy as set out in Appendix C.**
- 1.4 To approve the Joint Treasury Management Indicators as set out in Appendix D.**
- 1.5 To approve the Joint Treasury Management Policy Statement as set out in Appendix G.**



**1.6 To approve the Joint Minimum Revenue Provision Policy Statement as set out in Appendix H.**

**1.7 That the key factors and information relating to and affecting treasury management activities set out in Appendices E, F, and I be noted.**

**1.8 That a working group be formed with Arlingclose and Officers including Portfolio Holders, Chairs of the Joint Audit and Standards Committee, and Members from all groups to discuss ESG options.**

#### **JAC/23/20 CODE OF CONDUCT COMPLAINTS BI-ANNUAL MONITORING REPORT**

43.1 The Chair invited the Interim Monitoring Officer to introduce the report.

43.2 Councillor McLaren questioned what communications there were with Parish Councils when there is an issue. The Interim Monitoring Officer responded that whilst the Council could not provide legal advice, support could be provided to clerks and provide mediation and support to those parish councils which are struggling.

43.3 Councillor Whitehead queried whether there were any vexatious complainants and whether these were monitored in the report. The Interim Monitoring Officer responded that under the complaints policy similar complaints could be dismissed and a point of contact could be appointed, however this was not used often, and none were set out in this report.

43.4 Councillor Matthissen asked for clarification on the process when a parish councillor is elected. The Interim Monitoring Officer responded that all parish councillors had to sign a declaration of office and it was down to individual councillors to undertake training on the code of conduct. But the council had done training with parish councils and the Suffolk Association of Local Councils (SALC) on the code of conduct.

43.5 The Code of Conduct Complaints Bi-Annual Monitoring Report was noted.

#### **JAC/23/21 BRIEFING NOTE: APPOINTMENT OF INDEPENDENT CO-OPTED MEMBER TO THE JOINT AUDIT AND STANDARDS COMMITTEE**

44.1 The Chair invited the Corporate Manager – Internal Audit to introduce the briefing note.

44.2 Councillor Reece questioned where the independent person would be sourced from. The Corporate Manager – Internal Audit responded that finance skills would be required, and any independent persons would need to make declarations of interest at meetings.

- 44.3 Councillor Reece raised concern that the appointment of an independent person was not required under legislation and would have a cost. The Corporate Manager – Internal Audit responded that the appointment of an independent person was considered best practice, and it was down to the committee if they wanted to go ahead with this. The Interim Monitoring Officer added that cost would be a small allowance of up to £1000 split across both Councils.
- 44.4 Councillor Hurren questioned whether the independent person would have voting rights. The Corporate Manager – Internal Audit responded that the independent person could be in place in an advisory capacity.
- 44.5 Councillor Whitehead queried who would decide the appointment. The Corporate Manager – Internal Audit responded that the selection process would be undertaken by the Chairs of the committee and an additional Member and would then be agreed by Full Council.
- 44.6 During the debate Councillor McLaren outlined that she would welcome the consideration of an independent person, and this could add value to the decisions made by the committee.
- 44.7 Councillor Register outlined that it would be useful to have additional experience on the committee.
- 44.8 Councillor Patchett stated that he did not support the appointment of an independent person due to the costs and not being politically balanced.
- 44.9 Councillor Reece stated that the priority should be developing the skills of the committee and identifying where there are currently gaps in knowledge.
- 44.10 Councillor Whitehead outlined that advisors could be more beneficial than an independent person.
- 44.11 Councillor Hurren proposed to agree that the Corporate Manager – Internal Audit prepares a paper for the Joint Audit and Standards Committee in May 2024 to discuss the option of including co-opted members into the committee's membership. Councillor McLaren seconded the motion.

By 7 votes for and 3 votes against.

**It was RESOLVED: -**

**To agree that the Corporate Manager – Internal Audit prepares a paper for JASC in May 2024 to discuss the option of including co-opted members into the committee's membership.**

#### **JAC/23/22 FORWARD PLAN**

- 45.1 The Chair invited the Corporate Manager – Electoral Services to provide an update on the upcoming elections, and progress from the review of the 2023

District, Town and Parish elections.

45.2 The forward plan was noted.

The business of the meeting was concluded at 12:21 pm.

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Chair

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# Agenda Item 7

## BABERGH DISTRICT COUNCIL and MID SUFFOLK DISTRICT COUNCIL

<b>COMMITTEE:</b> Joint Audit and Standards Committee	<b>REPORT NUMBER:</b> <b>JAC/23/24</b>
<b>FROM:</b> John Snell – Head of Service – Internal Audit	<b>DATE OF MEETING:</b> 25 <sup>th</sup> March 2024
<b>OFFICER:</b> John Snell – Head of Service – Internal Audit	<b>KEY DECISION REF NO.</b> N/A

### MANAGING THE RISK OF FRAUD AND CORRUPTION ANNUAL REPORT 2023/24

#### 1. PURPOSE OF REPORT

- 1.1 This report explains the current arrangements in place across both Councils to ensure there is a pro-active corporate approach to preventing fraud and corruption and creating a culture where fraud and corruption will not be tolerated. It also provides details of proactive work undertaken by Internal Audit to deter, prevent and detect fraud and corruption.
- 1.2 Internal audit has an important role to play in ensuring that management has effective systems in place to detect and prevent corrupt practices within the organisation. This is part of its normal role of supporting management along with the Joint Audit and Standards Committee oversight of risk management. However, it is not the job of internal audit directly to detect or prevent corrupt practices - this is the responsibility of management. Internal audit's role includes promoting anti-fraud and anti-bribery best practice, testing and monitoring systems and advising on change where it is needed.

#### 2. RECOMMENDATIONS

- 2.1 That the contents of this report detailing the progress made in ensuring there are effective arrangements and measures in place across both Councils to minimise the risk of fraud and corruption be noted.

#### REASON FOR DECISION

Anti-fraud and corruption work form an important part of the Councils' corporate governance and internal control framework arrangements.

#### 3. KEY INFORMATION

Please refer to Appendix A attached to this report for all Key Information.

#### 4. LINKS TO CORPORATE PLAN

- 4.1 Work undertaken to reduce fraud and enhance the Councils' anti-fraud and corruption culture contributes to the delivery of all its aims and priorities.

#### 5. FINANCIAL IMPLICATIONS

5.1 Whilst there are no direct implications arising from this report, if levels of reported/detected fraud increase then resources will need to be reviewed and discussed with senior management. Any implications arising from the need to introduce additional controls and mitigations will be addressed with management. The emphasis always will be to improve controls without increasing costs or jeopardising efficient and compliant service delivery.

## 6. LEGAL IMPLICATIONS

6.1 Ultimately, there are no laws requiring councils to have whistleblowing policies in place or to log and record the number of concerns raised. However, as an employer it's good practice to create an open, transparent and safe working environment where workers feel able to speak up. By having clear policies and procedures in place, councils demonstrate their commitment to listening to the concerns of employees and getting ahead of issues before they arise.

## 7. RISK MANAGEMENT

7.1 Key risks are set out below:

Key Risk Description	Likelihood 1- 4	Impact 1- 4	Key Mitigation Measures	Risk Register
BMSDC may fail to identify fraud, corruption and bribery	Unlikely 2	Bad 3	<p>The risk of fraud and corruption in relation to each Councils' activities is taken into consideration both as part of each Councils' approach to risk management and also in the development of the annual Internal Audit Plan. In practice, each Councils' mitigating controls include clear policies and procedures available to all staff and Councillors; Internal Audit who investigate potential areas of fraud and corruption; the bi-annual participation in the National Fraud Initiative; and a sound internal control environment – as demonstrated by internal and external audit opinions and the Annual Governance Statement.</p> <p>The production of an annual report helps mitigate its reputational risk by providing assurance to stakeholders on how the risks are managed.</p>	Refer to SRR020

**8. CONSULTATIONS**

8.1 During preparation this report has been shared with both Chairs of the Joint Audit and Standards Committee; the Interim Section 151 Officer, the Interim Monitoring Officer and Director - Customers, Digital Transformation & Improvement. Any comments received have been incorporated in the report.

**9. EQUALITY ANALYSIS**

9.1 An equality analysis has not been completed because the report content does not have any impact on the protected characteristics.

**10. ENVIRONMENTAL IMPLICATIONS**

10.1 There are no environmental implications arising from this report.

**11. APPENDICES**

Title	Location
(a) Appendix A - Overview of Counter Fraud and Corruption Work	Attached

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# APPENDIX A

## Managing the risk of Fraud and Corruption Annual Report 2023/24

# Introduction

This report shows those responsible for governance how both Councils are looking to fight fraud and corruption more effectively. It brings together in one document a summary of the outcomes of our work to deter, prevent and detect fraud and corruption over the last 12 months.

Although both Councils have traditionally encountered low levels of fraud and corruption, the risk of such losses both internally and externally is fully recognised as part of each Council's operations that need to be managed proactively and effectively.

## Levels of officer responsibility

The Head of Internal Audit is responsible for the development and maintenance of a Prevention of Financial Crime Policy and ensuring that Councillors and staff are aware of its content; and ensuring that there is a pro-active approach to fraud prevention, detection and investigation and promotes a council wide anti-fraud culture across both Councils.

Internal Audit will support management by advising on controls to prevent and detect fraud and help build anti-fraud awareness amongst staff. However, ownership of detection and fraud lies with management, and not Internal Audit.



## Internal Audit

Fraud and corruption risks are identified as part of the annual planning process and contributes to the overall formation of audit coverage. Under the Public Sector Internal Audit Standards (PSIAS) we consider aspects of fraud risk in planning all audits.

Whilst it is not a primary role of an internal audit function to detect fraud, it does have a role in providing an independent assurance on the effectiveness of the processes put in place by management to manage the risk of fraud, and where necessary investigating the causes of fraud and responding to whistleblowing allegations.

The annual Audit Plan has an allowance for Internal Audit to undertake irregularity investigations, National Fraud Initiative (NFI) related work, and proactive anti-fraud and corruption work. Currently this is at a level deemed proportionate to the identified risk of fraud within the Councils and is supported by senior management although is under continual review.



## Fraud Risk Register

Part of delivering good governance as defined by CIPFA/SOLACE is ensuring counter fraud arrangements are in place and operating effectively.

Internal Audit has produced a Fraud Risk Register, which contains a list of areas where Internal Audit and Heads of Service believe the Councils are susceptible to fraud. The register enables the Councils to focus on suitable internal controls to mitigate any subsequent risk. The register also influences the audit planning process.

## Policies and Procedures

The Councils are committed to ensuring that the opportunity for fraud and corruption is minimised, which is supported by the Prevention of Financial Crime Policy.



## Pro-active Anti-Fraud Work

### Raising awareness

Work continues on raising fraud awareness across both Councils and includes:

- Raising Money Laundering awareness through a series of presentations to all Heads of Service. This was followed up with compulsory online e-learning module for all staff who carry out any financial transactions to complete in 2023. This training has enabled employees to recognise suspicious transactions and what to do if they identify them.
- The completed module will automatically be filed on everyone's personal records. This will also form part of the induction programme for new employees. There are a small number of officers that have yet to commence the course and have been recently reminded of their obligation to complete the e-learning module.
- The developed corporate 'Values' was used as an opportunity to remind staff of the Councils' Whistleblowing arrangements and how we as an organisation want to create an open and supportive culture, where staff feel comfortable in raising concerns when they feel something is wrong without fear of the consequences. In the last 12 months, the Councils have received 3 Whistleblowing reports:

- Tenant residing in Babergh District reporting unprofessional conduct and level of work whilst carrying out electrical work. Following an investigation, the operator was suspended and all work is now validated with before and after photos of work completed.
- Allegation of misappropriation of Communities Infrastructure Levy grant by a charity. A thorough investigation was conducted and no evidence could be found to support the allegation. Case closed.
- Allegation received questioning unprofessional conduct and private use of Council equipment by a senior manager resulting in a member of staff being dismissed and a review of operational working practices.





- Reminder to Councillors and staff on their responsibilities around gifts and hospitalities. This will now include annual checks undertaken by Internal Audit that will also include Declaration of Interests.
- Promoting best practise within the Councils, such as how to encrypt PDFs to prevent records being fraudulently altered.
- Alerting staff of National Fraud Bulletins, where relevant, to ensure that related internal controls are present and operating effectively.
- Subscription to the National Anti-Fraud Network, which provides proactive intelligence of potential fraud and error risks.
- The Councils, through the Shared Revenues Partnership, continue to give out a strong message about fraud in both publicly issued and internal documents regarding Council Tax and Housing Benefit claim forms.
- Fair Processing Notices, which inform the public that we will use their data for the prevention and detection of crime, have been updated as part of the General Data Protection Regulations (GDPR).
- Attending the Organised Fraud and Intelligence Group (OFIG) 'Internal Fraud' webinar and 'WeFightFraud' webinars to alert the Councils to fraud trends nationally and to further strengthen internal controls to mitigate fraud.
- Both Councils are committed to being open and transparent. The Department for Levelling Up, Housing and Communities (DLUHC) Code of Recommended Practice for Local Authorities on Data Transparency has set out data publishing requirements on Local Authorities. This includes publishing information on each Council's counter fraud work.

## Suffolk Counter Fraud Group

To help fight fraud and corruption locally each Council across Suffolk have nominated a representative to sit on the Suffolk Counter Fraud Group and meet regularly.

### The objectives of the group are:

- Keep up to date with national developments in relation to fraud, e.g., Strategies, Counter Fraud Profession, what other Local Authorities are doing;
- Identify and share emerging national and local fraud risks;
- Explore possibility of sharing and matching data held by Local Authorities to identify possible fraud or error;
- Explore possibility of joint working and sharing resources for proactive exercises utilising limited resources across Suffolk Local Authorities;
- Share material/resources/ideas of promoting fraud awareness amongst staff and Councillors;
- Joint training of staff where appropriate and beneficial;
- Share best practice in relation to working arrangements, investigations and case management; and
- Investigate cases jointly where appropriate.



## Councils leading the way in fraud prevention

In conjunction with the Department for Work and Pensions (DWP) and HM Revenue and Customs (HMRC) the SRP use the Verify Earnings and Pensions (VEP) service to ensure data in respect of Housing Benefit claimants is up to date.

Between February 2023 and December 2023 using the data received via VEP alerts SRP have identified **£10,781.86** worth of overpayments for Babergh (**54 cases**) and **£3,295.73** worth of overpayments for Mid Suffolk (**45 cases**). These cases are classified as 'claimant error' for which the councils receive 40% subsidy back from Central Government.

The Councils are also entitled to recover the overpayment of benefit through clawback from existing claimants or through invoice payment arrangements where they are no longer claiming.

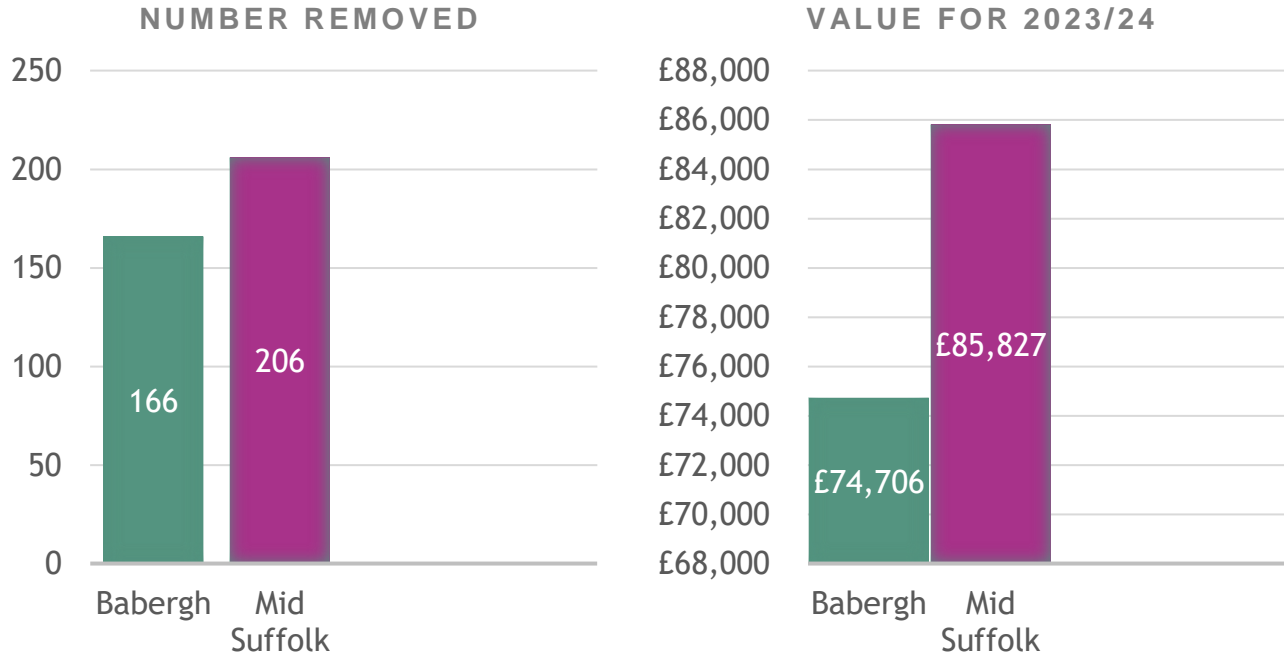
The Councils' Shared Revenues Partnership team has been recognised by the Department for Working Pensions (DWP) for their work to reduce fraud and error in Housing Benefit payments.





## Fraud update from the Shared Revenues Partnership (SRP)

The SRP secured funding from Suffolk County Council to carry out a review of single resident discount during 2023/24. The current number of discounts removed and the value of debt created since April 2023 is shown below:



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The removal of these discounts will generate additional income to be shared between preceptors.

The percentage of single resident discounts as a proportion of the overall taxbase is **30.71%** (BDC) and **28.54%** (MSDC). The national average is **32.94%**.

## Fraud Referrals to the Councils

In the last 12 months the Fraud Referral platform and Customer Services has received a total of 20 fraud referrals from the general public relating to Babergh District Council and Mid Suffolk District Council areas.



Category	BDC	Outcomes	MSDC	Outcomes
Single Person Discount Council tax	<b>6</b>	2 discounts removed. Saving BDC: £1,173.90. 4 confirmed eligible for discount.	<b>6</b>	Confirmed eligible for discount.
Tenancy Services	<b>1</b>	No fraud confirmed	<b>0</b>	N/A
Other	<b>3</b>	1 referred to DWP. 1 referred to SRP regarding business rates and resolved. 1 referred to Planning as relates to an ongoing Planning investigation.	<b>4</b>	2 referred to Trading Standards. 1 referred to Dog Licensing and resolved. 1 no fraud confirmed.
<b>Total</b>	<b>10</b>		<b>10</b>	

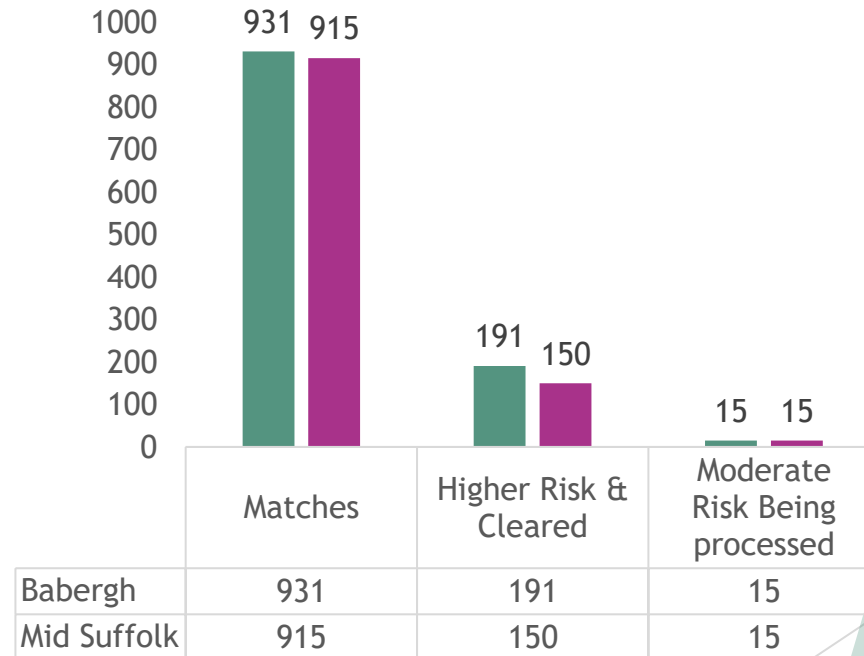
## National Fraud Initiative (NFI)

The NFI is an exercise that matches electronic data held within, and between public and private sector bodies to prevent and detect fraud. All mandatory participants, including Councils, must provide data for matching with other organisations.

The NFI exercise takes place every two years, with the latest main data extraction completed in December 2022, as part of the 2022/23 exercise.

- 931 matches were generated for Babergh District Council. All of the 191 matches prioritised as 'Higher Risk' have been cleared. Another 15 'Moderate Risk' cases are currently being processed. No direct financial savings identified at the time of this report.

- 915 matches were generated for Mid Suffolk District Council. All of the 150 matches prioritised as 'Higher Risk' have been cleared. Another 15 'Moderate Risk' cases are currently being processed. No direct financial savings identified at the time of this report.



The Elections and Single Person Discount Council tax data annual upload was completed in December 2023. The release of the matches was 22 January 2024 and are currently being processed.

Internal Audit take a leading role in co-ordinating this exercise across both Councils and with the Shared Revenues Partnership (SRP) working across service areas to support staff in providing data and subsequently investigating and recording the results of matches. Resource levels do not allow all NFI matches to be investigated and an assessment of those that appear to be of a higher risk for examination must be carried out. Higher risk matches are those defined as having a strong match that identifies an individual, e.g., same Date of Birth and National Insurance number.

The results of these exercises will be reported later in the year when matches have been reviewed and processed by all service areas.



## Housing tenancy fraud investigations

One Housing Tenancy fraud was detected in 2021/22. The fraud was in relation to fraudulent medical records for another person to live in a property, in order to obtain a larger home than Gateway to Homechoice policy would allow.

Officers were able to obtain confirmation from the GP that the document was false and it was reported to the Police by them. The applicant was informed and the application rejected. The person who allegedly was going to live in the property with the existing family pleaded guilty to the offense and in November 2023 was sentenced at Ipswich Magistrates Court for Fraud by false representation - Fraud Act 2006.

The guilty party was sentenced to various rehabilitation programmes and compensation was awarded to Babergh District Council by the court in the sum of £1928.50.

A further 4 fraud cases relating to alleged sub letting were reported directly to Tenant Services. 3 cases were proven to be untrue and 1 case was referred to Temporary Housing team for review.



## Right to Buy (RTB)

No Right to Buy concerns have been reported during 2023/24.

## COVID-19 implications

In response to COVID-19, the Government provided funding through Local Authorities to support businesses. A member of the Internal Audit team is continuing to support the Business Cell in the post-event assurance undertaken by liaising and reporting to HMRC and the Department for Business, Energy & Industry Strategy (BEIS). This work will continue until all grants have been verified by BEIS.

## Energy Grant repayments

The Finance Team take the lead for paying these grants (£150). A member of the Internal Audit team supports the Energy Grant business cell, ensuring the appropriate governance arrangements are in place.

It is likely that local authorities will be expected to provide the same level of assurance as the COVID-19 business grants. To that effect, the Councils have applied their debt recovery process where grants have been paid and it has later been discovered the receiving parties did not qualify.



This resulted in:

## Babergh District Council

	Invoices	Total Value £
<b>Total Invoiced</b>	<b>27</b>	<b>4,050</b>
<b>Paid invoices</b>	<b>19</b>	<b>2,850</b>
<b>Invoices cancelled</b> (As the recipients were able to provide further evidence of their eligibility)	<b>2</b>	<b>300</b>
<b>Unpaid invoices</b>	<b>6</b>	<b>900</b>

## Mid Suffolk District Council

	Invoices	Total Value £
<b>Total Invoiced</b>	<b>21</b>	<b>3,150</b>
<b>Paid invoices</b>	<b>15</b>	<b>2,250</b>
<b>Invoices cancelled</b> (As the recipients were able to provide further evidence of their eligibility)	<b>1</b>	<b>150</b>
<b>Unpaid invoices</b>	<b>5</b>	<b>750</b>



Attempts will continue to liaise with the recipients who have not yet cleared their debts. Should this not be successful, the debt will be passed to BEIS as per guidelines, and the Councils will not be liable for the debt.



## Flooded Property and Flood Recovery Grants



In response to Storm Babet, the Government provided funding through Suffolk County Council to support businesses and residents. Babergh and Mid Suffolk has administered this grant locally. A member of the Internal Audit team is supporting the Business Cell in the governance undertaken by Babergh and Mid Suffolk District Councils. This work will continue until all grants have been verified by BEIS. A similar approach to previous Covid-19 grants is anticipated with post-payment assurance required.

## Conclusions

The Councils remain committed to providing services carried out in accordance with the highest ethical standards and takes steps to investigate all concerns arising.



## Looking ahead / Future developments

Some areas where a focus can be expected for 2024/25 follows:

- **Continue ongoing NFI exercise;**
- **Ongoing COVID-19/Omicron support work around business grants**
- **Ongoing Flood Recovery governance support work of grants**
- **Ongoing Energy rebate governance support work of grants**
- **Supporting both Councils to improve levels of awareness of fraud risks amongst staff;**
- **Continue collaborating with neighbouring councils to share knowledge and expertise on anti-fraud and corruption measures through the Suffolk Fraud Group; and**
- **Continue to coordinate and manage the online fraud referral platform on our website and through Customer Services to mitigate fraud within our districts.**



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# Agenda Item 8

## BABERGH DISTRICT COUNCIL and MID SUFFOLK DISTRICT COUNCIL

<b>COMMITTEE:</b> Joint Audit and Standards Committee	<b>REPORT NUMBER:</b> JAC/23/25
<b>FROM:</b> Head of Internal Audit	<b>DATE OF MEETING:</b> 25 March 2024
<b>OFFICER:</b> Head of Internal Audit	<b>KEY DECISION REF NO.</b> N/A

### INTERNAL AUDIT PLAN 2024/25

#### 1. PURPOSE OF REPORT

- 1.1 The purpose of this report is to inform Councillors of the proposed Internal Audit Plan for the next financial year 2024/25 and provide Councillors with a review of the variety and scope of projects and corporate activities that will be supported through the work of the team.

#### 2. OPTIONS CONSIDERED

- 2.1 The Public Sector Internal Audit Standards require that a risk-based plan of internal audit is produced. There are no alternative options to consider.

#### 3. RECOMMENDATIONS

- 3.1 That the contents of this Internal Audit report, supported by Appendix A, be noted.

#### REASON FOR DECISION

For the Committee to note Internal Audit's plan of work for 2024/25.

#### 4. KEY INFORMATION

- 4.1 Each Council is required by statute to maintain an adequate and effective Internal Audit function, which forms an integral part of each Council's corporate governance, risk management and internal control arrangements. It is therefore essential that the Internal Audit Plan directs resources to areas of highest risk and has the approval and support of senior management and Councillors.
- 4.2 The preparation and development of the Internal Audit Plan is described in more detail in Appendix A below. The plan will be kept under review to ensure it reflects the evolving risk profile and priorities of the Councils going forward. Should significant amendments be necessary these will be discussed with senior management, including the Section 151 Officer and, where deemed necessary, reported back to this Committee.

## 5. LINKS TO THE CORPORATE PLAN

The delivery of a comprehensive Internal Audit service supports the Councils' Corporate Plan helping to ensure that the right people are doing the right things, in the right way, at the right time, for the right reasons.

- 5.1 Appendix A provides a summary of the proposed work, which will contribute to the 2024/25 Internal Audit opinion on the Councils' control environment provided by the Head of Internal Audit, as required by the Accounts and Audit (England) Regulations 2015.

## 6. FINANCIAL IMPLICATIONS

- 6.1 Whilst there are no direct financial implications arising from this report, as the Internal Audit plan will be funded from within approved budgets, there are positive impacts on the overall financial control environment from the operation of a robust internal audit plan.

## 7. LEGAL IMPLICATIONS

- 7.1 There are no direct legal implications arising from this report.

## 8. RISK MANAGEMENT

- 8.1 The key operational risk is set out below:

Key Risk Description	Likelihood 1- 4	Impact 1- 4	Key Mitigation Measures	Risk Register
Internal controls within each Council may not be efficient and effective. As a result, each Council may not identify any significant weakness that could impact on the achievement of their aims and/or lead to fraud, financial loss or inefficiency.	Unlikely 2	Bad 3	Councillors receive and note the internal audit work programme and other reports on internal controls throughout the year. The work programme is based on an assessment of risk for each system or operational area.	Internal Audit Operational Risk Register

## 9. CONSULTATIONS

- 9.1 The Internal Audit Plan was presented to the Senior Leadership Team (SLT) including the Interim S151 Officer as part of the audit planning process.
- 9.2 As part of the preparation for this Plan, the Head of Internal Audit engaged with senior management to identify their views of the coming year's risks linked to the Corporate Plan and Delivery Programme, and to gather and map risk assurance across the Councils' functions.

9.3 This report has been shared with both Chairs of the Joint Audit and Standards Committee.

## 10. EQUALITY ANALYSIS

10.1 An equality analysis has not been completed as the report content does not have any impact on the protected characteristics.

## 11. ENVIRONMENTAL IMPLICATIONS

11.1 There are no environmental implications arising from this report.

## 12. APPENDICES

Title	Location
(a) Detailed Proposed 2024/25 Internal Audit Plan	Attached

## 13. BACKGROUND DOCUMENTS

13.1 There are no further documents.

Authorship:

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### 1. Purpose of Report

- 1.1 The purpose of this report is to present the proposed Internal Audit Plan for 2024/25 to the Joint Audit and Standards Committee for review and approval. This report also includes a summary of the basis for the plan. The plan had been developed in consultation with the Senior Leadership Team.

### 2. The Planning Process

- 2.1 The Public Sector Internal Audit Standards (PSIAS) require that the Head of Internal Audit *'must establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation's goals.'* The standards state that the risk-based plan should take into account the requirement to produce an Annual Internal Audit Opinion and Report that is used by the organisation to inform its governance statement. The Annual Internal Audit Opinion must conclude on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control. There also needs to be a balance between breadth (taking a broad look at governance and risk management) and depth (drilling down into specific areas where internal audit can provide valuable insight).

- 2.2 In line with the PSIAS the proposed audit plan has been devised adopting a risk-based approach using the following sources:

- Review of each Council's strategic priorities contained in the Corporate Plan and those outcomes that support them.
- The Significant and Operational Risk Registers.
- Engagement with senior management to identify management's view of the coming year's risks linked to the Corporate Plan and Delivery Programmes about which assurance is required.
- Consideration of 2024/25 Budget to evaluate levels of income and expenditure, value of assets, volume of transactions.
- Interest to Internal Audit – e.g., the level of past audit opinions; recommendations made and implemented; fraud risks; values and complexities of transactions etc.
- Control assurance in respect of the three lines of defence: Sound management of front-line operations; Oversight of management activity within a professional framework; and External review by independent assurance providers.

- 2.3 The provision of a risk based Internal Audit Plan consistent with each Council's priorities is an essential part of ensuring probity and soundness of each Council's internal controls, risk exposure and governance framework.

- 2.4 The scope of internal audit work is planned to cover all operational and management controls (including governance and risk management arrangements) and is not restricted to the audit of systems and controls necessary to form an opinion on the financial statements. This does not imply that all systems are subject to review but

were included in the audit needs assessment and considered for review following the assessment of risk.

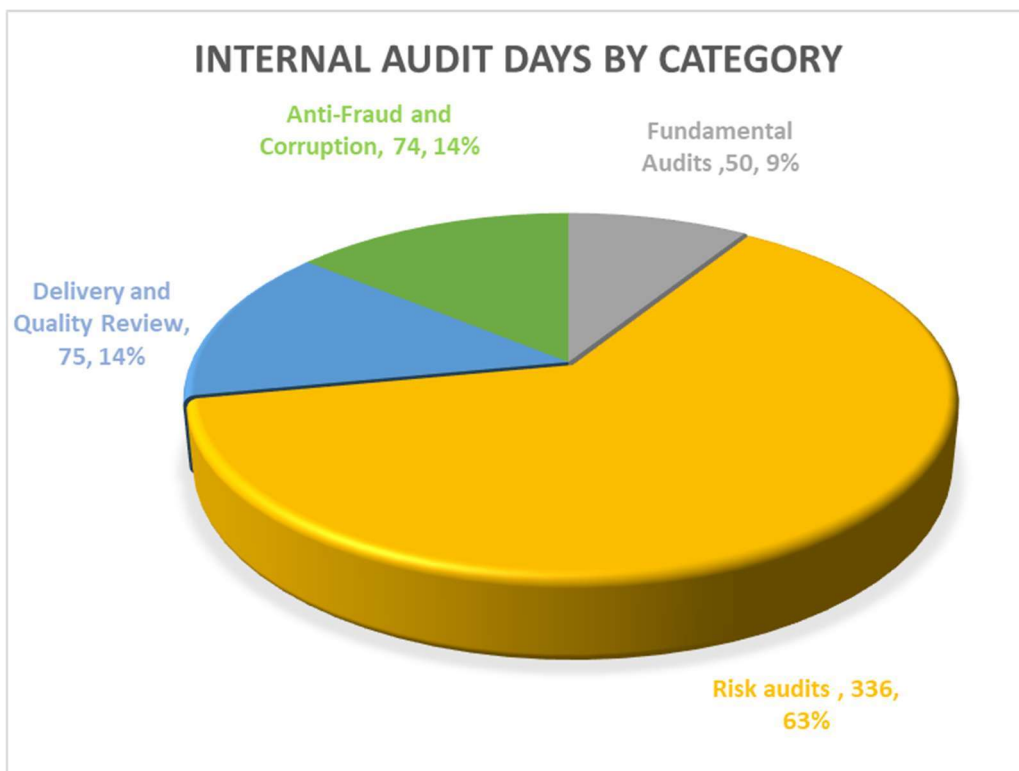
- 2.5 There is due consideration in planning this work to ensure that Internal Audit maintains its objectivity and independence. The prioritisation of unplanned work will also take account of the requirements of the approved audit plan.
- 2.6 In line with the Councils' Internal Audit Charter the plan has been constructed to ensure that it delivers against the Public Sector Internal Audit Standards (PSIAS) and the requirement to produce an annual Head of Internal Audit opinion. In doing this it can be confirmed that the plan covers the following activities:
- Governance processes
  - Monitoring
  - Ethics
  - Information and Information Technology governance
  - Risk management
  - Fraud management
- 2.7 The planning process also recognises that the Councils are continuing to strive to improve services and use innovative approaches in addressing service delivery against a background of reducing resources.
- 2.8 The outputs from the planning process have been prioritised to produce a plan that balances the following:
- The requirement to give an objective and evidenced based opinion on aspects of governance, risk management and internal control.
  - The time required for anti-fraud and corruption activity.
  - The requirement for Internal Audit to add value through improving controls, streamlining processes and supporting corporate priorities.
  - The resources and skills available to undertake the work.

### **3. Internal Audit Resources 2024/25**

- 3.1 The Audit Plan will continue to be resourced from existing staff and from an external audit partner. This arrangement still allows a direct internal provision plus the commissioning of external skills and capacity and provides a blend of resources from within the Councils and from an external partner of services.

### **4. Breakdown of planned time**

- 4.1 The plan in Annex A provides the detail of time allocated. The coverage within individual audits continues, where appropriate, to include looking at transformation opportunities for improving efficiency and adding value.
- 4.2 The 535 days audit work proposed in the plan is structured to reflect the audit disciplines undertaken to support delivery of the governance and professional framework. The resources committed to each category is annotated in the detailed plan in Annex A, and in summary below:



4.2.1 **Fundamental Audits (Managing Finance) (50 days)** to cover fundamental systems audit work on which reliance may be placed by the external auditors as they assess the Councils' final accounts. Where the control environment continues to improve there has been reduction in audit time allocated to audit in this area.

4.2.2 **Risk Audits (336 days)** identified in the audit planning and assurance process, conducted to support management reliance over the key controls in effect to manage major aspects of the Councils' operation. This includes follow ups and work in progress carried forward from 2023/24.

#### 4.3 **Additional audit activity**

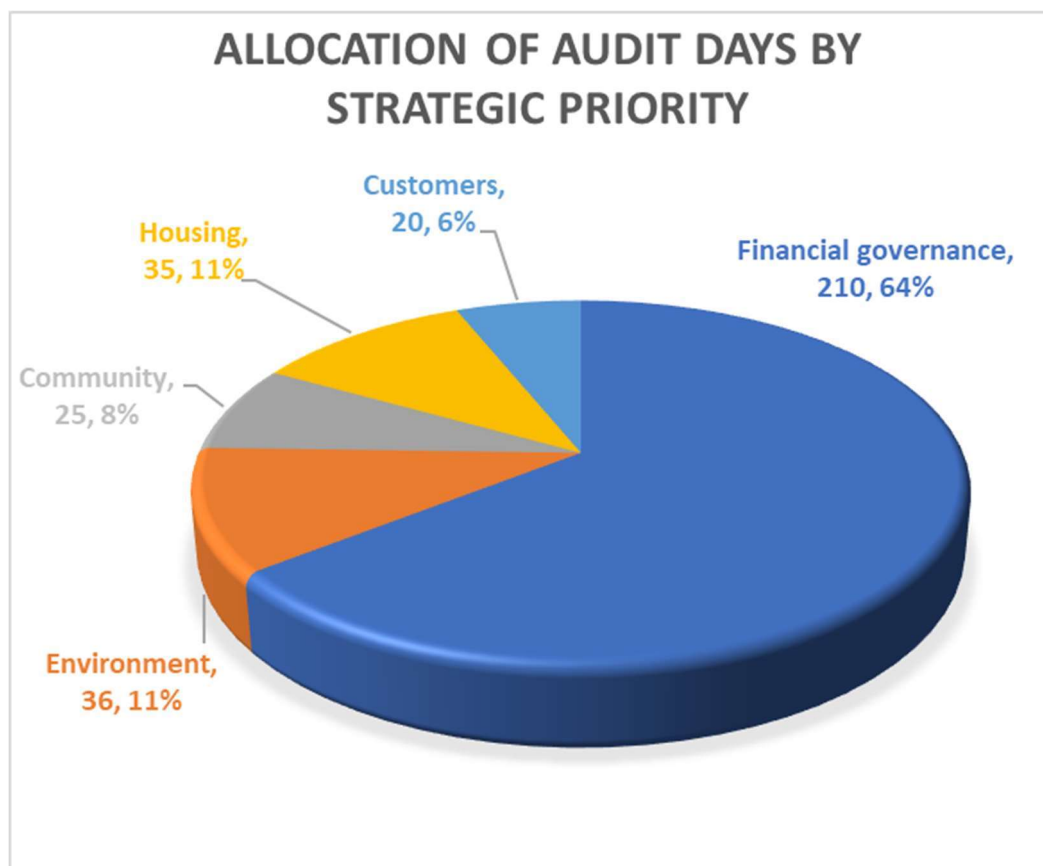
4.3.1 **Counter fraud and corruption work (74 days)** - Ongoing proactive testing of systems and processes help to identify potential fraud and misappropriation, as well as non-compliance with policies and procedures. The audit team will reactively investigate potential wrongdoing, responding to fraud and corruption relating to non-benefit fraud cases. This includes co-ordinating data matching for the National Fraud Initiative (NFI); raising fraud awareness and providing training in areas such as money laundering; providing advice to services on introduction of new systems or procedures.

4.4 **Other aspects of our work (Delivery and Quality 75 days) include:**

4.4.1 **Governance arrangements** - audits which contribute to the development of both Council's Corporate Governance Framework and feed into the Annual Governance Statement.



- 4.4.2 **Miscellaneous audit delivery and quality review** - includes unplanned audits and requests from management and compilation of the Annual Governance Statement.
- 4.4.3 **Advice and guidance** - the team proactively provide ongoing advice across both Councils. Whether through attendance at working groups, projects or responding to enquiries, early audit advice and support can help maintain a robust control environment and feed in good practice. It is likely to remain an area of demand during 2024/25 as managers at all levels, especially those implementing new systems, structures and relocations, require support.
- 5. Internal audit days planned against the Councils' Strategic Priorities amounts to 326 days as shown below:



- 5.1 The relative emphasis on audit coverage relates to the Financial Governance of the Organisation, in particular focus on fundamental audits to provide management with assurance that the systems of financial control are present and operate as designed.
- 5.2 The next largest audit resource relates to the Environment focussing on carrying out a 'healthcheck' against the Carbon Reduction Management Plan and to provide assurance that the Councils are fore filling their statutory duty to enforce food safety provisions on premises within the districts under the Food Safety and Hygiene (England) Regulations 2013.
- 5.3 Work around Housing will focus on the findings and recommendations produced by the Regulator with regard to work carried out by Building Services and is likely to include the appropriateness of policies and procedures to ensure actual compliance (in terms of completion of the statutory checks) with both statutory and regulatory health and safety requirements/best practice and operating effectively.

5.4 Work around Community will focus on the Public Real service to provide management with assurance that the recent wholesale operational and procedural changes are operating effectively and efficiently.

5.5 Work around Customers will concentrate on Health and Safety measures to ensure that proper training programmes, with supporting evidence, are in place that protect its staff from anything that may cause harm and effectively controlling any risks to injury or health that could arise in the workplace.

## **6. Delivering and updating the Plan**

6.1 The intention is that as far as possible the proposed audits will be undertaken. However, it is recognised that the plan needs to be flexible to respond to changing circumstances or emerging risks. The plan is therefore a statement of intent.

6.2 The audit plan as presented at Annex A represents the Head of Internal Audit's current view of how audit resources can be most effectively used. Where significant deviations to the audit plan are required, these would be reported back to this Committee as appropriate.

## **7. Annual Internal Audit Opinion**

7.1 In the opinion of the Head of Internal Audit, the resources that are currently available are sufficient to perform the work necessary to deliver the Annual Internal Audit Opinion and Report that is used by the organisation to inform its governance statement. Sufficient time has also been set aside for the management, development and training of the audit team and to support their health and wellbeing.

### **Circulation:**

Presented to Senior Leadership Team, including the S151 Officer.

Joint Chairs of the Joint Audit and Standards Committee.

<b>Prioritised Internal Audit Plan for 2024/25</b> All audits to include control environment, good practice and transformational aspects				
Audit	Days	Key areas	Intended benefits to the Council	Priority Rating
<b>Financial governance</b>				
Sundry income controls	20	To provide assurance over management of income collection for sundry charges raised within the Councils, including recovery procedures and write offs.	F	1
Bank reconciliations	15	The audit assesses the accuracy and timeliness of the reconciliations performed on the cashbook and the Councils' main accounts.	F	1
Payroll	15	Part 1 - Identify and test the design and operating effectiveness of key controls in relation to the Councils' payroll processes (Inc. starters, leavers, overtime, acting up, and changes to payroll standing data). Part 2 - Provide assurance to HR & OD team during their review of the payroll processes.	F	1
Contract Management and Spend	35	Oversight and management of contracts that supports and builds on the transformation work within the Contract and Procurement service area.	R	1
Fees and Charges	15	The audit to undertake the following: a) Review Policy and Procedures b) Carry out walkthrough testing on a sample of fees and charges from agreed Council schedule through to charging c) Review key factors considered when setting fees and charges	R	2
Finance Resilience Indicators	15	Using the online tool released by CIPFA, determine the levels of financial resilience of the Councils against similar types of authorities across England.	R	2
Register of Interests, Gifts and Hospitality	15	To review the adequacy and effectiveness of the Councils' 'Acceptance by Employees of offers of Gifts and Hospitality Policy' and Declaration of Interests.	R	2
Risk Management	15	The broad objective of the audit is to evaluate whether there is a Risk Management Framework (RMF) in place which can enable the risk management process to be carried out and developed in a comprehensive manner, whereby all significant risks are identified, evaluated, controlled, monitored, and reported in accordance with best practice.	R	2
Scheme of Delegation	15	To review the design and operating effectiveness of the Councils' Schemes of Delegation, in line with the agreed Terms of Reference	R	2
Support Central Government various Grant Funding Schemes	50	Independent examination of accounts and/or assurance that the grant claim has been spent in accordance with the grant determination.	R	2
	210	Financial governance planned days		

Environment					
Climate Change	25	To provide objective assurance to management and Members that the key risks are being managed effectively and in accordance with internal and external obligations.	R	To support the Councils to identify investment opportunities in relation to green growth projects and sustainable business.	1
Food Safety	11	To provide objective assurance that under the Food Safety and Hygiene (England) Regulations 2013, the Councils are fulfilling their statutory duty to enforce food safety provisions on premises within the districts.	R	To provide public confidence and to the wider economy that food safety measures are robust and operating in line with standards.	2
	36	Environment planned days			
Community					
Public Realm	25	To review the operational practises, processes and systems within the depot, which will also include the security of the yard & equipment.	R	To provide management with assurance that the recent wholesale operational and procedural changes are operating effectively and efficiently .	1
	25	Community planned days			
Housing					
Building Services - Compliance	35	Following up on the report from the Regulator to assess the adequacy of the following arrangements: • Appropriate policy/procedures to ensure actual compliance (in terms of completion of the statutory checks) with both statutory and regulatory health and safety requirements/best practice. • Systems and processes the councils have in place to ensure compliance and provide assurance that these are designed and operating effectively.	R	Gain assurance that the Councils' arrangements for providing assurance of compliance with health and safety requirements are fully met.	1
	35	Housing planned days			
Customers					
Health and Safety training	20	To ensure that proper training programmes, with supporting evidence, are in place that protect its staff from anything that may cause harm and effectively controlling any risks to injury or health that could arise in the workplace.	R	To avoid risk of potential reputational damage and possible fines from the Health and Safety Executive should an accident/incident occur involving one of the Councils' employees.	1
	20	Customers planned days			
Other Audit Activity					
Work in progress from previous year	15	Finalisation of any outstanding work. Liaison with External Auditors over review of internal audit work.	R	Covering statutory work in conjunction with External Audit. The beneficial outcomes can include an improved control environment, enhanced management information and streamlined processes thereby improving organisational efficiency.	1
Follow Ups	15	Implementation of audit recommendations deemed as high risk.	R	In addition these reviews provide governance assurance to the S151 Officer and Senior Management.	1
Requests for support from management	30	Unplanned investigations assessing the impact on controls and processes through specific events.	R		2
RIPA	19	Work to be undertaken by the Head of Internal Audit	A	Provide assurance to Management that the Councils' are fulfilling their legislative and fiduciary duties, and determine each Councils' resilience of and compliance with legislation.	2
Annual Governance Statement	20	Collation, interpretation, challenge and presentation of management opinion of control assurance and governance across the Councils.	Q		1
Anti-Fraud & Corruption work including the National Fraud Initiative (NFI)	55	Whistleblowing Hotline and reactive work - risk assessment and investigation of allegations and referrals. Proactive work - risk-based work to prevent and detect fraud. Update of the Prevention of Financial Crime Policy. NFI - co-ordinating bi-annual exercises and oversight. Implications of the proposed 'Failure to Prevent Fraud' offence Support the Business cell re emergency and discretionary payments. Reactive: investigations	A	Supports the governance and effective operation of the organisation and can aid with the security of assets. It will further provide information and feedback to Members and Officers, as well as ensuring the Councils meet the reporting requirements of statutory and Local Government bodies.	1
Audit Management and service delivery	55	Service delivery - (Ctee reports, audit planning, control risk assessment and review of Global Standards).	Q		1
	209	Other Audit Activity planned days			
<b>Total days</b>	<b>535</b>				
			F	Fundamental Audit	
			R	Risk audits	
<b>Priority Rating - Key</b>			Q	Delivery and Quality Review	
1	High		A	Anti-Fraud and Corruption	
2	Medium				
3	Low				

# Agenda Item 9

## JOINT AUDIT AND STANDARDS COMMITTEE FORWARD PLAN 2023/24

Item	Purpose	Lead Officer
<b>Date of Committee – 25 March 2024</b>		
Managing the Risk of Fraud and Corruption - Annual Report	For comment and agreement	Head of Service - Internal Audit
Internal Audit Plan 2024/25	For comment and agreement	Head of Service - Internal Audit

### Items not scheduled

- Arlingclose Treasury Management Training
- Statement of Accounts and Auditors Report 2020/21

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