

SWINDON INTERNAL AUDIT SERVICES

Internal Audit Annual Report 2017/18

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Executive Summary

This annual report provides a summary of the work completed by Swindon Internal Audit Services for 2017/18 and provides the Head of Internal Audit's overall opinion on the Council's framework of governance, risk management and control. It is a requirement of the Public Sector Internal Audit Standards that the Head of Internal Audit should give this opinion.

Based on our work carried out during the year, my overall opinion is that the Council's framework of governance, risk management and control during 2016/17 are considered to be **satisfactory**, resulting in a '**moderate**' level of risk.

MODERATE

More detail as to how this opinion has been reached is contained later in the report.

Introduction

The aim of Internal Audit is to help the Council meet high standards of service delivery, conduct and governance by examining, evaluating and reporting on the internal control environment. This then allows us to provide assurance and support to the:

- Audit Committee in discharging its responsibilities for:
 - (a) Advising on the adequacy and effectiveness of the Council's risk management, internal control and governance processes in accordance with the requirements of The Accounts and Audit Regulations 2015.
 - (b) Supporting the Director of Finance with his delegated responsibility for ensuring arrangements for the provision of an adequate and effective internal audit.
 - (c) Monitoring the adequacy and effectiveness of the Internal Audit Service and Director's/Heads of Service responsibility for ensuring an adequate control environment.
- Council Leader and Chief Executive in their annual certification of the Annual Governance Statement.
- Director of Finance in discharging his statutory responsibilities under Section 151 of the Local Government Act 1972.
- External Auditor in relation to our work on the main financial system audits.

By ensuring that governance, risk management and internal control arrangements are effective helps the Council to deliver its priorities and pledges. It will also help to contribute to the Swindon Programme.

Statutory Framework

Internal Audit is a statutory requirement for local authorities. There are two principal pieces of legislation that impact upon internal audit in local authorities:

- Section 151 of the Local Government Act 1972 requires every authority to make arrangements for the proper administration of its financial affairs and to ensure that one of the officers has responsibility for the administration of those affairs.
- Section 5 of the Accounts and Audit Regulations 2015 (England and Wales) states that ‘a relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance. The Regulations also require the Council, each year, to conduct a review of the effectiveness of its system of internal control.

All principal local authorities subject to the Accounts and Audit Regulations 2015 must make provision for internal audit in accordance with the Public Sector Internal Audit Standards (PSIAS).

- The CIPFA statement on the Role of the Chief Financial Officer in Local Government states that the Chief Financial Officer must:
 - Ensure an effective internal audit function is resourced and maintained
 - Ensure that the authority has put in place effective arrangements for the internal audit of the control environment
 - Support the authority’s internal audit arrangements; and
 - Ensure that the audit committee receives the necessary advice and information, so that both functions can operate effectively
- The CIPFA statement on the Role of the Head of Internal Audit states that the Head of Internal Audit plays a critical role in delivering the organisation’s strategic objectives by:
 - Championing best practice in governance, objectively assessing the adequacy of governance and management of existing risks, commenting on responses to emerging risks and proposed developments; and
 - Giving an objective and evidence based opinion on all aspects of governance, risk management and internal control

To perform this role the Head of Internal Audit must:

- Be a senior manager with regular and open engagement across the organisation, particularly with the Leadership Team and with the Audit Committee
- Lead and direct an internal audit service that is resourced to be fit for purpose
- Be professionally qualified and suitably experienced

Definition of Internal Audit

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 bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes (source: Public Sector Internal Audit Standards – Applying the IIA International Standards to the UK Public Sector).

Independence

The Head of Internal Audit continued to report directly to the Chief Executive during 2017/18 ensuring the section's independence. The Head of Internal Audit reports in his own name to Audit Committee and has unfettered access to the Chair and members of the Committee.

The Head of Internal met regularly with the Chief Executive, Director of Finance (Section 151 Officer), the Director of Law and Democratic Services (Monitoring Officer) and Chair of Audit Committee during 2017/18.

Annual Governance Statement

The outcome of the audits performed during 2017/18 help to inform Internal Audit's overall opinion on the adequacy of the Council's systems of governance, risk management and internal control which will then feed in to the Council's Annual Governance Statement. Internal Audit is only one of a number of areas of assurance that contribute to the Council's Assurance Framework.

The Accounts and Audit Regulations 2015 require an Annual Governance Statement to be published, in accordance with proper practices, following the Council's review of its system of internal control. The Annual Governance Statement is required to include the following disclosures:

- An acknowledgement of responsibility for ensuring there is a sound system of governance (incorporating the system of internal control).
- An indication of the level of assurance that the systems and processes that comprise the authority's governance arrangements can provide.
- A brief description of the key elements of the governance framework, including reference to group activities where those activities are significant.

- A brief description of the process that has been applied in maintaining and reviewing the effectiveness of the governance arrangements.
- An outline of the actions taken, or proposed, to deal with significant governance issues, including an agreed action plan.

Internal Audit coverage includes areas included on the previous year's Annual Governance Statement. Of those areas included on the Statement Internal Audit reviews considered that there had been insufficient progress made in Information Governance and Security and GCSE attainment therefore these remained on the Statement for 2017/18. Corporate Management Team also added the following areas added to the statement: Premises Management (following an Internal Audit review); Financial Stability and the Swindon Programme; and Children Services.

The following areas were taken off the Statement from last year: Transfer of staff from SEQOL; Parishes; and Housing Maintenance Contract Management.

Audit Committee

It is important to ensure that the Council has a sufficiently independent and effective Audit Committee that follows best practice. Audit Committees are a key component of corporate governance. They are a key source of assurance about the organisation's arrangements for managing risk, maintaining an effective control environment, and reporting on financial and non-financial performance. In turn Internal Audit provides a key source of assurance to the Committee as to whether controls are operating effectively. Audit Committees are not just the concern of auditors; they are about the governance, financial reporting and financial performance of the whole authority.

Effective corporate governance depends, in part, on a systematic strategy, framework and processes for managing risk. Governance is also about increasing public confidence in the objectivity and fairness of financial and other reporting. This in turn depends upon assurance that issues raised in preparing and auditing annual accounts and other reports have been dealt with. It is important that local authorities have independent assurance about the mechanisms underpinning these aspects of governance.

The existence of an independent and effective audit committee helps to convey to staff and to the public the importance Members and Officers attach to governance arrangements and internal control.

The Council has adopted best practice in implementing a stand-alone Audit Committee that is independent of the Executive. Members promote the need for internal control and risk management. The Chief Executive, Corporate Directors, Heads of Service and other relevant officers have attended meetings of the Committee to update Members on the progress in implementing audit recommendations thereby helping to raise the profile of the work of internal audit.

The Committee has an agreed set of terms of reference that encompass the recommendations/guidance issued by CIPFA and External Audit. These terms of reference set out the following main responsibilities of the Audit Committee:

- (a) The effectiveness of the Council's risk management, internal control and its overall assurance framework.
- (b) The effectiveness of the Council's financial and non-financial performance to the extent that it might impact upon (a) above.
- (c) Reviewing the performance of the Council's Internal Audit section; enhance and promote the profile, status and authority of the internal audit function and to demonstrate its independence.
- (d) Receipt and review of External Audit's reports and liaison with external auditors on significant matters identified.
- (e) Advising upon and/or reviewing the effectiveness of any other matters referred to the Audit Committee by the Executive, the Overview and Scrutiny and Regulatory Committees.
- (f) Ensuring effective scrutiny of treasury management policies and practices including the annual investment strategy.

The Committee also has the responsibility of agreeing the Council's statement of accounts and the Annual Governance Statement.

Members have self-assessed the Audit Committee arrangements against the *Toolkit for Local Authority Audit Committees* produced by the CIPFA Better Governance Forum. An updated version is due to be published this year and an assessment against this best practice will be undertaken and reported back to Audit Committee.

Meetings of the Committee have been well attended and Members have ensured that there has been debate on a range of topics. The Committee has produced an annual report to Council setting out their activity over the past year.

External Audit

The Council's External Auditors, Grant Thornton, examine the work of Internal Audit on an annual basis and seek to place reliance on that work when they come to audit the Council's financial statement of accounts.

External Audit carry out a high level review of Internal Audit's overall arrangements. They also review Internal Audit's work on the Council's key financial systems. In their audit plan, reported to the April 2017 meeting of the Audit Committee, they set out their results of their interim visit for the 2016/17 accounts, and stated that *'Overall, we have concluded that the internal audit service provides an independent and satisfactory service to the Council and that internal audit work contributes to an effective internal control environment. Our review of internal audit has not identified any weaknesses which impact on our audit approach'*.

Public Sector Internal Audit Standards

The standards the section works to are the Public Sector Internal Audit Standards (Applying the IIA International Standards to the UK Public Sector). These standards set out the:

- Definition of internal auditing
- Code of ethics
- International standards for the professional practice of internal auditing. These standards cover the following areas:
 - Purpose, authority and responsibility
 - Independence and objectivity
 - Proficiency and due professional care
 - Quality assurance and improvement programme
 - Managing the internal audit activity
 - Nature of work
 - Engagement planning
 - Performing the engagement
 - Communicating results
 - Monitoring progress
 - Communicating the acceptance of risks

The section works closely with the Council's External Auditor to ensure that we can provide the required assurance both as far as coverage and quality of our work.

Internal assessment

The section's Quality Assurance and Improvement Programme sets out how Internal Audit will comply with the requirements of the Public Sector Internal Audit Standards. Areas of improvement identified through the Quality Assurance and Improvement Programme are set out on page 13 of this report.

External Assessment

The Public Sector Internal Audit Standards requires that a public sector internal audit provision should have an external assessment to ensure compliance with the Standards at least once every five years. In order to meet this requirement an external review was undertaken by Bristol City Council in June 2016. The results of this review were reported back to the Council's Corporate Management Team and Audit Committee. The assessment found that Swindon internal Audit Services meet the requirements of the standards with only a small number of minor recommendations made. These recommendations have now been implemented.

Internal Audit Coverage

The level of internal audit resources required to examine all the Council's activities far exceed those available each year. It is, therefore, essential that the work of Internal Audit be properly planned to ensure that maximum benefit is gained from the independent appraisal function that internal audit provides.

Resources must be appropriately targeted by assessing the Council's total audit needs and preparing a plan that ensures systems are reviewed on a risk basis according to the impact they have on service delivery.

The Internal Audit plan for 2017/18 was based to a large extent on the Council's corporate risk register. These were complemented by:

- Priorities identified by Corporate Directors
- Heads of Service key risks
- The requirements of the Director of Finance in his role as Section 151 Officer
- External Audit
- Those concerns/issues raised by Internal Audit in previous audits and our knowledge of potentially high-risk areas
- Consideration of national and local issues

The plan was submitted to Corporate Management Team before being approved by the Council's Audit Committee.

We managed to complete 87% against a target of 92% of the number of audits included in the plan. This coverage included 100% completion of audits identified as key during the financial year. These audits include the main financial system reviews that provide the Director of Finance with assurance regarding the Council's these key financial systems.

Details of all the internal audit reports issued during 2017/18 are set out in Appendix 1a to this report.

Head of Internal Audit's Overall Opinion

It is a requirement of the Public Sector Internal Audit Standards that the Head of Internal Audit should give an opinion regarding the overall adequacy and effectiveness of the Council's framework of governance, risk management and control.

The audit opinion on a risk/system is based on both the materiality and impact of the system and the auditor's opinion on the internal control arrangements within the system. The combination of these factors then results in a category of risk to the Council as shown in *Table 1* below:

		MATERIALITY AND IMPACT		
SYSTEM CONTROL		High	Medium	Low
1	High standard	Moderate	Minimal	Minimal
2	Satisfactory	Moderate	Moderate	Minimal
3	Significant improvements required	Of Concern	Moderate	Moderate
4	Fundamental weaknesses identified	Significant	Of Concern	Moderate

Our work in 2017/18 identified that two of the main financial systems (Treasury Management and Housing Rents) were found to have a high standard of internal control. All the other eight reviewed (Main Accounting, Creditors, Housing Benefits, Payroll, NNDR, Council Tax, Debtors and Asset Management) were found to have had a satisfactory level of system control. In the opinion of the auditor all ten of the main financial systems audited were found to present only a **moderate** risk to the Council.

The internal audit review of the Council's risk and performance framework found arrangements to be satisfactory.

Based on our work carried out during the year, my overall opinion is that the Council's overall internal control arrangements during 2017/18 are considered to be **satisfactory**, resulting in a '**moderate**' level of risk.

A number of the other areas audited during 2017/18 did indicate a 'Significant' or 'Of Concern' risk to the Council. However, it should be noted that as the audit plan is risk-based and has been compiled with input from Corporate Directors and Heads of Service, on areas that they had concern with, it is to be expected that the level of audit opinion for these areas would be lower.

One audit identified a '**significant**' risk to the Council: Premises Management. An action plan has been agreed with management and the Corporate Director Resources and Growth has put in place an officer work stream to address the issues raised in the report.

Those systems reported during the year where an ‘**of concern**’ risk to the Council was reported were:

- Emergency duty service
- Housing and ASC joint solutions programme
- Corporate reporting
- Compliance with contract standing orders
- New Eastern Villages
- PPS Waste service
- Starters and leavers asset management
- General Data Protection Regulations (GDPR)
- Adult safeguarding
- Oracle: system control and integrity
- IT management

The key recommendations relating to these systems are reported to Audit Committee and full reports, with agreed action plans, have been reported to the relevant Corporate Director/Head of Service.

Internal Audit Successes

In addition to achieving 100% of the fieldwork on the main financial systems as required by External Audit, some of our other successes during 2017/18 include:

- External Audit assessment – External Audit have been able to place reliance on our work and assessed our work as complying with the required standards.
- Customer Feedback forms from the recipients of our audits had an average score of 90% rating the audits as GOOD or EXCELLENT, the remaining audits were ranked between good and average, none were rated as ‘poor’.
- The Corporate Fraud team continues to work effectively after obtaining funding from the DCLG for Counter Fraud work during 2014/15. A full report on the work of the Corporate Fraud Team is set out in Appendix 2. During 2017/18 the team recovered nineteen properties (nominal saving of: £342,000) and stopped five fraudulent right to buy applications (discount saved of £377,243).
- A business case was also accepted to undertake work on Council Tax single person discount fraud during 2018/19
- Certification of the Public Health Grant claim identified that, on a one off basis Public Health did not require a contribution of £129,300 from the general fund at financial year-end 2017/18.
- We have successfully delivered part of Bristol City Council’s IT audit provision during 2017/18
- We were successful in obtaining further ‘external’ work from an academy school and the University Technical College.

- We have continued to support and develop our staff (continuing our 'grow your own' strategy). One of our Trainee Auditors completed her Certified Internal Auditor (CIA) examinations during 2017/18. Also, one of our Principal Auditors was accepted on the Council's Future Leader course and another Principal Auditor and the Corporate Fraud Team's Intelligence Officer were both accepted on the Aspiring Leaders course.
- The Head of Internal Audit was re-elected as a Board member on the National Anti-Fraud Network (NAFN).

Internal Audit – Whistleblowing and Investigations

The Internal Audit section continues to support the Council's Whistleblowing process in liaison with the Director of Law and Democratic Services. The section received thirteen new whistleblowing cases during the year and an additional eight internal investigations were conducted.

Reports are issued to Standards Committee on the progress of the Whistleblowing investigations. The investigations can be both time consuming, and lengthy. A fraud/Investigation update is presented to Audit Committee on an annual basis and an Annual Fraud report is attached as Appendix 2 to this report.

Internal Audit – Other Activity

- **Annual Governance Statement** - the Head of Internal Audit has been tasked by Corporate Management Team to co-ordinate the compilation of the Council's Annual Governance Statement including the co-ordination of the Corporate Directors/Head of Services' assurance questionnaires.
- **National Fraud Initiative** - The Council, via Internal Audit, continues to participate in the Cabinet Office's National Fraud Initiative as part of the statutory external audit requirements. The National Fraud Initiative brings together data from across the public sector including local authorities, NHS, the Home Office/other government departments and other agencies to detect "matches" i.e. anomalies in the data which may or may not be indicative of fraud, for further investigation.

For the latest exercise, data sets in respect of the following sources were nationally obtained and matched:

Housing Benefit; Housing Tenancy; Student Loans; Payroll; Illegal immigrants; Individuals with no recourse to public funds; Pensions; Licence holders - Taxi Drivers, Market Traders and Alcohol; Blue Badge Records; Deceased persons; Concessionary fares; Residential Care; Insurance and Creditor Records.

- **Swindon Programme** – the section has contributed to the Swindon programme through undertaking relevant audits and sharing findings but also by attending and contributing to Theme Boards and through the Future and Aspiring Leaders Programmes.

- **Raising Fraud Awareness** – in addition to the Fraud Bulletin use of the Council's Core Brief has also been used to raise staff awareness of the Council's anti-fraud and corruption strategy and whistleblowing policy.

Internal Audit staff continue to make use of fraud awareness groups, both nationally and regionally, to maintain awareness of frauds occurring that could affect the Council.

- **Fraud Benchmarking and Fraud Statistics** – The CIPFA Fraud survey was completed and submitted in May 2017. The survey was used as an additional source of information to inform Internal Audit's proactive fraud work.
- **Advice and consultancy** – members of Internal Audit continue to provide advice both during the course of audits and responding to ad-hoc queries.
- **Attendance at and contribution to, working groups etc.** – members of the section continue to contribute to the development of the Council and ensuring that we are up-to-date with best practice by attending the following committees, working groups etc.
 - Audit Committee
 - Standards Committee
 - Corporate Management Team
 - Swindon Programme Theme Boards
 - Chief Auditors Network (formerly County Chief Auditors Network)
 - West of England Chief Internal Auditors Group and its sub groups
 - Western Unitaries Audit Group
 - National Anti-Fraud Network (Head of Internal Audit represents the West of England on the National Executive Board)

Internal Audit – Review of Performance Management and Quality Assurance Framework

The Public Sector Internal Audit Standards (PSIAS) requires that the Head of Internal Audit develops and maintains a quality assurance and improvement programme that covers all aspects of the internal audit activity. The section has a '*Performance Management and Quality Assurance Framework*' that has been presented to, and approved by, the Audit Committee.

During the course of the year audit work is reviewed by management to ensure individual audit work is in compliance with the PSIAS. A self-assessment is also undertaken by the Head of Internal Audit as part of the section's Performance Management and Quality Assurance Framework to ensure that the section complies with the Standards and strives for continuous improvement. Key areas for improvement identified from this review include the need to improve the timeliness of the audit review process ensuring that reports are

issued on a timely basis; the need to improve the response levels of customer feedback (the feedback that has been received has been very positive); and improvement in the follow-up process.

Set out below is the section's achievement against our key performance indicators.

- (a) **Performance Management** – the section's key performance indicators are set out in the section below. The coverage of the audit plan was slightly below target (87% against a target of 92%). This was due in the main to the failure to successfully recruit to a Senior Auditor post.

The section had three key performance indicators in 2017/18:

- **The percentage of audits completed against the number identified in the agreed Audit Plan.**

Justification for this performance indicator: <i>to ensure that Internal Audit provides sufficient coverage to ensure that the requirements of the Council's section 151 Officer and External Audit are met and that Internal Audit can give sufficient assurance to the Audit Committee regarding the Council's systems of internal control and the completion of the Annual Governance Statement.</i>	
Target: 92%	Achievement: 87%
Therefore target not achieved in 2017/18	
<p><i>The Audit Committee, Chief Executive and Corporate Director: Resources were kept informed of progress against the audit plan throughout the year. The main reasons for not achieving the target figure were:</i></p> <ul style="list-style-type: none"> • <i>The failure to make a suitable appointment to a Senior Auditor role</i> • <i>The number and complexity of the fraud investigations</i> • <i>Increased demands on the Corporate Fraud team</i> 	

- **The percentage of audits of the Council's main financial systems completed against the number identified in the agreed Audit Plan.**

Justification for this performance indicator: <i>to ensure that Internal Audit provides sufficient coverage and assurance to the Council's Section 151 Officer that appropriate External Auditors regarding the systems of controls in place in relation to the main financial systems.</i>	
Target: 100%	Achievement: 100%
Therefore target achieved in 2017/18	

- **85% of feedback forms rated the audit as GOOD or EXCELLENT.**

Justification for this performance indicator: <i>to ensure that Internal Audit provides sufficient the level of service required by its clients.</i>	
Target: 85%	Achievement: 90% (average score from Customer Feedback Forms - the other 10% rated the service as good/average)
Therefore target exceeded in 2017/18	

- (b) **Quality Assurance** – The Performance Management and Quality Assurance Framework aims to provide assurance to the various stakeholders of Internal Audit that it performs its work in accordance with its Charter; operates in an effective and efficient manner and is perceived by its stakeholders as adding value.

The results of the quality assurance programme show that Internal Audit meets the requirements of the Public Sector Internal Audit Standards. This was confirmed by the external assessment carried out by Bristol City Council whilst recognising that a small number of improvements were required.

Corporate Fraud Team

The Council has a responsibility to protect the public purse through proper administration and control of the public funds and assets to which it has been entrusted. The work of the Corporate Fraud Team supports this by continuing to provide an efficient value for money anti-fraud activity that investigates referrals, once they have been prioritised, to an appropriate outcome.

In 2015/16 Internal Audit was successful in bidding for Counter Fraud money from the Department for Communities and Local Government. This funding ran to the end of March 2016 and was used to set up a Corporate Counter Fraud team, based within the Internal Audit section and managed by one of the Principal Auditors. A Corporate Fraud Investigator and a Fraud Investigation Support Officer were appointed in April 2015.

Following a successful first year, the Head of Housing Services agreed to part fund the team for 2016/17 and this continued into 2017/18. This along with a contribution from the Internal Audit budget and some carried forward grant allowed for the team to continue, with an additional Fraud Intelligence Officer resource being appointed.

We continue to offer support, advice and assistance on all matters of fraud risks including prevention, detection, money laundering, other criminal activity, deterrent measures and policies and procedures.

All work is conducted within the appropriate legislation and the powers and responsibilities assigned to it as set out within the financial regulations section of the Council's constitution. The Team supports the Council in its statutory obligation under section 151 of the Local Government Act 1972 to ensure the protection of public funds and to have an effective system of prevention and detection of fraud and corruption.

It supports the Council's commitment to a zero tolerance approach to fraud, corruption, bribery and other irregularity including any Money Laundering activity.

The Corporate Fraud Team liaise closely with other internal departments and external partners (including the Police) in order to raise awareness and to act as a deterrent.

The team ensures that they utilise civil recovery procedures in relation to Tenancy Fraud and work collaboratively with other Local Authorities and Law enforcement agencies to ensure best use of resources with holistic approach to counter fraud at all times.

Key Outcomes:

The success of the Team was such that the Head of Housing Services agreed to continue to provide funding for 2017/18 and in to 2018/19. The following outcomes were achieved during 2017/18:

- 56 cases investigated and closed
- 19 Council houses recovered with an estimated saving (using a nationally recognised figure of £18,000 per property) of £342,000 (11 in 2016/17 nominal saving of £198,000)
- 5 right to buy applications stopped resulting in savings in discounts that would have been allowed on the sale of properties of £377,243 (7 cases in 2016/17 with discount valued at £418,123)
- Student Council Tax exemption fraud totalling £9,558.68
- Other fraud of £19,520.47
- A business case has been accepted to fund work on identifying potential Council Tax single person discount fraud and error. This involves data matching Council held data regarding discounts awarded to financial footprints at relevant properties. The Team are working with a contractor, Datatank, on this project.

During 2017/18 the Team also:

- Continued to develop the three stage vetting process for the right to buy process which is now being used by other Local Authorities as good practice
- Continue to lead on the Swindon and Wiltshire Housing Fraud Forum. The Forum includes representatives from key housing associations, the Corporate Fraud Team and Housing meeting periodically to share best practice and to develop joint working arrangements

- Work closely with the Council's Housing department providing advice and support
- Continued to strengthen links both with internal departments including Parking, Blue Badges, Payroll, Schools Admissions and Revenue and Benefits; and externally with Bristol City Council, Immigration, HMRC, Police, Joint Intelligence Cell, Amberhill, Local Authorities, NHS, housing associations within Wiltshire and tenancy fraud forums.
- Continue to deliver awareness sessions at departmental Team Meetings

Acknowledgement

I would like to take this opportunity to thank all Members and Officers for their help in putting the audit plans together and for the courtesy shown to members of the audit section during the course of our reviews.

We do try and make the audit process as constructive and positive as possible by working with Members and Officers. I would welcome any feedback you may have on our performance both on individual audits (where customer feedback forms are provided), or generally. We are always looking to improve our service.

Many thanks,

Nick Hobbs
Head of Internal Audit