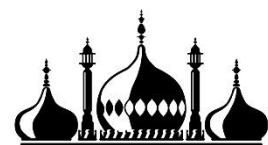


INTERNAL AUDIT ANNUAL REPORT & OPINION 2021/2022



**Brighton & Hove
City Council**

1. Internal Control and the Role of Internal Audit

1.1 All local authorities must make proper provision for internal audit in line with the 1972 Local Government Act (S151) and the Accounts and Audit Regulations 2015. The full role and scope of the Council's Internal Audit Service is set out within our Internal Audit Charter.

1.2 It is a management responsibility to establish and maintain internal control systems and to ensure that resources are properly applied, risks appropriately managed and outcomes achieved.

1.3 Annually the Chief Internal Auditor is required to provide an overall opinion on the Council's internal control environment, risk management arrangements and governance framework to support the Annual Governance Statement.

2. Delivery of the Internal Audit Plan

2.1 The Council's Internal Audit Strategy and Plan is updated each year based on a combination of management's assessment of risk (including that set out within the departmental and strategic risk registers) and our own risk assessment of the Council's major systems and other auditable areas. The process of producing the plan involves extensive consultation with a range of stakeholders to ensure that their views on risks and current issues, within individual departments and corporately, are identified and considered.

2.2 Covid 19 has continued to have an impact on the Council in 2021/22. This has meant that we have had to adopt flexible working practices, reschedule audits, and make a much greater number of amendments to the year's audit plan than would normally be the case.

2.3 During 2021/22, we have continued to see an increase in the number of government grants that need to be certified by Internal Audit, most of which are specific to supporting the City Council through the pandemic.

2.4 Notwithstanding the above, we have still been able to deliver sufficient audit and assurance activity within the year to enable us to form an overall annual audit opinion for the Council in the normal way. This includes delivery of the revised programme of audits and investigating any allegations of fraud and other irregularities.

2.5 All adjustments to the audit plan were agreed with the relevant departments and reported throughout the year to the Audit & Standards Committee as part of our periodic internal audit progress reports. It should be noted that whilst there were a number of audits reports still in draft at the year-end, the outcomes from this work have been taken into account in forming our annual opinion. Full details of these audits will be reported to the Audit & Standards Committee once each of the reports have been finalised with management.

3. Audit Opinion

3.1 No assurance can ever be absolute; however, based on the internal audit work completed, the Chief Internal Auditor can provide Reasonable ⁽¹⁾ Assurance that Brighton & Hove City Council has in place an adequate and effective framework of governance, risk management and internal control for the period 1 April 2021 to 31 March 2022.

3.2 Further information on the basis of this opinion is provided below. Overall, whilst the majority of audit opinions issued in the year were generally positive, internal audit activities have identified a number of areas where the operation of internal controls has not been fully effective, in particular a combination of reviews examining procurement practices across the organisation. This work was delivered in two linked phases, both of which resulted in minimal assurance opinions. These have already been reported to Audit and Standards Committee during the year with management due to be providing an update report on actions arising at the committee's June meeting.

3.3 Where improvements in controls are required as a result of any of our work, we have agreed appropriate remedial action with management.

3.4 In addition to specific audit reviews, we undertake regular liaison activity with all directorates to understand emerging pressures and risk areas and amend our plan of work accordingly. This process provides additional assurance that the audit programme remains current and focused on the highest risks.

4. Basis of Opinion

4.1 The opinion and the level of assurance given takes into account:

- All audit work completed during 2021/22, planned and unplanned;
- Follow-up of actions from previous audits;
- Management's response to the findings and recommendations;
- Ongoing advice and liaison with management, including regular attendance by the Chief Internal Auditor and Audit Managers at organisational meetings relating to risk, governance, and internal control matters;
- Effects of significant changes in the Council's systems;
- The extent of resources available to deliver the audit plan;
- Quality of the Internal Audit service's performance.

4.2 Whilst no direct limitations have been placed on the scope of Internal Audit during 2021/22, some planned pieces of work within the Housing service have been deferred, at the request of management, given the impact of Covid 19 and in order to allow time to address known areas for improvement. This work will be picked up as part of future audit plans.

4.3 It should be noted that Covid 19 has continued to have an impact on many of the services we have audited in the 2021/22 financial year. In some instances, this has led to a

¹ This opinion is based on the activities set out in the paragraphs below. It is therefore important to emphasise that it is not possible or practicable to audit all activities of the Council within a single year.

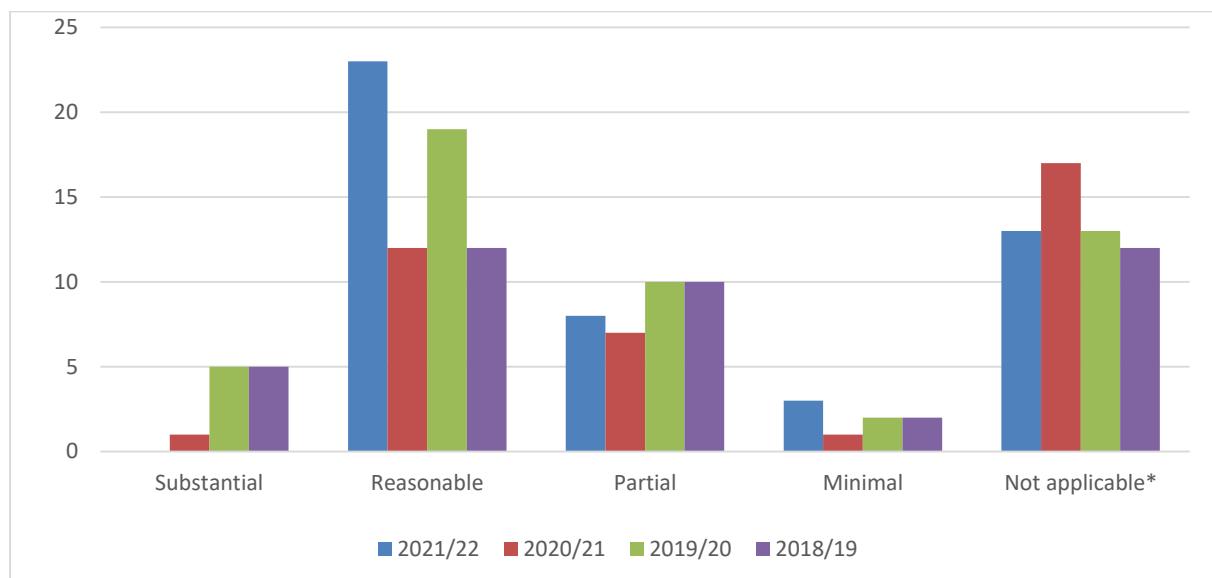
reprioritisation of work to front line services which has meant that some projects to improve the management of internal control risks have been delayed. In all cases, any changes to the audit plan have been reported to ELT and Audit & Standards Committee as part of our quarterly progress reports.

5. Key Internal Audit Issues for 2021/22

5.1 The overall audit opinion should be read in conjunction with the key issues set out in the following paragraphs. These issues, and the overall opinion, have been taken into account when preparing the Council’s Annual Governance Statement.

5.2 The internal audit plan is delivered each year through a combination of formal reviews with standard audit opinions, direct support for projects and new system initiatives, investigations, grant audits and ad hoc advice. The following graph provides a summary of the outcomes from all audits finalised over the past four years:

Audit Opinions



*Not applicable: Includes grant certifications and audit reports where we did not give a specific audit opinion.

5.3 A full listing of all completed audits and opinions for the year 2021-22 is included at Appendix B, along with an explanation of each of the assurance levels.

5.4 As explained above, this includes two minimal assurance opinion audits relating to procurement compliance which was split into two review phases. For the purpose of the consideration of the annual audit opinion, we have viewed these as one audit opinion, as they relate to the same area of activity.

5.5 Only one other review resulted in a minimal assurance audit opinion relating to a follow-up audit of Temporary Accommodation, previously Partial. This was reported in quarter 1 to the Audit and Standards Committee and forms part of the improvement activities within the Housing service referred to in paragraph 4.2 above.

5.6 In addition to the above, a total of eight audits received partial assurance opinions within the year as follows:

- Access Management;
- Housing Management System;
- City Clean External Contracts and Commercial Waste (Follow-up), previously Minimal;
- Performance Review Compliance (PDP's and 1 to 1's)
- Public Sector Bodies (Website and Mobile Applications)
- Direct Payments (Follow-up), previously Partial;
- Middle Street Primary School;
- Patcham Infants School.

5.7 Whilst actions arising from these reviews will be followed up by Internal Audit, either through specific reviews or via established action tracking arrangements, it is important that management take prompt action to secure the necessary improvements in internal control. Given this, it is of concern that in the case of two of the above partial assurance opinion audits, and in the case of one minimal assurance opinion, insufficient activity has taken place to achieve such improvement.

Key Financial Systems

5.8 Given the substantial values involved, each year a significant proportion of our time is spent reviewing the Council's key financial systems, both corporate and departmental. Of those completed during 2021/22, all of these have resulted in reasonable assurance being provided over the control environment, with the exception of Housing Rents (currently in draft) which will receive a partial assurance opinion.

5.9 As of 31 March 2022, the audits of Council Tax, Payroll and Debtors were still being carried out and are due to be reported on in the first quarter of 2022/23. It should be noted that the two previous audits of Debtors have resulted in partial audit opinions. This is therefore an area that requires improvement, albeit recognising that the delivery of the service has been impacted by Covid 19.

Housing Audits

5.10 During 2020/21, Internal Audit has carried out a number of audits of housing related areas within the Housing Neighbourhoods and Communities Directorate. Two of these audits resulted in partial assurance opinions and one in a minimal assurance opinion. These were:

- Housing Management System Implementation (Partial Assurance)- an audit examining the project programme for the implementation of new IT system;
- Housing Repairs - Service (Partial Assurance)- an audit examining the project programme for bringing the Housing Repairs Service in-house;
- Housing Temporary Accommodation (Minimal Assurance). – an audit following up on a previous Partial opinion audit, focusing on budget management and rent recovery.

5.11 As referred to in 4.2 above, we had planned to carry out follow-up reviews for each of these audits during 2021/22 but due to the significant impact of Covid 19 and the reorganisation of the service to support the necessary improvement in delivery and internal control, it was agreed that these will be deferred to 2022/23.

Other Internal Audit Activity

5.12 During the year, Internal Audit have continued to provide advice, support, and independent challenge to the organisation on risk, governance, and internal control matters across a range of areas. These include:

- Orbis Customer Board/DMT/Finance & Resources Lead Business Partners Meetings;
- Business Intelligence Group/ Governance Assurance Meetings;
- Corporate Risk Assurance Group;
- Whistleblowing Co-ordination Meetings;
- Information Governance Board.

5.13 As well as actively contributing to, and advising these groups, we utilise the intelligence gained from the discussions to inform our own current and future work programmes to help ensure our work continues to focus on the most important risk areas.

Anti-Fraud and Corruption

5.14 During 2021/22, the Internal Audit Counter Fraud Team continued to deliver both reactive and proactive fraud services across the organisation. Details of all counter fraud and investigatory activity for the year, both proactive and reactive, have been summarised within a separate Counter Fraud Annual Report due to be presented alongside this Internal Audit annual report. Where relevant, the outcomes from this work have also been used to inform our annual internal audit opinion and future audit plans.

Amendments to the Audit Plan

5.15 In accordance with proper professional practice, the Internal Audit plan for the year was kept under regular review to ensure that the service continued to focus its resources in the highest priority areas based on an assessment of risk. Through discussions with management, the following reviews were added to the original audit plan during the year:

- Procurement Compliance (Phase 1 and 2)
- Children's Disability Agency Placements;
- Black Rock- Major Project;
- Property and Design – Corporate Landlord;
- Performance Review Compliance;
- DWP/ Searchlight System Security Compliance;
- School Attendance;
- Information Governance- Remote Working;
- Welfare Discretionary Funding;
- Covid 19 Bus Service Support Grant;

- Royal Pavilion Accounts Payable Controls.

5.16 In order to allow these additional activities to take place, the following audits have been removed or deferred from the audit plan and, where appropriate, will be considered for inclusion in future audit plans as part of the overall risk assessment completed during the annual audit planning process. These changes have been made on the basis of risk prioritisation and/or as a result of developments within the service areas concerned requiring a rescheduling of audits:

- Cloud Computing (Follow-up);
- Corporate Systems Replacement Strategy and Implementation;
- Home Connection Application Control Audit;
- Children's Safeguarding Data Handling
- Public Health Prep Grant (certification not required)
- Track and Trace Grant (certification not required).

6. Internal Audit Performance

6.1 Public Sector Internal Audit Standards (PSIAS) require the Internal Audit service to be reviewed annually against the Standards, supplemented with a full and independent external assessment at least every five years. The following paragraphs provide a summary of our performance during 2021/22, including the results of our first independent PSIAS assessment, an update on our Quality Assurance and Improvement Programme and the year end results against our agreed targets.

PSIAS

6.2 The Standards cover the following aspects of internal audit, all of which were independently assessed during 2018 by the South West Audit Partnership (SWAP) and subject to a refreshed self-assessment in 2021/22:

- 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.

6.3 The results of the SWAP review and our latest self-assessment found a high level of conformance with the Standards with only a small number of minor areas for improvement. Work has taken place to address these issues, none of which were considered significant, and these are subject to ongoing monitoring as part of our Quality Assurance and Improvement Plan.

Key Service Targets

6.4 Performance against our previously agreed service targets is set out in Appendix A. Overall, client satisfaction levels remain high, demonstrated through the results of our post audit questionnaires, discussions with key stakeholders throughout the year and annual consultation meetings with Chief Officers.

6.5 As reported a small number of outstanding reviews were nearing completion at year end and, there were a number of reports still in draft at the year end. Where this is the case, this is noted against the title of the audit in this report.

6.6 We will continue to liaise with the Council's external auditors (Grant Thornton) to ensure that the Council obtains maximum value from the combined audit resources available.

6.7 In addition to this annual summary, ELT and the Audit & Standards Committee will continue to receive performance information on Internal Audit throughout the year as part of our quarterly progress reports and corporate performance monitoring arrangements.

Internal Audit Performance Indicators 2021/22

Aspect of Service	Orbis IA Performance Indicator	Target	RAG Score	Actual Performance
Quality	Annual Audit Plan agreed by Audit Committee (2020/21)	By end April	G	Approved by Audit & Standards Committee on 9 March 2021.
	Annual Audit Report and Opinion (2019/20)	By end July	G	2020/21 Annual Report and Opinion approved by Audit & Standards Committee on 29 June 2021.
	Customer Satisfaction Levels	90% satisfied	G	100%
Productivity and Process Efficiency	Audit Plan – completion to draft report stage	90%	G	94.1%
Compliance with Professional Standards	Public Sector Internal Audit Standards	Conforms	G	<p>January 2018 – External assessment by the South West Audit Partnership gave an opinion of ‘Generally Conforms’ – the highest of three possible rankings.</p> <p>July 2021 – Internal Self-Assessment completed, no major areas of non-compliance with PSIAS identified.</p>
	Relevant legislation such as the Police and Criminal Evidence Act, Criminal Procedures and Investigations Act	Conforms	G	No evidence of non-compliance identified.

Aspect of Service	Orbis IA Performance Indicator	Target	RAG Score	Actual Performance
Outcome and degree of influence	Implementation of management actions agreed in response to audit findings	95% for high priority agreed actions	G	100% for high priority agreed actions
Our staff	Professionally Qualified/Accredited	80%	G	91%

Appendix B

Summary of Opinions for Internal Audit Reports Issued During 2021/22

Substantial Assurance:

(Explanation of assurance levels provided at the bottom of this document)

Audit Title	Department
None	

Reasonable Assurance:

Audit Title	Department
Payroll 2020-21 Carry Forward	F&R
Council Tax 2020-21 Carry Forward	F&R
Recruitment 2020-21 Carry Forward	F&R
MCM Housing Repairs Application 2020-21 Carry Forward	HNC
Housing Benefits	F&R
Welfare Discretionary Funding	F&R
Highways Contract Management (Follow-up)	EEC
DWP/ Searchlight System Security Compliance	F&R
Accounts Payable	F&R
Children's Disability Agency Placements	FCL
Agency Staff Contract (Follow-up)	F&R
Capital Programme	F&R
Home Care (Follow-up)	HASC
Email Communication – Personal and Sensitive Encryption	F&R
Property and Design (Corporate Landlord)	EEC
Black Rock – Major Project	EEC
Information Governance – Remote Working	F&R
Business Rates	F&R
HASC Modernisation Programme	HASC
Network Security (Follow-up)	F&R
Pier Application Control Audit	F&R
Schools Audit – Blatchington Mill	FCL
Schools Audit – Lady of Lourdes	FCL

Partial Assurance:

Audit Title	Department
Access Management 2020-21 Carry Forward	F&R
Housing Management System 2020-21 Carry Forward	HNC
City Clean External Contracts and Commercial Waste (Follow-up)	EEC
Performance Review Compliance (PDP's and 1 to 1's)	F&R
Public Sector Bodies (Website and Mobile Applications)	F&R
Direct Payments (Follow-up)	HASC
Schools Audit – Middle Street Primary	FCL
Schools Audit – Patcham Infants School	FCL

Minimal Assurance:

Audit Title	Department
Procurement Compliance – Phase 1	F&R
Procurement Compliance – Phase 2	F&R
Housing Temporary Accommodation (Follow-up) 2020-21 Carry Forward	HNC

Grant Claims

Audit Title	Department
Travel Demand Management Grant	EEC
EU Interreg Grant SCAPE	EEC
Addition Dedicated Home to School Transport Grant	FCL
Transport Capital Grants	EEC
Bus Subsidy Transport (Revenue) Grant	EEC
EU Interreg Grant Solarise	HNC
EU Interreg Grant BCHT	EEC
EU Interreg Grant Urbact	HNC
EU Interreg Grant – Blueprint for a circular economy (claim 3)	EEC
Covid 19 Bus Service Support Grant (CBSSG)	EEC

Other Audit Activity Undertaken During 2020/21

Audit Title	Department
Covid 19 Business Grants (support and advice)	F&R
Ways of Working Recovery Group (part time redeployment)	F&R
Support to the Access Management Program	F&R

Audit Opinions and Definitions

Opinion	Definition
Substantial Assurance	Controls are in place and are operating as expected to manage key risks to the achievement of system or service objectives.
Reasonable Assurance	Most controls are in place and are operating as expected to manage key risks to the achievement of system or service objectives.
Partial Assurance	There are weaknesses in the system of control and/or the level of non-compliance is such as to put the achievement of the system or service objectives at risk.
Minimal Assurance	Controls are generally weak or non-existent, leaving the system open to the risk of significant error or fraud. There is a high risk to the ability of the system/service to meet its objectives.

Internal Audit work completed in Quarter 4 2021/2022

Direct Payments (Follow-up) – Partial Assurance

Direct payments are made to individuals to meet some or all of their eligible health care and support needs. The legal framework is set out in the Care Act, Section 117(2C) of the Mental Health Act 1983 and the Care and Support (direct payments) Regulations 2014. Direct payments allow clients to procure their own care rather than receiving service provision arranged directly by the Council.

This audit was to follow-up on the previous Direct Payments review that concluded Partial Assurance, with the objective of providing assurance that actions have been implemented and that effective control arrangements are now in place to ensure funds have been paid and accounted for correctly and used for their intended purpose.

Overall, we found that three of the five actions previously agreed had not been implemented and another two had only been partially implemented.

Improvements are needed to regularly monitor high value balances on client accounts. At the time of the audit these valued £1.9m and may indicate that clients are either overfunded or that they are not receiving the care that they need.

At the time of the audit, we found that there is still a delay in carrying out annual client care reviews, with 46% not being delivered in the previous 12 months. In addition, contracts with suppliers of prepaid cards and supported bank accounts have not been formally agreed and are non-compliant with the Council's procurement practice.

A range of actions have been agreed within management to address all of the issues arising from our review and this will be subject to further follow-up by Internal Audit in due course to provide assurance that controls have improved.

Business Rates – Reasonable Assurance

Business rate collection is a key function of the Council, with it retaining 49% of locally collected business rates. During the pandemic business rates processes and collection were significantly impacted.

The Council was carrying forward a deficit from 2020/21. During 2021/22 there was still some uncertainty around the business rate forecast, but at TBM7 in October 2021 the forecast was for a surplus at the end of the year. Additional government grants and the ability to spread any deficits over three years have improved the financial position.

Our review confirmed that a fully documented process is in place to evidence and ensure the business rates system complies with legislation. A robust and documented series of checks and reconciliations are also in place to help ensure the annual billing process is accurate and that business rates bills contain all mandatory information.

Monitoring of arrears remained in place during 2021/22 but enforcement action was not taken because of the pandemic. The process of reminders and summonses restarted in September 2021 with £1.3million of liability orders issued.

Actions were agreed with the service to improve the forecasting of collection rates, reinstate quality assurance reviews and checks on empty properties. It was also noted that there had been a delay in collecting at some properties where the Council was the liable party.

Health and Adult Social Care (HASC) Modernisation Programme – Reasonable Assurance

The HASC Modernisation Programme is designed to achieve integrated service delivery, financial plan savings and drive areas of transformational change within HASC. It has a £5.197m savings target which is made up of 2021/22 savings of £4.515m and unachieved savings of £0.682 from 2020/21.

The objective of this audit was to provide assurance that controls are in place and are operating as expected to manage key risks to the achievement of the modernisation programme objectives.

We found that there is a formal governance structure in place, with the Executive Director of Health & Adult Social Care and Interim Assistant Director of Transformation as the Co-Sponsors of the programme, with separate Senior Responsible Officers (SROs) named for each project/workstream. There are regular communications across the directorate on progress made.

At the time of the audit, the service was reporting 60% of the savings plan achieved for 2021/22, including undelivered savings from previous years. We found that projects at risk of non-achievement of the savings were also regularly reported on.

Officers reported that programme delivery had been impacted by Covid 19 and the redeployment of staff putting pressure on the capacity to deliver.

Actions were agreed to ensure that where projects are at risk of not delivering the savings, that mitigations are identified and any savings at risk are communicated and escalated. This should include the development of SMART targets.

The programme is reliant on the modernisation of information technology systems, and we found that greater engagement was needed to ensure that the service had the right IT & D support in place.

Network Security (Follow-up) – Reasonable Assurance

Information Technology (IT) systems enable the Council to provide their critical services to their customers and are used to collect, process, and retain ever increasing amounts of confidential information. The vulnerabilities that exist in these IT systems, as well as the infrastructure that supports them, combined with a perceived lack of awareness regarding security issues, have led to attackers targeting public organisations and may expose Councils

to a greater risk of cyber-security attack. Such attacks can be launched from any network connection and can have a significant financial and reputational impact on the Council.

This audit was a follow-up the previous Network Security audit, which reviewed the technical controls in place and provided only Partial Assurance. Our follow-up sought to ensure actions have been implemented as agreed and to identify any further work required to improve the control environment.

Overall, we found that, of the nine audit findings from the previous report, all have been at least partially addressed.

We agreed further actions in relation to two areas we found to be partially outstanding, relating to the need to review the residual number, and use of machines using systems which are not currently supported and the implementation of the Security Information and Event Management system.

Pier Application Control Audit – Reasonable Assurance

The Council's payroll and HR processes are hosted on the Personal Information and Employment Resource (PIER) system. The system covers salary, overtime, and other employment related payments such as travel, and subsistence. Some system data can be input by individual employees on a self-service basis.

This application audit reviewed all major input, processing, and output controls, including the controls in place to interface with any other systems and ensure appropriate system ownership and responsibilities are known.

We found that robust controls are in place to ensure:

- access and permissions are restricted to appropriate individuals;
- any changes to the data processing and validation criteria are subject to review and approval; and
- Any new reports are reviewed and approved prior to release into the live environment.

Some opportunities to further strengthen controls were also identified in relation to ensuring all go-live decisions are properly documented, further restricting unsuccessful log-in attempts, and reviewing systems logs for suspicious or irregular activity.

Actions have been agreed with management in order to address all of these improvement areas.

Covid 19 Bus Service Support Grant (CBSSG)

This is a Covid related grant certification in respect of additional grant funding to support bus services. No significant issues were identified in the grant certification.

EU Interreg Grant – Blueprint for a circular economy (claim 3)

This is an EU Interreg project that requires grant certification twice a year. The project is to help local authorities support a shift to a circular economy. The project is aimed at reducing waste, job creation and efficient use of resources. The Council have joined the project after its start, so this was the first claim against the grant, which runs until June 2023. No significant issues were identified in the grant certification.

EU Interreg Grant – SOLARISE (claim 7)

This is an EU Interreg project that requires grant certification twice a year. The full title of the project is ‘Solar Adoption Rise In the 2 Seas’. No significant issues were identified in the grant certification.

EU Interreg Grant – BCHT (claim 7 and 8)

This is an EU Interreg project that requires grant certification twice a year. The full title of the project is ‘Bio-Cultural Heritage Tourism.’ The final claim was certified in March 2022. The total budget for the project was €529,632. No significant issues were identified in the grant certification

Schools

We have a standard audit programme in place for all school audits, with the scope of our work designed to provide assurance over key controls within the control environment in place:

- Governance structures were in place and operated to ensure there was independent oversight and challenge by the Governing Body;
- Decision making was transparent, well documented, and free from bias;
- The school was able to operate within its budget through effective financial planning;
- Unauthorised or inappropriate people did not have access to pupils, systems or the site;
- Staff were paid in accordance with the schools pay policy;
- Expenditure was controlled and funds used for an educational purpose;
- Value for money was achieved on contracts and for larger purchases;
- All unofficial funds were held securely and used in accordance with their agreed purpose;
- Security arrangements keep data and assets secure and are in accordance with data protection legislation.

School audits are currently being undertaken under remote working arrangements.

One school audit was delivered in quarter 4. The table below shows a summary of the school we have audited, together with the final level of assurance reported to them.

Name of School	Audit Opinion
Blatchington Mill School	Reasonable Assurance

As well as undertaking routine audit work, we provided two training and update sessions for BHCC Governors during quarter 4, providing them with details of the audit programme and ways that they can support their schools to implement and maintain robust controls.

We aim to undertake follow-up audits at all schools with Minimal and most schools with Partial Assurance opinions.

At the end of quarter 4, liaison was ongoing to identify schools for audit within the 2022-23 financial year.

Counter Fraud and Investigation Activities

During the past quarter Internal Audit have delivered fraud awareness session to several Adult Social Care and Corporate Debt teams. Further fraud awareness will be delivered to Housing Options and the Homeless Teams in quarter 2 of 2022.

Internal Audit are continuing to liaise with services to ensure that matches from the National Fraud Initiative are being reviewed and processed.

The team continue to monitor intel alerts and share information with relevant services when appropriate.

Summary of Completed Investigations

Theft from a Hostel

A hostel manager made contact with the team following the theft of cash from a locked box and a safe. Both incidents had already been reported to the police, therefore, we provided the manager with support and advice regarding security of cash and general security procedures. No further incidents have been reported.

Report of False Documents

Advice was provided to the Concessionary Travel Team following a client submitting false documents in an attempt to obtain a bus pass. Following a review of the documents, the bus pass was not issued.

Adult Social Care

The team continue to support the Adult Social Care team with investigating allegations of deprivation of capital and potential false statements to obtain direct payments. During the last quarter, advice was provided in relation to 14 cases.

Housing Tenancy & Local Taxation

In addition to the above, a key focus area remains housing tenancy fraud and Local Taxation. At the end of 2021/22, three council properties had been returned to stock.