



Brent

Audit Committee
26 June 2014

**Report from the Chief
Finance Officer**

For Information

Wards Affected:
ALL

Final Internal Audit Progress Report 2013/14

1. Summary

- 1.1. This report summarises the work of Internal Audit and the Investigation Team and provides an update on progress since the previous report to this Committee on 19 March 2014.

2. Recommendation

- 2.1. That the Audit Committee notes the progress made in achieving the 2013/14 Internal Audit Plan and the review of fraud work.

3. Detail

Audit

- 3.1. The Internal Audit Plan for 2013/14¹ comprises 1,248 days, including 48 days brought forward from the previous year which were not delivered (payments to the contractor were adjusted accordingly). The majority, 953 days, of the plan is delivered through Mazars (previously Deloitte) Public Sector Internal Audit Limited called off from a framework contract procured by Croydon Council. A small in-house team deliver a further 295 days.
- 3.2. The summary of final reports issued to date is as follows:

| | Full | Substantial | Limited | None | Non- Assurance | Total |
|--------------------------------------|----------|-------------|-----------|------|----------------|-----------|
| Final Reports | 1 | 31 | 19 | 0 | 8 | 59 |
| Draft Reports | 0 | 9 | 12 | 0 | 1 | 22 |
| Totals | 1 | 40 | 31 | - | 9 | 81 |
| Outstanding Reports yet to be issued | | | | | | 2 |
| Report Totals | | | | | | 83 |
| Planned Reports | | | | | | 83 |

- 3.3. The key points to note with regard to progress for the year are:
- 81 draft and final reports issued (both Mazars and in-house output) against a planned total of 83 individual projects, representing 98% of the planned output.
 - 59 final reports issued, representing 71% of total projects.
 - Of the final reports (Council & BHP reports) issued to date and for which assurance opinions were relevant to date there have been 1 full; 31 substantial and 19 limited assurance opinions.
- 3.4. A summary report setting out the completed audit work is attached as Appendix 1. The status of all projects planned is set out in the table 1 below. The presentation of this table has been amended from previous versions and withdrawn audits are now shown in a separate Appendix 2.

| Audit | Original Plan | Revised Plan | Total days delivered | Progress | Assurance Opinion/ Direction of Travel | Issue Date |
|---|---------------|--------------|----------------------|----------------------|---|------------|
| CROSS COUNCIL / CORPORATE AUDIT | | | | | | |
| Business Continuity Planning & Emergency Planning | 10 | 10 | 10 | Final Report | Limited (Improved) | 12/09/2013 |
| Corporate Income Collection Arrangement (Original focus was cemeteries and mortuary income) | 10 | 10 | 10 | Draft Report | Limited | 29/05/2014 |
| CROSS COUNCIL / CORPORATE Total | 20 | 20 | 20 | | | |
| FINANCE | | | | | | |
| Pension Fund Investments | 10 | 10 | 10 | Final Report | Substantial (Unchanged) | 13/11/2013 |
| One Oracle Project (SME and FIT Meeting attendance) | 11 | 14 | 14 | Complete for 2013/14 | | |
| Insurance | 15 | 15 | 15 | Final Report | Limited (Deteriorated) | 13/11/2013 |
| Pre-Migration Audit - (AP/AR/GL) | 0 | 17 | 17 | Draft Report | Substantial (Unchanged) | 28/05/14 |
| Finance Total | 36 | 56 | 56 | | | |
| HR | | | | | | |
| Pre-Migration Audit (Payroll) | 0 | 8 | 8 | Draft Report | Substantial (Unchanged) | 28/05/14 |
| Disclosure & Barring (formerly CRB checks) | 20 | 25 | 25 | Revised Draft Report | Substantial | 22/05/2014 |
| Sickness & Absence Management | 20 | 20 | 20 | Draft Report | Limited | 16/04/2014 |
| HR Total | 40 | 53 | 53 | | | |
| | | | | | | |

| CHILDREN AND YOUNG PEOPLE | | | | | | |
|--|----|----|----|--|-------------------------|------------|
| Christchurch | 10 | 10 | 10 | Draft Report | Limited | 28/05/14 |
| Mount Stewart Junior | 10 | 10 | 10 | Final Report | Substantial | 13/12/2013 |
| Our Lady of Grace Infants | 10 | 11 | 11 | Final Report | Substantial | 13/01/2014 |
| Our Lady of Grace Juniors | 10 | 10 | 10 | Final Report | Substantial | 19/11/2013 |
| Woodfield | 10 | 18 | 18 | Final Report | Limited | 29/11/2013 |
| Byron Court | 10 | 13 | 13 | Final Report | Limited | 04/03/2014 |
| Manor Day | 10 | 10 | 10 | Final Report | Substantial | 04/03/2014 |
| Braintcroft | 10 | 10 | 10 | Final Report | Substantial | 15/01/2014 |
| Harlesden | 10 | 10 | 10 | Final Report | Substantial | 13/06/14 |
| Kingsbury Green | 0 | 10 | 10 | Final Report | Substantial (Improved) | 04/02/2014 |
| Our Lady of Lourdes | 10 | 10 | 10 | Final Report | Substantial (Improved) | 02/10/2013 |
| Donnington | 10 | 10 | 10 | Final Report | Substantial | 23/07/2013 |
| Fryent | 10 | 15 | 15 | Final Report | Substantial | 03/04/2014 |
| Northview | 0 | 10 | 10 | Final report | Substantial (Unchanged) | 26/02/2014 |
| Mount Stewart Infants | 0 | 10 | 10 | Final Report | Limited | 30/01/2014 |
| Other School Issues / Training | 0 | 11 | 11 | Complete | Not applicable | |
| Follow up work for the schools with Limited Assurance | 20 | 30 | 30 | Follow-up audits. See Appendix 1 page 15 for details | | |
| Capital Grant Funding for Nursery Places for 2 Year Olds | 5 | 5 | 5 | Complete | Non Assurance Work | 31/05/2013 |
| Gordon Brown Education Centre | 10 | 12 | 12 | Final Report | Substantial | 28/03/2014 |
| Troubled Families Grant Claim Certification Families Worked with June 2013 | 0 | 5 | 5 | Claim certified | Grant Certification | 15/07/2013 |
| Troubled Families Grant Claim Certification Families Worked with August 2013 | 0 | 5 | 5 | Claim certified | Grant Certification | 23/08/2013 |
| Troubled Families Grant Claim Certification Payment By Results August 2013 | 0 | 5 | 5 | Claim certified | Grant Certification | 23/08/2013 |
| Troubled Families Grant Claim Certification Payment By Results October 2013 | 0 | 6 | 6 | Claim certified | Grant Certification | 25/10/2013 |
| Troubled Families Grant Claim Certification Payment By Results January | 0 | 12 | 12 | Claim certified | Grant Certification | 14/02/2014 |

| | | | | | | |
|--|------------|------------|------------|----------------|----------------------------|------------|
| 2014 | | | | | | |
| Frameworkki purchasing | 0 | 12 | 12 | Final Report | Limited | 09/08/2013 |
| Frameworkki payments | 0 | 11 | 11 | Final Report | Non Assurance Work | 10/12/2013 |
| Placements | 0 | 28 | 28 | Draft Report | Limited | 02/05/2014 |
| Nurseries | 0 | 25 | 25 | Draft Report | Limited | 12/05/2014 |
| Frameworkki Board Advisory | 0 | 3 | 3 | Completed. | | |
| C&F Total | 155 | 337 | 337 | | | |
| | | | | | | |
| ADULT SOCIAL SERVICES | | | | | | |
| Transitions Team (14-25 year old) | 15 | 15 | 15 | Draft Report | Limited | 30/05/2014 |
| Carers Audit | 10 | 10 | 10 | Final Report | Limited | 04/12/2014 |
| Kingsbury Resource Centre | 0 | 10 | 10 | Draft Report | Limited | 26/02/2014 |
| John Billam Resource Centre | 0 | 10 | 10 | Draft Report | Limited | 28/05/2014 |
| New Millennium Day Care Centre | 0 | 10 | 10 | Draft Report | Limited | 28/05/2014 |
| Tudor Gardens | 0 | 15 | 15 | Final Report | Substantial | 29/05/2014 |
| Appointeeship & Deputyship 2012/13 accounts verification | 0 | 20 | 20 | Final Report | Non assurance | 13/06/2014 |
| Soft Box - Migration of Data on Abacus to Frameworkki | 10 | 12 | 12 | Final Report | Limited | 10/12/2013 |
| Adult Social Services Total | 35 | 102 | 102 | | | |
| | | | | | | |
| ENVIRONMENT & NEIGHBOURHOOD (E&N) | | | | | | |
| Recycling & Waste | 10 | 10 | 10 | Final Report | Limited | 26/06/2013 |
| Preparation work for Street Lighting Energy Consumption | 0 | 3 | 3 | See Appendix 2 | | |
| E&N Total | 10 | 13 | 13 | | | |
| | | | | | | |
| LEGAL AND PROCUREMENT | | | | | | |
| Members expenses and allowances | 8 | 8 | 8 | Final Report | Substantial (Deteriorated) | 06/08/2013 |
| G & CS Total | 8 | 8 | 8 | | | |
| | | | | | | |
| REGENERATION & GROWTH (R&G) | | | | | | |
| Capital Projects (Bronte House Disposal) | 20 | 20 | 20 | Draft Report | Limited | 30/05/2014 |

| | | | | | | |
|---|------------|------------|------------|---------------------------|-------------------------|------------|
| Capital Projects (Byron Court) | 10 | 10 | 5 | Draft Report to be issued | | |
| Homelessness and Temporary Accommodation/ Housing Allocations | 20 | 20 | 20 | Draft Report | Limited (Deteriorated) | 30/05/2014 |
| S106 | 10 | 10 | 10 | Final Report | Limited | 28/05/2014 |
| Community Infrastructure Levy | 0 | 10 | 10 | Final Report | Limited | 28/05/2014 |
| Council Tax | 15 | 15 | 15 | Final Report | Substantial (Unchanged) | 23/03/2014 |
| Local Council Support Scheme (formerly Council Tax Benefit) | 12 | 12 | 12 | Final Report | Substantial | 13/06/2014 |
| National Non Domestic Rates (NNDR) | 15 | 15 | 15 | Final Report | Substantial (Unchanged) | 25/02/2014 |
| NNDR Strategy | 5 | 5 | 5 | Draft Report | Non Assurance | 30/05/2014 |
| Housing Benefits / Discretionary Payments | 20 | 25 | 25 | Final Report | Substantial (Unchanged) | 15/05/2014 |
| R&G Total | 127 | 142 | 137 | | | |
| | | | | | | |
| ASSISTANT CHIEF EXECUTIVE'S PORTFOLIO | | | | | | |
| Data Quality | 10 | 10 | 10 | Final Report | Substantial | 06/06/2014 |
| Complaints | 10 | 16 | 16 | Final Report | Limited | 06/06/2014 |
| Grants to Voluntary Organisations | 0 | 15 | 15 | Draft Report | Substantial | 30/05/2014 |
| Grants to Voluntary Organisations (Public Health) | 0 | 10 | 3 | WIP | | |
| Public Health Contract Management (Stop Smoking) | 25 | 30 | 30 | Final Report | Substantial | 29/05/2014 |
| Freedom of Information | 10 | 20 | 20 | Final Report | Limited | 11/06/2014 |
| Public Health Board | 0 | 5 | 5 | Complete | | |
| ACEP Total | 55 | 106 | 99 | | | |
| | | | | | | |
| IT Audits (132 Days) | | | | | | |
| Oracle - Pre Implementation | 10 | 16 | 16 | Draft Report | Substantial | 27/02/2014 |
| Migration of Appointeeship and Deputyship (Abacus, ResFunds, Quicken) | 10 | 14 | 14 | Final Report | Limited | 18/12/2013 |
| View 360 | 10 | 10 | 10 | Final Report | Substantial (Unchanged) | 11/12/2013 |
| Infostore - Apps Sharepoint Implementation | 10 | 10 | 10 | Final Report | Limited | 29/04/2014 |

| | | | | | | |
|--|------------|------------|------------|--------------|-------------------------|------------|
| Academy | 10 | 10 | 10 | Final Report | Substantial (Unchanged) | 05/11/2013 |
| Telecommunications (telephony with iphones and also to include I pads Security and management) | 15 | 20 | 20 | Final Report | Substantial | 12/06/2014 |
| Network Infrastructure | 20 | 15 | 15 | Final Report | Substantial | 15/05/2014 |
| Remote Access | 12 | 10 | 10 | Final Report | Substantial | 12/06/2014 |
| Follow Up | 8 | 8 | 8 | Complete | | |
| Planning for 13/14 audit | 1 | 1 | 1 | Complete | | |
| IT Total | 106 | 114 | 114 | * | | |
| | | | | | | |
| OTHER | | | | | | |
| Risk Management | 15 | 15 | 15 | Complete | | |
| Governance & Audit Planning 2014/15 | 13 | 14 | 14 | Complete | | |
| Consultation, Communication and Reporting (Mazars) | 55 | 55 | 55 | Complete | | |
| Follow-Up | 45 | 45 | 45 | Complete | | |
| Office Move & Archiving | 10 | 15 | 15 | Complete | | |
| Advice on Internal Controls | 0 | 3 | 3 | Complete | | |
| Contingency | 19 | 0 | 0 | | | |
| OTHER Total | 157 | 147 | 147 | | | |
| | | | | | | |
| BRENT HOUSING PARTNERSHIP (BHP) | | | | | | |
| Housing Repairs and Maintenance | 12 | 12 | 12 | Draft Report | Limited (Improved) | 20/05/2014 |
| Housing Rents | 8 | 8 | 8 | Final Report | Substantial (Unchanged) | 10/12/2013 |
| Major Works Contracts (1) | 5 | 5 | 5 | Final Report | Limited | 12/06/2014 |
| Major Works Contracts (2) | 5 | 5 | 5 | Final Report | Substantial | 12/06/2014 |
| Key Financial Systems Transactions Testing - AR/AP/GL | 0 | 8 | 8 | Draft Report | Substantial | 29/05/2014 |
| Key Financial Systems Transactions Testing - Payroll | 0 | 4 | 4 | Draft Report | Substantial | 28/05/2014 |
| Rent Arrears Management | 12 | 12 | 12 | Final Report | Substantial | 16/04/2014 |
| Budget Management | 0 | 8 | 8 | Final Report | Substantial | 31/03/2014 |
| Voids and Disrepair | 10 | 12 | 12 | Final Report | Limited | 01/04/2014 |
| Fire Safety | 12 | 12 | 12 | Final Report | Limited | 18/12/2013 |
| Gas Safety | | | | Final Report | Full (Unchanged) | 18/12/2014 |
| | | | | | | |

| | | | | | | |
|--|-------------|-------------|-------------|--------------|-------------------------|------------|
| Management of Non Brent Properties | 12 | 12 | 12 | Draft Report | Substantial (Improved) | 20/05/14 |
| Resident Involvement | 12 | 12 | 12 | Final Report | Limited (Improved) | 07/05/2014 |
| Leasehold Management and Service Charges | 12 | 12 | 12 | Final Report | Substantial (Unchanged) | 19/05/14 |
| One Oracle Pre-Migration | 0 | 10 | 10 | Draft Report | Substantial | 27/02/2014 |
| Management and Follow up | 20 | 18 | 18 | Complete | | |
| BHP Total | 120 | 150 | 150 | | | |
| | | | | | | |
| Total | 869* | 1248 | 1236 | | | |

Table 1 – Planned Projects and Progress as at 13/06/2014
(*Original plan 1,200 days, balance of 331 represented by withdrawn audits)

3.5. A summary of delivery is shown below:

| Delivery Status | |
|--|-----------|
| Total days in the plan | 1248 days |
| Number of days delivered to date | 1236 days |
| % of days delivered to date | 99% |
| Days to be delivered (Work in Progress) | 12 |
| Total number of reports to be issued (excluding follow up reports and Committee reports) | 83 |
| Number of reports / certifications issued to date | 81 |
| % of draft and final reports issued to date | 98% |
| Number of final reports issued | 59 |
| % of reports finalised | 71% |

Table 2 – Delivery Status as at 13/06/14

3.6. In relation to audit work replaced during the year, as set out at appendix 2, this represent approximately 25% of the original plan. No formal analysis has been undertaken on the reasons for this and no benchmarking information has been obtained to establish whether or not this is unusually high. There are a number of possible explanations:

- A number of system planned to be implemented in year did not go ahead as planned, such as one oracle;
- Management requesting deferral of audits for convenience, i.e. school bursar not on post;
- Coverage being achieved through other means, i.e. proactive anti-fraud work (i.e. GPC cards);
- Change in lead officer in service with different view of risk

4. Housing Benefit Fraud

4.1. Caseload information is set out in table three below. Please note that 'Referrals' refer to

cases received between 1st April 2013 and 31st March 2014; 'Investigated' and 'Closed' include cases where referrals were received in previous years but for which the investigations were completed in the current year. This means that 'Investigated' and 'Closed' cases will often be a higher figure than 'Referred' cases.

- 4.2. In summary, the team has completed full investigations into 109 cases and identified fraud in 67 of these. 26 individuals have been prosecuted and 20 have had an administrative penalty applied (of up to 30% of the value of the overpayment in addition to the overpayment). Overpayments are being recovered in these and 21 additional cases where no sanction was applied. The total value of HB/CTB fraud overpayments identified by the team is in excess of £1.1m.

| HB Fraud | 2013/14 | 20012/13 |
|---|----------------|-----------------|
| Referrals | 596 | 666 |
| Investigated | 109 | 190 |
| Fraud Found | 67 | 121 |
| Hit Rate | 61% | 64% |
| Caution | 0 | 0 |
| Admin Penalty | 20 | 34 |
| Prosecution | 26 | 28 |
| Total Sanctions | 46 | 62 |
| Court Summons issued but person has absconded | 3 | 4 |
| Overpayment Only | 18 | 43 |
| Value of HB/CTB fraud | £1,140,000 | £1,786,000 |
| Value of DWP fraud | £400,000 | £666,000 |
| Total value of fraud | £1,540,000 | £2,452,000 |
| Average HB/CTB Overpayment per fraud | £17,000 | £14,800 |

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Table 3 – HB / CTB Fraud 2013/2014

- 4.3. The reduction in cases investigated (-40%) is due to a number of factors including a reduction in staff dealing with HB fraud, more complex enquiries and fewer multiple claim frauds (i.e. a single investigation involving multiple claims with each claim considered as an investigation for case statistics).

Housing Tenancy Fraud

- 4.4. Caseload information is set out in table four below. In summary the team have completed 222 investigations and recovered 46 properties, primarily as a result of identifying unlawful sub-letting.

| Housing Fraud | 2013/14 | 2012/13 |
|-----------------------|----------------|----------------|
| Referrals | 216 | 206 |
| Investigated | 222 | 222 |
| Fraud Found | 49 | 59 |
| Recovered Property | 46 | 57 |
| Application refused | 0 | 1 |
| Property Size reduced | 3 | 1 |

Table 4 – Housing Fraud 2013/14

Blue Badge Fraud

- 4.5. The Investigation Team deal with forged/altered badge cases and some misuse cases. Statistics are shown below.

| Blue Badge | 2013/14 | 2012/13 |
|----------------------|----------------|----------------|
| Referrals | 22 | 28 |
| Investigated | 30 | 23 |
| Fraud / Irregularity | 26 | 10 |
| Prosecution | 10 | 2 |
| Warning/Caution | 16 | 8 |

Table 5 – Blue Badge Fraud 2013/14

Other External Fraud

- 4.6. This category includes all other external fraud/irregularity cases excluding those identified in tables' three to five.

| Internal | 2013/14 | 2012/13 |
|----------------------|---------|---------|
| Referrals | 22 | 37 |
| Closed | 31 | 17 |
| Investigated | 25 | 9 |
| Fraud / Irregularity | 6 | 2 |
| Prosecution | 1 | 0 |
| Overpayment Only | 5 | 0 |

Table 6 – Other External Fraud 2013/14

- 4.7. These cases included two relating to direct payments, one of which related to a fraud totalling £106,000 across two councils. This case was successfully prosecuted and was set for asset recovery, however the death of the fraudster whilst serving his sentence means that recovery is no longer deemed viable.

Internal Fraud

- 4.8. Internal fraud refers to fraud committed by employees, agency staff and staff in schools. For the purposes of this report, "fraud" includes instances of wilful theft, fraud, misappropriation and serious breach of financial regulations or corruption. Since the beginning of the financial year, 11 staff have been dismissed for the following reasons: Working and claiming benefit; working whilst off sick; false overtime claims (school); conflict of interest; illegal working and theft (contractor). Activity for the year to date is shown in table 7 below:

| Internal | 2013/14 | 2012/13 |
|------------------------|---------|---------|
| Referrals | 55 | 47 |
| Investigated | 44 | 41 |
| Fraud / Irregularity | 16 | 18 |
| Dismiss | 11 | 5 |
| Resign | 2 | 10 |
| Warning | 2 | 2 |
| No disciplinary action | 1 | 1 |

Table 7 – Internal Fraud 2013/14

Single Fraud Investigation Service

- 4.9. The DWP have confirmed their intention to transfer housing benefit investigators from local government into the DWP. This will mean that the council will no longer have responsibility for Housing Benefit fraud. Brent has been advised that staff will transfer on 1st October 2014.

Audit Commission Publications

- 4.10. The Audit Commission has recently published two documents. The National Fraud Initiative: National Report June 2014 (<http://www.audit-commission.gov.uk/wp-content/uploads/2008/05/NFI-national-report-FINAL-11-June-2014.pdf>) provides an overview of the results of their most recent national data-matching exercise. This exercise matches various data sets from local authorities and other public bodies to identify potential fraudulent claims for benefits and housing and anomalies in payroll and creditor data. The last data match was undertaken in October 2012 and this report identifies that £144m in fraud has been identified as a result of the exercise with a further £59m from previous exercises being reported.
- 4.11. The council received 5,000 high priority matches. These are prioritised and investigated where appropriate. A number of investigations are currently ongoing. Results to date are summarised below:

| Data Match | Number cases | Value of overpayment | National Totals |
|---|--------------|----------------------|-----------------|
| Pension payments continuing after death | 5 | £8,000 | £76m |
| Staff working with no right to work | 5 | *£236,000 | £10m |
| Payments to care homes continuing after death | 3 | £25,000 | £2m |
| Duplicate Creditor Payments | 1 | £12,000 | £5m |
| Total | 14 | £281,000 | £203m |

(*The Audit Commission value the overpayment as the total salary earned by the employee with no right to work)

- 4.12. The Audit Commission have also provided the council with a comparative analysis of Brent's results compared to the national survey of detected fraud in local government. A copy of this briefing has been sent separately to members. "Protecting the Public Purse Fraud Briefing 2013 Brent London Borough Council" sets out the council's individual results arising from the annual survey of fraud loss for 2012/13. This is the first year when individual extracts have been produced.
- 4.13. The key statistics from the report are summarised below:

| Fraud Type | Brent | London Average |
|------------------------------|---------|----------------|
| Housing Benefit Cases | 121 | 153 |
| Housing Benefit Overpayments | £1.8m | £0.9m |
| Average HB Fraud | £15,000 | £6,000 |

| | | |
|-------------------------------|---------|----------|
| Ctax Discount Cases | 86 | 586 |
| Ctax Discount Value | £89,000 | £202,000 |
| Average Ctax Discount removed | £1,000 | £300 |
| Social Tenancies Recovered | 53 | 53 |
| Blue Badge Fraud Cases | 10 | 40 |
| Internal Fraud Cases | 9 | 10 |
| Internal Fraud Value | £69,000 | £302,000 |

- 4.14. The findings of this report reflect the policy decision to generally pursue a lower number of high value or more complex cases, resulting in fewer cases of HB and Council Tax fraud but with a higher value per case. The apparently low level of Blue Badge frauds may indicate that some authorities have reported upon all instances of identified misuse by their parking enforcement teams, whereas the council's return only included more serious cases dealt with by the Audit and Investigation Team.
- 4.15. Five London authorities have reported council tax discount fraud valued in excess of £0.5m. By comparison Brent's figures are relatively low at £86,000, relating to a proactive anti-fraud drive on irregular student council tax exemptions. Further research will be undertaken across London to establish the basis of these high returns.

5. Financial Implications

- 5.1. The total value of the audit contract with Mazars is £300,000 in the current year and is funded within the Audit and Investigations base budget. If the total number of audit days attributable to Mazars is less than the 905 days allocated, then the total amount paid will reduce accordingly.
- 5.2. Funding for Housing Benefit fraud is provided to the council via the main HB administration grant. The DWP have given no indication as to the amount of grant to be withdrawn following transfer of staff although have stated that grant will not be impacted in 2014/15.

6. Financial Implications

- 6.1. None

7. Legal Implications

- 7.1. None

8. Diversity Implications

- 8.1. None

9. Background Papers

1. Report from the Director of Finance and Corporate Services – Draft Internal Audit Plan 2013/14, Audit Committee 30th March 2013
2. Audit Commission – National Fraud Initiative: National Report June 2014

10. Contact Officer Details

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