

Report to Audit Committee

Audit and Counter Fraud Progress Report

Portfolio Holder: Councillor Abdul Jabbar MBE – Deputy Leader and Cabinet Member for Finance and Corporate Services

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Reason for Decision

To provide Members with the quarterly progress report up to the 31 October 2019 by the Head of Corporate Governance and report back to the Audit Committee on the matters required by the Code of Practice for Internal Audit.

Executive Summary

The report summarises the performance by the Audit and Counter Fraud Team for the first seven months of 2019/20 and the key performance highlights.

The team is on target to achieve the Corporate Performance Indicator M340, which is the Council's target that is: *"15% of Internal Audit Opinions resulting in Weak, Inadequate Opinions or Limited Assurance to be less than/equal to Adequate"*. The results for Quarter 1 and Quarter 2 of 15%, are recorded in CorVu.

In addition, other Audit and Counter Fraud Team highlights include:

- Significant assurance and advisory work have been delivered by the Internal Audit Team to colleagues, including those managing the People Programme and the implementation of the ICT solution to reflect the potential issues with the system, and for the business redesign of the Health and Adults Social Care service.
 - Successful recruitment has been undertaken to the vacant posts in the wider Team; however, the days in the 2019/20 Plan have been reduced by 98 days to reflect team vacancies.
 - The Counter Fraud and Direct Payments Audit Teams have delivered outcomes which have generated £0.172m and £1.177m (respectively) during the first 7 months of the year to 31 October 2019; totalling £1.349m.
 - The Team is collaborating with colleagues to procure and implement a cost-effective solution to the Audit Management System, to ensure an appropriate mix of external and internal resources to achieve value for money.
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The team is on track to deliver results for the agreed performance indicators, in line with its annual targets.

Recommendations

Members are requested to note the 2019/20 Progress Report up to 31 October 2019 by the Head of Corporate Governance.

Audit and Counter Fraud Progress Report

1. Background

- 1.1 This report summarises the work carried out in the first seven months of 2019/20 by the Audit and Counter Fraud Team and the team's key performance against agreed performance indicators.
- 1.2 The main content of the report is structured as follows:
- Section 2: 2019/20 Audit and Counter Fraud Plan: Progress Update.
 - Section 3: Corporate Counter Fraud.
 - Section 4: Audit of Direct Payments.

2 2019/20 Audit and Counter Fraud Plan: Progress Update

- 2.1 The priorities for the 2019/20 Audit and Counter Fraud Plan are to:
- Complete the Fundamental Financial Systems (FFS) work on 2019/20 transactions and work to support the 2019/20 audit of the financial accounts. In accordance with agreed close-down plans, the FFS audits are being undertaken in two stages to provide earlier assurance:
 - **Interim (Stage 1) Audits** which commenced in October 2019; and
 - **Final (Stage 2) Audits** to commence in February 2020 and to be completed by 31 March 2020.
 - A process of "Continuous Audit" and support for a number of key financial systems. This includes Payroll and Adults Social Care Financial Systems.
 - Provide assurance that the systems and procedures in place within Oldham are financially sound and in line with best practice.
 - Complete audits which are classed as "high" in the Annual Audit Needs Assessment.
 - Undertake a programme of Counter Fraud work to identify fraud risks within the corporate systems.
 - Undertake specific fraud investigations on Council Tax Reduction and Corporate Fraud.
 - Deliver the financial audits of Direct Payments in line with service plans and targets.
- 2.2 Members have requested that regular progress reports be submitted using a traffic light system. The 2019/20 Audit and Counter Fraud Plan shown at **Appendix 1** shows the progress of the plan together with a traffic light system devised as set out below:

Status	Definition
Green	Reviews that are expected to be completed by 31 March 2020
Amber	Reviews at risk of not being completed, days have been reduced or the work will be carried over into 2019/20
Red	Reviews that will not be completed during 2019/20
Blue	Reviews completed

- 2.3 Members of this Committee agreed the 2019/20 Audit and Counter Fraud Plan on 7 March 2019. Progress against the agreed plan is reported regularly during the year to the Audit Committee. This report is the first performance report for 2019/20 and covers the period 1 April to 31 October 2019.

- 2.4 **Appendix 1** shows the audits carried out by Directorate compared to the previously agreed Audit and Counter Fraud Plan. Total days in the Plan have been reduced by 98 days to reflect vacancies in the team, for which recruitment is well underway and offers of employment have been made at the time of writing this Audit Committee Report.
- 2.5 The Team has allocated greater resource than planned and has used contingency to provide Audit advice and support to the People Programme and the implementation of the iTrent technology (“ICT”) solution, by the provision of regular assurance Highlight Reports and pre-implementation advice around the proposed build and its associated processes.
- 2.6 The Team’s key performance indicators are discussed in the following paragraphs in line with the following targets, which are to:
- finalise 80 reports during 2019/20;
 - finalise audit reports within 10 days of completion of the fieldwork; and
 - achieve Customer Service Feedback of 4.8, out of a maximum 5.
- 2.7 The team have issued 28 Final Audit Reports and Briefing Papers since 1 April 2019, including those issued to the Council’s Group Companies, for which Audit Opinions have been withheld. The finalised reports are listed in **Appendix 2** together with the audit “opinion”. The details of these reports will be provided as part of each Progress Report on Internal Audit work in future Audit Committees. The number of Audit Reports is currently slightly behind the profiled target; however, at the time of writing this report, there are approximately 25 reports which are due for finalisation in Quarter 3.
- 2.8 **Appendix 2** shows that approximately 17.86% of the Audit and Counter Fraud reviews assessed Council’s systems as “good”, “adequate” or with “reasonable assurance”, 3.57% as “inadequate” or “amber” assurance and 10.71% as “weak”. The total reports issued to Group Companies and “Advisory” reviews were 19 (67.86%), which were conducted to support managers at key milestones.
- 2.9 The transition to a replacement Audit Management System has been delayed, in order to ensure that value for money is achieved from the agreed solution. However, plans are now in place with Procurement and ICT colleagues to select an appropriate solution via the G-Cloud 11 Framework. In the meantime, the data to support this report has been prepared using manual spreadsheets, which have been subject to quality assurance and some performance indicators will be measured and fully reported as part of the 2019/20 Year End Report by the Head of Corporate Governance.
- 2.10 In addition, in 2019/20 the Team continued to report performance in CorVu, against the agreed Corporate Performance Indicator, M340 (CP), which is **% of Internal Audit Opinions resulting in Weak, Inadequate Opinions or Limited Assurance: i.e. Internal Audit outcomes, which are less than adequate should be < 15%.** Results for Quarter 1 and Quarter 2 are shown in the table below: Results were recorded in CorVu as shown below, which shows that the service continues to be on target in 2019/20.

2019/20 CorVu Reporting: M340 Corporate Performance Indicator

2019/20 Quarterly Result: M340 (CP)	Actual	Target	Variance
As at 30 June 2019	15.0%	15.0%	0.0%
As at 30 September 2019	15.0%	15.0%	0.0%

3. **Corporate Counter Fraud**

3.1 The Corporate Counter Fraud Team has also performed well, and **Appendix 3** sets out the key outcomes from the work conducted. The location by Ward of the results obtained can be made available.

3.2 The key highlights are set out in **Appendix 3** and include:

- 49 positive cases of Council Tax Reduction (CTR) Fraud and Error identified;
- £54k of Council Tax Reduction (CTR) misuse and savings has been uncovered;
- 4 formal cautions, 1 prosecution in conjunction with the DWP and 44 Warning Letters have been issued to Council Tax customers reminding them of their duties to report changes in their circumstances;
- £99k of Housing Benefit Fraud and Error Overpayments identified as part of the CTR investigations;
- 51 allegations of Welfare Fraud reported to the Department for Work and Pensions; and
- 161 positive cases of non-CTR fraud/misuse including Blue Badge Fraud, Employee Abuse of Position, Council Tax Discount Fraud and Direct Payment Fraud.

3.3 In line with the priorities agreed by the Audit Committee on 7 March 2019, the Counter Fraud Team will continue to:

- collaborate with the Internal Audit Team;
- ensure the preparation and delivery of appropriate Counter Fraud training across the Council; and
- ensure the delivery of the Internal Audit and Counter Fraud Plan 2019/2020.

4. **Audit of Direct Payments**

4.1 The Direct Payments Audit team verifies that spending of the Direct Payment is in line with the agreed Support Plan and that client contributions to their care have been made. This team has a dual role as a compensating control, tasked with the responsibility to recover overpayments/unrecovered client contributions and also to ensure the client is spending the agreed funds in accordance with the agreed Support Plan.

4.2 **Appendix 4** sets the monthly Direct Payments Audit volumes and financial outcomes arising from Adults Services and Children's Services, which are £1,091,899 and £84,731 (respectively). Following the Direct Payment Audit, in approximately 54% of cases, an invoice is raised to recover an under spend, expenditure not in line with the support plan, or misuse of the Direct Payments.

4.3 In summary, by the 31 October 2019, the team had carried out 698 Adults and Children's Direct Payment Audits against the 2019/20 combined target of 750, so is highly likely to exceed its targets by the end of the financial year.

4.4 The Direct Payments Audit Team continue to collaborate with service colleagues as follows:

- The Direct Payments Audit Team, in collaboration with Counter Fraud colleagues, continue to review protocols around the response to, and the investigation of, complex and high-profile cases. The teams are currently collaborating with colleagues at the Department for Work and Pensions and other local authorities on two complex cases to ensure the best way forward for the Council. This reflects the potential risks associated with direct payments.
 - The Direct Payment Review Task and Finish Group commenced in September 2019. The group consists of Health and Social Care professionals, Finance colleagues and the Direct
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Payment Audit Service. The Group will review the end to end processes and identify ways of how to improve controls and procedures, and the key outcomes are currently being captured and assessed. The Implementation Plan for the agreed changes, which are identified by the Group, is currently being prepared, for review, by service colleagues.

- 4.5 In October 2019, the Direct Payment Audit Team commenced a pilot programme to conduct audits of Personal Health Budgets with colleagues from the NHS England (Clinical Commissioning Groups (CCGs)) and Oldham Cares. The pilot programme will be reviewed in due course, as part of an options appraisal by the service to determine whether it meets business requirements. If so, the Direct Payment Audit Service may be commissioned to undertake these reviews.

5 Options/Alternatives

- 5.1 The Audit Committee can either chose to accept and note the progress achieved and performance by the Audit and Counter Fraud Team, or not do so. There are no other alternatives.

6 Preferred Option

- 6.1 The preferred option is that the Audit Committee accepts and notes the progress achieved and performance by the Audit and Counter Fraud Team.

7 Consultation

- 7.1 N/A.

8 Financial Implications

- 8.1 N/A.

9 Legal Services Comments

- 9.1 N/A.

10 Cooperative Agenda

- 10.1 N/A.

11 Human Resources Comments

- 11.1 N/A.

12 Risk Assessments

- 12.1 The 2019/2020 Audit and Counter Fraud Plan is prepared, reviewed and updated using a risk-based approach. The Terms of Reference for each agreed project are also determined using a risk-based methodology. (Mark Stenson)

13 IT Implications

- 13.1 N/A.

14 Property Implications

- 14.1 N/A.
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15 **Procurement Implications**

15.1 N/A.

16 **Environmental and Health & Safety Implications**

16.1 N/A.

17 **Equity, Community Cohesion and Crime Implication**

17.1 N/A.

18 **Equality Impact Assessment Completed**

18.1 No.

19 **Forward Plan Reference**

19.1 N/A.

20 **Key Decision**

20.1 No.

21 **Background Papers**

21.1 The following is a list of background papers on which this report is based in accordance with the requirements of Section 100(1) of the Local Government Act 1972. It does not include documents which would disclose exempt or confidential information as defined by the Act

File Ref: Background papers are included as Appendices 1 to 4
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22 **Appendices**

22.1 The following Appendices are available to support this Report:

- **Appendix 1:** Audit and Counter Fraud Plan Performance – 1 April to 31 October 2019.
 - **Appendix 2:** Audit and Counter Fraud 2019/20: Summary of Final Reports – 1 April to 31 October 2019.
 - **Appendix 3:** Counter Fraud Results 1 April to 31 October 2019.
 - **Appendix 4:** Direct Payments Results - 1 April to 31 October 2019
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Audit and Counter Fraud Plan Performance – 1 April to 31 October 2019

All Directorates

The following pages set out the Audit and Counter Fraud Plan at Directorate level.

Directorate/Type	2019/20 Audit and Counter Fraud Approved Plan - 1 Apr to 31 Mar 2020	Actual 1 Apr – 31 Oct 2019	2019/20 Proposed Revised Plan as at 14 November	2019/20 Variance Revised Plan to Original Plan
	Days			
Corporate Projects -				
Fundamental Financial Systems (FFS)	350	171	350	0
Strategic Audits	245	136	270	25
Commercial Services	125	29	130	5
People and Place	115	40	80	-35
Health & Adult Social Care Community Services	155	70	160	5
Children's Services	175	106	217	42
Strategic Reform	30	8	25	-5
Responsive, Investigations, External Clients and Management	1,185	639	1,050	-135
Total	2,380	1,199	2,282	-98

**Audit and Counter Fraud Performance - 1 April to 31 October 2019:
Directorate, Service and Audit Detail**

2019/20 Audit and Counter Fraud – Audit Review			Priority	2019/20 Audit and Counter Fraud Approved Plan 1 Apr to 31 Mar 2020	Actual 1 Apr – 31 Oct 2019	2019/20 Proposed Revised Plan as at 14 November	2019/20 Variance Revised Plan to Original Plan	BRAG Status	Audit Opinion
Corporate Projects	Fundamental Financial Systems	Bank Reconciliations	High	10	5	10	0		Interim Opinion Due 30/11/19
		Fixed Assets	High	10	5	10	0		Interim Opinion Due 30/11/19
		Treasury Management	High	10	5	10	0		Interim Opinion Due 30/11/19
		Accounts Payable	High	25	15	25	0		Interim Opinion Due 30/11/19
		Accounts Receivable	High	25	15	25	0		Interim Opinion Due 30/11/19
		Council Tax (including Discounts and Exemptions)	High	20	8	20	0		Interim Opinion Due 30/11/19
		Council Tax Reduction Scheme	High	10	8	10	0		Interim Opinion Due 30/11/19
		Housing Benefit Payments	High	25	15	25	0		Interim Opinion Due 30/11/19
		Housing Rents	High	10	5	10	0		Interim Opinion Due 30/11/19
		Business Rates (Non Domestic Rates – [NDR])	High	20	10	20	0		Interim Opinion Due 30/11/19
		Payroll	High	50	30	50	0		Interim Opinion Due 30/11/19
		Cash Income	High	35	20	35	0		Interim Opinion Due 30/11/19
		Residential Care Payments (Adults Social Care/ Oldham Cares)	High	50	15	50	0		Interim Opinion Due 30/11/19

2019/20 Audit and Counter Fraud – Audit Review			Priority	2019/20 Audit and Counter Fraud Approved Plan 1 Apr to 31 Mar 2020	Actual 1 Apr – 31 Oct 2019	2019/20 Proposed Revised Plan as at 14 November	2019/20 Variance Revised Plan to Original Plan	BRAG Status	Audit Opinion
		Personal Budgets and Direct Payments (Adults Social Care/ Oldham Cares)	High	50	15	50	0		Interim Opinion Due 30/11/19
		Total FFS Audits		350	171	350	0		
	Strategic – Devolution	Devolution Budget:	High	30	10	30	0		
		• Developments on Health Integration	High						Support for LD integration
		• Arrangements for Monitoring Indemnities and Financial Undertakings	High						
		• Assurance to the Combined Authority Current & Future Developments	High						
		• European Grants	High		20				Various – Reasonable Assurance
	Strategic – Other	External Funding Applications	High	10		5	-5		
		Cash Audits – Detailed reviews of Cash Collection	High	15	5	15	0		Various
		Grant Related Audits	High	50	15	50	0		Various - Reasonable Assurance
		Risk Review – AGS process	High	10	0	10	0		Advisory
		Implementation of HR/ Payroll System and Assurance	High	0	60	70	70		Assurance, Pre-Implementation Review, Advisory

2019/20 Audit and Counter Fraud – Audit Review			Priority	2019/20 Audit and Counter Fraud Approved Plan 1 Apr to 31 Mar 2020	Actual 1 Apr – 31 Oct 2019	2019/20 Proposed Revised Plan as at 14 November	2019/20 Variance Revised Plan to Original Plan	BRAG Status	Audit Opinion
		Council Group Companies: MioCare CIC – 2019 Internal Audit Plan	High	30	15	30	0		Various
		Council Group Companies: Unity Partnership Ltd	High	50	1	10	-40		Advisory
		Council Group Companies: External Audit Tender	High	50	10	50	0		Advisory
		Total Strategic Audits		245	136	270	25		
Commercial Services	Legal	Elections	High	40	10	40	0		Postal Vote Review – Adequate and Advisory/Support
		Governance Training for Members and Managers	High	5	2	5	0		Training to Economy Division April 2019
		ISO 37001	High	5	0	5	0		
	ICT	IT Audit Plan	High	50	5	50	0		Opinions below:
		• Intranet and Internet Monitoring – b/f 2018/19	High						Satisfactory
		• Email Management – b/f 2018/19	High						High
		• ICT Governance – Service Desk Management – b/f 2018/19	High						Satisfactory
	Procurement	End To End Review	High	15	2	15	0		Planning undertaken
	People	DBS – Follow up?	High	5	0	5	0		Weak

2019/20 Audit and Counter Fraud – Audit Review			Priority	2019/20 Audit and Counter Fraud Approved Plan 1 Apr to 31 Mar 2020	Actual 1 Apr – 31 Oct 2019	2019/20 Proposed Revised Plan as at 14 November	2019/20 Variance Revised Plan to Original Plan	BRAG Status	Audit Opinion
		HMRC Emerging Risks/VAT Review	High	5	10	10	5		TBA – close to completion
		Total Commercial Services Audits		125	29	130	5		
People and Place	Regeneration Projects and Capital	Regeneration Projects Budget:	High						
		• Developing the Town Centre Vision	High	15	0	5	-10		TBA
		• Heritage and Theatre Project	High	15	0	5	-10		TBA
		• School Capital Programme:	High	15	0	5	-10		TBA
		• Greenfield Primary School	High		0	0	0		
		• Saddleworth Replacement School	High		0	0	0		
		Contingency/Planning for future schemes	High	20	20	20	0		Advisory
		Property Disposal including Capital Receipts	High	20	0	10	-10		
		Property Services/Review of Tenders	High	10	20	25	15		Advisory
	Environment	Highways Maintenance	High	10	0	5	-5		
		Parks Services	High	10	0	5	-5		
			Total People & Place		115	40	80	-35	
Health & Adults	Adults Services	Business Service Redesign	High	25	10	25	0		Advisory
		Working in Partnership with Health	High	25	10	25	0		Advisory

2019/20 Audit and Counter Fraud – Audit Review			Priority	2019/20 Audit and Counter Fraud Approved Plan 1 Apr to 31 Mar 2020	Actual 1 Apr – 31 Oct 2019	2019/20 Proposed Revised Plan as at 14 November	2019/20 Variance Revised Plan to Original Plan	BRAG Status	Audit Opinion
		Learning Disabilities Review	High	30	40	35	5		Advisory
		Changes to Financial Processes around the Care Act 2014	High	20	5	20	0		Advisory
		Mosaic	High	10	0	10	0		
		Supported Living	High	10	0	10	0		
		Brokerage (including in-house)	High	15	5	15	0		Advisory
		Safeguarding People	High	20	0	20	0		
		Total Health & ASC Community Services		155	70	160	5		
Children's Services	Education, Early Years and Community Services	Children's Services Financial Systems Support	High	30	5	30	0		Advisory
		Children's Social Care Business Service Redesign:	High	15	8	15	0		Advisory
		Safeguarding Children	High	20	5	20	0		Advisory
		New School Places	High	15	0	15	0		Advisory
		Schools' Audit Plan	High	50	10	50	0		Good
		Education Governance Training	High	10	0	2	-8		
		Academies/Free Schools	High	10	0	5	-5		
		Special Education Needs and Disabilities (SEND)	High	10	0	5	-5		
		Pre School Reviews (2)	High	0	30	30	30		Weak
		Establishment Review	High	0	40	30	30		Weak
		Early Years	High	10	3	10	0		

2019/20 Audit and Counter Fraud – Audit Review			Priority	2019/20 Audit and Counter Fraud Approved Plan 1 Apr to 31 Mar 2020	Actual 1 Apr – 31 Oct 2019	2019/20 Proposed Revised Plan as at 14 November	2019/20 Variance Revised Plan to Original Plan	BRAG Status	Audit Opinion
		Home to School Transport	High	5	5	5	0		Inadequate
		Total Children's Services		175	106	217	42		
Strategic Reform	Strategic Design / Development, Policy & Communicatio ns, Public Health	Carbon Reduction Commitment	High	-10	8	10	0		Opinion Due
		Devolved Budgets to Members	High	10	0	5	-5		
		Public Health: Oldham Community Leisure (OCL) Follow Up	High	5	0	5	0		
		Oldham Community Power – Energy Company	High	5	0	5	0		
		Total Chief Executives Audits		30	8	25	-5		
Responsive, Investigations. QAIP and External Clients	Corporate Counter Fraud	Investigations	High	180	105	180	0		
		NW CAE HOA and Counter Fraud Sub Group	High	30	20	30	0		
		National Fraud Initiative and Other Data Matching	High	30	25	30	0		
		Annual Review of Policies	High	20	15	20	0		Audit Committee 12 September 2019
		Fraud Awareness Programme	High	10	2	10	0		
	Management, Planning and Quality Assurance Improvement	2019/20 Annual Audit Opinion	High	15		15	0		
		Committee Reporting	High	50	40	50	0		
		2020-2021 Audit & Counter Fraud Plan, Management Planning, Assurance	High	20	10	20	0		

2019/20 Audit and Counter Fraud – Audit Review			Priority	2019/20 Audit and Counter Fraud Approved Plan 1 Apr to 31 Mar 2020	Actual 1 Apr – 31 Oct 2019	2019/20 Proposed Revised Plan as at 14 November	2019/20 Variance Revised Plan to Original Plan	BRAG Status	Audit Opinion
	Programme (QAIP)	Contingency for Unplanned Work	High	100	50	80	-20		In Progress
		Follow Up Reviews	High	30	2	15	-15		In Progress
		Team Training and Development	High	100	60	100	0		In Progress
		Implementation – Audit Management System (AMS)	High	100	20	100	0		In Progress
	Personal Budgets	Personal Budgets Audits	High	500	290	400	-100		On-going Programme of Audits
		Total Responsive, Investigations, QAIP and External Clients		1,185	639	1,050	-135		
		2019/20 Total Audit and Counter Fraud Plan		2,380	1,199	2,282	-98		

Audit and Counter Fraud 2019/20: Summary of Final Reports 1 April to 31 October 2019

Report Ref	Directorate	Audit Review/CF Report	Report/Briefing Note	Final Report Date	Month	Quarter	Opinion
1	People and Place	Economy Division Support and Training	Training	05/04/2019	Apr	Q1	Advisory
2	People and Place	Invitation to Tender Advisory – CR – Economy Division	Briefing Note	01/05/2019	May	Q1	Advisory
3	Commissioning Services	Local and Parish Elections Postal Vote Checks	Report	08/05/2019	June	Q1	Adequate
4	Commissioning Services	EU Elections Postal Vote Checks	Report	03/06/2019	June	Q1	Adequate
5	Children's Services	Home to School Transport – draft issued	Report	11/06/2019	June	Q1	Inadequate
6	Children's Services	Semi Independence Units	Report	11/06/2019	June	Q1	Weak
7	Commissioning Services	People Programme/i-Trent Success Criteria – Report to DOF	Briefing Note	30/07/2019	July	Q2	Advisory
8	Commissioning Services	People Programme/i-Trent Success Criteria – Assurance Highlight Report	Briefing Note	30/07/2019	July	Q2	Advisory
9	Children's Services	Preschool Review 1	Report	02/08/2019	Aug	Q2	Weak
10	Children's Services	Preschool Review 2	Report	02/08/2019	Aug	Q2	Weak
11	People and Place	Invitation to Tender Advisory – KS – Economy Division	Briefing Note	06/08/2019	Aug	Q2	Advisory
12	Commissioning Services	Tender Opening Review	Briefing Note	07/08/2019	Aug	Q3	Advisory
13	Commissioning Services	People Programme/i-Trent Success Criteria – Assurance Highlight Report	Briefing Note	08/08/2019	Aug	Q2	Advisory
14	Commissioning Services	People Programme – Assurance Highlight Report	Briefing Note	22/08/2019	Aug	Q2	Advisory
15	Commissioning Services	People Programme – Assurance Highlight Report	Briefing Note	05/09/2019	Sept	Q2	Advisory
16	Commissioning Services	People Programme – Assurance Highlight Report	Briefing Note	19/09/2019	Sept	Q2	Advisory
17	Commissioning Services	People Programme – Assurance Highlight Report	Briefing Note	03/10/2019	Oct	Q2	Advisory
18	Commissioning Services	People Programme – Review of Planned Processes to CIPFA Matrices	Briefing Note	04/10/2019	Oct	Q2	Advisory
19	Commissioning Services	People Programme – Assurance Highlight Report	Briefing Note	17/10/2019	Oct	Q2	Advisory
20	Commissioning Services	NDR Cheques to BACS/Write Backs	Briefing Note	28/10/2019	Oct	Q2	Advisory
21	Commissioning Services	Adults Debt Management	Briefing Note	28/10/2019	Oct	Q2	Advisory
22	Commissioning Services	People Programme/i-Trent Success Criteria – Assurance Highlight Report	Briefing Note	31/10/2019	Oct	Q2	Advisory

Report Ref	Directorate	Audit Review/CF Report	Report/Briefing Note	Final Report Date	Month	Quarter	Opinion
23	Health & ASC Community Services	Learning Disabilities Audit	Report	31/10/2019	Oct	Q2	Advisory
24	MioCare Group CIC	MioCare – Audit Opinion Withheld	Report	31/10/2019	Oct	Q2	Opinion Withheld
25	Commissioning Services	Agresso User Access Policy Review	Briefing Note	31/10/2019	Oct	Q2	Advisory
26	Commissioning Services	Intranet and Internet Monitoring	Report	31/10/2019	Oct	Q2	Satisfactory
27	Commissioning Services	ICT Governance - Service Desk Management	Report	31/10/2019	Oct	Q2	Satisfactory
28	Commissioning Services	Email Management	Report	31/10/2019	Oct	Q2	High

2019/20: Summary of Final Reports by Audit Opinion

2019/20 Opinion	No.	% of Total		
Good/High Assurance	1	3.57		
Adequate/Reasonable/Moderate Assurance	4	14.29		
Inadequate/Amber Status	1	3.57		
Weak	3	10.71		
Advisory/Group Company	19	67.86		
2019/20: 1 April to 31 October 2019	28	100.00		

Counter Fraud Results 1 April to 31 October 2019

Performance Indicator	2019/20 Target	2019/20							
		1 April to 31st October							
		April	May	June	July	Aug	Sept	Oct	Total
Volumes:									
Corporate Cases - Positive Results	75	3	33	109	0	1	0	15	161
Council Tax Reduction (CTR) cases amended as a result of an investigation	100	6	16	7	3	0	6	11	49
Number of cases referred to SFIS	150	4	12	13	10	4	3	5	51
Financial Outcomes:									
Fraud and Error Overpayments identified as part of Corporate Cases	£60,000	£585.00	£9,007.29	£0.00	£0.00	£6,995.85	£0.00	£1,912.90	£18,501.04
HB Fraud and Error Overpayments identified as part of a CTR investigation	£300,000	£11,914.78	£10,480.69	£14,241.74	£1,342.56	£0.00	£51,872.34	£9,479.77	£99,331.88
CTR Fraud and Error Overpayments identified	£90,000	£5,814.33	£7,626.50	£13,672.84	£1,820.41	£0.00	£16,445.21	£8,887.33	£54,266.62
Counter Fraud Financial Outcomes	£450,000	£18,314.11	£27,114.48	£27,914.58	£3,162.97	£6,995.85	£68,317.55	£20,280.00	£172,099.54

Direct Payments Results - 1 April to 31 October 2019

Adults Services:

Month 2019/20	Audits Completed	Amount of monies Requested/Recovered following Audit	Non-Payment of Financial Contribution	Cumulative Total
April	92	£163,709.43	£19,391.45	£183,100.88
May	72	£120,465.96	£18,693.96	£322,260.80
June	71	£135,180.59	£21,301.03	£478,742.42
July	75	£76,668.89	£12,620.99	£568,032.30
August	78	£137,282.19	£30,253.54	£735,568.03
September	98	£186,962.81	£21,213.00	£943,743.84
October	131	£130,039.62	£18,115.07	£1,091,898.53
Total	617	£950,309.49	£141,589.04	£1,091,898.53

Children's Services:

Month 2019/20	Audits Completed	Amount of monies Requested/Recovered following Audit	Cumulative Total **	
April	10	£17,727.94	£17,727.94	
May	27	£20,048.92	£37,776.86	
June	25	£27,837.95	£65,614.81	
July	7	£5,646.75	£71,261.56	
August	8	£12,272.22	£83,533.78	
September	0	£0.00	£83,533.78	
October	4	£1,196.87	£84,730.65	
Total	81	£84,730.65	£84,730.65	

NB: ** There are no financial contributions paid by the recipients of Children's Direct Payments.