

Internal Audit Activity Progress Report

2019-2020



(1) Introduction

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 latter 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 Internal Audit Service is provided by Audit Risk Assurance under a Shared Service agreement between Stroud District Council, Gloucester City Council and Gloucestershire County Council and carries out the work required to satisfy this legislative requirement and reports its findings and conclusions to management and to this Committee.

The guidance accompanying the Regulations recognises the Public Sector Internal Audit Standards 2017 (PSIAS) as representing “proper internal audit practices”. The standards define the way in which the Internal Audit Service should be established and undertake its functions.

(2) Responsibilities

Management are responsible for establishing and maintaining appropriate risk management processes, control systems (financial and non financial) and governance arrangements. Internal Audit plays a key role in providing independent assurance and advising the organisation that these arrangements are in place and operating effectively. Internal Audit is not the only source of assurance for the Council. There are a range of external audit and inspection agencies as well as management processes which also provide assurance and these are set out in the Council’s Code of Corporate Governance and its Annual Governance Statement.

(3) Purpose of this Report

One of the key requirements of the standards is that the Chief Internal Auditor should provide progress reports on internal audit activity to those charged with governance. This report summarises:

- The progress against the 2019/20 Internal Audit Plan, including the assurance opinions on the effectiveness of risk management and control processes;
- The outcomes of the Internal Audit activity during the period October to December 2019; and
- Special investigations/counter fraud activity.

(4) Progress against the 2019/20 Internal Audit Plan, including the assurance opinions on risk and control

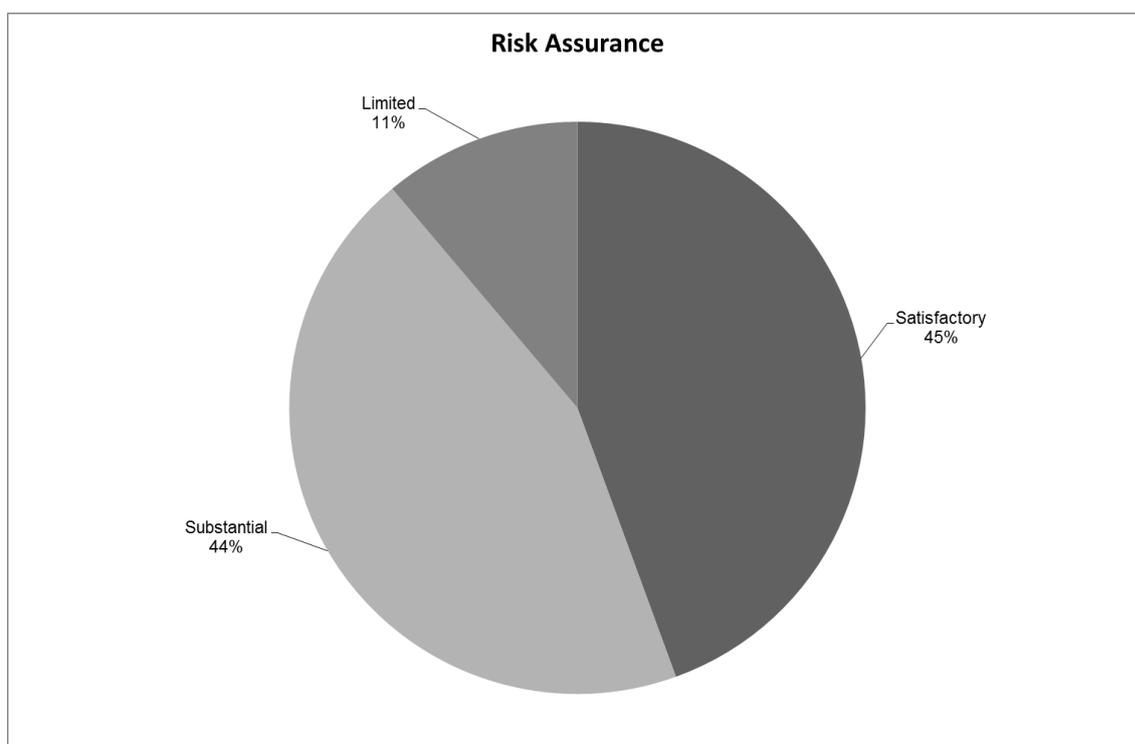
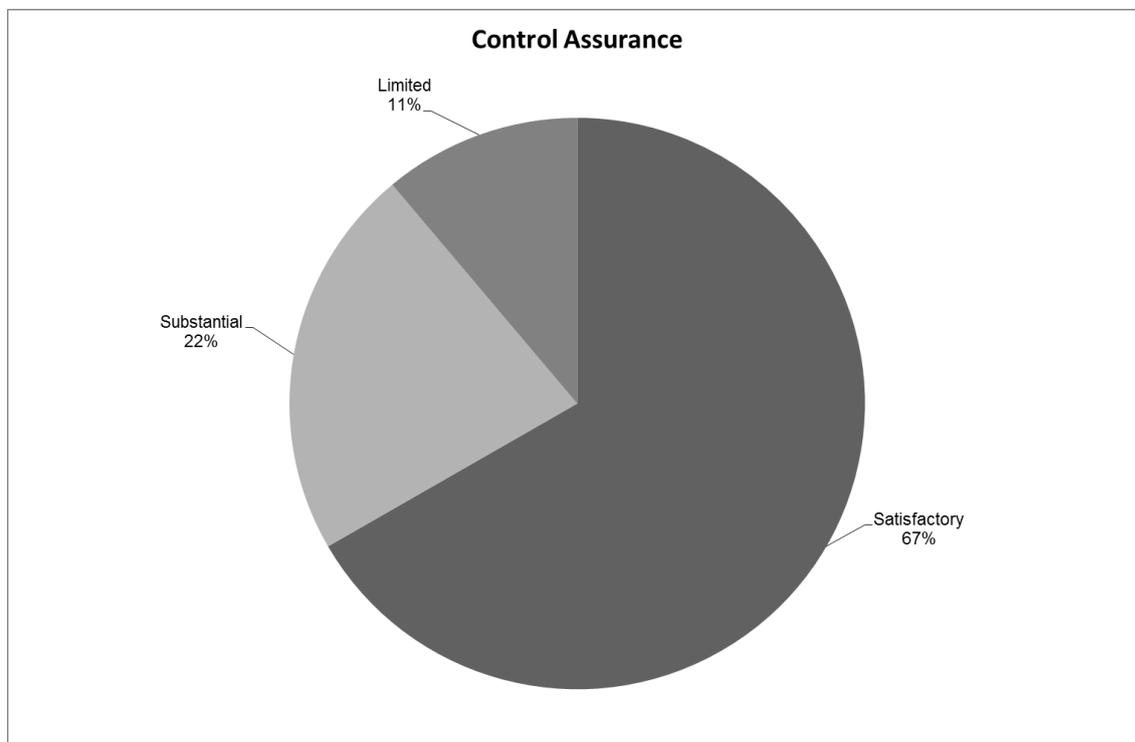
The schedule provided at **Attachment 1** provides the summary of 2019/20 audits which have not previously been reported to the Audit and Standards Committee.

The schedule provided at **Attachment 2** contains a list of all of the 2019/20 Internal Audit Plan activity undertaken during the financial year to date, which includes, where relevant, the assurance opinions on the effectiveness of risk management arrangements and control processes in place to manage those risks and the dates where a summary of the activities outcomes has been presented to the Audit and Standards Committee. Explanations of the meaning of these opinions are shown in the below table.

Assurance Levels	Risk Identification Maturity	Control Environment
Substantial	Risk Managed Service area fully aware of the risks relating to the area under review and the impact that these may have on service delivery, other service areas, finance, reputation, legal, the environment, client/customer/partners, and staff. All key risks are accurately reported and monitored in line with the Council's Risk Management Policy.	<ul style="list-style-type: none"> System Adequacy – Robust framework of controls ensures that there is a high likelihood of objectives being achieved Control Application – Controls are applied continuously or with minor lapses
Satisfactory	Risk Aware Service area has an awareness of the risks relating to the area under review and the impact that these may have on service delivery, other service areas, finance, reputation, legal, the environment, client/customer/partners, and staff. However some key risks are not being accurately reported and monitored in line with the Council's Risk Management Policy.	<ul style="list-style-type: none"> System Adequacy – Sufficient framework of key controls for objectives to be achieved but, control framework could be stronger Control Application – Controls are applied but with some lapses
Limited	Risk Naïve Due to an absence of accurate and regular reporting and monitoring of the key risks in line with the Council's Risk Management Policy, the service area has not demonstrated a satisfactory awareness of the risks relating to the area under review and the impact that these may have on service delivery, other service areas, finance, reputation, legal, the environment, client/customer/partners and staff.	<ul style="list-style-type: none"> System Adequacy – Risk of objectives not being achieved due to the absence of key internal controls Control Application – Significant breakdown in the application of control

(4a) Summary of Internal Audit Assurance Opinions on Risk and Control

The pie charts below show the summary of the risk and control assurance opinions provided within each category of opinion i.e. substantial, satisfactory and limited in relation to the audit activity undertaken during the period April 2019 - December 2019.



(4b) Limited Control Assurance Opinions

Where audit activities record that a limited assurance opinion on control has been provided, the Audit and Standards Committee may request Senior Management attendance to the next meeting of the Committee to provide an update as to their actions taken to address the risks and associated recommendations identified by Internal Audit.

(4c) Audit Activity where a Limited Assurance Opinion has been provided on Control

During the period October 2019 to December 2019, one audit review has been provided with a limited assurance opinion on control which relates to the Gloucestershire Building Control Partnership (the Building Control Shared Service).

It is important to note that whilst a limited assurance opinion has been provided, management have responded positively to the recommendations made and have provided assurance to Internal Audit (through management response to the recommendations raised within the report and verbal assurance) that a plan of action has been prepared to address the issues identified by this review.

In addition, where a limited assurance opinion is given, a follow up audit is undertaken to provide assurance that the agreed actions have been implemented by management.

(4d) Satisfactory Control Assurance Opinions

Where audit activities record that a satisfactory assurance opinion on control has been provided, where recommendations have been made to reflect some improvements in control, the Committee can take assurance that improvement actions have been agreed with management to address these.

(4e) Internal Audit Recommendations

During October to December 2019 Internal Audit made, in total, **20** recommendations to improve the control environment, **4** of these being high priority recommendations (**100%** of these being accepted by management) and **16** being medium priority recommendations (**100%** accepted by management).

The Committee can take assurance that all high priority recommendations will remain under review by Internal Audit, by obtaining regular management updates, until the required action has been fully completed.

(4f) Risk Assurance Opinions

During the period October 2019 to December 2019, one limited assurance opinion on risk has been provided on completed audits from the 2019/20 Internal Audit Plan. This relates to the Building Control Shared Service.

Monitoring of the implementation of recommendations to manage the risks identified is owned by the relevant manager(s) and helps to further embed risk management in to the day to day management, risk monitoring and reporting process.

Completed Internal Audit Activity during the period October 2019 to December 2019

Summary of Limited Assurance Opinions on Control

Service Area: Development Services

Audit Activity: Gloucestershire Building Control Partnership

Background

Stroud District Council (SDC) and Gloucester City Council have collaborated to provide a shared local government building control service known as the Gloucestershire Building Control Partnership (GBCP). The GBCP was established on 1st July 2015 through a Section 101 Agreement, with staff being employed by SDC acting as the host authority. The Building Control function comprises of two elements:

- Plan vetting and inspection of applications, which is a statutory council function in direct competition with the private sector. The financial arrangements for this service are separate from the authority's general fund and the financial accounts are known as the 'trading' account; and
- Enforcement of Building Regulations and legislation, whose financial arrangements are borne by an authority and are known as the 'non-trading' account.

Scope

The review sought to confirm that there are effective governance, risk management and monitoring arrangements in place for GBCP and that these were operating effectively.

The detailed objectives were as follows:

- Recommendations raised in the 2016-17 audit review have been fully implemented or there is an approved action plan to show how and when they will be implemented;
- There are effective governance, risk management and monitoring arrangements in place to confirm that GBCP is being managed effectively and that it achieves its main aims and objectives;
- The fees have been correctly determined, approved and comply with regulations; and

- The costs of the service are correctly determined / calculated and apportioned to the partners.

Risk Assurance – Limited

Control Assurance – Limited

Key Findings

- A review by Internal Audit of the Section 101 Agreement against the actual operation and management of the GBCP highlighted non-compliance with the key documented terms and commitments. The main area of non-compliance was the absence of the regular quarterly Shared Service Board meetings (there has only been one confirmed meeting since the previous audit in 2016-17 to July 2019) to jointly and effectively manage the financial position, risks and performance of the shared service.
- The GBCP has maintained and consolidated its market share (approximately 76% for the period 2016-17 to 2018-19) of building control application numbers in the Gloucestershire area and the number of customer complaints is, in Internal Audit's opinion, at low levels (under 10 per year representing less than 1% of applications) providing some indication that the performance of the shared service is being managed satisfactorily.
- Since the formation of the GBCP it has, year on year, made a surplus, which as at 31st March 2019 represents a balance on the 'trading' account reserve account of £224,000 as per the Council's 2018-19 Statement of Accounts. This financial position is not in accordance with the Building (Local Authority Charges) Regulations 2010 Statutory Instrument No. 404 (Building Regulations) and the Chartered Institute of Public Finance and Accountancy (CIPFA) guidance which states that income and costs should achieve a 'break even' position normally over a rolling period of three to five years.
- Budget projections for 2019-20 and 2020-21 recently performed by GBCP and Finance indicates there will be a significant reduction in the 2018-19 reserve account surplus.
- A financial statement at the end of each financial year setting out the costs, income and any surplus or deficit position has not been published by the GBCP since its formation in accordance with Building Regulations.
- Other issues identified by Internal Audit related to the lack of regular completion of timesheets by officers, inappropriate cost apportionment method, no independent oversight of the monthly income reconciliation and incomplete income debt recovery processes.

Conclusion

There is a governance framework, as detailed in the Section 101 Agreement, however it is not operating as intended. On a day to day operational basis the GBCP has functioned satisfactorily in that its market share has remained stable, complaints concerning the service are at low levels and the 'trading' account is not in a deficit position.

Similar findings were identified by Internal Audit in its previous review in 2016/17 and five medium priority recommendations were raised, which at the time were agreed for implementation by management. The 2016/17 recommendations have not been or have only been partially implemented - therefore the recommendations have been reiterated and refocused with their importance increased under this latest review.

Going forward it is important for the partners to honour their obligations to jointly manage and monitor the risks, performance and financial position of the shared service and ensure compliance with the Section 101 Agreement and Building Regulations.

Management Actions

Internal Audit has raised four high and five medium priority recommendations to strengthen the governance arrangements and ensure compliance with the Section 101 Agreement and Building Regulations, which have been agreed by management.

Summary of Satisfactory Assurance Opinions on Control

Service Area: Council Wide

Audit Activity: Freedom of Information Act

Background

The Freedom of Information (FOI) Act 2000 provides members of the public access to information that is held by local authorities.

The Act does this in two ways:

- The Council is obliged to publish certain information about its activities; and
- Members of the public are entitled to request information from the Council.

The FOI requests for 2019 total 420 as at the date of audit.

Scope

This audit reviewed the effectiveness of the control environment for handling information requests to ensure that the Council is able to fulfil its legal obligations.

Risk Assurance – Substantial**Control Assurance – Satisfactory****Key Findings**

Documented procedures are in place and these detail the end-to-end process for dealing with FOI requests. The control procedure for authorisation to release information does however require an update as a result of retirement of the Ex-Director of Customer Services.

Sample testing of five FOI requests, provided good evidence that the FOI process was embedded and the controls were operating effectively. Requests were responded to correctly within the 20 working day limit in line with Section 45 Code of Practice per the FOI Act 2000.

Suitable procedures were found to be in place for:

- Refusal of a FOI request, if the cost limit of £25 per hour is exceeded; and
- An appeal process, that includes routes for an internal and external review to be undertaken.

A walkthrough test of the above two procedures confirmed that the controls were operating as intended. It was noted that the FOI control register template could be enhanced through the addition of an additional data field to capture the internal review response to the requestor.

Evidence of regular monitoring controls for the answering of FOI requests within the 20 working day limit are in place and a walkthrough test confirmed the process was operating as intended.

Staff training and development would benefit from a refresh focusing on:

- Statutory requirements detailed in the Freedom of Information Act;
- Internal administration; and
- FOI champions who are responsible for identifying the information source so that responses to requests can be completed.

Council performance for Freedom of Information requests is not currently published on the website. Introduction of a quarterly reporting procedure to comply with section 45 of the Freedom of Information Act 2000 to disclose performance will need to be put in place to ensure compliance with this requirement.

Conclusion

Audit findings show that the existing control environment for the Freedom of Information process is substantially in place. Four recommendations for i) updating FOI procedures; ii) FOI register documentation of internal reviews; iii) refresh and implement staff training and development; and iv) publishing FOI performance for handling information requests on the transparency page of the website, will further enhance the current procedures and controls in place.

Management Actions

All four recommendations have been accepted, and will be fully implemented by 30th June 2020.

Service Area: Finance

Audit Activity: Medium Term Financial Plan

Background

The Council's Medium Term Financial Plan (MTFP) sets out the Council's financial position for the next four years covering the period from 2019/20 – 2022/23. The MTFP is integral to the Council's financial planning since it forecasts how it will remain financially resilient as an organisation.

Scope

This internal audit review examined the robustness of the governance structure, assumptions, and compilation process used for the development of the Council's Medium Term Financial Plan. It has focused on the principles applied to the development of the general fund MTFP (as opposed to the detail, which results in the actual sums included in the MTFP). The review has considered the arrangements that support and ensure a medium term financial strategy that delivers on the funding and organisational challenges summarised in the feedback from the Local Government Association Corporate Peer Challenge (Peer Challenge).

Risk Assurance – Substantial

Control Assurance – Satisfactory

Key Findings

A number of the key outcomes and actions from the Peer Challenge, that impact on future funding plans, have been examined and tested as part of this internal audit review. Through the review of key documents presented to Members, explanations provided by the Strategic Director of Resources and sample testing where appropriate the audit review has established that:

- There is clear evidence of the influence and links between corporate priorities and future funding.
- The MTFP development process includes the engagement of stakeholders in establishing and meeting funding need.
- Sound principles are applied when developing the assumptions made in reaction to base funding sources and costs.
- There is consideration of the funding impacts, and focus resulting from the review, development and change of service delivery arrangements.
- Clear consideration is made in the development of the capital programme to supporting revenue funding (invest to save) and the links to the delivery of corporate priorities.
- The approach to the development of the borrowing, investment and the reserves strategy supports the funding requirements.
- Commercialisation opportunities are being considered to support the delivery of corporate priorities and future funding demands.

Collectively, the actions taken and those planned demonstrate how the Council's funding plans link to and support the delivery of its corporate objectives and priorities.

Confirmation was also gained that the MTFP complies with the requirements of Financial Regulations.

Conclusion

The MTFP demonstrates how the Council plans for its future funding needs and how these needs will be met. Elements of the funding plan, particularly for future years is uncertain being determined by national actions. The assumptions and projections

used in the MTFP stem from the best available information at each iteration of the plan and are in line with those made by other Councils.

For the elements of the MTFP where the Council has direct control for example how it responds to cost pressures and plans to make savings and generate income, these are clear and will be developed further in coming years. The MTFP is a summary statement which demonstrates the generation and movement in funds and costs (including the use of reserves) this summary statement is supported by Member approved actions and plans. The review of reserves and their use over the life of the current MTFP in supporting the annual budget offers the opportunity to implement the transformation agenda which will impact and influence future funding plans.

The actions taken by the Council following the Peer Challenge show an increasingly strong link between its future funding plans and its aims, objectives and priorities. In addition, recent strategies, policies and actions have clarified and reinforced the links between corporate planning, its change initiatives and future funding.

At present the Corporate Delivery Plan is short term. As the vision, plans and priorities look to the longer term the degree of certainty of supporting funding as detailed in the MTFP will need to increase. The Council has evidenced a strong awareness of the future funding risks and challenges, and has implemented actions to start to address these, and has a clear direction of travel.

The audit opinion has been based on risk identification and risk control, the latter being an assessment of the actions being taken and those planned. No recommendations have been made as there is a clear development and improvement path in place.

Management Response

Management welcomes the assurance gained from the internal audit review and report.

Service Area: Customer Services

Audit Activity: Multi Services Contract

Background

The multi services contract provides for the provision of waste and recycling, street and building cleaning, grounds maintenance, fleet management and maintenance

services.

The total cost for the contracted services for the financial year 2018-19 was approximately £5,700,000.

During 2017-18 Internal Audit undertook a consultancy review, to advise upon the effectiveness of the Council's contract management and monitoring arrangements. The findings emanating from the review resulted in a number of recommendations being made in order to strengthen the governance, financial, performance and risk management arrangements.

A follow-up to the consultancy review of the multi services contract was performed by Internal Audit during 2018-19 where a limited assurance opinion was given for the control environment and the risk identification maturity due to the lack of progress in implementing the recommendations. The Head of Community Services provided an update to the January 2019 Audit and Standards Committee confirming that the recommendations had either been implemented or that significant progress was being made to their resolution.

In light of the above, a full review of the effectiveness of the contract management and monitoring arrangements was scheduled as part of Internal Audit's work plan for 2019-20.

Scope

This review sought to determine the effectiveness of the current contract management and monitoring arrangements.

The specific objectives of the audit were to provide assurance on the following areas:

- Governance arrangements are appropriate and effective;
- Risks have been identified and are being effectively managed;
- The costs of the service are being controlled and effectively managed;
- The service provision is being effectively managed and any changes are subject to formal evaluation, review and approval;
- Performance measures have been determined, results regularly reported and effectively monitored and managed; and
- To review whether the five high and four medium priority recommendations emanating from the 2017-18 consultancy have now been fully implemented.

Risk Assurance – Satisfactory

Control Assurance – Satisfactory

Key Findings

- Terms of reference for the operational, management and local board meetings have been formally documented and appropriately approved.

In addition Internal Audit obtained evidence of the regular meetings, which are minuted.

- Community Services management has identified and is confirming Ubico Ltd compliance with key actions / requirements as detailed within the contract with the exception of insurance arrangements, Disclosure and Barring Service (DBS) and Council policies.
- Operational risks relating to the service have been identified by Community Services management and Ubico Ltd, and these have been recorded in either the Council's risk and performance management system Excelsis or the Ubico Ltd risk register to ensure visibility and regular monitoring.
- Ubico Ltd provided appropriate timely financial information to Finance and Community Services management as part of the Council's 2019-20 and 2020-21 budget setting process, which has been subject to challenge, verification and subsequent agreement (2019-20). In addition detailed monthly financial reports are being provided by Ubico Ltd to Finance and Community Services management detailing the actual financial position of the multi services contract against the agreed budget, which have been subject to scrutiny and challenge.
- The 2019-20 financial year-end forecast as at October 2019 indicates that the total actual spend will be within the approved budget. However, the accuracy and effectiveness of the monitoring of actual spend and budgets cannot be fully substantiated until Ubico Ltd provides details in April 2020 of the Council's actual 2019-20 year-end financial position.
- The Communications Protocol between the Council and Ubico Ltd has been formally developed following the 2017-18 consultancy review recommendation. However, it requires further work to detail Ubico Ltd officers with appropriate delegated authority to approve service provision variations.
- A review of the service provision variation register for 2019-20 and a sample of 15 variation schedules selected by Internal Audit identified approval omissions in the register and schedules.

- The April 2019 Strategy and Resources Committee were informed that the Environment Committee would receive regular updates on the progress of 17 recommendations raised in the June 2018 Association of Public Service Excellence (APSE) independent report of the Council's waste and recycling service. However, there have been no formal updates at the point of this audit and the item is not included within the Committee work programme.
- Nine key performance indicators (KPIs), approved by the April 2019 Environmental Services Partnership Board (ESPB), are monitored by Community Services management monthly and presented by Ubico Ltd to the quarterly ESPB for scrutiny and challenge. However, other performance measures such as Community Services officers' independent inspections of Ubico Ltd service provision performance and health and safety compliance, complaints and the results of the annual APSE benchmarking exercise have also not formed part of the performance reporting.
- Internal Audit obtained assurance from discussions with Community Services management and audit review / testing that the five high priority recommendations and one out of the four medium priority recommendations had been implemented. Further work is required by Community Services to fully implement the three remaining recommendations relating to assurances over the Ubico Ltd business continuity plan, review and update of the service specification and clarity and reporting of KPI results and targets.

Conclusion

The current Community Services management and officers, who took over the responsibility for management of the multi services contract during 2018-19, have with the support of Finance, improved the working relationship between the Council and Ubico Ltd.

The control framework and operating effectiveness has been strengthened through the implementation of Internal Audit's 2017-18 high priority recommendations, with improvements in the Ubico Ltd financial reporting and Council scrutiny. Work is still ongoing to fully implement the remaining three medium priority recommendations relating to Ubico Ltd business continuity arrangements, service specification and KPI reporting.

In light of the findings emanating from this review, Internal Audit is able to report a positive shift in the audit opinion for the risk identification maturity and the control environment from a previous limited assurance opinion to satisfactory assurance, in both instances.

Management Actions

Internal Audit has raised five additional medium priority recommendations relating to contract management compliance, Ubico Ltd service variation delegated authority levels, monitoring of service variations, APSE recommendations update, and performance reporting and management to further enhance and strengthen the control environment, which have been agreed by Community Services management.

Summary of Substantial Assurance Opinions on Control

Service Area: Customer Services

Audit Activity: Council Tax Support Scheme

Background

For the 2019/20 financial year, the central government protocol is operated by the authority under the Council Tax Reduction Scheme Regulations 2018. The Council Tax Support Scheme which operates is split into two categories; i) working age persons and ii) those residents with pensioner status.

The Council administer the award of Council Tax Support (CTS) through the Revenue and Benefits IT system (Civica). At the date of audit, the financial value of CTS for the year is expected to be £5.8m.

Scope

The objective of this audit was to consider whether there are effective arrangements in place, for administering the 2019/20 Council Tax Support Scheme.

Risk Assurance – Substantial

Control Assurance – Substantial

Key Findings

- The review of the Civica IT parameters, confirms that they were correctly set at the start of the 2019/20 year in compliance with details received from the Department of Works and Pensions and the Council Tax Reduction Scheme Regulations 2018;
- Enquiries and evidence reviewed from a sample of: (i) five existing; ii) five new in-year; and iii) five claimants with a change in circumstance confirmed that claimant applications for Council Tax Reduction are being correctly assessed

and the awards are financially accurate; and

- The Council Tax Support appeal process was reviewed to assess its thoroughness through audit walkthrough of a case where the Council offered an individual claimant the opportunity to request the Valuation Office Tribunal Service to make a final ruling. The audit findings verified that the appeal process was suitably documented and complete.

Conclusion

The results from audit testing demonstrate that there are effective arrangements in place to administer the Council Tax Support Scheme, in compliance with the Council Tax Reduction Scheme Regulations 2018.

Substantial assurance for risk identification maturity and control environment can be given.

One recommendation has been made, with the objective of strengthening the existing control environment for reporting a change of claimant circumstance.

Management Actions

Internal Audit has raised one medium recommendation for the website's Council Tax Support pages to include the need for claimants to inform the Council of change of circumstance effective dates.

Management has responded positively to the recommendation, and confirmed that this will be implemented by December 2019.

Service Area: Customer Services

Audit Activity: Small Business Rate Relief

Background

Businesses are eligible for Small Business Rates Relief (SBRR), dependent upon the rateable value of the property occupied.

For a qualifying property with a rateable value of up to £12,000 the rate relief is 100%. The percentage then decreases on a sliding scale up to a rateable value of £14,999.

The budgeted aggregate total of SBRR for 2019/20 is £4.3m, as reported to the

Department of Communities and Local Government (DCLG).

Scope

This review assessed whether there are effective arrangements in place for administering the SBRR scheme.

Risk Assurance – Substantial

Control Assurance – Substantial

Key Findings

- A compliance test to check that the IT parameters data input in advance of creating the 2019/20 billing demand notices was completed and found to be correct.
- Testing of SBRR was completed for: i) new property; ii) change of circumstance; and iii) reconciliation of the Valuation Office records with the Civica system, and confirmed that the correct procedures and controls were in place.
- Sample testing the collectability of outstanding debts for accounts with an annual rateable value in excess of £12,000, confirmed that either debt payment plans were up to date or appropriate debt recovery procedures had been used.
- Review of the website template application form for SBRR indicates that a refresh is required so that it includes a complete record to assess claims.
- The annual billing demand supporting guidance template needs updating in the "Relief and Exemption" section.

Conclusion

An extensive review of the control environment shows that all significant key controls are in place and are operating effectively. Two recommendations have been raised with a view to enhancing the collection of data and available information about the scheme with regard to the: i) website template application form for SBRR; and ii) annual billing demand supporting guidance.

Management Actions

Management have fully accepted the two audit recommendations made.

Summary of Special Investigations/Counter Fraud Activities

Current Status

As at 2nd January 2020 only one new irregularity has been referred to Internal Audit in 2019/20 and this has previously been reported to the Audit and Standards Committee.

Any fraud alerts received by Internal Audit from the National Anti-Fraud Network (NAFN) are passed onto the relevant service area within the Council, to alert staff to the potential fraud.

Any counter fraud activity undertaken by the Counter Fraud Unit (CFU) will be reported separately by the Strategic Director of Resources.

National Fraud Initiative (NFI)

Internal Audit continues to support the NFI which is a biennial data matching exercise administered by the Cabinet Office. The 2018/19 data collections were successfully uploaded to the Cabinet Office during October 2018 and data matching reports are now available for review. Examples of data sets include housing, insurance, payroll, creditors, council tax, electoral register and licences for market trader/operator, taxi drivers and personal licences to supply alcohol. Not all matches are investigated but where possible all recommended matches are reviewed by either Internal Audit or the appropriate service area.

In addition, there is an annual data matching exercise undertaken relating to matching the electoral register data to the single person discount data held within the council. Once all relevant data has been uploaded onto the NFI portal, a data match report is instantly produced and available for analysis.

The CFU have been commissioned by the Strategic Director of Resources to review the NFI data matches and the outcomes from this review will be reported to the Audit and Standards Committee once completed.