

Agenda for a meeting of the Governance and Audit Committee to be held on Thursday, 20 July 2023 at 10.30 am in Committee Room 1 - City Hall, Bradford

Members of the Committee – Councillors

LABOUR	CONSERVATIVE	GREEN
Tait Thornton Godwin	Felstead	Hickson

Alternates:

LABOUR	CONSERVATIVE	GREEN
Alipoor K Hussain H Khan	Pollard	Love

Notes:

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- If any further information is required about any item on this agenda, please contact the officer named at the foot of that agenda item.

From:

Asif Ibrahim
Director of Legal and Governance
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A. PROCEDURAL ITEMS

1. ALTERNATE MEMBERS (Standing Order 34)

The Director of Legal and Governance will report the names of alternate Members who are attending the meeting in place of appointed Members.

2. DISCLOSURES OF INTEREST

Members Code of Conduct – Part 4A of the Constitution)

To receive disclosures of interests from members and co-opted members on matters to be considered at the meeting. The disclosure must include the nature of the interest.

An interest must also be disclosed in the meeting when it becomes apparent to the member during the meeting.

Notes:

- (1) *Members must consider their interests, and act according to the following:*

Type of Interest	You must:
<i>Disclosable Pecuniary Interests</i>	<i>Disclose the interest; not participate in the discussion or vote; and leave the meeting <u>unless</u> you have a dispensation</i>
<i>Other Registrable Interests (Directly Related)</i> OR <i>Non-Registrable Interests (Directly Related)</i>	<i>Disclose the interest; speak on the item <u>only if</u> the public are also allowed to speak but otherwise not participate in the discussion or vote; and leave the meeting <u>unless</u> you have a dispensation</i>
<i>Other Registrable Interests (Affects)</i> OR <i>Non-Registrable Interests (Affects)</i>	<i>Disclose the interest; remain in the meeting, participate and vote <u>unless</u> the matter affects the financial interest or well-being</i>

(a) to a greater extent than it affects the financial interests of a majority of inhabitants of the affected ward, and

(b) a reasonable member of the public knowing all the facts would believe th.

it would affect your view of the wider public interest; in which case speak on the item only if the public are also allowed to speak but otherwise not do not participate in the discussion or vote; and leave the meeting unless you have a dispensation.

- (2) *Disclosable pecuniary interests relate to the Member concerned or their spouse/partner.*
- (3) *Members in arrears of Council Tax by more than two months must not vote in decisions on, or which might affect, budget calculations, and must disclose at the meeting that this restriction applies to them. A failure to comply with these requirements is a criminal offence under section 106 of the Local Government Finance Act 1992.*
- (4) *Officers must disclose interests in accordance with Council Standing Order 44.*

3. INSPECTION OF REPORTS AND BACKGROUND PAPERS

(Access to Information Procedure Rules – Part 3B of the Constitution)

Reports and background papers for agenda items may be inspected by contacting the person shown after each agenda item. Certain reports and background papers may be restricted.

Any request to remove the restriction on a report or background paper should be made to the relevant Strategic Director or Assistant Director whose name is shown on the front page of the report.

If that request is refused, there is a right of appeal to this meeting.

Please contact the officer shown below in advance of the meeting if you wish to appeal.

(Kav Amrez – 07929 070288)

4. MINUTES

Recommended –

That the minutes of the meeting held on 15 June 2023 be signed as a correct record.

B. BUSINESS ITEMS

5. **CORPORATE INVESTIGATIONS UNIT PERFORMANCE AND ACTIVITY REPORT FOR THE FINANCIAL YEAR 2022/23** 1 - 30

The Director of Finance and IT will submit a report “**Document H**” which will present the Council’s Corporate Investigation Unit (CIU) latest performance information to provide assurance that the Council’s counter fraud arrangements are affective.

Recommended –

That the Committee notes the activity and performance carried out by CIU as detailed in report Document “H”.

(Harry Singh/Tracey Banfield - 07582 101209 / 07582 102740)

6. **INTERNAL AUDIT ANNUAL REPORT 2022/23** 31 - 58

The Director of Finance and IT will submit a report “**Document I**” which reviews the service Internal Audit has provided to the Council during the financial year 2022/23.

Recommended –

That the Committee recognises and supports the work carried out by Internal Audit during 2022/23 as detailed in Document “I”.

(Mark St Romaine – 01274 432888)

7. **INTERNAL AUDIT CHARTER** 59 - 72

The Director of Finance and IT will submit a report “**Document J**” which will provide an update on the Internal Audit Charter for approval by the Governance and Audit Committee.

Recommended –

That the Governance and Audit Committee approves the revised Internal Audit Charter as detailed in Document “J”.

(Mark St Romaine – 01274 432888)

8. **EXCLUSION OF THE PUBLIC**

Recommended –

That the public be excluded from the meeting during the consideration of the items relating to minutes of the West Yorkshire Pension Fund Investment Advisory Panel meeting

held on 27 April 2023 because the information to be considered is exempt information within paragraph 3 (Financial or Business Affairs) of Schedule 12A of the Local Government Act 1972. It is also considered that it is in the public interest to exclude public access to this item.

9. **MINUTES OF WEST YORKSHIRE PENSION FUND (WYPF)
INVESTMENT ADVISORY PANEL HELD ON 27 APRIL 2023**

73 - 74

The Council's Financial Regulations requires the minutes of meetings of the WYPF be submitted to this Committee.

In accordance with this requirement, the Director of West Yorkshire Pension Fund will submit **Not for Publication Document "K"** which reports on the minutes of the meeting of the WYPF Investment Advisory Panel held on 27 April 2023.

Recommended –

That the minutes of the West Yorkshire Pension Fund Investment Advisory Panel held on 27 April 2023 be considered and noted.

(Euan Miller - 01274 434517)

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Report of the Director of Finance & IT to the meeting of Governance and Audit Committee to be held on 20 July 2023

H

Subject:

Corporate Investigations Unit performance and activity report for the financial year 2022/23

Summary statement:

The purpose of this report is to present the Council's Corporate Investigation Unit (CIU) latest performance information to provide assurance that the Council's counter fraud arrangements are effective.

EQUALITY & DIVERSITY:

This report concludes there are no equality and diversity implications which negates the need for an Equality Impact Assessment.

Christopher Kinsella
Director of Finance & IT

Portfolio:
Leader of the Council & Corporate

Report Contact: Tracey Banfield / Harry Singh
Head of Corporate Investigations,
Information Governance and Complaints
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1. SUMMARY

The purpose of this report is to present the Council's Corporate Investigation Unit (CIU) latest performance information to provide assurance that the Council's counter fraud arrangements are effective.

2. BACKGROUND

The Council has a duty to protect the public purse and has committed to a zero tolerance approach to fraud, theft, corruption (including bribery), or any other financial irregularity committed against the organisation. A Cabinet Office report released in January 2023 confirmed that Fraud is estimated to account for 40% of all crime committed across the UK and is a long-standing threat to public services. The Council recognises that each pound lost to fraud represents a loss to the public purse and reduces the Council's ability to provide services to people who need them.

According to the recent Government Report, released in May 2023, titled 'Fraud Strategy – Stopping Scams and Protecting the Public', Fraud is by far the most common crime and additionally, as it is known to be funding other serious crimes, it poses a significant threat to people, prosperity, and the security of the UK.

3. OTHER CONSIDERATIONS

The CIU has been demonstrating to Committee over a number of years how the Council is committed to successfully prevent and detect fraud, theft, corruption and any other financial irregularity, ensuring that the public purse is protected and Council Tax Payers' money is spent on those for whom it is intended.

The annual Corporate Investigations activity and performance report (*Appendix 1*) represents performance and activity carried out by the CIU in the financial year 1st April 2022 to 31st March 2023 and has been developed to further assure the Committee of the effectiveness of the Council's counter fraud arrangements.

In 2022/23 the Council's CIU detected or prevented **198** instances of fraud, theft or other financial irregularity with an approximate total value of **£551,443** – this equates to an average value of **£2,785** per case, lower than the latest CIPFA counter fraud average of all UK local authorities of £3,600 per fraud case.

Of those **198** investigations where instances of fraud, theft or other financial irregularity were found in 2022/23, **165 (83%)** were prosecuted or offered an alternative to prosecution sanction.

Key performance data for 2022/23, compared with the previous three financial years, is detailed in the report shown at *Appendix 1* and briefly summarised with a trend indicator in **Table 1** below





Table 1	2019/20	2020/21	2021/22	2022/23	
No. of investigations carried out	285	291	226	232	
% of investigations where fraud, theft or other financial irregularity found	82%	80%	82%	85%	
Investigations resulting in a prosecution or other sanction	198	71	146	165	
Financial loss identified	£619k	£1.66m	£548k	£551k	

Table 1 above demonstrates that in 2022/23 there has been improved performance measures in outturns and clear indication that performance is returning to pre pandemic levels.

The key areas for CIU for the last 2 years has been Revenues Related Fraud and Disabled Persons Blue Badge misuse, however, the first quarter of 2023/24 has indicated a shift from this, with referrals being received relating to a variety of different matters.

4. FINANCIAL & RESOURCE APPRAISAL

As detailed in Section 12 of *Appendix 1*, during 2022/23, the value of fraud prevented and detected by the CIU amounted to **£551,443**.

Of the total fraud prevented and detected **£446,941** was actual recoverable financial loss and the remaining a notional loss* (£104,502) from recovering properties subject to tenancy fraud and preventing the misuse and abuse of Disabled Persons Parking (Blue Badge).

*CIPFA notional loss £18,000 per annum per property relating to Social Housing Tenancy Fraud and £699 per Disabled Parking Blue Badge Misuse.

5. RISK MANAGEMENT AND GOVERNANCE ISSUES

There are no significant risks arising

6. LEGAL APPRAISAL

There are no legal issues arising from the contents of this Report. See Section 9.1.2 of *Appendix 1*

7. OTHER IMPLICATIONS

7.1 SUSTAINABILITY IMPLICATIONS

None.

7.2 GREENHOUSE GAS EMISSIONS IMPACTS

None.

7.3 COMMUNITY SAFETY IMPLICATIONS

The reduction of all crime, including fraud, corruption and /or theft, contributes to improving community safety.

7.4 HUMAN RIGHTS ACT

The Council's current counter fraud approach complies with the Human Rights Act, in particular in relation to surveillance and the right to privacy. All surveillance operations are required to be formally approved in compliance with the Regulation of Investigatory Powers Act 2000 and Council protocols. However, there were no surveillance applications requested during 2022/23.

7.5 TRADE UNION

None.

7.6 WARD IMPLICATIONS

None.

7.7 AREA COMMITTEE ACTION PLAN IMPLICATIONS (for reports to Area Committees only)

N/A

7.8 IMPLICATIONS FOR CORPORATE PARENTING

N/A

7.9 ISSUES ARISING FROM PRIVACY IMPACT ASSESMENT

None

8. NOT FOR PUBLICATION DOCUMENTS

None

9. OPTIONS

N/A.

10. RECOMMENDATIONS

That the Committee notes the activity and performance carried out by CIU to prevent, detect and deter the Council from instances of fraud, theft, corruption or any other financial irregularity in 2022/23.

11. APPENDICES

Appendix 1 – Corporate Investigations Annual Activity & Performance Report 2022/23

12. BACKGROUND DOCUMENTS

None

Corporate Investigations Activity & Performance Annual Report for the financial year

2022/2023



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1.0 Introduction

In common with other public bodies the Council has a duty to protect the public purse and this report details the role of the Council's Corporate Investigation Unit (CIU) in the prevention and detection of fraud.

The work of the CIU underpins the Council's commitment to a zero tolerance approach to fraud, theft, corruption (including bribery), or any other financial irregularity committed against the Council.

The report reflects on the activity and performance of the CIU during **the financial year ending 31st March 2023**.

2.0 Executive Summary

Fraud is a prevalent cause of concern in the public sector and continues to pose financial threats to local authorities. The Council recognises that each pound lost to fraud represents a loss to the public purse and reduces the Council's ability to provide services to people who need them.

According to the Annual Fraud Indicator 2017, which provided the last set of government sanctioned estimates, fraud costs the public sector at least **£40.3bn annually**, with **£7.3bn** of this total being lost in local government.

In 2022/23, the Council's CIU has detected or prevented **198** instances of fraud, theft or other financial irregularity with an approximate total value of **£551,443** – this equates to an average value of **£2,785** per fraud case.

Of those **198** investigations where instances of fraud, theft or other financial irregularity were found in 2022/23, **165 (83%)** were prosecuted or given an alternative to prosecution sanction.

The top 2 areas of fraud found by volume in 2022/23 were; -

- Disabled parking concession (Blue Badge Scheme) representing **77%** of the identified instances of fraud found
- Revenues Related fraud representing **13%**

The top 2 areas of fraud found by cumulative value were; -

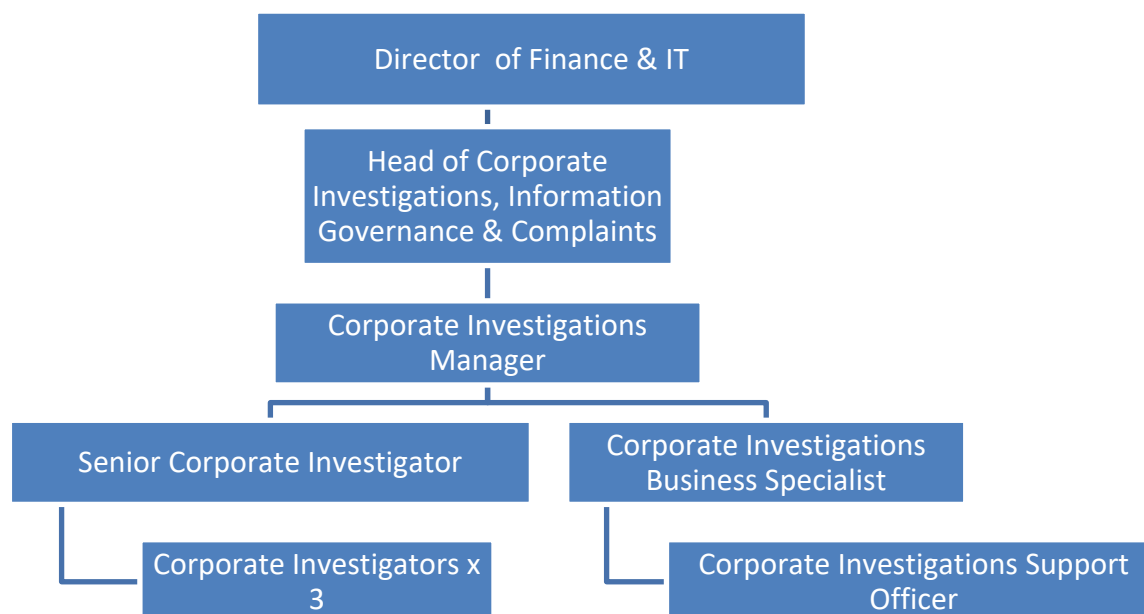
- Revenues Related fraud representing **28%** of the total loss identified in 2022/23
- Blue Badge fraud representing **12%**

The cumulative value of Disabled parking concession (Blue Badge scheme) abuse represented **12% (£68,502)** of the total loss identified in 2022/23 and this high volume/low value area continues to be a leading trend each year for the Council as there continues to be many incidents of smaller value. As this is a continuing risk for the Council it will continue to require higher vigilance on a frequent basis by the CIU.

3.0 Key Roles and Responsibilities

The Council's Corporate Investigation Unit is responsible for the investigation of allegations of fraud, theft, corruption or any other allegations of a financial nature, perpetrated against the Council, whether by citizens of the district, Council employees or other third parties.

The CIU comprises of 7 (6.5FTE) staff, including Corporate Investigators who are accredited with a Counter Fraud Specialist qualification and who ensure that all investigations carried out are in accordance with the relevant legislation and, where evidence of fraud, theft, corruption or any other financial irregularity is found, the appropriate sanction is applied, in accordance with the Council's approved Sanctions Policy.



4.0 Types of Fraud

These are categorised for the purposes of this report as follows; -

4.1 Revenues related

- Council Tax; Council Tax Reduction Scheme; Council Tax Single Person Discount
This type of fraud is committed when someone deliberately gives false or misleading information so that they can pay less or no Council Tax.
- Business Rates
This type of fraud is committed when someone deliberately gives false or misleading information so that they can pay lower or no business rates including stating that a

property is no longer in use and therefore qualifies for a reduction in rates

4.2 Disabled Parking (Blue Badge)

Misuse, abuse or defrauding the Blue Badge scheme is committed when; -

- *Using a badge which is no longer valid*
- *Using a badge when the badge holder is deceased*
- *Using a badge that has been forged or copied*
- *Using a badge that has been reported lost or stolen*
- *Using a valid badge belonging to a friend or relative for own personal use*

4.3 Housing

- Council Housing
- Social Housing / Tenancy Fraud

This type of fraud is committed when someone deliberately gives false or misleading information when applying for a property e.g. falsely claiming to have children; subletting a property without permission; living in a property after someone has died without the right to do so; key selling – where a resident is paid to pass on their keys in return for a one off payment; false right to buy/acquire.

4.4 Adult Social Care

- Financial abuse – *committed when the person in care has their money stolen or misappropriated*
- Direct payment – *committed when payments are not spent on items detailed in the care plan; false claims for expenses and wages are made by carers; when a disability or care need is exaggerated to receive support;*
- Savings and capital are *not declared on a financial assessment.*

4.5 Procurement

This type of fraud occurs when someone deliberately intends to influence any stage of the procure to pay life cycle in order to make a financial gain or cause a loss. This could be perpetrated by contractors or sub-contractors external to the Council and/or staff within the organisation.

4.6 Occupation / Employee Fraud

- Recruitment – *committed for example when a job applicant inflates their credentials to apply for a position*
- Financial statement– *committed for example when providing false information to support an expenses claim; working for another employer whilst receiving sick pay.*
- Asset misappropriation – *committed when an employee steals the Council's property.*

4.7 Public Funding and Grant

This type of fraud is committed when individuals, organisations or organised criminal groups claim public funding or grants that they are not eligible for.

5.0 Referrals to the CIU

Referrals are made to the Council’s Corporate Investigation Unit from a variety of sources; - including, internal sources e.g. employees of the Council Departments and Services or external sources such as the Department for Work and Pensions, Police, Registered Social Landlords, members of the public usually via letter, email, the Council’s website or the Council’s dedicated fraud hotline – these can include referrals where the referrer wishes to remain anonymous.

Every referral received, which alleges fraud, theft, corruption or any other financial irregularity goes through a “triage” process where initial checks are carried out to ascertain whether further investigation is required by one of the Councils Corporate Investigators.

In addition to investigating referrals received the CIU will also, where resources allow, carry out targeted proactive work in areas of high risk. This work can be in conjunction with other internal and/or external stakeholders.

Chart 1 below represents the number of referrals received by the CIU in the last 4 financial years.

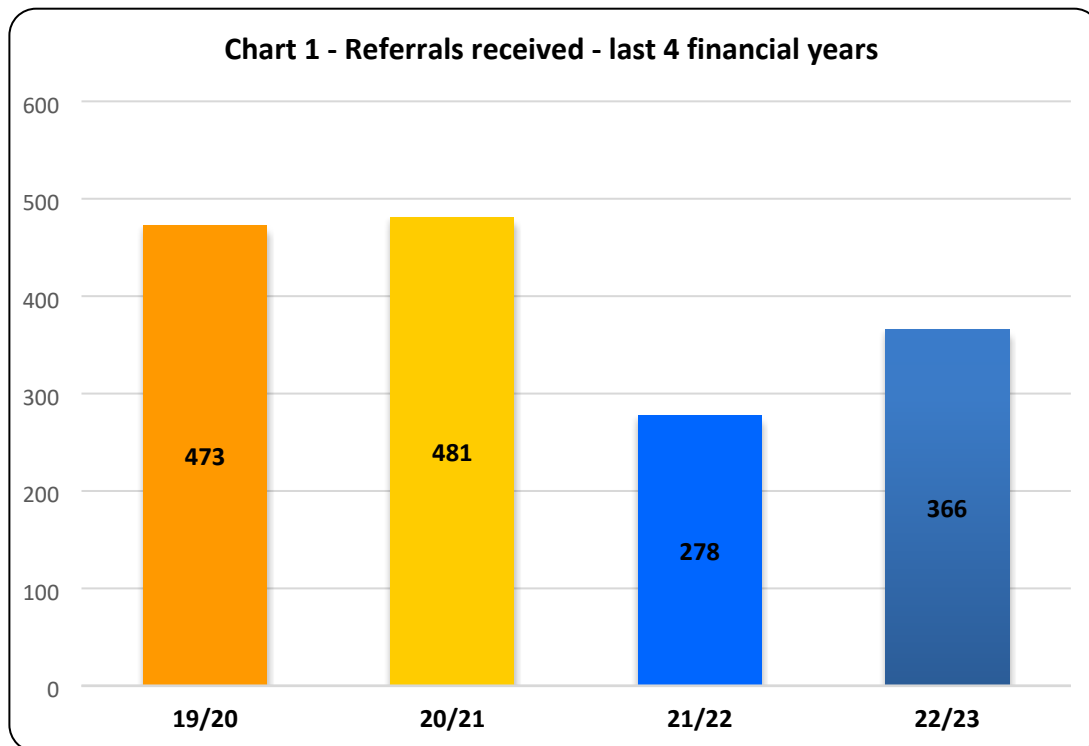


Chart 2 below represents the referrals received in the financial year 2022/23 broken down by referral source.

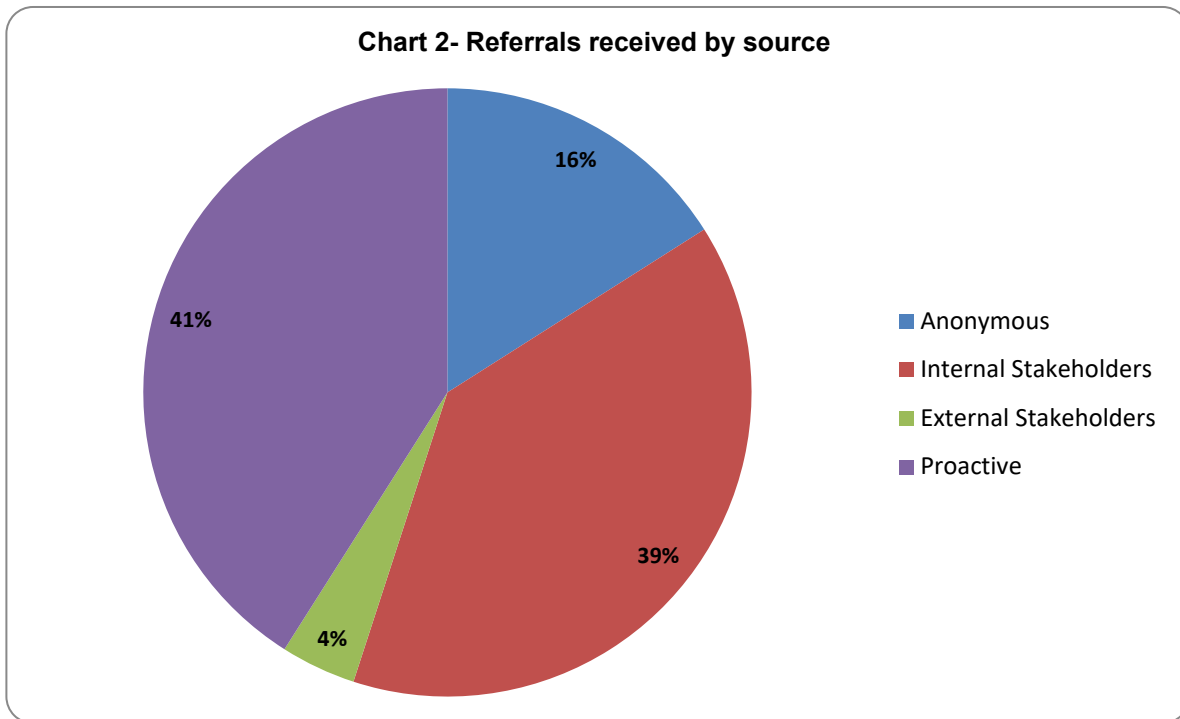
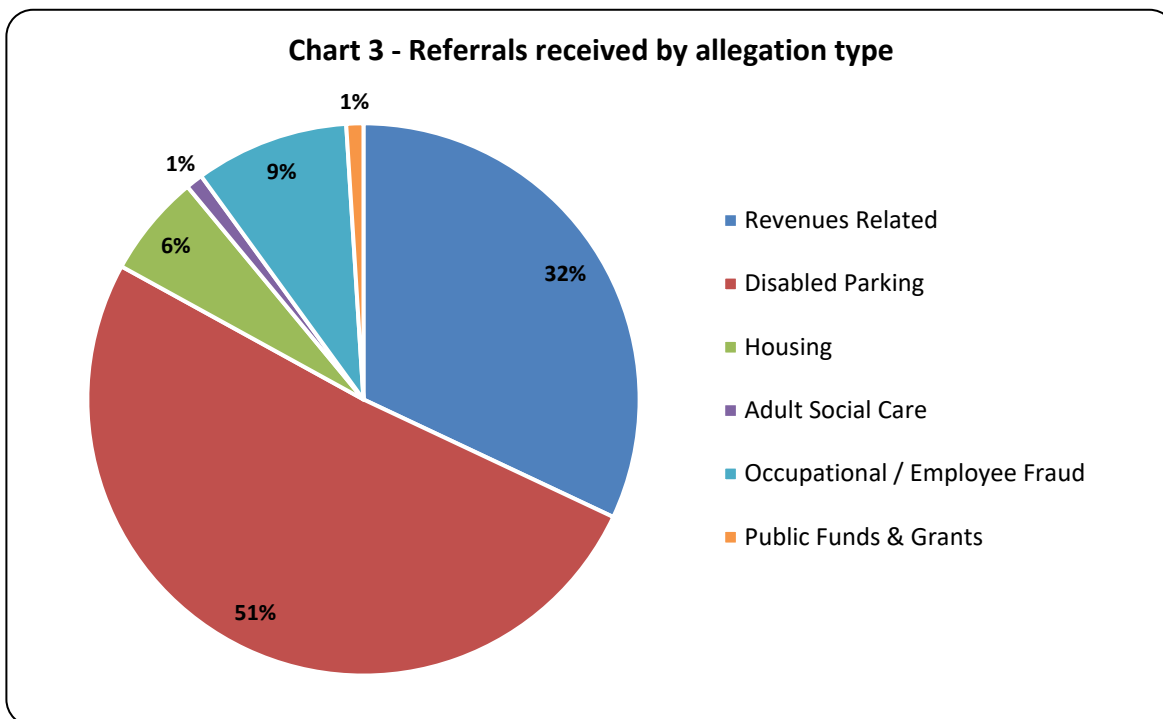


Chart 3 below represents the referrals received in the financial year 2022/23 broken down by allegation type



6.0 Investigation

Chart 4 below represents the number of investigations carried out by the CIU in the last 4 financial years.

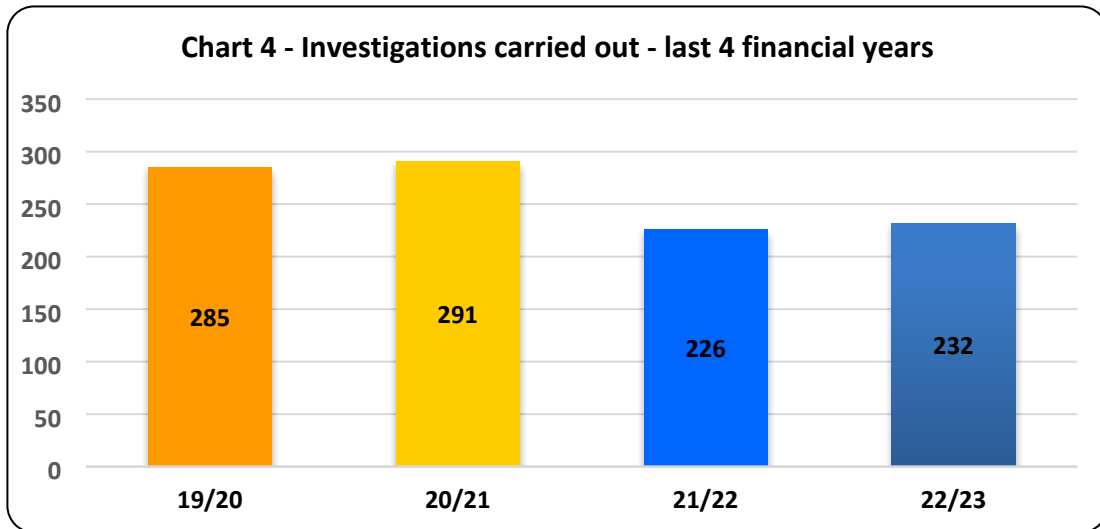


Chart 5 below represents the investigations carried out by the CIU in the financial year 2022/23 broken down by referral source.

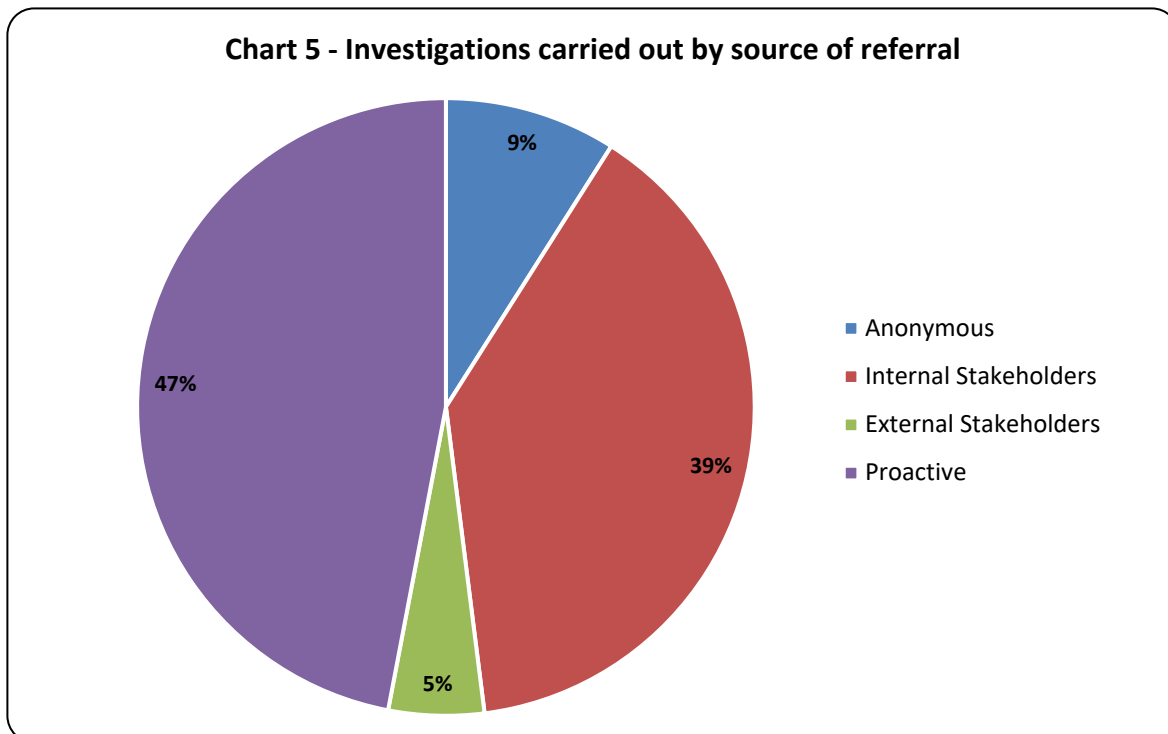
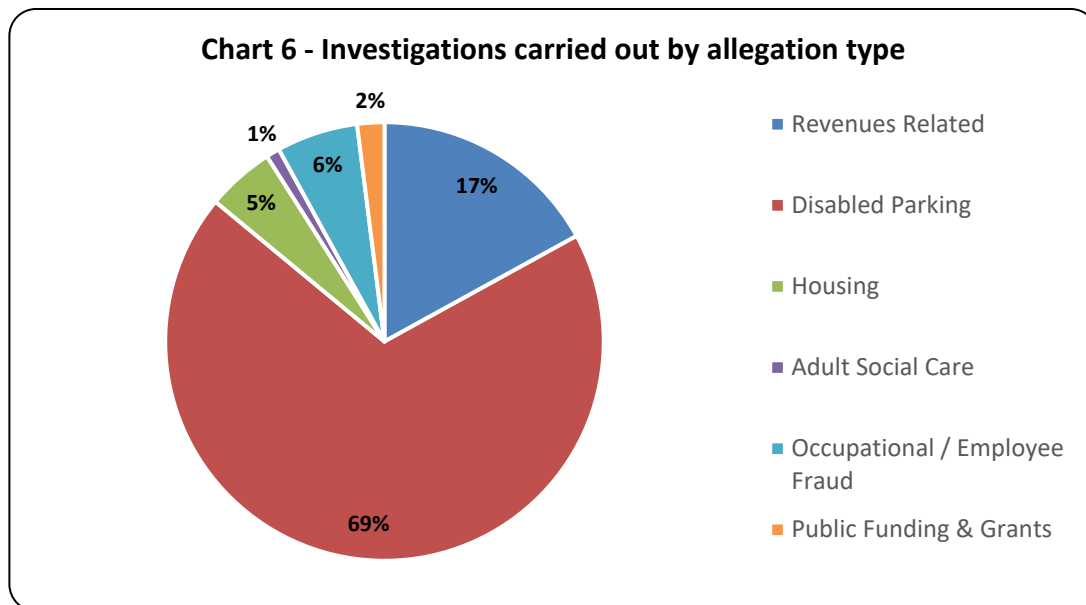


Chart 6 below represents investigations carried out by the CIU in the financial year 2022/23 broken down by allegation type



7.0 Investigation Outcomes

A concluded investigation will normally result in one of two outcomes – either evidence has **or** has not been found to support a finding of fraud, theft, corruption and /or other financial irregularity. Where evidence has been found then, in accordance with the Committee approved Council’s Sanctions policy, the appropriate sanction, if applicable, will normally be applied and attempts made to recover any financial loss.

Chart 7 below represents the investigations carried out by the CIU in the last 4 financial years where fraud, theft, corruption or other financial irregularity was found as a percentage of the investigations carried out.

Chart 7 - Fraud, theft or other financial irregularity found as a % of investigations concluded - last 4 financial years

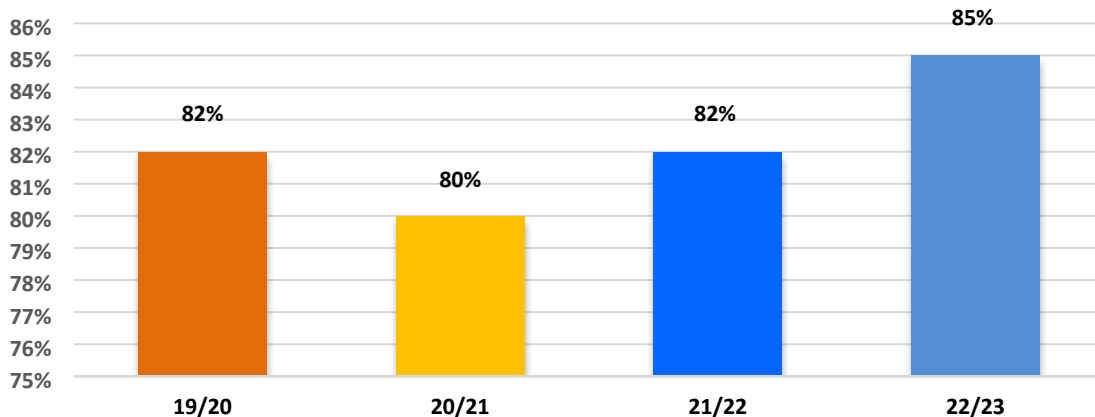


Chart 8 below represents the investigations where fraud, theft, corruption or other financial irregularity was found in the financial year 2022/23 broken down by referral source.

Chart 8 - Fraud, theft or other financial irregularity found in 2022/23 broken down by source

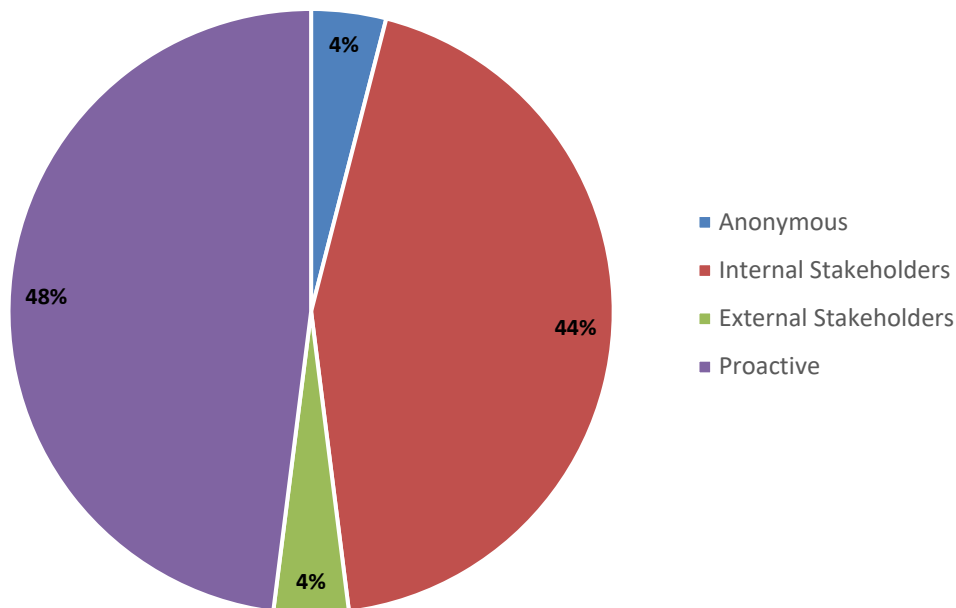
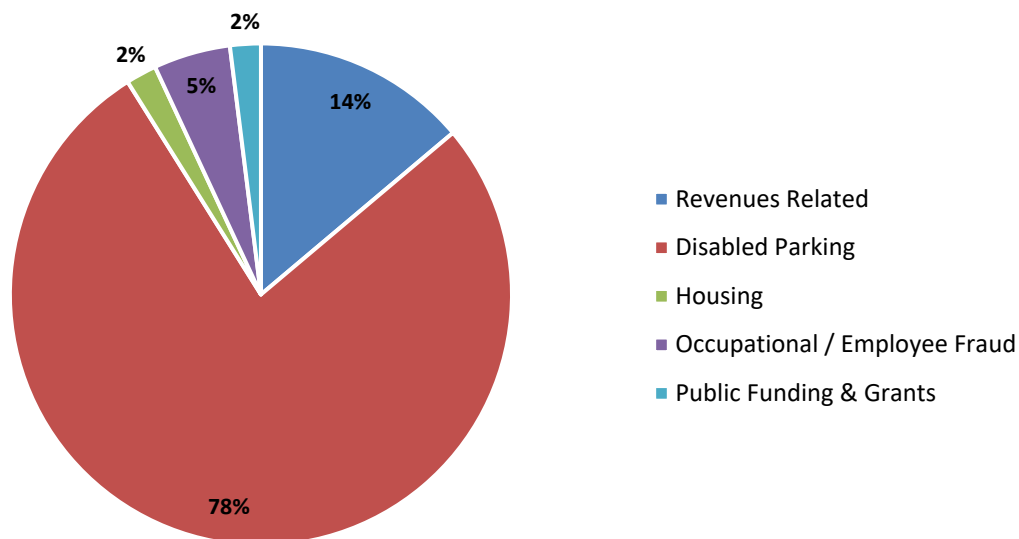


Chart 9 below represents investigations where fraud, theft, corruption or other financial irregularity was found in the financial year 2022/23 broken down by allegation type

**Chart 9 - Fraud, theft or other financial irregularity found in 2022/23
broken down by allegation type**



8.0 Sanctions

The Council has a range of sanctions that can be applied to those who commit offences of fraud corruption, theft or other financial irregularity. These include formal cautions, financial penalties or criminal proceedings in a Court and disciplinary action where a serving Council employee has committed the offence.

The Council will, in certain circumstances, take more than one form of action. For example, where a serving Council employee has committed offences of fraud, corruption, theft or other financial irregularity then disciplinary action, criminal prosecution and civil recovery action to recover any unpaid losses could be appropriate, however the sanction decision will consider every case on its own merits, taking into account factors, such as a person's physical and mental health, their age, financial circumstances and, in considering prosecution as a first option, whether it is in the public interest in addition to assessing the overall impact of the punishment to both the individual and the community.

8.1 Prosecution

The Council will normally only consider instituting criminal proceedings when the loss or potential loss to the Council exceeds £5,000 **and** both the "Evidential Test" and Public Interest tests are satisfied, however there are exceptional circumstances where the Council may decide to institute criminal proceedings even where the loss of potential loss to the Council is below £5000, for example, where a formal caution or financial penalty has been offered and refused; there are known previous convictions for fraud related offences against the Council; the offence has been deliberate, planned, committed over a long period of time or involved more than one person.

Additionally, the Council will only institute criminal proceedings for the offence of wrongful use of a Disabled Persons Blue Badge where the offence has not been admitted at an interview

under caution **or** the mitigation offered has not been accepted by the Council **and** the “Evidential Test” and Public Interest tests are satisfied.

Relevant Officers, exercising delegated authority given by the Council's Section 151 Officer, will recommend and approve cases for prosecution, however, final authorisation for the commencement of criminal proceedings is given by Director Of Finance and Director of Legal & Governance.

8.2 Other Sanctions

8.2.1 Financial Penalty

This can be offered in certain circumstances, including but not limited to, the loss to the Council being less than £5,000. The Council can use this as an alternative to prosecution.

Where a financial penalty is not accepted or the person fails to respond to invitations to be offered such a sanction, then the Council will consider instituting criminal proceedings

Once a financial penalty has been accepted then the Council will not institute criminal proceedings for that offence, however, should the person commit other subsequent similar offences against the City of Bradford Metropolitan District Council then a prosecution may be considered as the first option.

8.2.2 Formal Caution

This is an administrative sanction offered in certain circumstances, including but not limited to, the loss to the Council being less than £5,000. The Council can use this as an alternative to prosecution.

Once a formal caution has been accepted then the Council will not institute criminal proceedings for that offence, however, should the person commit other subsequent similar offences against the City of Bradford Metropolitan District Council then a prosecution may be considered as the first option for that subsequent offence.

Where a formal caution is not accepted or the person fails to respond to invitations to be offered such a sanction then the City of Bradford Metropolitan District Council will consider instituting criminal proceedings.

8.2.3 Warnings

For Disabled Parking (Blue Badge) offences only, the Council may in certain circumstances issue a warning.

Chart 10 below represents the number of **all** investigations which resulted in a prosecution or other sanction in the last 4 financial years. It shows the impact of the global pandemic on prosecutions and sanctions in 2020/21 and the incremental return to the pre-pandemic numbers of prosecutions and sanctions being administered in 2021/22 and 2022/23, now that full investigation activity has resumed and the Courts have availability to hear all cases.

Chart 10 – Investigations resulting in a prosecution or other sanction - last 4 financial years

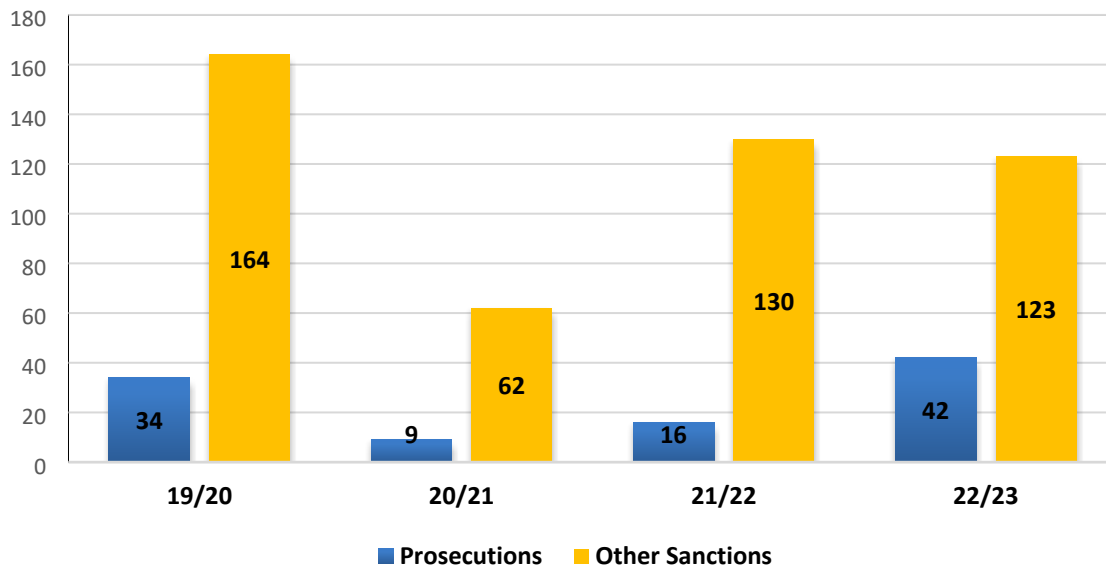


Chart 11 below represents the number of prosecutions and sanctions administered in the last 4 financial years as a percentage of the total investigations carried out where fraud, theft, corruption or other financial irregularity was found.

Chart 11- Fraud, Theft or other financial irregularity found resulting in a prosecution or other sanction

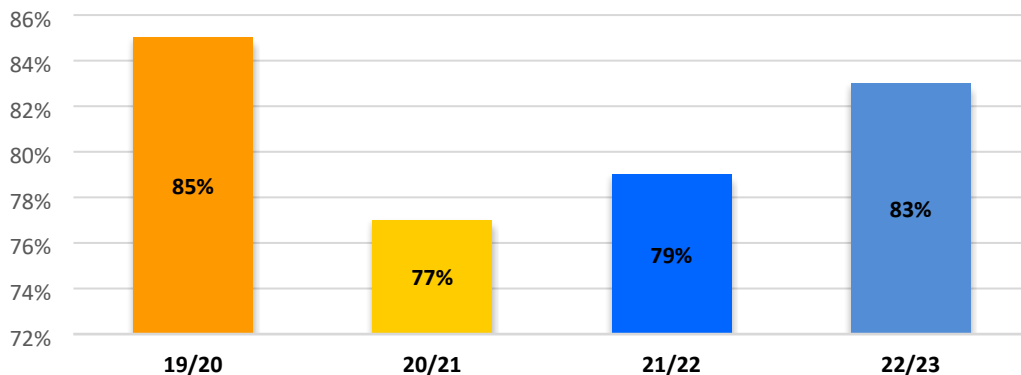


Chart 12 below represents prosecutions and other sanctions administered in the financial year 2022/23 broken down by referral source.

Chart 12 - Prosecutions and other Sanctions administered by referral source

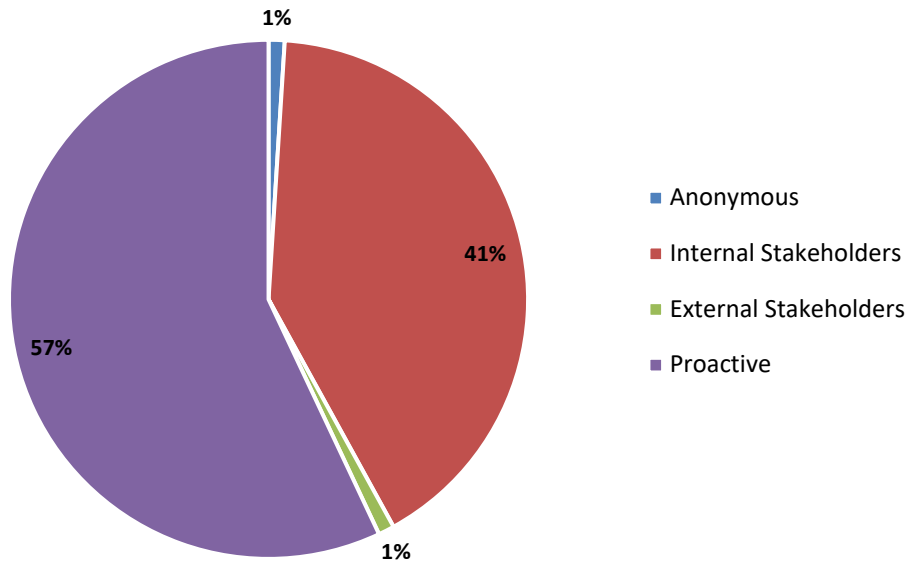
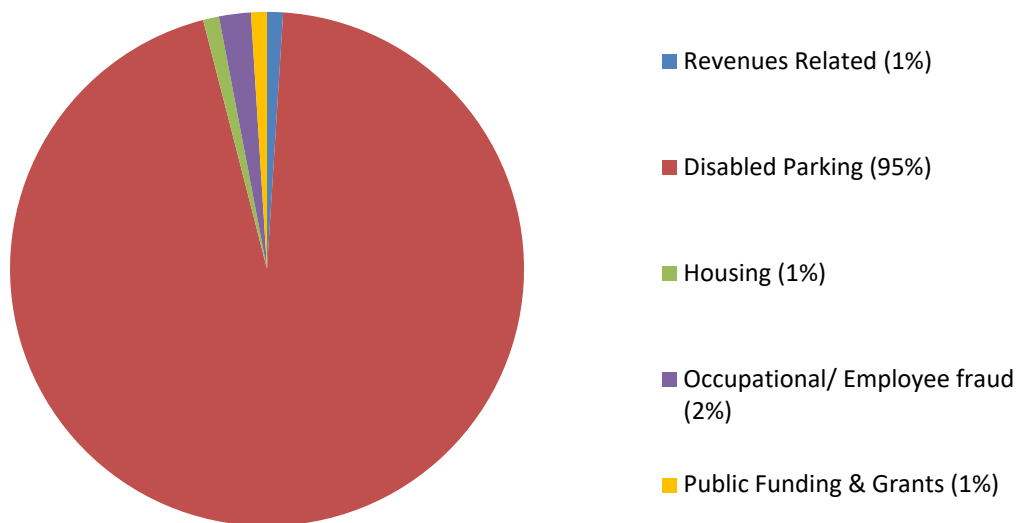


Chart 13 below represents the prosecutions and other sanctions administered in the financial year 2022/23 broken down by allegation type

Chart 13 - Number of Prosecutions and Sanctions by type



9.0 Working in Partnership

9.1 Internal Partners

9.1.1 Neighbourhood and Customer Services

In addition to carrying out reactive investigations in response to referrals received the CIU also carry out investigations proactively, for example, the CIU work with Parking Services Officers on Disabled Persons Blue Badge “action days”. These action days are to ensure that badges are being used correctly and are a tool to obtain intelligence on persistent misuse, for responding to citizen complaints of misuse and targeting of hotspots where misuse/abuse is known to take place.

Chart 14 below represents the number of action days and investigations into misuse and abuse that were commenced in the last 4 financial years. It shows that during the pandemic in 2020/21, when parking charges had been suspended for the majority of that financial year, there was a significant reduction proactive activity. Data from the last 2 financial years, where proactive activity has been stepped up, demonstrates that the number of investigation raised following proactive activity has spiked sharply, indicating misuse and abuse of the scheme remains a problem.

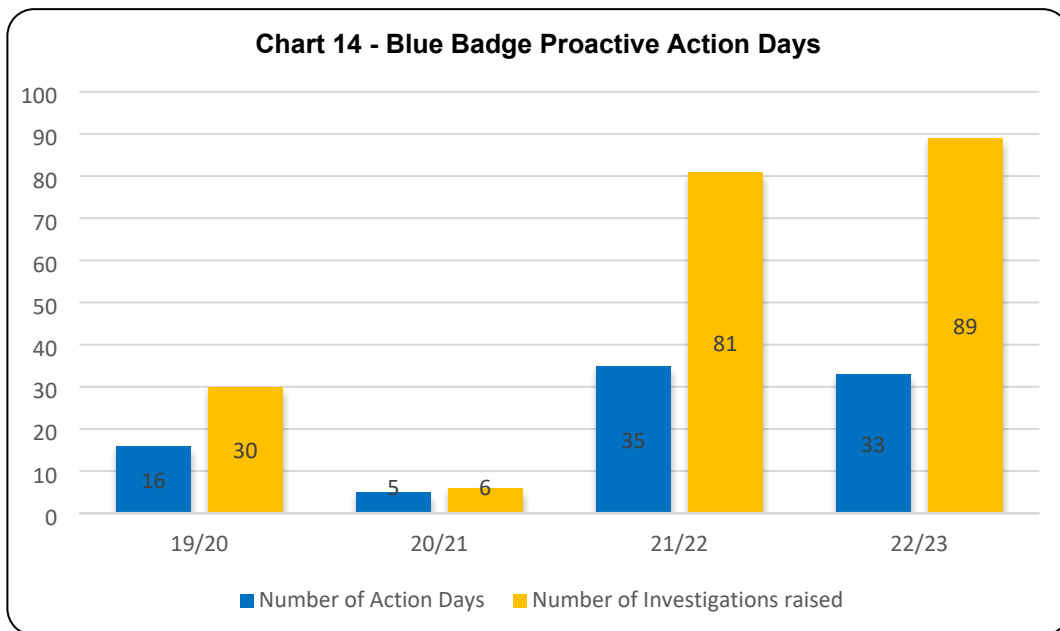
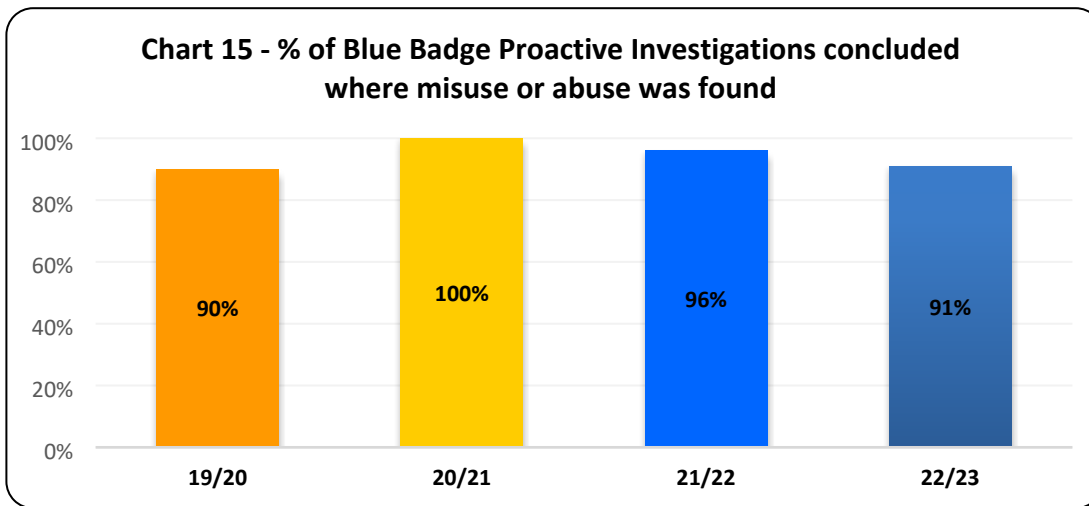


Chart 15 below represents the investigations concluded where misuse or abuse was found following a proactive Disabled Persons (Blue Badge) “action day” in the last 4 years.



9.1.2 The Council’s Legal Services team –

A key partner in the Council’s counter fraud approach providing specialist advice, support and services to the CIU, ensuring compliance with all relevant legislation pertaining to the prevention, detection and investigation of fraud, corruption and theft (for example the Police and Criminal Evidence Act 1984, Criminal Procedures and Investigations Act 1996, Regulation of Investigatory Powers Act 2000, Data Protection Act 2018 the General Data Protection Regulations, Proceeds of Crime Act 2002 and Fraud Act 2006).

In addition to the above the Council has a general power, under section 222 of the Local Government Act 1972, to bring legal proceedings before the Court where the “Local Authority considers it expedient for the promotion or protection of the interests of the inhabitants of their area”.

The Council’s Legal Services team will ensure that prosecution proceedings will only be issued after having due regard to the CPS Code of Practice and the Council’s Sanctions policy. As such prosecution proceedings will only be issued where there is sufficient and admissible evidence to provide a realistic prospect of conviction and where the prosecution is in the public interest.

The Code of Practice requires the decision to prosecute to be kept under continuous review, so that any new facts or circumstances, in support of or undermining the Council’s case, are taken into account in the Council’s decision to continue or terminate the proceedings.

9.2 External partners

9.2.1 The Department for Work and Pensions (Counter Fraud, Compliance & Debt Service)

The CIU work with the DWP to jointly combat fraud in Housing Benefit and Bradford Council’s Council Tax Reduction scheme (CTR).

Chart 16 below represents the number of joint investigations carried out in the last 4 financial years.

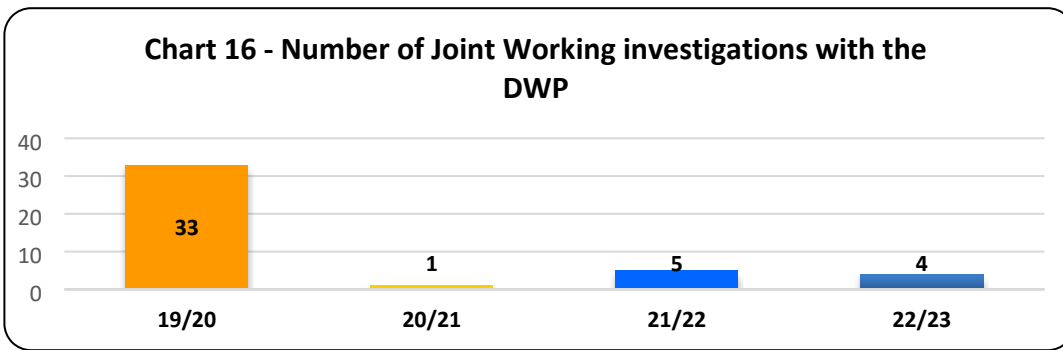


Chart 17 below represents the number of investigations carried out jointly with the DWP in the last 4 financial years where fraud, theft, corruption or other financial irregularity was found as a percentage of the investigations carried out.

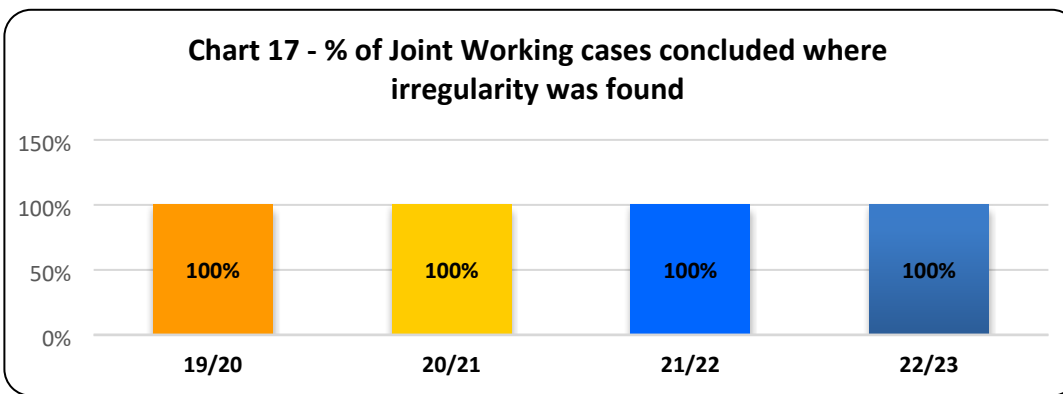
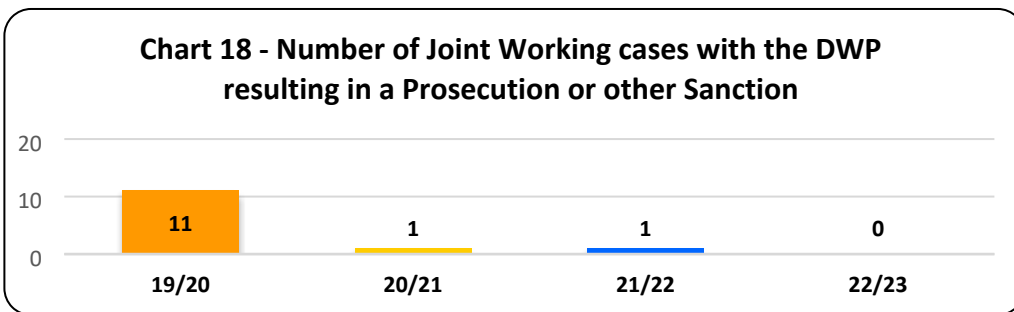


Chart 18 below represents the number of prosecutions and sanctions from joint investigations with the DWP in the last 4 financial years



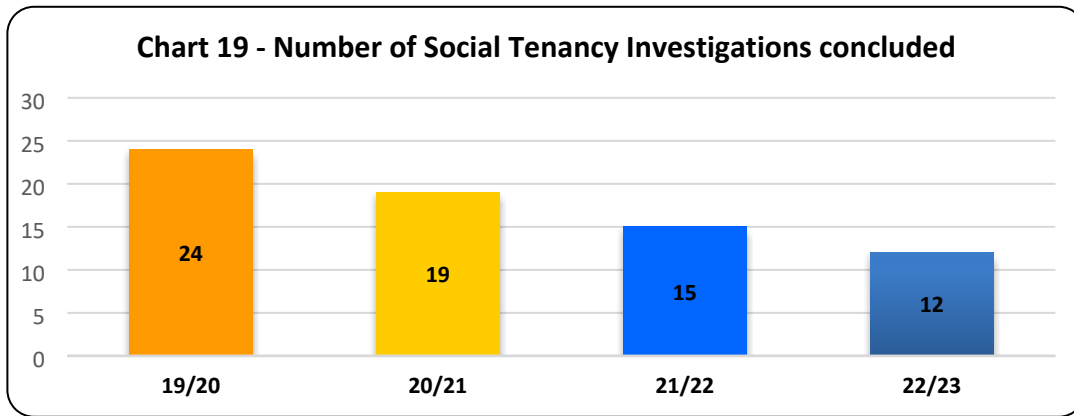
Charts 16 – 18 above show that the number of investigations carried out jointly with the DWP in the last 2 years has reduced significantly and this is due to the availability of DWP Investigators who were redeployed within DWP during the global pandemic. The value of carrying out joint work is demonstrated in Chart 17.

9.2.2 Registered Social Landlords

To protect valuable housing stock, the CIU has developed professional relationships with a number of Bradford’s registered social landlords where the CIU provide specialist investigative

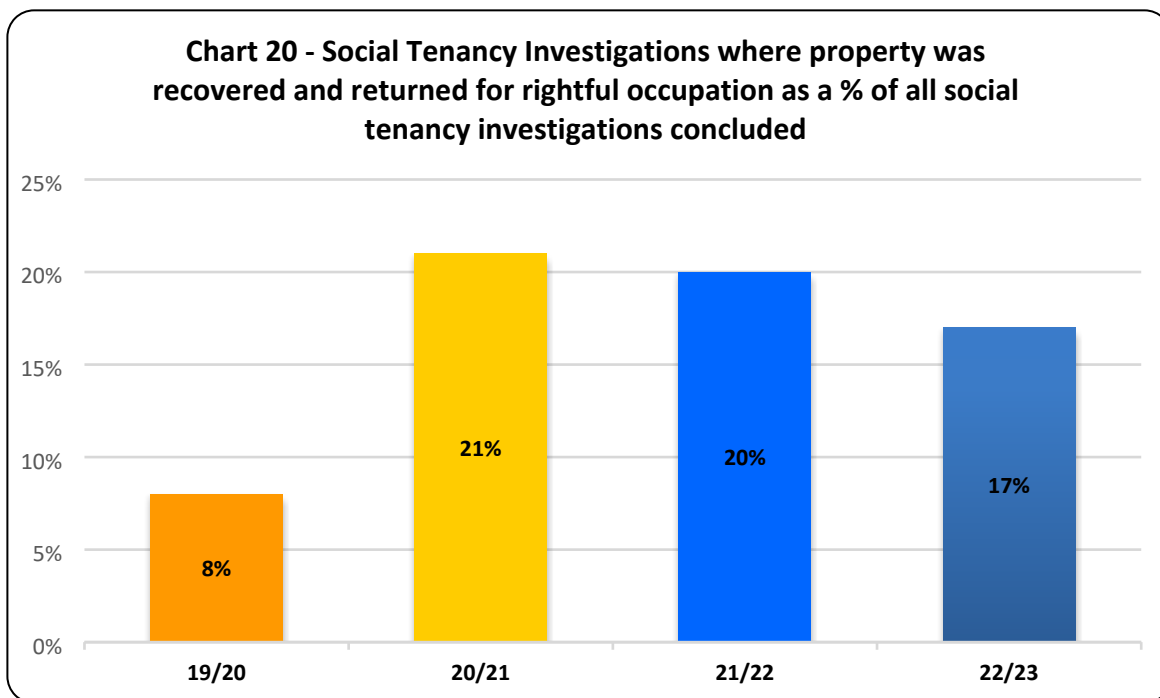
resource in relation to allegations of tenancy fraud including subletting, succession or any other forms of tenancy breaches.

Chart 19 below represents the number of tenancy related frauds which were investigated over the last 4 financial years.



The decline in cases investigated over the last 4 years has prompted the inclusion of this work stream to the CIU’s Service Improvement Plan, where bespoke fraud awareness workshops with RSL’s will be targeted during 2023/24 to ensure appropriate issues are being referred for investigation.

Chart 20 below represents the number of tenancy related investigations over the last 4 financial years where the property was recovered and returned for rightful occupation as a % of all tenancy related investigations concluded.



10.0 Serious and / or organised crime

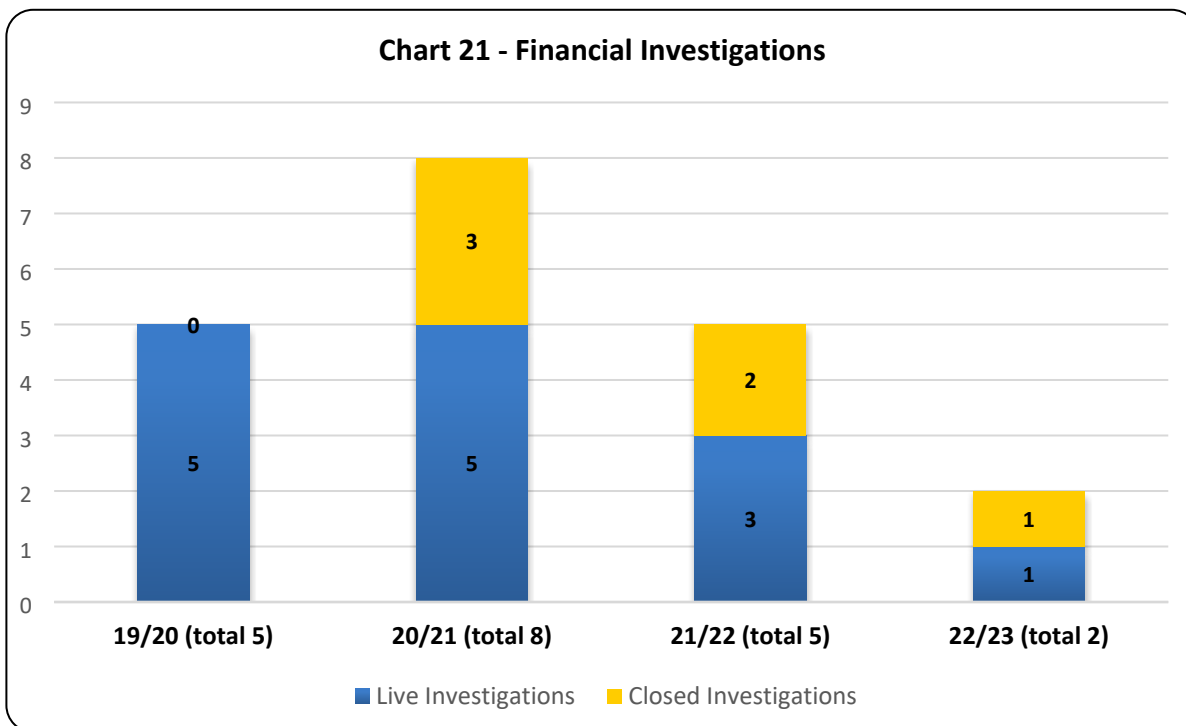
Organised crime often involves complicated and large-scale fraudulent activities which cross more than one boundary. These activities demand considerable resources to investigate and require organisations to co-operate in order to successfully bring criminals to justice.

Financial Investigation is an important tool in the fight against serious and organised crime and it can provide valuable new avenues for investigations by forensically analysing the finances that relate to criminal activity.

The Proceeds of Crime Act (POCA) 2002 is the primary legislation used in financial investigation and was created with the aim of removing assets from criminals, recovering the proceeds of crime and deterring and disrupting criminality. It confers a range of investigative powers as well as powers to restrain and confiscate criminal assets, via criminal confiscation, civil recovery, cash forfeiture and criminal taxation.

Where an investigation into fraud, corruption, theft or other financial irregularity is considered to be likely to result in a conviction, the CIU will refer all suitable cases to West Yorkshire Joint Services for financial investigation (normally, but not limited to, those cases where the estimated loss is £5,000 or more) with a view to recovering monies, or property, obtained as a result of criminal activity or criminal lifestyle.

Chart 21 below represents the number of investigations where a financial investigation was commenced; the number of financial investigations still open (“live”) and the number closed in the last 4 years.



11.0 Data sharing

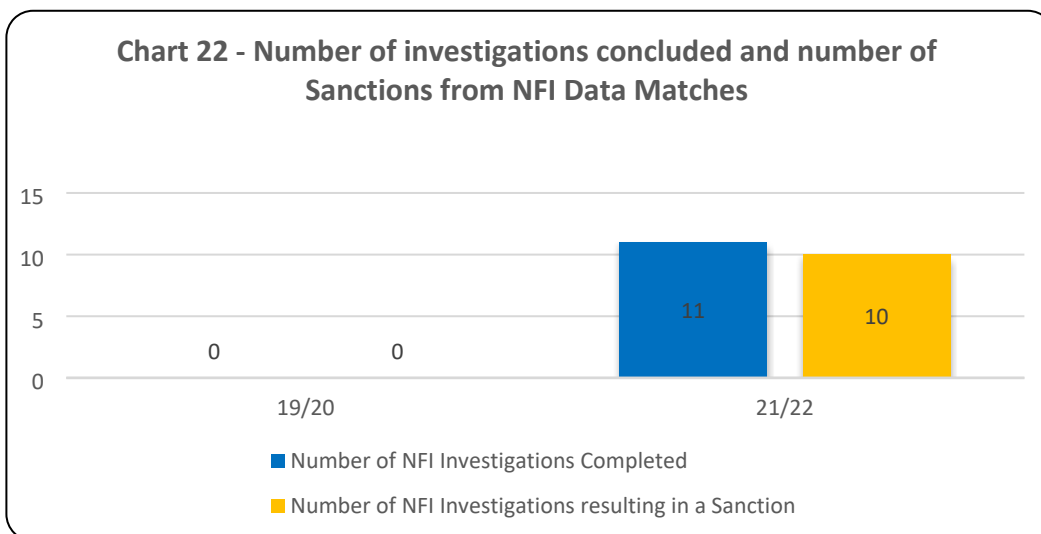
11.1 National Fraud Initiative (NFI)

The National Fraud Initiative is a bi-annual mandatory exercise for certain public sector bodies, including Local Authorities, conducted by the Cabinet Office. It matches electronic data within and between over 1200 public and private sector bodies to prevent and detect fraud.

The Council is required to submit to the Cabinet Office the following datasets biannually and will then receive the resulting data matches identifying inconsistencies that may require further investigation, however not all discrepancies identified through the NFI require a fraud investigation with some discrepancies only requiring update of Council systems; -

- Trade Creditors data
- Personal budgets and social care payments
- Pensions
- Payroll
- Licences
- Housing
- Electoral Register
- Council Tax
- Transport passes and permits
- Private supported home care residents
- Council Tax Reduction Scheme
- Company Check

Chart 22 below represents the number of NFI data match investigations completed and the number of sanctions over the last 2 data matching exercises. It demonstrates a significant increase in the number of data match investigations in 2021/22 and resultant sanctions compared with the previous bi-annual data match. This was solely as a direct result of a new data match for COVID related grant payments. The NFI data match for 2023/24 is underway and will be reported on in the next year's activity report.



12.0 Financial Loss and Recovery

The Council is committed to minimising the loss to both the public purse and/or the Council ensuring that effective action is taken to detect or prevent instances of fraud, theft, corruption or other financial irregularity and where there is a financial loss then the Council will make vigorous attempts to recover the resultant loss, including taking action in the Civil Courts if necessary, in addition to any sanction that may be imposed in respect of that offence.

Financial loss sustained by the Council as a result of fraud, theft, corruption or other financial irregularity are classified as either a recoverable loss or a notional loss. A notional loss* will normally be applied to loss arising from recovering properties subject to tenancy fraud and preventing the misuse and abuse of Disabled Persons Parking (Blue Badge).

* £18,000 per annum per property relating to Social Housing Tenancy Fraud and £699 relating to Disabled Persons Parking Misuse – in accordance with CIPFA guidance

Chart 23 below represents the financial loss identified in the last 4 financial years broken down by actual and notional. The impact of COVID grant funding can be clearly seen in 2020/21 where the Council’s identified financial loss was significantly higher than other years.

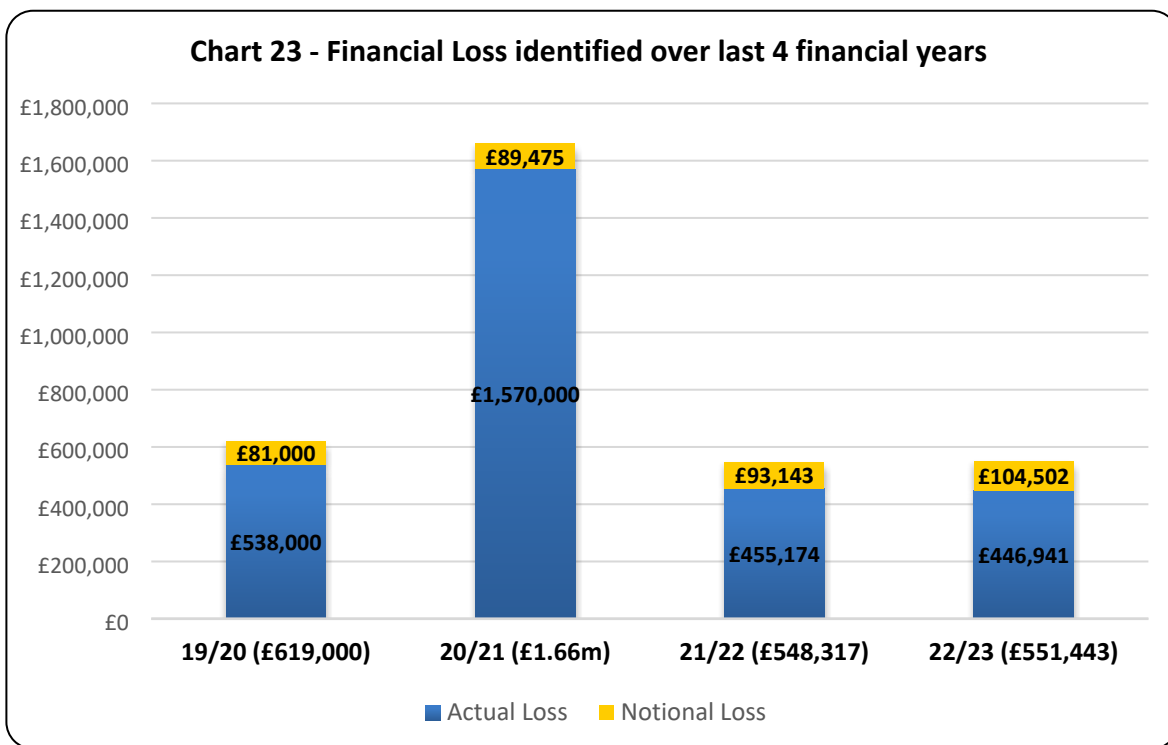
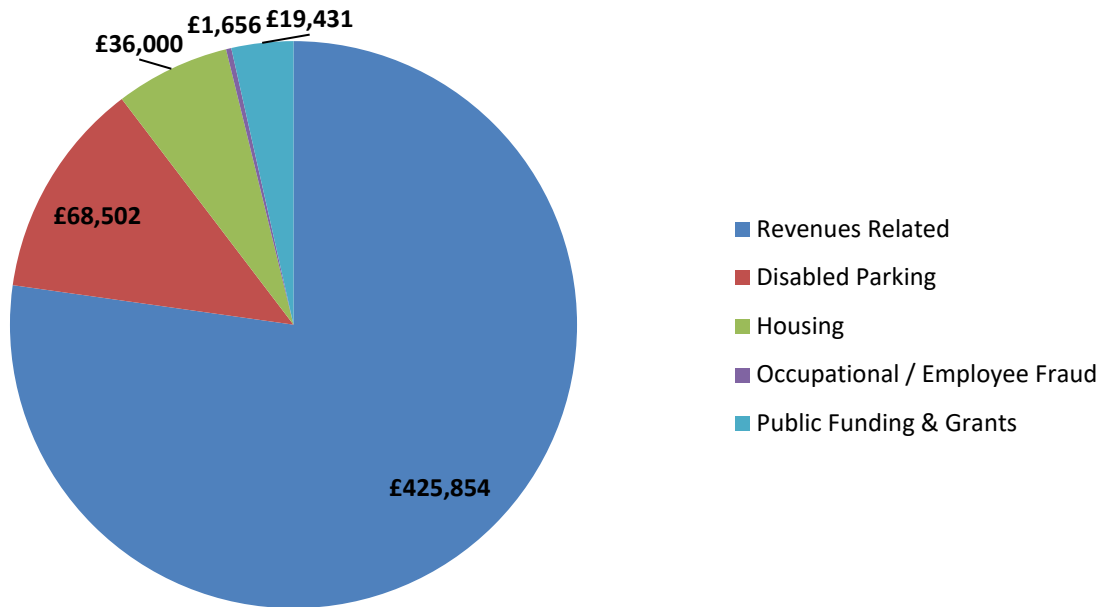


Chart 24 below represents the financial loss identified in the financial year ending 31st March 2023 by fraud type

Chart 24 - Financial loss identified by type - 2022/23

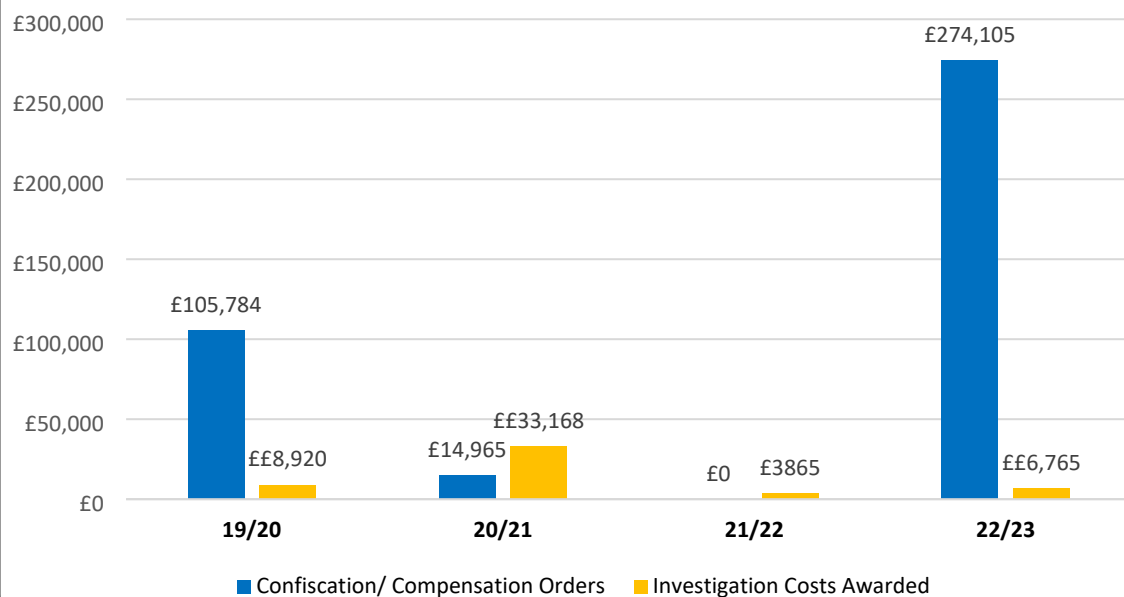


12.1 Other income

The Council can also receive regular income from confiscation and compensation orders as well as investigation and/or legal costs awarded to the Council by the Courts in prosecution cases.

Chart 25 below represents the income received broken down by confiscation, compensation and costs over the last 4 years. It demonstrates the fluctuating nature of this income stream, in that confiscation and/or compensation can often be received in part and/or years after a financial investigation has closed and any court order has been awarded. The oldest investigation, opened in 2013, has been finalised in the courts resulting in a confiscation order of £274,105, which will be realised through the enforced sale of property and vehicles.

Chart 25 - Income from Orders and/or Awards



13.0 Fraud awareness

The CIU is responsible for leading on any preventative work including fraud awareness training for all Council employees, a mandatory e-learning delivered as part of the induction for new employees and bi-annually for existing employees. Additionally, the Council’s internal and external website pages provide additional information on how to report suspicions of fraud.

698 Council employees completed the annual learning in the financial year ending 31st March 2023.

14.0 Surveillance

The CIU is able to make use of directed surveillance i.e. covert surveillance carried out in any place excluding residential premises and private vehicles. This is used only in appropriate investigations where the CIU is investigating criminal offences which would attract a maximum custodial sentence of 6 months or more and usually only when all other lines of enquiry are exhausted. The Regulation of Investigatory Powers Act 2000 (RIPA) governs this activity and all applications for directed surveillance are overseen by the Council’s City Solicitor and can only be granted by a Justice of the Peace. There were no applications for surveillance during the financial year 2022/23.

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Report of the Director of Finance and IT to the meeting of the Governance and Audit Committee to be held on 20 July 2023.

I

Subject:

INTERNAL AUDIT ANNUAL REPORT 2022/23

Summary statement:

This report reviews the service Internal Audit has provided to the Council during the financial year 2022/23.

EQUALITY & DIVERSITY:

An effective Internal Audit Service provides assurance that the appropriate governance and accountability arrangements are in place which allows Service Objectives to be delivered in accordance with the Council's equality policies.

Chris Kinsella
Director of Finance and IT

Portfolio

Corporate

Report Contact: Mark St Romaine
Phone: (01274) 432888

Improvement Area:

E-mail: mark.stromaine@bradford.gov.uk

Corporate

1. SUMMARY

1.1 The purpose of this report is to inform members of the Governance and Audit Committee (GAC) about the service Internal Audit has provided to the Council during the financial year 2022/23.

In particular Members are advised of the following:-

- Internal Audit completed 69% of the 2022/23 audit plan which was below the target of 90%. This was due to Internal Audit capacity being less than planned due to delayed recruitment and staff sickness, changes in service management and services prioritising support to be given to Bradford Children and Families Trust
- Internal Audit's Client satisfaction identified that 100% of the respondents said that the "recommendations were useful and realistic" and believed that the audit was "of benefit to management."
- 100% of all high priority recommendations made from the work undertaken were accepted by management.

1.2 During the last quarter an external assessment of the Service was completed by the Chartered Institute of Public Finance and Accountancy (CIPFA) to determine the level of compliance the service was with public sector internal audit standards. The assessment concluded that the Internal Audit Service generally conforms with the Public Sector Internal Audit Standards which is the highest level of compliance and an improvement on the review five years ago where the service was only partially compliant.

2. BACKGROUND

2.1 Internal Audit is part of the Department of Corporate Resources.

2.2 The Internal Audit Annual Report 2022/23 is contained within Appendix 1.

3. OVERVIEW AND SCRUTINY COMMITTEE CONSIDERATION

3.1 Not Applicable.

4. OTHER CONSIDERATIONS

4.1 There are no other considerations.

5. OPTIONS

5.1 Not applicable

6. FINANCIAL AND RESOURCE APPRAISAL

- 6.1 There are no direct financial consequences arising from this report. The work of Internal Audit adds value to the Council by providing management with an assessment on the effectiveness of internal control systems, making, where appropriate, recommendations that if implemented will reduce risk.

7. RISK MANAGEMENT AND GOVERNANCE ISSUES

- 7.1 The work undertaken within Internal Audit is primarily concerned with examining risks within various systems of the Council and making recommendations to mitigate those risks. Consideration was given to the corporate risk register when the Audit Plan for 2022/23 was drawn up and any issues on the risk register that relate to an individual audit are included within the scope of the assignment.

- 7.2 The key risks examined in our audits are discussed with management at the start of the audit and the action required from our recommendations is verified as implemented by Strategic Directors.

8. LEGAL APPRAISAL

- 8.1 The Accounts and Audit Regulations for 2015 require the Council to 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 Council achieves this by complying with the Public Sector Internal Audit Standards (PSIAS) 2017, which it does by following the CIPFA Local Government Application Note.

- 8.2 Standard 2450 of the PSIAS requires the Head of Internal Audit to deliver an annual internal audit opinion and report that can be used by the organisation to inform its governance statement. The annual internal audit opinion must conclude on the overall adequacy and effectiveness of the organisations framework of governance, risk management and control. The annual report must also include a statement on conformance with the Public Sector Internal Audit Standards and the results of the quality assurance and improvement programme. This requirement is met by the attached (Appendix 1) Internal Audit Annual Report for 2022/23.

- 8.3 The Accounts and Audit Regulations 2015 require the Council to undertake at least annually "a review of the effectiveness of its system of internal audit". The consideration of this report by the Committee forms part of that review.

9. OTHER IMPLICATIONS

9.1 Equality & Diversity

Internal Audit seeks assurance that the Council fulfils its responsibilities in accordance with its statutory responsibilities and its own internal guidelines. When carrying out its work Internal Audit reviews the delivery of services to ensure that they are provided in accordance with the formal decision making process of the Council.

9.2 Sustainability Implications

When reviewing Council Business Internal Audit examines the sustainability of the activity and ensures that mechanisms are in place so that services are provided within the resources available.

9.3 Greenhouse Gas Emissions Impacts

There are no impacts on Gas Emissions.

9.4 Community Safety Implications

There are no direct community safety implications.

9.5 Human Rights Act

There are no direct Human Rights Act implications.

9.6 Trade Union

There are no implications for the Trade Unions arising from the report.

9.7 Ward Implications

Internal Audit will undertake specific audits through the year which will ensure that the decisions of council are properly carried out.

9.8 Implications for Corporate Parenting

None

9.9 Issues Arising from Privacy Impact Assessment

None

10. NOT FOR PUBLICATION DOCUMENTS

10.1 None

11. RECOMMENDATIONS

That the Committee recognises and supports the work carried out by Internal Audit during 2022/23.

12. APPENDICES

Appendix 1 – Internal Audit Annual Report 2022/23.

13. BACKGROUND DOCUMENTS

13.1 Accounts and Audit Regulations 2015.

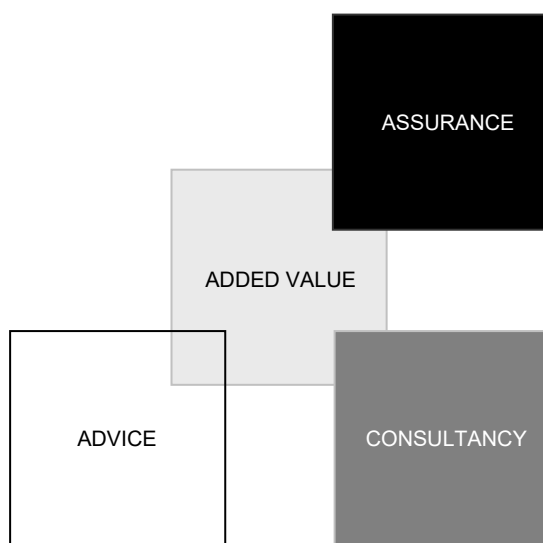
13.2 Public Sector Internal Audit Standards 2017.

13.3 The CIPFA Local Government Application Note for the United Kingdom Public Sector Internal Audit Standards 2019 Edition.

13.4 GAC report 21 April 2022 – Internal Audit Plan 2022/23.

13.5 GAC report 24 November 2022- Internal Audit Plan 2022/23 Monitoring Report as at 30 September 2022.

INTERNAL AUDIT ANNUAL REPORT 2022/23



DEPARTMENT OF CORPORATE RESOURCES

INTRODUCTION

The aim of this report is to provide information on the activities of Internal Audit during the financial year 2022/23 and to support the Council's Annual Governance Statement by providing an "Audit Opinion" on the overall adequacy and effectiveness of the Council's internal control environment, its governance processes and risk management systems.

It is not the intention of this report to attempt to give a detailed summary of each audit assignment but to provide a summary of the overall audit activity identifying, whenever appropriate, significant outcomes from the audit work.

The completion and presentation of the Annual Report to Governance and Audit Committee has been completed under the requirements of the Public Sector Internal Audit Standards (PSIAS).

Mark St Romaine

Head of Internal Audit, Insurance and Risk

June 2023

Circulation:-

Members
Chris Kinsella
Joanne Hyde
Senior Management
Cameron Waddell
All Staff

Governance & Audit Committee
Director of Finance and IT
Strategic Director Corporate Resources
Council Management Team
Director and Engagement Lead, Mazars
Internal Audit

1 INTERNAL AUDIT'S RESPONSIBILITIES AND RELATIONSHIPS

1.1 Governance and Audit Committee (GAC)

The Member responsibility for Internal Audit rests primarily with the GAC.

During the year the following reports were presented to Committee:-

- Internal Audit Annual Report 2021/22 (GAC 14th July 2022)
- Internal Audit Plan 2022/23 (GAC 21st April 2022)
- Internal Audit Plan 2022/23 Monitoring Report as at 30 September 2022 (GAC 24th November 2022)

The Committee strengthens the Council's Corporate Governance arrangements as well as bringing together the review agencies of both Internal and External Audit to one Member forum.

1.2 Staffing & Resources

In total 2,415 audit days (9.3 FTE) were planned for 2022/23 which was slightly more than the 2,370 days (9.1 FTE) available in 2021/22. The net increase is due to staff being released back into the team from their secondments on business grants and Covid support. However, two staff 1.6 FTEs left the team at the end of March 2022, with the retirement of one Senior Auditor and the promotion of another Senior Auditor to the Council Risk Manager. These vacancies were replaced with the recruitment of a Senior Auditor and an Audit Trainee. In August, one of the Audit Managers left. The service has looked to revise managerial responsibilities in the team to cover this vacancy. This process is currently being finalised. Technically the team has now been left with one vacancy, a Graduate Internal Audit Trainee post. The service will look to keep this post open and fill it if the opportunity and budgetary resources becomes available.

1.3 External Audit

Work has continued between Internal and External Audit to establish an effective working relationship and develop a framework for co-operation in the planning, conduct and reporting of work.

The 2022/23 Internal Audit Plan was shared with External Audit.

1.4 Public Sector Internal Audit Standards

Since 1st April 2013 the Council has been required to comply with the Public Sector Internal Audit Standards (PSIAS). Every five years an external assessment has to be carried out to determine the level of compliance with the standards. The most recent assessment was completed by the Chartered Institute of Public Finance and Accountancy (CIPFA) and took place over the last three months. The assessment concluded that the Internal Audit Service generally conforms with the Public Sector Internal Audit Standards which is the highest level of compliance. This was an improvement of the assessment in 2018 which identified only partial compliance. A number of improvement actions have been identified in the recent report which Internal Audit management have agreed to. The four most important actions are identified below.

- Present the full audit charter to the Governance and Audit Committee Annually
- Define the term Senior Management in the audit charter.

- Define the terms 'assurance services and 'consulting services' in the audit charter.
- All audits in the published audit plans should be prioritised and aligned to the Council's or Pension Fund objectives.

1.5 Internal Audit Charter

In January 2019 the Governance and Audit Committee approved the Council's Internal Audit Charter which had been revised to be fully compliant with these standards. The Internal Audit Charter details the purpose, authority and responsibility of Internal Audit with the supporting code of ethics. It details how Internal Audit activity should be completed and how the service should be managed. It links Internal Audit activity with risk management. It also determines reporting arrangements, the management of consultancy engagements and the quality assessment process. A slightly amended Charter has been submitted to the July meeting of the Governance and Audit Committee for their consideration and approval.

1.6 Independence and Objectivity

PSIAS state that Internal Audit must be independent, and that internal auditors must be objective in performing their work. During 2022/23 this requirement has been complied with and there has not been any impairments to Internal Audit's independence and objectivity in performing its work.

2. SERVICE DELIVERY

2.1 Audit Resources and Coverage

The audit plan for 2022/23 was approved by GAC on 21 April 2022 and was based on 2,415 days of audit resources. The Internal Audit Monitoring Report presented to GAC on 24 November 2022 noted that after taking into account its audit provision to West Yorkshire Pension Fund and the management of insurance and risk management, Bradford Council were planned to receive 2,116 audit days in 2022/23.

The audit plan was also monitored by assignments completed during the year. In the first half year monitoring report 45% of the plan was achieved. However in the second half of the year only an additional 24% of the plan was completed so in total Internal Audit achieved 69% of the original plan. This was due to Internal Audit capacity being less than planned as there were delays in planned recruitment, a vacant post arose in year which remains unfilled, and three members of staff incurred significant medical events all of which required phased returns. Fortunately, two members of the team have now returned to work full time and the other is on a phased return. In addition, responses from service departments were delayed due to changes in management and as services prioritised support to be given to Bradford Children and Families Trust.

2.2 Reports Issued and Control Environment

All Internal Audit assignments result in an Audit Report which identifies the audit coverage, findings from the audit, risks arising from identified control

weaknesses and prioritised audit recommendations. In 2022/23 a total of 72 reports were issued (70 reports in 2021/22).

The reports issued in 2022/23 recorded that the percentage of controls satisfied was 83%, an increase of 6% on the 77% satisfied in 2021/22 and is 8% above the five year average of 75% of controls satisfied. This improvement is attributed to the increased audit coverage in 2022/23 of grants and West Yorkshire Pension Fund, both of which are traditionally well controlled. As in 2021/22 the service continued to focus on and require responses only in relation to high priority recommendations. 100% of these recommendations were accepted by management.

Chart One below, shows the total number of audits by type and sections 2.3 onwards explain in more detail the audit coverage and some of the issues arising from the work undertaken during the year. A listing of audit reports issued in 2022/23 by audit type is shown in Appendix A.

Chart One: Showing the Breakdown of Total Reports Produced in 2021/22 and 2022/23 by Audit Type

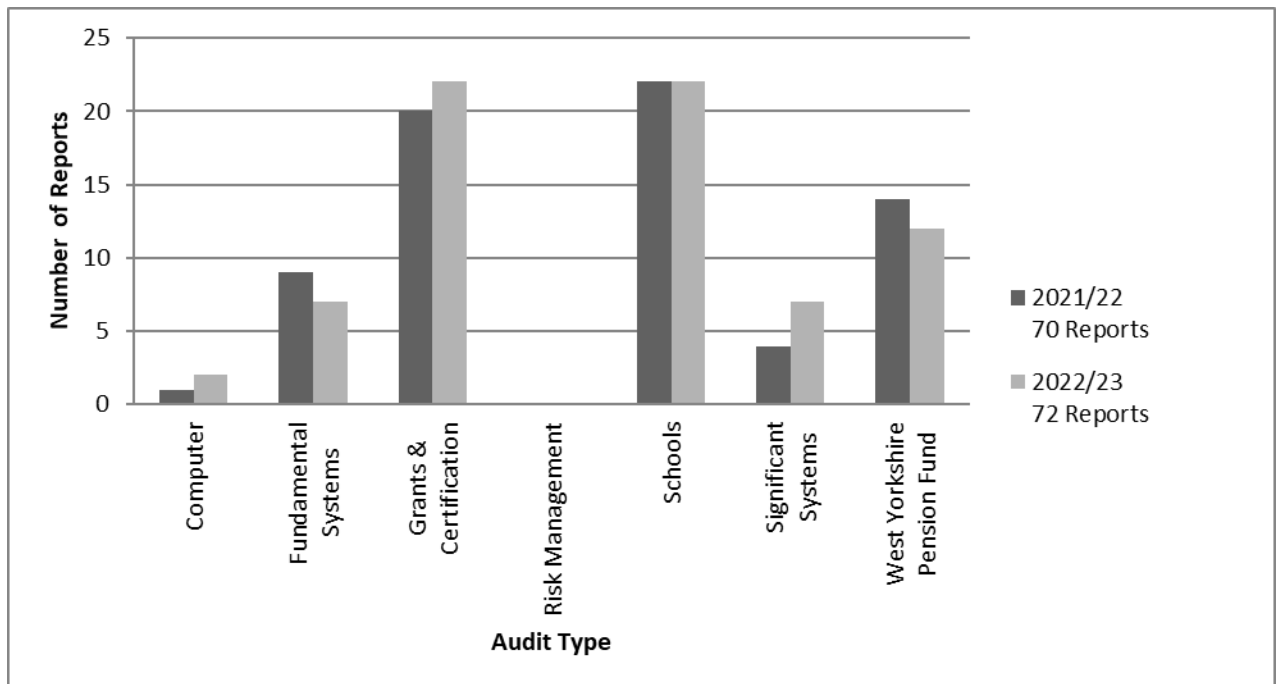
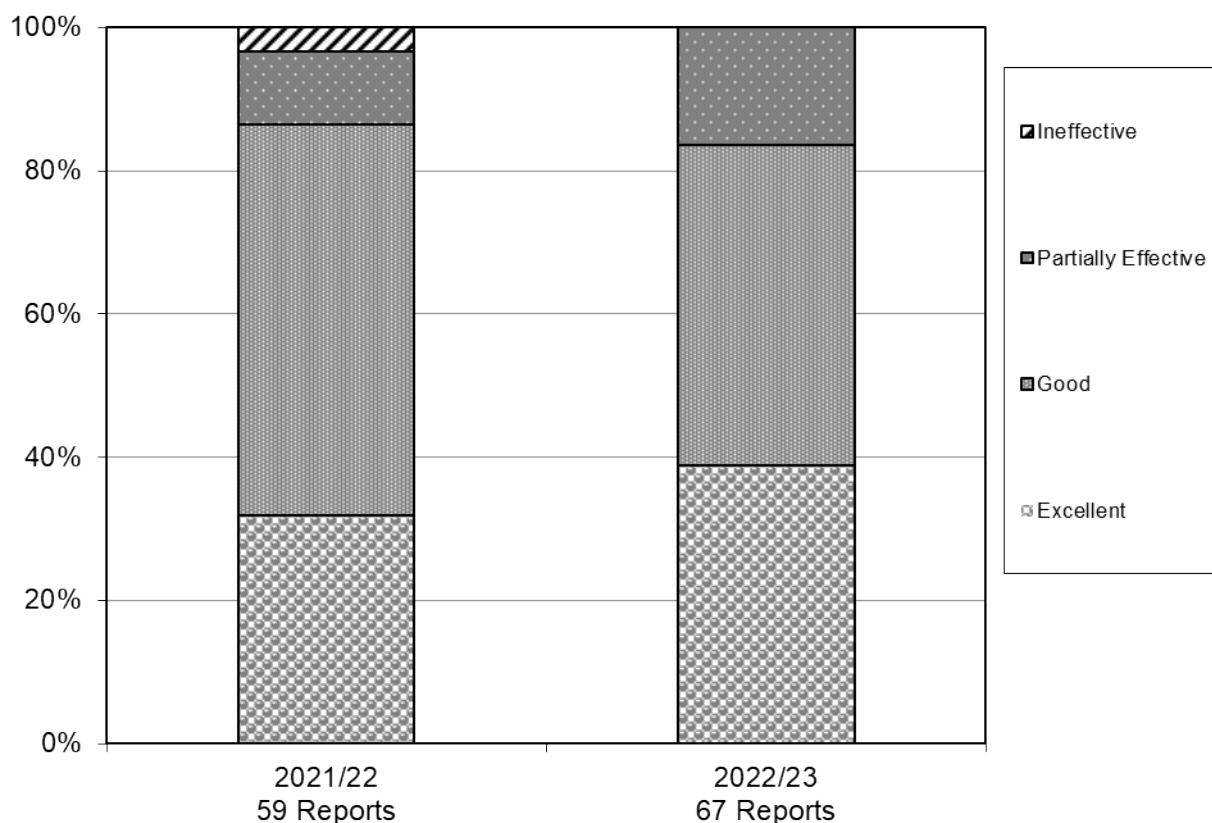


Chart Two, below, shows that, from the evaluation of risks and controls in 2022/23, 84% of the systems examined had either an ‘excellent’ or ‘good’ audit opinion, which is a slight decrease on 2021/22 (86%).

Chart Two: Breakdown of Audit Opinions 1 April 2021 to 31 March 2023



The analysis above relates to those reports with opinions. In 2022/23 67 (84%) out of 72 issued reports had an audit opinion, which is an increase on the 59 (84%) out of 70 issued reports in 2021/22.

Opinions are derived from an analysis of the level of control effectiveness in managing the reviewed risks and the number of high priority recommendations within a report. Where reports are produced that do not relate to the planned evaluation of risks and controls, for example in response to requests for advice on specific matters, or in response to known control failures there is often no opinion applied to the report.

2.3 Fundamental Systems

Fundamental financial systems are those that are material to the Council and have a significant impact on the Council's internal control systems and the Council's accounts. The review of these systems provides assurance relating to the main systems operating within the Council and remains a significant part of the audit plan.

In 2022/23 seven fundamental systems reports were issued, three had an opinion of 'Excellent' and four had 'Good' audit opinions, see table below.

Report Title	Audit Opinion	Issue Date
Accounts Collection Team (Accounts Receivable)	Good	04/04/2022
Business Rates Control Assurance	Good	14/04/2022
Fundamental Systems - Key Controls - Benefits	Excellent	23/05/2022
Supplier Maintenance	Good	14/06/2022
Certification of Pension Contributions 2021/22	Excellent	11/08/2022
Oakworth Crematorium Refurbishment	Excellent	23/02/2023
Contracts Final Accounts Review	Good	30/03/2023

2.4 Audit Grant and Certification Work

Certain grants received by the Council require an Internal Audit certification to confirm that the expenditure in the previous financial year i.e. 2021/22 was made in accordance with the Grant Determination Letter from the funding body. The number of grants requiring Audit certification in 2022/23 was 18 with a total of 22 reports issued in respect of these. Seven Highways related capital grants, the Disabled Facilities Capital Grant, the Bus Subsidy Revenue Grant, four Clean Air Zone grants and two Getting Building Fund Grants all received 'Excellent' opinions.

Troubled Families Grant certification generated 4 reports during the year. Internal Audit continued to support the Families First Team to make more regular payment by results claims during the financial year. From April 2023, this team operates within the recently formed Bradford Children and Families Trust.

2.5 Significant Systems

Internal Audit produced seven reports relating to significant systems of the Council during 2022/23. Significant systems coverage is varied and unique in some cases and can often result from concerns raised by management.

There were two partially effective opinions relating to Children's Homes. Of the remaining five significant system audits, two had 'Excellent', two had 'Good' audit opinions and one had no opinion. Examples of the work carried out on significant systems in 2022/23 are shown below:

Sky View House Children's Home audit gave a partially effective audit opinion and made five high priority recommendations highlighting practice of purchasing cards being given to other staff members to use, in breach of the compliance usage policy; non-compliant purchasing card spend and lack of guidance governing what is acceptable spend by residential home staff; approval of purchasing card transactions not being made in a timely manner; unsecured safe keys; and staff using incorrect cost centres to account for expenditure. The Willows Children's Home audit also gave a partially effective audit opinion and raised similar issues.

Financial Protection Team audit gave a good audit opinion, raising three high priority recommendations in relation to staff being fully trained on the use of the ContrOCC system; missing Court of Protection orders requiring scanning onto ContrOCC; and the checks on the cash balance and use of the personal allowance carried out during a welfare visit by a Deputy does not include an independent cash count, or a full review of the previous year's expenditure and reconciliation of the receipts to records on behalf of the service user

Health & Safety audit gave a good audit opinion making three high priority recommendations due to a significant number of new employees not completing mandatory Fire Awareness or Health & Safety Induction training; there is no mandatory health and safety training specifically for managers; and none of a sample of managers who had indicated within the Annual Governance

Questionnaire that they had undertaken Health & Safety assessments provided evidence to support their claim. Further work on Fire safety is continuing in 2023/24.

2.6 Value Added

Internal Audit, where possible, adds value in the work that it undertakes. The following is a sample of instances during 2022/23 where value has been added.

Audit Work	Brief Explanation of Savings Identified or Value Added
Office of Public Guardian (OPG) Assurance	The audit of the OPG Assurance Action plan, made in response to numerous concerns being raised in June 2021 regarding the Finance Protection Team's compliance with the OPG's deputy standards, assured management that reported progress against the Action Plan was accurate. The audit also identified control issues within some of the newly created processes resulting in four recommendations made which management are addressing and expect to be resolved as processes become established.
Final Accounts Review	The Final Accounts review gave a good audit opinion and made three high priority audit recommendations regarding concerns that completion of works is not always confirmed by a signed document; highways schemes site visits or meetings are not always documented; housing and school contract payments may not be being checked and appropriately authorised.
Children's Homes	The financial audit at two Children's Homes, Sky View House and The Willows, gave a partially effective audit opinion for each, raising five issues resulting in high priority recommendations highlighting the practice of purchasing cards being shared by staff; non-compliant purchasing card spend and lack of guidance governing acceptable spend by residential home staff; lack of timely approval of purchasing card transactions; unsecure safe keys; and staff using incorrect cost centres to account for expenditure.
Vulnerability Management	The Vulnerability Management review gave a partially effective audit opinion, raising four high priority recommendations regarding the vulnerability discovery, prioritisation, reporting and rectification processes.

2.7 Significant Concerns

In the 21-22 Annual Audit Report a significant concern was raised regarding control weaknesses in control in the accounting of income, identified initially in a Council Tax Assurance audit and further explored by the cash and banking

project that identified a number of controls were not in place. A follow up audit of recommendations made by the cash and banking project is currently ongoing and from the work performed to date it is evident that progress has been made and the standard of control is improving. Reconciliation processes of income on SAP, CAPITA & Northgate are in place and occurring in a timely manner, although the effectiveness of this is undermined as reconciling differences are not being investigated. The standard of control over the accounting of income remains weak, relying on manual processes that are inefficient and at risk of error. This will continue until an automatic interface between CAPITA and SAP systems is developed when resources allow.

There were two further areas of significant concern in 2021/22. Direct payments and vehicle security. The position on these audits will be confirmed during the follow up process and reported to the Governance and Audit Committee in the half year monitoring report.

There were no reports with an ineffective audit opinion in 2022/23 or any additional significant concerns that require reporting to the Governance and Audit Committee.

2.8 Follow Up of Audit Recommendations

It is important that agreed Audit Recommendations are implemented to ensure the control environment of the Council is resilient. Internal Audit will undertake an exercise in the summer of 2023 to assess the level of implementation across the Council and report back to the Governance and Audit Committee in the half year monitoring report in November.

2.9 Schools

In the financial year 2022/23, 21 reports relating to schools were issued; there was continued application of the remote audit work programme developed and introduced to deliver school audits in response to the Covid 19 pandemic; however, with increasing opportunities to partially audit on actual school premises during the year and this will be further pursued as circumstances allow in 2023/24. Themed audits were also undertaken for the first time in many years.

a) Reports issued

A chronological breakdown of the reports is as follows;

- the first report related to an audit of the School Funding Allocation (Dedicated Schools Grant) system and had the audit opinion of Effective.
- the second report was an analysis of school self-assessment returns relating to the Schools Financial Value Standard (SFVS) process for 2021/22; this report was issued to the Director of Finance and is referred to in more detail below.
- the third to the twelfth reports (10 reports in total) related to individual school audits undertaken, which included recommendations to improve the control environment at each school, with six having the opinion of Good and four of Partially Effective
- the thirteenth to the seventeenth reports (five in total) related to individual school audits undertaken on the theme of Safeguarding and Safer

Recruitment. All five had the opinion of Good and no recommendations were required that identified improvements.

- reports eighteen to twenty-one (four in total) related to individual school audits undertaken on the theme of Related Party Transactions, declared as part of the SFVS process for 2021/22. The reports included recommendations for improvement where applicable, with two reports having the opinion of Effective and two of Partially Effective. This is referred to in more detail below.

As maintained school numbers continue to reduce, the position regarding academy conversions will continue to be monitored throughout 2023/24 to ensure audit resources are focussed appropriately in the context of this changing landscape.

b) Approach to delivering school audits

During the year, the remote audit approach introduced at the time of the Pandemic continued; focusing on three financially significant key system areas; Governance and accountability, Purchasing and payments, and Payroll. As the year progressed, increasing opportunities emerged to allow actual access to school premises to complete audits.

Schools continued to be selected based on factors that identified them as presenting higher financial risk, such as the level of support needed from the Council's School Funding Team, work undertaken by School Improvement in Children's Services, or other relevant information known about a school, including the date of its last audit.

In 2022/23, detailed audit testing was undertaken at 10 schools, this compares with 15 audited in 2021/22; the selection of a reduced number this year allowed limited audit resources to be focused on Internal Audit's priorities of fundamental and significant systems. 10 final reports were issued to the schools, as referred to above. 15 schools are planned to be selected and audited in 2023/24, with the opportunities for directly accessing school premises being under continuous review.

c) Schools Financial Value Standard (SFVS)

All maintained schools, excluding those falling within listed exceptions, are required to complete and submit to the Council, an SFVS self-assessment form by the 31st March each year. This annual review of relevant financial management practices provides schools with internal assurance that resources are being used to support high-quality teaching and the best outcomes for pupils; this is in addition to the external assurance provided to the Council from schools SFVS governance activity. The Council is then required to submit an Assurance Statement signed by the Section 151 Officer to the Department for Education (DfE) before the 31st May, detailing the number of returns received from schools and the number of those who had not complied by the March deadline.

By the 31st March 2023 deadline, 73 (97%), of the 75 expected returns had been received. By the 28th April, following engagement with two schools, all 75 (100%) of expected returns had been received by the Council.

The SFVS scheme also places a requirement on the Council's Director of Finance & IT, as S151 officer, to have in place a system of audit for schools which gives adequate assurance over standards of financial management and to consider SFVS returns received when setting the audit plan for schools. There is an allocation of time within the audit plan for analysis of the assessments received in order to inform this year's school audit plan and also to provide additional financial management assurance. This is referred to above.

Completion of the SFVS is the responsibility of individual schools, however there is an allocation of time within the audit plan to provide schools with training support on the consideration and completion of their SFVS assessments. This has historically proved to be an effective use of audit resources as good practice on financial management principles can be disseminated to many schools during one training session.

Internal Audit continued to offer SFVS guidance and support (mostly remotely) during the 2022/23 financial year. It was also possible, through collaboration with the Council's School Governor Service, to deliver two training sessions during the year, one online via a Microsoft Teams webinar and also one in-person training session held at Margaret Macmillan Tower.

For the first time in 2022, Question 26 on the SFVS annual return required schools to provide information and assurance for related party transactions; "Are there adequate arrangements in place to manage related party transactions and has a complete list of related party transactions been appended to the checklist document?" The SFVS guidance for question 26 also recommended that local authorities pay close attention to those single related party transactions valued at over £20,000 and gave Councils a discretion to seek further information for additional assurance. Resulting from the new guidance, Internal Audit sought further information from four schools on the theme of related party transactions, as referred to above, from their financial declarations as part of the SFVS process.

d) Sixth Form Funding Assurance

Internal Audit provided two high level assurance pieces of work in relation to sixth form funding for 2020/21 and 2021/22 totalling £6.9m and £7.2m respectively. This enabled the individual funding assurance statements to be signed off by the Council's Section 151 officer and were submitted to the DfE by their respective due dates in April 2022 and December 2022.

2.10 Computer Audit

Computer Audit services are provided to Bradford Council by Salford Council who provide Computer Audit for a number of Councils and organisations, predominantly in the North West, and have a concentration of staff with specific computer audit skills.

In 2022/23 a number of audit assignments commenced with two reaching the final report stage. The Mobile Device Management review gave a good audit opinion, whilst the Vulnerability Management review found that the control of risks in this area was only partially effective and made four high priority recommendations for improvement. In response to this ICT have put a project in place, to reduce the time taken to identify and fix vulnerabilities. The project is

progressing and due to complete by end of March 2023. This will be reviewed in the follow up exercise.

2.11 Risk Management

There were no Internal Audits completed on risk management in 2022/23 however the Strategic Risk Register was regularly reported to the Corporate Overview and Scrutiny Committee and the contents shared with the Governance and Audit Committee. In March 2022 the Council appointed a full time Council Risk Manager to further incorporate risk management into Council business.

2.12 Governance

Since 2020/21 Council Management Team implemented a much broader approach to governance putting in place a management assurance questionnaire. In 2021/22 this covered the following areas.

- Employee Code of Conduct
- Equality
- Performance Service Plans
- Performance Staff Appraisals
- Performance Outstanding Recommendations
- Whistleblowing
- Safeguarding
- Risk Management
- Information Governance
- Health and Safety
- Financial Systems
- Procurement
- Conflicts of Interest
- Service Governance

This was compulsory for all 4th Tier Managers and used as one of the key pieces of evidence to support the 2021/22 Annual Governance Statement. The Head of Internal Audit reviewed all the responses. A model answer was then sent to all 4th tier Managers to assist their future understanding of Bradford Council's governance arrangements. The questionnaire has been updated and the process is being repeated for 2022/23. In addition, Internal Audit will be looking to assess the quality of the responses.

2.13 West Yorkshire Pension Fund

During 2022/23, Internal Audit carried out a variety of audits within WYPF. These included:

- **Shared Service Admission** - At the time of this audit review, in addition to the local government pensions paid each month, West Yorkshire Pension Fund was also providing a pensions administration service to a further 3 LGPS Funds and 21 Fire and Rescue Authorities on a shared service basis. The audit reviewed the processes and procedures in place with regard to the

West Yorkshire Pension Fund's growth of its shared service provision. The control environment was found to be of a good standard with a number of recommendations being made to enhance the process.

- **Northern LGPS Collaborative Work NPEP** - As part of the formation of the Northern LGPS, the Northern Private Equity Pool (NPEP) was established as a joint venture structured as an English partnership. The partnership operates as a single legal entity through which the three Northern LGPS Funds can invest collectively and collaboratively in private equity assets. This audit reviewed the systems and controls which exist within the NPEP investment operations and was undertaken in collaboration with Internal Audit colleagues at Tameside Council (Greater Manchester Pension Fund) and Wirral Council (Merseyside Pension Fund). The arrangements were found to be of a good standard with three recommendations for improvement being made.
- **New Pensions and Lump Sums Deferred Benefits** - This audit examined the calculation of the deferred pension benefits for those members who have left the employment of a scheme employer. The control environment for this process was found to be of a good standard with one recommendation for improvement being made.
- **Reimbursement of Agency Payments** - This audit examined the reimbursement of payments made in respect of the administration service provided by the WYPF for its shared service clients i.e. other LGPS Funds and Fire and Rescue Authorities. The control environment around this process was found to be of an excellent standard with no recommendations for improvement being required.
- **Review of the West Yorkshire Pension Fund 2021/22 Accounts** - This is an annual account review process, which ensures the final account is consistent with internal control reviews carried out by the Internal Audit Team during the year.
- **AVC Arrangements** - Members of the Local Government Pension Scheme have the opportunity of paying extra contributions into the West Yorkshire Pension Fund AVC Plan, which can be arranged with three providers, Scottish Widows, Prudential or Utmost. The standard of control around these arrangements was found to be good, however, a number of recommendations were made to enhance the control of this process.
- **Equities** - Since November 2019, all quoted investments are now held under the custody of the Northern Trust Bank (previously HSBC), and represent a significant proportion of the West Yorkshire Pension Fund investment portfolio, the annual audit review of this asset class found the process to be well controlled with no recommendations for improvement being made.
- **Fire Service New Pensions and Lump Sums Normal and Early Retirements** - At the time of the audit, West Yorkshire Pension Fund provided an administration service for the payment of 21 fire and rescue authority pensions. This audit examined the calculation of the annual pension and the lump sum following a Fire Pension member's decision to retire. The control environment was largely as required resulting in one recommendation for improvement.

- **Annual Benefit Statements** - All active and deferred members of Local Government Pension Scheme and Fire Service Schemes, receive an Annual Benefit Statement. This statement provides a number of pension details which demonstrate the value of their current benefits calculated from information provided by the member's employer on their monthly returns. No issues were identified during the course of this audit.
- **UK Fixed and Index Linked Public and Corporate Bonds** - Investment in this asset class at the time of the audit was approximately 13% of the total investment portfolio. The control environment for this asset class was deemed to be excellent with no issues identified.
- **Treasury Management** - This audit reviewed the arrangements in place for Treasury Management, to ensure that surplus cash is invested in the most appropriate ways. Controls in this area were found to be excellent.
- **UK and Overseas Unit Trusts (Property and Other)** - Approximately 4% of the West Yorkshire Pension Fund investment portfolio is held in Property Unit Trusts. The control environment surrounding the UK Property Unit Trusts was deemed to be largely as expected with one recommendation for improvement being made.

2.14 Changes to the 2022/23 Plan

During the financial year some of the audits in the original plan were not performed. As in previous years this was due to factors such as implementation delays, or the availability of service staff, but also Internal Audit capacity constraints. In some cases, work has been covered by an alternative. Audits were also completed that were not in the original plan due to assurance requirements from management.

Details of the audits that were added or deleted from the 2022/23 Audit Plan over and above those that were reported in the Internal Audit Monitoring Report presented to GAC on 24 November 2022 is shown in Appendix B. Appendix B also shows 2022/23 planned audits that were ongoing as at 31.3.23.

2.15 Non Audit Work Performed

During the year Internal Audit has performed some non-audit work in relation to the co-ordination of the writing of the Annual Governance Statement. The Head of Internal Audit and Insurance had during the year responsibilities for Insurance and Risk Management arrangements.

The Head of Internal Audit is not involved in audits where he has existing or has previously held operational responsibility. If an audit is undertaken of Risk Management or Insurance the reports are reviewed by an Audit Manager and reported directly to the Director of Finance to avoid a conflict of interest.

2.16 Internal Audit's Performance Indicators

a) Client Feedback

After each audit a client feedback questionnaire is issued for the auditee to obtain their views on the different aspects of the audit they have received. 100% of the feedback that we received from clients was positive.

As part of the feedback process the auditees are invited to give comments and below is a sample of some of the comments received:-

The audit process was completed in a timely manner, the process was explained well and I was kept informed throughout - no concerns or recommendations to add.

I have worked with the auditor on several audits and she is clear and approachable with regard to the audit requirements and recommendations/ issues that might arise.

The auditor was really friendly and approachable and understood what we needed and supported our request for audit certification very professionally

As I am new to this position I found the auditor's knowledge and advice extremely helpful and feel confident that I am compliant in my role.

b) Timeliness of Reporting

The timeliness of issuing draft and final reports is important as it allows the audit clients the earliest opportunity to action report recommendations and forms part of Internal Audit's performance indicators. During the year 91% of reports were issued within three weeks of finishing on site, which is above the target of 80%. 91% of final reports were issued within a week of agreement with management, which is above the target of 90%.

c) Review of the Effectiveness of Internal Audit

In accordance with Public Sector Internal Audit Standards Internal Audit has developed and maintains a Quality Assurance Improvement Plan (QAIP). The QAIP establishes and maintains best practice and drives continual improvement. The following table details the 2022/23 QAIP and details progress against each

Issue	Description	Improvement
PSIAS understanding	Staff need to confirm that they have read and understood PSIAS and if there are any queries or concern regarding compliance then these need to be raised with management?	A training Session in January 2023 was planned for the whole team but this did not go ahead. Three members of the team went to the CIPFA North West Internal Audit, Risk and Governance Weekend Conference and shared the training material with the rest of the team. The team have been given access to the External Assessment of the Service by CIPFA which will increase their understanding of public sector internal audit standards. Still intend to run a training session for the Internal Audit Team.
Code of Ethics / Objectivity	Evidence base of compliance with this code of ethics E.g. All staff be required to comply with the PSIAS code of ethics as part of their appraisal objectives All internal Audit staff have confirmed that they have read the Code of Ethics/Internal	All staff updated their Conflicts of Interest form. Further work required on the Code of Ethics the internal charter and the seven Principles of Public Life, however the work will refresh existing knowledge due to the experience of the Team.

	Audit Charter, understand it and have regard to the Committee on Standards of Public Life's 'Seven Principles of Public Life'?	
Staff Proficiency/CPD	Skills assessment/review performance reviews for any stated needs to identify skills gap and develop staff's internal audit skills?	Skills Assessment to be completed as part of next year's Evolve Programme. Weakness identified that technical training is not maintained with the council generic training records.
Governance	The internal audit activity must evaluate the design, implementation and effectiveness of the organisation's ethics-related objectives, programmes and activities.	This was Incorporated into the 23/34 Annual Internal Audit Plan
Risk Management	Scale of internal audit work on risk management processes need to increase in future so that there is sufficient independent and objective assurance provided on risk management processes.	This was Incorporated into the 23/34 Annual Internal Audit Plan
Audit coverage of fundamental and significant systems	Need to maximise coverage of Fundamental and Significant Systems in 22/23 in advance of peer review.	This was incorporated into the 23/34 Annual Internal Audit Plan and resources were focused in this area for the second half of 2022/23.
Efficiency and effectiveness of Internal Audit	Need to assess hybrid working arrangements to identify what works well and what doesn't for the service. Establish and implement an action plan to address those areas where improvements are required.	The team has increased its level of onsite working and being office based, but no substantial move away from home working. Council's Hybrid working arrangements are very flexible so no formal hybrid way of working currently enforced.

2.17 Training and Development

In 2022/23 three members of the team attended the North West Internal Audit, Risk and Governance Weekend Conference to update themselves on developments in Internal Audit. The Service recruited a new Internal Audit Graduate Trainee. The Council's first Internal Audit Graduate Trainee successfully passed all their Institute of Internal Auditors exams and is on track to gain the professional qualification and graduate with a Masters in Internal Audit Management & Consultancy in 2023/24.

3. ANNUAL INTERNAL AUDIT OPINION

3.1 Public Sector Internal Audit Standards (PSIAS)

Standard 2450 of the PSIAS requires Internal Audit to state within the Internal Audit Annual Report, the annual internal audit opinion which "must conclude on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control". This is also used, as evidence, to support the "Annual Governance Statement." The opinion is shown in 3.2 below.

3.2 Audit Opinion

From the work undertaken by Internal Audit throughout the year and taking into account other internal and external assurance processes the overall internal

control environment risk management and governance framework of the Council is effective.

In relation to risk management and governance the opinion is based on the work completed by the Head of Internal Audit, Insurance and Risk in relation to their wider administrative responsibilities. This is not in accordance with Public Sector Internal Audit Standards which requires an independent assurance process. This will be addressed through audit coverage in 2023/24.

Appendix A

Details of the Audit Reports Issued in 2022/23 by Audit Type

Audit Category	Client	Opinion	Title	Final Report Issue Date
Computer Audit	Corporate Resources	Partially Effective	Vulnerability Management	26/08/2022
Computer Audit	Corporate Resources	Good	Mobile Device Management	26/08/2022
Fundamental Systems	Corporate Resources	Good	Accounts Collection Team (Accounts Receivable)	04/04/2022
Fundamental Systems	Corporate Resources	Good	Business Rates Control Assurance	14/04/2022
Fundamental Systems	Corporate Resources	Excellent	Fundamental Systems - Key Controls - Benefits	23/05/2022
Fundamental Systems	Corporate Resources	Good	Supplier Maintenance	14/06/2022
Fundamental Systems	Corporate Resources	Excellent	Certification of Pension Contributions 2021/22	11/08/2022
Fundamental Systems	Place	Excellent	Oakworth Crematorium Refurbishment	23/02/2023
Fundamental Systems	Place	Good	Contracts Final Accounts Review	30/03/2023
Grants	Children's Services	Good	Supporting Families (Families First) Funding 2022/23 Q1	24/06/2022
Grants	Children's Services	Partially Effective	PE & Sport Premium Grant 2020/21	14/07/2022
Grants	Children's Services	Good	Supporting Families (Families First) Funding 2022/23 Q2	28/09/2022
Grants	Children's Services	Excellent	Local Authority Bus Subsidy (Revenue) Grant 2021/22	29/09/2022
Grants	Children's Services	Good	Supporting Families (Families First) Funding 2022/23 Q3	11/01/2023
Grants	Children's Services	Good	Supporting Families (Families First) Funding 2022/23 Q4	28/03/2023
Grants	Health & Wellbeing	N/A	Test and Trace Support Payment	11/10/2022
Grants	Place	Excellent	Clean Air Implementation Fund Revenue Grant 2021/22	04/07/2022
Grants	Place	Excellent	Clean Air Fund Revenue Grant 2021/22	04/07/2022
Grants	Place	Excellent	Clean Air Fund Capital Grant 2021/22	04/07/2022
Grants	Place	Excellent	Clean Air Implementation Fund Capital Grant 2021/22	04/07/2022
Grants	Place	Excellent	Getting Building Fund - Bradford City Village - Grant Certification	23/08/2022
Grants	Place	Excellent	Pot Hole Funding 21/22	26/08/2022
Grants	Place	Excellent	WYCA Local Transport Block Capital Funding 2021/22	26/08/2022
Grants	Place	Excellent	Highways Maintenance Challenge Fund 2021/22	26/08/2022
Grants	Place	Excellent	West Yorkshire Plus Transport Fund	05/09/2022

Grants	Place	Excellent	Highways grant -Transformimg Cities	05/09/2022
Grants	Place	Excellent	Highways grant - City Connect	05/09/2022
Grants	Place	Excellent	Getting Building Fund - One City Park	05/09/2022
Grants	Place	Good	Active Travel Grant - Tranche 2	15/09/2022
Grants	Place	Excellent	Disabled Facilities Grant 21/22	08/11/2022
Grants	Place	N/A	Innovate UK Business Growth Expansion – Advisory Services	24/06/2022
Schools	Children's Services	Satisfactory	6th Form Funding Assurance Statement 2020-21	30/04/2022
Schools	Children's Services	N/A	Analysis of SFVS Returns 2022	17/05/2022
Schools	Children's Services	Good	Bowling Park Primary School	08/07/2022
Schools	Children's Services	Good	Strong Close Nursery School	08/07/2022
Schools	Children's Services	Good	Keelham Primary School	08/09/2022
Schools	Children's Services	Partially Effective	Addingham Primary School	12/09/2022
Schools	Children's Services	Good	Beechcliffe School	14/09/2022
Schools	Children's Services	Partially Effective	Swain House Primary School	15/09/2022
Schools	Children's Services	Partially Effective	Sandy Lane Primary School	15/09/2022
Schools	Children's Services	Good	Ben Rhydding Primary School	15/09/2022
Schools	Children's Services	Good	St. Mary's and St. Peter's Catholic Primary School	26/09/2022
Schools	Children's Services	Partially Effective	Long Lee Primary School	27/09/2022
Schools	Children's Services	Good	6th Form Funding Assurance Statement 2021-22	09/12/2022
Schools	Children's Services	Good	Safeguarding and Safer Recruitment Audit 2022 - Bankfoot Primary	16/12/2022
Schools	Children's Services	Good	Safeguarding and Safer Recruitment Audit 2022 - Eastburn Primary	20/12/2022
Schools	Children's Services	Good	Safeguarding and Safer Recruitment Audit 2022 - Trinity All Saints Primary	20/12/2022
Schools	Children's Services	Good	Safeguarding and Safer Recruitment Audit 2022 - Wellington Primary	23/01/2023
Schools	Children's Services	Good	Safeguarding and Safer Recruitment Audit 2022 - Parkside Primary	02/02/2023
Schools	Children's Services	Partially Effective	SFVS RPT Riddlesden St Mary's Final Report 2023	06/03/2023
Schools	Children's Services	Effective	SFVS RPT Ashlands Final Report 2023	08/03/2023
Schools	Children's Services	Effective	SFVS RPT Thackley Final Report 2023	09/03/2023
Schools	Children's Services	Partially Effective	SFVS RPT Canterbury Final Report 2023	09/03/2023

Significant Systems	Children's Services	Partially Effective	The Willows Children's Home	06/05/2022
Significant Systems	Children's Services	Partially Effective	Sky View House Children's Home	10/05/2022
Significant Systems	Children's Services	Excellent	Post 16 Placements - Follow Up	09/12/2022
Significant Systems	Corporate Resources	Effective	School Funding Allocation	09/05/2022
Significant Systems	Health & Wellbeing	N/A	OPG Assurance Action plan	28/07/2022
Significant Systems	Health & Wellbeing	Good	Financial Protection Team	26/10/2022
Significant Systems	Human Resources	Good	Health & Safety	01/06/2022
West Yorkshire Pension Fund	Chief Executive	Good	WYPF Shared Service Partner Admission	07/04/2022
West Yorkshire Pension Fund	Chief Executive	Good	WYPF New Pension & Lump Sum Payments Fire Services	23/06/2022
West Yorkshire Pension Fund	Chief Executive	Good	WYPF New Pension & Lump Sum Payments Deferred Members	28/06/2022
West Yorkshire Pension Fund	Chief Executive	Good	Northern LGPS - Northern Private Equity Pool.	29/06/2022
West Yorkshire Pension Fund	Chief Executive	Excellent	WYPF UK Fixed & Index Linked Public & Corporate Sector Bonds	18/08/2022
West Yorkshire Pension Fund	Chief Executive	Excellent	WYPF Annual Benefits Statements	30/09/2022
West Yorkshire Pension Fund	Chief Executive	Good	WYPF AVC Arrangements	21/12/2022
West Yorkshire Pension Fund	Chief Executive	Excellent	WYPF Treasury Management 2022/23	13/01/2023
West Yorkshire Pension Fund	Chief Executive	N/A	WYPF Review of 2021/22 Report and Accounts	17/01/2023
West Yorkshire Pension Fund	Chief Executive	Excellent	WYPF Equities 2022/23	01/02/2023
West Yorkshire Pension Fund	Chief Executive	Good	WYPF UK & Overseas Unit Trusts Property & Other	06/02/2023
West Yorkshire Pension Fund	Chief Executive	Excellent	WYPF Reimbursement of Agency Payments	10/03/2023

Amendments to the 2022/23 Audit Plan

Below is a list of audits that were added or deleted from the 2022/23 Audit Plan over and above those that were reported to GAC in the Internal Audit Monitoring Report on 24 November 2022. In addition, it shows audits that were started in 2022/23 but have carried forward into the 2023/24 financial year. Audits that were deleted from the Plan have been categorised dependent on whether they will start in 2023/24 or at a time further in the future.

Additional unplanned audit work commenced / done in 2022/23
Valley View Court
2022/23 Planned Audits Ongoing as at 31.3.23
Miscellaneous Payments
Accounts Payable Assurance
Accounts Receivable Assurance
Cash and Banking Project
Council Tax - Valuation & Billing
NDR - Valuation & Billing
Business Improvement Districts
Travel Assistance
Members' Allowances
Built Environment
Miscellaneous Rents
Valley View Court
Waste Management
ICT Business Continuity
Software Asset & Licence Management
5 school audits
WYPF Independent Dispute Resolution Process
Deferred Payment for Care - Follow Up
Planning Applications and Building Regulations Fees
E-mail Management
Third Party Access Management
Service Desk Management
GLIL
Exit Credits
Planned audit work proposed in 2022/23 but deferred to 2023/24
Capital Programme
Budgetary Control/Financial Management
Cash Management
Council Tax - Enforcement & Write Offs
External Payroll Provision including billing for salary costs
Payroll Controls Assurance
Conflicts of Interest
School Catering
IR35
Transitional Planning
Data Quality (H&WB)
Risk Management Audits
4 school audits
Planned audit work proposed in 2022/23 but deferred beyond 2023/24
NDR - Enforcement & Write Offs
Contract Management Review
Energy Management/Carbon Reduction/Utilities
Taxi Licensing
Homelessness
S106 Infrastructure Levy
Swimming Pool / Sports Centre Income
Insurance

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Report of the Director of Finance and IT to the meeting of the Governance and Audit Committee to be held on 20 July 2023.

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Subject:

INTERNAL AUDIT CHARTER

Summary statement:

This report updates the Internal Audit Charter for approval by the Governance and Audit Committee

Equality & Diversity:

The work of Internal Audit provides assurance that the appropriate governance processes are in place which allows Service Objectives to be delivered in accordance with the Council's equality policies.

Christopher Kinsella
Director of Finance and IT

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Portfolio:

**Corporate
Improvement Area:**

Corporate

1. SUMMARY

- 1.1 In June 2023 the Internal Audit Service underwent an external assessment by CIPFA to test its compliance with the Public Sector Internal Audit Standards. A number of recommendations were made that related to the Internal Audit Charter which was last updated in January 2019. This report updates the Internal Audit Charter with these recommendations for approval by the Governance and Audit Committee

2. INTERNAL AUDIT CHARTER

- 2.1 The External assessment recommended the following

- It was good practice to present the full charter to the Governance and Audit Committee on an annual basis.
- The Internal Audit Charter does not define the term Senior Management.
- The Internal Audit Charter should outline the differences between assurance and consultancy services.

These changes have been incorporated into an amended Internal Audit Charter Appendix 1, specifically paragraphs (1.6.2, 5.2.1 and 10.1.1).

4. OVERVIEW AND SCRUTINY COMMITTEE CONSIDERATION

- 4.1 Not Applicable.

5. OTHER CONSIDERATIONS

- 5.1 There are no other considerations.

6. OPTIONS

- 6.1 Not applicable

7. FINANCIAL AND RESOURCE APPRAISAL

- 7.1 The work of Internal Audit adds value to the Council by providing management with an assessment on the effectiveness of internal control systems, making, where appropriate, recommendations that if implemented will reduce risk and deal with financial uncertainty.

8. RISK MANAGEMENT

- 8.1 The work undertaken by Internal Audit is primarily concerned with examining risks within various systems of the Council and making recommendations to mitigate those risks.

9. LEGAL APPRAISAL

- 9.1 The Accounts and Audit Regulations for 2015 require the Council to undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes in accordance with Public Sector Internal Audit Standards and CIPFA's Local Government Application Note.

10. OTHER IMPLICATIONS

10.1 Equality and Diversity

Internal Audit seeks assurance that the Council fulfils its responsibilities in accordance with its statutory responsibilities and its own internal guidelines. When carrying out its work, Internal Audit reviews the delivery of services to ensure that they are provided in accordance with the formal decision making process of the Council.

10.2 Sustainability Implications

When reviewing Council Business, Internal Audit examines the sustainability of the activity and ensures that mechanisms are in place so that services are provided within the resources available.

10.3 Greenhouse Gas Emissions Impacts

There are no impacts on Gas Emissions.

10.4 Community Safety Implications

There are no direct community safety implications.

10.5 Human Rights Act

There are no direct Human Rights Act implications.

10.6 Trade Union

There are no implications for the Trade Unions arising from the report.

10.7 Ward Implications

There are no specific Ward implications.

10.8 Implications for Corporate Parenting

None

10.9 Issues Arising from Privacy Impact Assessment

None

11. NOT FOR PUBLICATION DOCUMENTS

11.1 None.

12. RECOMMENDATIONS

12.1 That the Governance and Audit Committee approves the revised Internal Audit Charter.

12. **APPENDICES**

Appendix 1 – Internal Audit Charter

13. **BACKGROUND DOCUMENTS**

13.1 Accounts and Audit Regulations 2015.

13.2 Public Sector Internal Audit Standards 2017.

INTERNAL AUDIT CHARTER

JUNE 2023

DEPARTMENT OF CORPORATE RESOURCES

1. PURPOSE, AUTHORITY AND RESPONSIBILITY

1.1 Mission

To enhance and protect organisational value and public funds by providing risk based and objective assurance advice and insight.

1.2 Purpose

1.2.1 Internal Audit is a statutory Council function which provides an independent, objective assurance service designed to add value and improve the Council's operations. It helps the Council to accomplish its objectives by bringing a systematic disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. It also plays an important role in the financial management of the Council through its audit of financial systems and transactions.

1.1.2 Internal control comprises of the whole network of processes established within the Council to ensure that its objectives are achieved in the most economic, efficient and effective manner.

1.3 Core Principals

1.3.1 In order to deliver its service effectively Internal Audit will maintain and demonstrate the following principles in the delivery of its function

- Integrity
- Competence and professional care
- Objectivity and free from undue influence
- Alignment with the strategies, objectives and risks of the organisation
- Appropriately positioned and adequately resourced
- Quality and continuous improvement
- Effective communication
- Provision of risk based assurance
- Insightful, proactive and future focused
- Promotes organisational improvement

1.4 Authority

1.4.1 Internal Audit is located within the Department of Corporate Resources. The function is led by the Head of Internal Audit, Insurance and Risk (HoIA), managed by the Council's Section 151 Officer under the Local Government Act 1972, as the officer responsible for making proper arrangements, for the administration of the Council's financial affairs. The work of Internal Audit assists the S151 Officer to fulfil this role.

1.4.2 In accordance with the Council's Constitution, the Governance and Audit Committee has responsibility for Internal Audit and as such it approves the Annual Internal Audit Plan, receives the Audit Plan Monitoring Report and the Annual Report.

1.5 Responsibility of Internal Audit

1.5.1 In accordance with the Council's Financial Regulations Internal Audit, on behalf of the S151 Officer must monitor, review and report on:

- a) The soundness and adequacy of financial management control systems and how they are implemented.
- b) How far established policies, plans and procedures are complied with and the financial effect.
- c) How far assets, resources and interests are accounted for and safeguarded from losses due to fraudulent offences, waste, extravagance and inefficiency.

1.5.2 Internal Audit operates a follow-up procedure which requires the appropriate Strategic Director or Director to confirm that all accepted recommendations in their audit reports have been actioned.

1.6. Public Sector Internal Audit Standards

1.6.1 In March 2017 the Public Sector Internal Audit Standards (PSIAS) were updated and refreshed by the Internal Audit Standard setters for the UK, which included the Chartered Institute for Public Finance and Accountancy, in collaboration with the Institute of Internal Auditors. This Internal Audit Charter has been prepared to support the implementation of the revised standards.

1.6.2 Within the Standards there is reference to responsibilities of the Chief Audit Executive Senior Management and the Board. Within Bradford Council, the role of Chief Audit Executive is performed by the HOIA. The Senior Management Team is the Council Executive and the Council's Management Team. The Board is the Council's Governance and Audit Committee.

2. CODE OF ETHICS

2.1 Integrity

2.1.1 Internal auditors will perform their work with honesty, diligence and responsibility, observe the law and make disclosures expected by the law and the profession and respect and contribute to the legitimate and ethical objectives of the Council. They will complete a 'Declaration of Interest' form annually and update it when appropriate. Work will not be undertaken by an auditor where there is a conflict of interest. They will not knowingly partake in any illegal activity nor engage in acts that are discreditable to the profession of internal auditing or to the Council. Internal Auditors are required to comply both with the Internal Audit Charter and Bradford Council's code of conduct for employees.

2.2 Objectivity

2.2.1 Internal Auditors will not take part in any activity or relationship that may impair or be presumed to impair their unbiased assessment nor will they accept anything that may impair or be presumed to impair their professional judgement.

2.2.2 Internal auditors will disclose all material facts known to them.

2.3 Confidentiality

2.3.1 Internal Auditors will display confidentiality by acting prudently when using information acquired in the course of their duties and protecting that information in accordance

with the Council's data protection and information security procedures. They will not use information for any personal gain or in any manner that would be contrary to the law or detrimental to the legitimate and ethical objectives of the Council or the professional body / institute to which they belong.

2.4 Competency

2.4.1 Internal auditors will only carry out services for which they have the necessary knowledge, skills and experience and perform services in accordance with the PSIAS. Internal Auditors will look to continually improve their proficiency and effectiveness and quality of their services, for example through CPD schemes.

3 INDEPENDENCE AND OBJECTIVITY

3.1 Independence and Objectivity

3.1.1 Internal Audit is independent and should have no executive responsibilities or any responsibilities for the development, implementation or operation of systems.

3.1.2 Internal Audit determines its own work priorities in consultation with the Council's Management Team. These priorities are identified within the Annual Internal Audit Plan, which is approved by the Governance and Audit Committee.

3.1.3 The PSIAS specify that where the HOIA is required to take on roles and responsibilities that fall outside of internal auditing, safeguards must be in place to limit impairments to independence or objectivity. The HOIA's operational responsibility for Insurance and Risk Management are such responsibilities. Any internal audit activity for these services is conducted and managed without reference to the HOIA by either the Deputy Head of Internal Audit or the Audit Team Manager who reports directly to the S151 Officer. The HOIA will regularly report to the Governance and Audit Committee on non audit duties obtaining their approval where required.

3.1.4 Internal Audit has access to all senior management including the Chief Executive within the Council. It follows that Internal Audit can report without fear or favour, to any Committee, Officer of the Council or School Governing Body.

4. PROFICIENCY AND DUE PROFESSIONAL CARE

4.1 Proficiency

4.1.1 Internal Audit is adequately resourced by a rich mix of professionally qualified and experienced staff. All staff will be assessed annually through the Council's managing performance programme which will identify any professional training needs. They are also encouraged to identify their own personal development needs, which are met wherever possible. The training resources available to Internal Audit are kept under review through the annual planning and monitoring process.

4.2 Professional Care

4.2.1 Internal Audit will exercise due professional care by considering the:

- a) Extent of work needed to achieve an engagement's objectives

- b) Relative complexity, materiality or significance of matters to which assurance procedures are applied
- c) Adequacy and effectiveness of governance, risk management and control processes
- d) Probability of significant errors, fraud, or non-compliance
- e) The cost of assurance in relation to potential benefits
- f) Current activities, trends and emerging issues, to enable relevant advice and recommendations

5. MANAGING THE INTERNAL AUDIT ACTIVITY

5.1 Planning

5.1.1 Internal Audit prepares an Annual Risk Based Plan of assignments to be undertaken within the current financial year. The delivery of the Annual Plan allows Internal Audit to reach their opinion on the overall adequacy and effectiveness of the Council's framework of governance, risk management and control, and to provide an assurance to management of the adequacy of the control environment.

5.1.2 The Annual Plan is based on a risk assessment which takes into account such factors as financial materiality, the control environment, the value of assets, corporate governance requirements, corporate risks, service priorities and date of the last audit. Senior Management and the Governance and Audit Committee are consulted on the contents of the plan to ensure that it prioritises corporate objectives and risks. The Governance and Audit Committee approves the Internal Audit Plan each year.

5.2 Internal Audit Activity

5.2.1 Internal Audit's role is an assurance service for management which assesses the effectiveness of Internal Control, Risk and Governance processes within individual departments and the Council as a whole. Internal Audit independently reviews, evaluates and reports upon the internal control procedures that management have established, both in financial and non financial systems and make appropriate recommendations whenever controls are found to be missing, excessive or not operating effectively.

5.2.2 Internal Audit will assess and make appropriate recommendations to improve the organisation's governance processes for:

- making strategic and operational decisions
- overseeing risk management and control
- promoting appropriate ethics and values within the organisation
- ensuring effective organisational performance management and accountability
- communicating risk and control information to appropriate areas of the organisation, and
- coordinating the activities of and communicating information among the board, external and internal auditors, other assurance providers and management

5.2.3 Internal audit activity will evaluate risk exposures and the effectiveness of control relating to the organisation's governance, operations and information systems regarding the:

- achievement of the organisation's strategic objectives
- reliability and integrity of financial and operational information
- effectiveness and efficiency of operations and programmes
- safeguarding of assets, and
- compliance with laws, regulations, policies, procedures and contracts
- occurrence and management of fraud risk

5.2.4 Overall Internal Audit undertakes the following functions:-

- a) The continuous, systematic and structured review of the soundness, adequacy and application of the Council's internal control systems in accordance with the audit plan.
- b) Receiving notifications of all suspected or known losses or irregularities concerning cash, property, stores or other financial matters.
- c) Undertaking management reviews and reporting the findings to management for them to take the appropriate course of action.
- d) Reviewing and advising upon developing systems.
- e) Providing advice on financial systems, procedures, regulations, corporate governance issues and risk management.
- f) Contributing to the Council's objectives and best value whenever possible.

5.3 Internal Audit Authority

5.3.1 In order to carry out its responsibilities Internal Audit has the authority to:

- a) Visit all Council premises to see cash, stores and other property.
- b) Have rights of access to records of partner organisations.
- c) Access any documents and all other data sources it thinks necessary.
- d) Ask any officer for any information and explanations it thinks necessary.
- e) Produce a report to the officer concerned who has to respond detailing the intended action to be taken on the report's recommendations.

5.4 Policies and Procedures

5.4.1 The Internal Audit section has a detailed risk based audit approach which is the template for the completion of audit work. Procedures are regularly reviewed for all types of audits to ensure that they remain current and relevant such as changes to the risk based audit approach.

6. RESOURCES AND ENGAGEMENT PLANNING

6.1 Resource Management

- 6.1.1 The resources available to Internal Audit are determined by the Council's budgetary process. The HOIA has to determine whether the resources available are sufficient to support an effective Internal Audit function.
- 6.1.2 There is a full resource appraisal within the Internal Audit Annual plan as well as an analysis of any changes from the previous year's resource position. The annual plan is converted to individual six monthly plans for each auditor. This timetables audits to ensure that they are evenly spread across departments throughout the year and that any specific work with timetable requirements is accommodated.
- 6.1.3 Each audit is allocated a time budget and a time recording system is used by all auditors to manage their time against the budget.

6.2 Engagement Planning

- 6.2.1 All Internal Audits are managed and documented on MK Insight Audit Management software, which details the objectives and scope of the audit. MK Insight considers the organisation's strategies, objectives and risks relevant to the engagement. This will include an assessment of risk and the resources available to complete the Audit. The objectives and scope will be agreed with the relevant management.
- 6.2.2 For each audit a work programme is developed that links identified audit risks with relevant controls and audit tests. The completed audit programme forms the basis of the auditor's evaluation of the effectiveness of the control environment and the impact of any control weaknesses.
- 6.2.3 All Audits will be fully documented with sufficient, reliable and relevant information that support the conclusions reached, with the results including any recommendations for improvement, reported and discussed with relevant management.

7. RISK MANAGEMENT

7.1 Internal Control

- 7.1.1 The responsibility for internal control rests fully with managers, who should ensure that appropriate and adequate arrangements exist without reliance on the internal audit function. It is for managers to accept and implement audit recommendations in the appropriate timeframe or to accept the risk resulting from not taking any action.

7.2 Risk Management

- 7.2.1 Internal Audit will evaluate the effectiveness of the Council's risk management processes by determining that:
- a) Organisational objectives support and align with Council priorities.
 - b) Significant risks are identified and assessed.
 - c) Appropriate risk responses are selected that align risks with the Council's risk appetite.

- d) Relevant risk information is captured and communicated in a timely manner across the Council, thus enabling staff, management and the Council Executive to carry out their responsibilities.

8 GOVERNANCE

8.1 Internal Audit will:

- a) Promote appropriate ethics and values within the Council
- b) Support effective organisational performance management and accountability
- c) Communicate risk and control information to the Council
- d) Support the activities of and communicate information between the Governance and Audit Committee, external and internal auditors and management
- e) Make appropriate recommendations for improving the governance process
- f) Evaluate the design, implementation, and effectiveness of the Council's ethics-related objectives, programmes and activities
- g) Assess whether the organisation's information technology governance supports the organisation's strategies and objectives

9. REPORTING LINES AND RELATIONSHIPS

9.1 Reporting

9.1.1 The HOIA is required to deliver an annual audit opinion on the overall adequacy and effectiveness of the Council's framework of governance, risk management and control. This opinion must be supported by sufficient, reliable and relevant information. The opinion will include a statement whether internal audit activity conforms with Public Sector Internal Audit Standards and disclosing any areas of non compliance.

9.1.2 Any significant findings or control weaknesses are detailed in the reports to the Governance and Audit committee. The findings of all individual audit assignments are always reported to the relevant Strategic Director, Director or the City Solicitor.

9.1.3 The HOIA should regularly attend meetings of the Governance and Audit Committee and can report to the Committee on any matter that affects their responsibilities or those of Internal Audit. The HOIA can if the need arises meet the Chair and / or the members of the Governance and Audit Committee in private to discuss matters of concern.

9.2 Relationships

9.2.1 Internal Audit will maintain a good and effective working relationship with the External Auditor, and other inspection regimes in order to prevent duplication of coverage and enhance the level of service provided.

9.2.2 The Council's employees and members shall render every assistance to the internal auditors carrying out their audit responsibilities.

9.2.3 The Corporate Fraud Unit is responsible for undertaking investigations and providing advice on fraud and irregularity matters. A Service Level Agreement details the division of roles between the Corporate Fraud Unit and Internal Audit. Internal Audit has retained responsibility to ensure that, where an irregularity or fraud has occurred, the appropriate controls are in place and that weaknesses are identified and recommendations made to improve the control environment.

10. CONSULTANCY WORK

10.1 Consultancy Work

10.1.1 Consultancy Services are advisory in nature and will generally be performed at the specific request of the Council. Whilst the aim of the work should be to improve governance risk management and control and contribute to the overall opinion it may be of a nature that does not fit into the Public Sector Internal Audit Standards format. Consultancy work will only be undertaken if it does not compromise Internal Audit's independence and objectivity. Internal Audit will consider the needs and expectations of clients, including the nature, timing and communication of the engagement. This will take account of the relative complexity and extent of work needed to achieve the engagement's objectives. Cost of the consulting engagement will be assessed against the potential benefits. Each consultancy piece of work is supported by a job sheet which requires all of the factors identified to be considered. Approval will be sought from the Governance and Audit Committee for any significant consulting service not already included in the audit plan, prior to accepting the engagement.

11. QUALITY ASSESSMENT OF INTERNAL AUDIT

11.1 Internal Assessment

11.1.1 An internal assessment of Internal Audit will be completed by the HOIA each year. This will include a sample of the quality of internal audit activity along with any changes to the overall internal audit process and also include an evaluation of client feedback. The results of this and any external assessment will be reported to the Governance and Audit Committee.

11.2 External Assessment

11.2.1 PSIAS require an external assessment of the Internal Audit Service every five years by a qualified independent assessor from outside the organisation. The HOIA will agree with Governance and Audit Committee the form of external assessment and the qualifications and independence of the external assessor including any potential conflict of interest.

11.3 Quality Assurance Improvement Programme

11.3.1 The results of any internal or external assessment process will be incorporated into the quality assurance improvement plan which will be included in the Annual Report to the Governance and Audit Committee.

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Report of the Managing Director West Yorkshire Pension Fund to the meeting of Governance and Audit Committee to be held on 20 July 2023

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Subject:

Minutes of West Yorkshire Pension Fund (WYPF) Investment Advisory Panel held on 27 April 2023.

Summary statement:

The Council's Financial Regulations require the minutes of meeting of the WYPF Investment Advisory Panel to be submitted to this committee.

Euan Miller
Managing Director

Portfolio:

Leader of Council & Strategic Regeneration

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Overview & Scrutiny Area:

Corporate

1. SUMMARY

- The Council's Financial Regulations require the minutes of meeting of the WYPF Investment Advisory Panel to be submitted to this committee.

2. NOT FOR PUBLICATION DOCUMENTS

- Minutes of the Investment Advisory Panel 27 April 2023

3. APPENDICES

- NFP Minutes of the Investment Advisory Panel 27 April 2023