

Audit & Counter Fraud Shared Service  
Medway Council & Gravesham Borough Council

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# Audit & Counter Fraud Annual Report 2019-20

Gravesham Borough Council

# 1. Introduction

The Audit & Counter Fraud Shared Service was established on 1 March 2016 to provide internal audit assurance and consultancy, proactive counter fraud and reactive investigation services to Medway Council & Gravesham Borough Council.

The Chartered Institute of Internal Auditors (CIIA) defines internal auditing as: an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. The Audit & Counter Fraud Shared Service combines this role with working alongside the councils to manage their fraud risk, including work to prevent, detect and investigate fraudulent activity committed against the councils. The team also acts as the Single Point of Contact between both authorities and the Department for Work & Pensions Fraud & Error Service for their investigation of Benefits Fraud.

In accordance with the Public Sector Internal Audit Standards (the Standards), the Head of Audit & Counter Fraud provides Members with update reports detailing the work and findings of the team. The Standards also require that the Chief Audit Executive must 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 organisation's framework of governance, risk management and control.

# 2. Opinion of the Chief Audit Executive

The Accounts & Audit Regulations 2015 require local authorities to ensure that they have: *a sound system of internal control which— (a) facilitates the effective exercise of its functions and the achievement of its aims and objectives; (b) ensures that the financial and operational management of the authority is effective; and (c) includes effective arrangements for the management of risk.* The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness.

The Audit & Counter Fraud Team has carried out all internal audit work in line with the Public Sector Internal Audit Standards and in accordance with our Quality Assurance & Improvement Programme.

In my capacity as Chief Audit Executive, with responsibility for the provision of internal audit services to the council, I am required to provide the organisation, and the Chief Executive, with a statement as to my opinion of the adequacy and effectiveness of the organisation's risk management, control and governance processes. This opinion is intended to support the council's annual governance statement.

In assessing the level of assurance to be given, the following have been taken into account;

- The results of all work carried out by the Audit & Counter Fraud Shared Service for Gravesham from the preparation of the Annual Internal Audit Report 2018-19 in June 2019 to the 30 June 2020,
- follow-up of recommendations linked to audits from previous periods,
- Significant recommendations not accepted by management or acted upon and the consequent risks,
- The effects of any significant changes in the organisation's objectives or systems, including
  - The effects of changes to the control environment resulting from emergency decisions taken in response to the Covid 19 Pandemic,
- Matters arising from previous reports to the organisation, and

- The results of work performed by other assurance providers.

While suspension of internal audit activity during emergency response has had some impact on the volume of planned assurance work being completed, I am satisfied that the;

- approach to extend the period of completion for assurance reviews overrunning from 2019-20,
- monitoring of changes to the control environment as emergency decisions were made, with responsive assurance applied as necessary, and
- assurance related activities undertaken by redeployed staff in new areas of risk, such as business support grants,

means that sufficient internal audit work has been undertaken to allow us to draw a reasonable conclusion as to the adequacy and effectiveness of the organisation's risk management, system of internal control and governance processes.

While it has been identified that the authority has mainly established adequate internal controls within the areas subject to review between 01 April 2019 and 30 June 2020, there are areas where compliance with existing controls should be enhanced or strengthened or where additional controls should be introduced to reduce the risk of loss to the authority. Where such findings have been made, recommendations have been made to management to improve the controls within the systems and processes they operate. Management have accepted responsibility for the implementation of these recommendations and follow up arrangements are in place to ensure that appropriate action is taken. The results of all work completed will be reported to the Finance & Audit Committee in accordance with the Audit & Counter Fraud Charter.

**It is therefore my opinion that Gravesham Borough Council's framework of governance, risk management and system of internal control is adequate and effective, and contributes to the proper, economic, efficient and effective use of resources in achieving the council's objectives.**

### 3. Independence

The Audit & Counter Fraud Charter was approved by Gravesham's Finance & Audit Committee in February 2020 and sets out the purpose, authority and responsibility of the team. The Charter sets out the arrangements to ensure the team's independence and objectivity through direct reporting lines to senior management and Members, and through safeguards to ensure officers remain free from operational responsibility and do not engage in any other activity that may impair their judgement. The work of the team during the period covered by this report has been free from any inappropriate restriction or influence from senior officers and/or Members.

Given its responsibilities for counter fraud activities, the Audit & Counter Fraud Shared Service cannot provide independent assurance over the counter-fraud activities and investigative functions of either council. Instead independent assurance over the effectiveness of these arrangements will be sought from an external supplier of audit services on a periodic basis.

### 4. Resources

The Audit & Counter Fraud Shared Service Team reports to the Section 151 Officers of Medway Council and Gravesham Borough Council. At the start of the year, the team had an establishment of 14 officers (13FTE), made up of the Head of Audit & Counter Fraud, three Audit & Counter Fraud Team Leaders, eight Audit & Counter Fraud Officers (7FTE), one Audit & Counter Fraud Intelligence Analyst and one Audit & Counter Fraud Assistant.

The Shared Service Agreement sets out the basis for splitting the available resources between the two councils, approximately 36% for Gravesham with the remaining 64% for Medway. At the time the Audit & Counter Fraud Plans for 2018-19 were prepared, this establishment was forecasted to provide a total of 1,834 days available for audit and counter fraud work (net of allowances for leave, training, management, administration etc.). This forecast took into account the resource available with the vacant Audit & Counter Fraud Officer post being filled with effect from 01 June 2019. The Audit & Counter Fraud Plan for Gravesham was prepared with a resource budget of 703 days.

The vacant Audit & Counter Fraud Officer post was filled from 01 June 2019 following a recruitment process but left a further vacancy for an Audit & Counter Fraud Intelligence Analyst as the successful candidate was from within the service. Following a successful recruitment process, this vacancy was filled with effect from 01 September 2019. An Audit & Counter Fraud Officer (0.36FTE) also retired in September 2019, which was unknown at the time of the initial forecast.

In March 2020, the council moved to the 'response' phase of its emergency planning due to the Covid 19 pandemic. The Audit & Counter Fraud service was identified as non-critical and ceased all business as usual activity with available resource being directed to other more critical areas of the council. This situation resulted in a number of changes, such as a number of staff not using annual leave entitlement, and the cancellation of planned team meetings. This list is not exhaustive but the overall result was an increase in the resource available in comparison to projections reported earlier in the year.

As of 31 March 2020, the net staff days available for Gravesham for 2019-20 amounted to 762 days and 667 days (87%) were spent on productive audit and counter fraud work. Of this productive time, 72% was spent on audit assurance and consultancy work, while 28% was spent on pro-active counter fraud and investigations work. The current status and results of all work carried out are detailed at section 5 of this report.

Learning and development needs and objectives were agreed through the Performance Development Review (appraisal) process, and delivered through a mixture of formal qualification training, formal skills training, job-shadowing/mentoring and 'on the job' training. Away day team meetings have taken place every other month, and all team members have had regular one to one meetings with their line manager to monitor progress with work-plans and to continue to identify and support staff to become proficient in all aspects of the team's work.

## 5. Results of planned Audit & Counter Fraud work

The Audit & Counter Fraud Plan 2019-20 for Gravesham was approved by the Finance & Audit Committee in March 2019. The Plan was intended to provide a clear picture of how the council would use the Audit & Counter Fraud resources, reflecting all work planned for the team for Gravesham during the financial year including the council's core finance and governance arrangements, operational assurance work, proactive counter fraud work, responsive investigations and consultancy services.

Arrangements to monitor the delivery of planned work is built into the team's processes with individual officer time recording data feeding into an automated performance monitoring workbook; this tracks the performance of the team against the shared service work-plan as a whole and enables the supervisory staff to plan and support officers to deliver their individual work plans.

During the course of the year the plan was amended to take into account changes in resource levels, operational risk levels and objectives of the organisation. Members agreed revisions to the original plan for 2019-20 to remove planned reviews of:

- Fraud Proofing review of Council Tax Reduction – A delay in the implementation of the new scheme meant that the timing of the review was no longer appropriate as the controls reviewed would likely change along with the scheme.

- Constitution Maintenance - The constitution had recently been through a thorough review and therefore represented a very low risk compared to other areas where reviews were scheduled to take place

The tables below provide details of the work from 2018-19 that was finalised in 2019-20, the progress of work undertaken as part of the 2019-20 annual plan and the results of investigative work completed.

Due to the cessation of 'business as usual in early March 2020, a number of reviews were incomplete as of 31 March. As part of the recovery phase, the decision was taken on 23 April to recommence work on outstanding reviews from 2019-20 to ensure good coverage across the control environment of the council and limit the impact caused by the cessation of activity during the emergency response. Clients for all reviews where fieldwork was 75% or more complete were contacted and works recommenced. All reviews that fell into this category had fieldwork completed and were therefore considered delivered, although finalisation of reports may remain outstanding in some cases. The progress outlined in the table below for all reviews that are yet to be finalised is the position as at 30 June 2020.

2018-19 Internal Audit Assurance work Finalised in 2019-20 (items in italics detailed in previous update reports)

Ref	Activity	Day budget	Days used	Current status	Opinion, summary of findings & recommendations made
5	<i>Ethics</i>	15	17.8	<p><i>Final report issued</i></p> <p><i>Findings reported September 2019</i></p>	<p><i>The review considered the following Risk Management Objectives:</i></p> <p><b>RMO1 - All council employees behave with integrity, demonstrate strong commitment to ethical values and respect the rule of the law.</b></p> <p><i>The review found that the council has a suite of policies that outline the way employees are expected to behave, most notably, the Code of Conduct for employees. Although the Code of Conduct contains information in relation to the behaviour expected of employees, including working with integrity and working within the law, there is not a clear definition as to what ‘ethical values’ the council holds and expects its employees to work by. The Code of Conduct is communicated to all new and existing staff via the NETconsent policy distribution system, which includes a mandatory sign-off process, and sign off is monitored by the Corporate Performance team. Although there are some references to equal opportunities, the council’s ethical values are not yet fully embedded into its recruitment, induction and appraisal processes.</i></p> <p><i>Reports of unacceptable or unethical behaviour can be made under a number of council policies, depending on the nature of the information to be reported, including the Whistleblowing Policy, Disciplinary Policy, Grievance Procedure, Dignity at Work Policy and Anti-Fraud &amp; Corruption Strategy; there is limited corporate monitoring of reports of unethical behaviour received under these various policies. <b>Opinion: Amber.</b></i></p> <p><b>RMO2 – A robust policy is in place to ensure all staff are aware of the council’s position, regarding declarations of personal interest and gifts and hospitality.</b></p> <p><i>The review found that the council’s position and expectations of staff in relation to gifts &amp; hospitality and declarations of interest are clearly set out within the Code of Conduct. However, it was noted that the information provided in relation to making entries to the Gifts &amp; Hospitality and Employee Interest Registers requires updating to reflect current procedures. Testing found that at the time of audit 28 entries had been made to the Gifts &amp; Hospitality Register in 2018-19; all of the gifts kept were of small value as per the guidance provided in the Code of Conduct. Four gifts were listed as being donated to the Mayors Charity; all four of these were identifiable on the inventory of items donated to the Mayor’s Charity held by Committee &amp; Election Services. The last entry to the Employee Interest Register was in 2016-17. <b>Opinion: Amber.</b></i></p> <p><b>RMO3 –The council ensures that external providers of services on behalf of the organisation are required to act with integrity and in compliance with high ethical standards expected by the organisation.</b></p>

Ref	Activity	Day budget	Days used	Current status	Opinion, summary of findings & recommendations made
					<p>The review found that the council has an agreed Working in Partnership Framework, which includes a specific section on maintaining ethical standards. In addition, the Partnership Evaluation template contains a section where officers are asked to confirm that the partnership has a code for maintaining ethical standards. Within the Partnership Agreement template, there is a clause specifically relating to maintaining ethical standards which states "All members of the Partnership, the Board and any Sub-Groups shall abide by current nationally-recognised procedures, guidelines and standards for ensuring probity and good governance in public life. In particular, they will observe the "Seven Principles of Public Life" (the "Nolan' principles) set out Annex A". A clause is also included setting out procedures for dealing with breaches of the agreement.</p> <p>Review of the council's standard contract terms and conditions found that there are no references to ethical values; there are however clauses which could come under the banner of 'ethical behaviour' including: Conflicts of Interest, Bribery and Fraud, Prevention of Corruption, Human Rights, Discrimination, Equal Opportunities, Health and Safety, Safeguarding Children and Vulnerable Adults, Confidentiality, and, Whistleblowing Procedure. <b>Opinion: Amber.</b></p> <p><b>Overall Opinion: Amber. Recommendations: Two medium and four low priority. Recommendations relate to establishing a clear and consistent definition of what ethical values the council holds and expects its employees to work by, incorporating these ethical values into the recruitment, induction and appraisal processes, reviewing reporting arrangements outlined within the Anti-Fraud &amp; Corruption Strategy and introducing arrangements to identify and collate reports of unethical behaviour received via the various council policies. A recommendation relating to the councils contract template containing an expectation for contractors to maintain the ethical values of the council was rejected.</b></p>
14	Use of Enforcement Services (Previously titled Use of Bailiffs)	10	13.8	Final report issued  Findings reported September 2019	<p>The review considered the following Risk Management Objectives: <b>RMO1 - Arrangements around the use of enforcement services are consistent.</b></p> <p>The review found that the council's Corporate Fair Debt Policy establishes procedures for the recovery of all debts outstanding to the authority, in line with legislation. The Policy was last updated in October 2018 and is currently under review but has not recently been circulated to relevant officers. The Policy ensures that each debtor is treated fairly and as an individual with compassion in cases where genuine financial difficulty is experienced; enforcement services are used as a last resort. There are currently three types of 'enforcement services' used by the council;</p> <ul style="list-style-type: none"> <li>• Enforcement Agents are authorised to collect debt on behalf of a creditor; they are able to levy distress and act on a warrant issued by the courts. A number of</li> </ul>

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					<p><i>Enforcement Agents are used by the council in respect of Council Tax, National Non Domestic Rates (NDR), Commercial Rent and Parking Enforcement.</i></p> <ul style="list-style-type: none"> <li>• <i>Debt Collection Agents can chase a debtor to pay what is owed to a creditor, but do not have the same legal powers as an Enforcement Agent and cannot levy distress. One Debt Collection Agent is used by the council in respect of Housing Benefit Overpayments and Sundry Debt.</i></li> <li>• <i>High Court Enforcement Agents (Sheriffs) are directly employed by the courts to enforce County Court Judgements; (CCJs) they can levy distress in order to recover money owed. CCJs are obtained by the council, where appropriate, in respect of Housing Benefit Overpayments, Sundry Debt and Commercial Rent.</i></li> </ul> <p><i>Audit testing confirmed that recovery action in relation to the use of enforcement services is carried out by all services in line with the Corporate Fair Debt Policy, with the exception of Housing Rents, who, as identified in the 2017 audit of Housing Rents, are not currently using enforcement services as per the Policy. A report has recently been presented to Management Team setting out a route for procuring corporate enforcement services, which will assist with implementing an outstanding recommendation in relation to this matter.</i></p> <p><i>The council has a Vulnerable Persons Policy which provides guidance on how to deal with vulnerable persons who owe a debt to the council. No evidence could be identified that the council's own Vulnerable Persons Policy has been shared, however it is understood that all Enforcement Agents, Debt Collection Agents and Sheriffs used have their own vulnerable persons policies, which are followed. While all services are following the general principles of the council's Policy, it was noted that none are precisely following the explicit procedures set out in the Policy. <b>Opinion: Amber.</b></i></p> <p><b><i>RMO2 - Contractual arrangements are in place to ensure value for money.</i></b></p> <p><i>As discussed above a report has recently been presented to Management Team setting out a preferred route for procuring enforcement services. This is in recognition of the fact existing arrangements have been in place for a number of years and the council needs to undertake a procurement process to secure these services on an ongoing basis; though it should be noted that over the last few years the council has made attempts to secure enforcement services on a more corporate basis. The review found that a number of companies currently provide enforcement services to the council, however signed Service Level Agreements (SLAs) could only be provided during the course of the audit in respect of two of these; both of these being outside of the initial agreement period. In addition only one of the SLAs contains information in relation to the agreed level of performance. Each department has its own arrangements for monitoring the enforcement services used, with all Enforcement</i></p>



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					<p>Agents supplying monthly reports detailing what debt has been collected and what is outstanding; other monitoring mechanisms used across the services include review meetings, email / telephone correspondence and monitoring via online portals. None of the Enforcement Agents used charge the council for their services; their income is instead garnered from the fees levied to debtors, which are laid down by legislation and are added to the overall debt. The council is however invoiced for VAT on the fees levied, which can then be claimed back. Each service receives regular remittances and invoices from the Enforcement Agents for the VAT element, with details of all debts collected and fees charged. Charges are also not applied for use of Sheriffs, however there is a set fee for any cases which are returned as unsuccessful.</p> <p><b>Opinion: Red.</b></p> <p><b>Overall Opinion: Amber. Recommendations: One high, one medium and one low priority.</b></p> <p><b>Recommendations relate to the council's Corporate Fair Debt Policy being circulated to all relevant staff, the council's procedures and policy in respect of vulnerable debtors being reviewed and shared with the Enforcement Agents, Debt Collection Agents and Sheriffs used, and appropriate agreements being put in place for all enforcement services, including expected performance arrangements then being put in place for performance to be monitored in line with the agreement, including documenting any meetings held.</b></p>
16	Refunds	10	42.6	<p>Final report issued</p> <p>Findings reported November 2019</p>	<p>The review considered the following Risk Management Objectives:</p> <p><b>RMO1 - Adequate policies and procedures are in place for the administration of refunds.</b></p> <p>The review found that a Corporate Refunds Procedure, setting out the council's procedures for the refund of credits payable to customers, is in place and has been circulated to employees.</p> <p>The Corporate Refunds Procedure requires that procedure notes are written and reviewed annually by each section processing refunds. Of the 11 sections which are noted in the Corporate Refunds Procedure as administering refunds, procedure notes only exist for Income and Sundry Debt, Housing, Customer Services and The Woodville Box Office, however not all are fully in line with the requirements within the Corporate Refunds Procedure.</p> <p>Advice on how to request a refund and the circumstances in which a refund may or may not be given is limited; the Corporate Refunds Procedure is available on the council's website within the About the Council – Budgets, audits &amp; accounts – Other financial policies section, however cannot be easily located using the search function.</p> <p><b>Opinion: Amber.</b></p>

Ref	Activity	Day budget	Days used	Current status	Opinion, summary of findings & recommendations made
					<p><b><i>RMO2 - Adequate arrangements are in place for the processing of refunds.</i></b>  <i>The review found appropriate action is taken within each individual section in relation to the identification of refunds, either by identification of credit balances or through requests from customers.</i>  <i>Refunds in regards to Housing, Council Tax and NNDR, and Income and Sundry Debt are only processed when an account has been overpaid. Similarly, refunds in regards to Parking are only processed when a ticket or permit has been overpaid or cancelled and refunds in regards to Planning are only processed when an application has been overpaid or withdrawn prior to validation. Refunds in regards to Bulky Waste are only processed on cancellation of the service and refunds in regard to The Woodville are only processed when an event is cancelled or at the General Manager’s discretion.</i>  <i>The review found that refunds are only administered when a written, or verbal request has been made (where bank details are not already held) and verification checks are carried out by all departments, however checks for debts due to other council services could not be evidenced by all departments.</i>  <i>Audit testing gave assurance that refunds are paid back via the original payment method used and system access to amend payment details is restricted. Testing also confirmed that all refunds processed via BACs are authorised by an officer with an appropriate authorisation limit. It was noted however that refunds reversed back to the originating card, are not all approved by an authorised officer.</i>  <i>The Corporate Refunds Procedure has a dedicated section on procedures to recover monies when a refund has been administered in error. The review found that no departments had experienced any refunds issued in error, however audit testing did identify a human error whereby the amount refunded was more than that stated on the request form; this had already been rectified by the time the audit was undertaken.</i>  <i>The council has a Charge-back policy in place which was rolled out on NETconsent in August 2012 to relevant officers. Audit discussions found that Housing, Parking, Income and Sundry Debt, Council Tax and NNDR were the only departments aware of chargebacks. <b>Opinion: Amber.</b></i>  <b><i>Overall Opinion: Amber. Recommendations: Three high, five medium and one low priority.</i></b>  <b><i>Recommendations relate to a review of the Corporate Refunds Procedure, implementation of procedure notes for individual departments, a review of information provided in respect of refunds on the council’s website, checks being made by Council Tax / NNDR with all relevant departments to identify other outstanding debts, investigations into enabling easy identification of card refunds,</i></b></p>

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					<i>access rights within the Revenues &amp; Benefits system being reviewed, provision made for customer services team leaders to be added to the authorised signatory list, all refunds being approved by an appropriately authorised officer, investigations being undertaken in relation to implementation of digital refund procedures for all services and the Charge-back policy being reviewed and re-circulated to relevant staff.</i>
17	Write Offs	15	19.1	Final report issued  Findings reported September 2019	<p>The review considered the following Risk Management Objective:  <b>RMO1 - There are arrangements &amp; procedures in place regarding debt write off.</b>  The review found there are policies and procedures in place in respect of debt write off. An update of a pro-forma now has codes slightly misaligned and is in need of review. All services had supporting evidence to demonstrate steps taken before writing off the debt. The procedure notes require services to attach documentation to the pro-forma. The review of the procedure notes should reflect services who retain information electronically rather than in paper based files, prompting them to indicate where electronic information is held. Where services write off debt because they are unable to locate the debtor the review tested a sample across services to ensure every attempt is made to trace debtors. Most services were not consistently making use of NAFN services to assist debtor tracing but the Director for Corporate Services has reminded Wider Management Team this is a function available and expected to be used by officers where appropriate. The write off authorising officers know the most appropriate tracing enquiries for their service. With testing demonstrating inconsistent approaches in some services, officers should be reminded of the enquiries they are expected to make before writing off a debt. <b>Opinion: Amber.</b></p> <p><b>Overall Opinion: Amber. Recommendations: One medium and two low priority. Recommendations relate to a review of the Write Off procedure notes to ensure Codes align with the updated pro-forma, and to reduce the generation of paperwork by reflecting that more services hold information electronically</b></p>

2019-20 Internal Audit Assurance work (items in italics detailed in previous update reports)

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<b>Core governance and financial systems assurance work</b>					
1	Governance framework	10	9.9	Final Report Issued	<p>The review considered the following Risk Management Objective:  <b>RMO1 – There are mechanisms in place for the effective management of processes contributing to the council’s governance arrangements.</b></p> <p>Local Authorities are required to deliver on a number of statutory obligations and may also make discretionary/non-statutory commitments, including commitments to additional levels of assurance and accountability. The review found that there is evidence that where discretionary commitments are made, project specific action plans are put in place and monitored.</p> <p>All service areas within the council are required to produce an annual business plan; included in the business plan template is a section related to statutory duties where the service should give details of any statutory functions they undertake. There is also a section where services should record details of any standalone projects. It was noted that there is not currently a formal requirement for services to reflect on the achievement of actions included in business plans and there is not a process for actions to be corporately monitored; there is therefore a risk that statutory obligations and non-statutory commitments could be missed and this would not be brought to the attention of senior management.</p> <p>The council’s policy setting and decision making processes are included in the council’s Constitution and audit testing found that ten randomly selected policies and strategies had been appropriately approved in all instances. Arrangements for updating policies and strategies are however currently individual to each service and audit testing identified that of the 152 policies and strategies published on the council’s website and intranet, review/modification dates listed indicate that 78 require review. It should be noted that in some of these instances, updated policies/strategies could be identified in other locations, for example in Committee minutes, but the policy libraries have not been updated.</p> <p>Committee Services clerk all Committee and Management Team meetings; this includes managing a reporting schedule, preparing agendas and taking minutes. We were advised that the Chairs of meetings usually determine how the meeting is organised and meetings are clerked in line with the requested format.</p> <p>For Committee meetings, actions are recorded in the minutes of the meeting, though these are not recorded as formal action points; the minutes of the previous meeting are always discussed at the beginning of the next, which provides an opportunity for actions to be discussed.</p>

Ref	Activity	Day budget	Days used	Current status	Opinion, summary of findings & recommendations made
					<p>For Management Team meetings, actions are incorporated into the minutes, with the responsible officer's name recorded against the relevant minute. The minutes from the previous meeting are always discussed at the beginning of the next, allowing for updates to be provided on the meeting point and action. Audit testing found that in the majority of instances this format is successful for addressing each action, though isolated instances were identified where action points were either not discussed further or were not discussed within the time period set; this was largely where officers were asked to return an item to a meeting in the extended future. <b>Opinion: Amber.</b></p> <p><b>Overall Opinion: Amber. Recommendations: Two medium priority. Recommendations relate to investigating the formation of a council-wide action tracker and reviewing all policies and strategies held on the GBC website and intranet to ensure the most up to date versions have been published.</b></p>
2	Constitution maintenance	10	N/A	Removed from plan February 2020	<i>In order to compensate for the loss of resource, a review had to be selected for removal from the plan. This was considered the lowest risk area as the constitution had just been through a thorough review and was therefore the most suitable.</i>
3	Partnership framework and shared working arrangements	10	10.6	Final report issued  Findings reported September 2019	<p><i>The review considered the following Risk Management Objectives:</i></p> <p><b><i>RMO1 – Arrangements have been put in place to ensure delivery of the council's partnership and shared working projects.</i></b></p> <p><i>The review found that the council has a Working in Partnership Framework which is used to deliver partnership and shared working arrangements. It is reviewed every three years and was last approved in April 2019. The framework document is comprehensive and outlines all aspects that need to be considered when developing and managing partnership or shared working arrangements.</i></p> <p><i>The Framework requires that for all proposed shared working arrangements, a business case is prepared and for all partnerships, a partnership evaluation is carried out. Business case and partnership evaluation templates are provided as appendices to the Framework and their use is strongly recommended, however they are not compulsory; for example, the issues could instead be covered in a Management Team report. Before entering into a partnership or shared working arrangement, the Section 151 Officer and Monitoring Officer must be consulted; approval is via a combination of Management Team, the Leader of the Executive and relevant Cabinet Portfolio Holder(s) depending on the type of arrangement.</i></p> <p><i>The Framework and templates are provided on the staff intranet; an email was also sent to Wider Management Team on adoption of the revised Framework, providing a copy of the Framework and advising managers to read/review the document and ensure it is used where it is appropriate to do so. As part of the manager assurance</i></p>

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					<p>statement completed annually by members of the Wider Management Team to support the Annual Governance Statement, managers are asked to confirm that all partnership and shared working arrangements entered into during the year followed the Framework. The most recent service to go through the shared services process was Licensing. A comprehensive business case was prepared, with approval to progress with the shared service given by Cabinet.</p> <p>There is a Corporate Register of Partnerships and Shared Working Arrangements in place and provided on the council's website. The Register is maintained by the Corporate Change Team and is reviewed annually. There are a number of partnerships and shared working arrangements listed on the Register, including the latest Licensing Shared Service. According to the Register the most recent partnerships to have been created, all in 2017, were 'Altogether Safer – Reducing Violence Against Women &amp; Girls (VAWG)', 'GO TRADE' and 'Kent Equality Cohesion Council'. There is evidence that entry to all three of these partnerships was scrutinised. Post-implementation reviews are undertaken following completion of all shared service projects. <b>Opinion: Green.</b></p> <p><b>RMO2 – Arrangements have been put in place to ensure projects are working in accordance with the requirements of the Partnership Framework.</b></p> <p>The Working in Partnership Framework contains appendices which provide guidance on areas that should be considered in partnership and shared working agreements. Review of the Licensing shared service agreement and several partnership agreements identified during the audit indicated that they were all in line with the Framework guidance.</p> <p>The Framework states that there should be proper arrangements in place for stating outcomes, setting targets and monitoring and reporting on performance and finances; responsibility for day-to-day monitoring lies with those appointed to represent the council on partnerships, or officers who work in shared service arrangements.</p> <p>The Corporate Register of Partnerships and Shared Working Arrangements contains information in relation to the financial reporting and performance monitoring procedures that are in place for each arrangement. Following the annual review of the Register, the relevant parts are shared with the appropriate Cabinet Committees to inform Members of the council's involvement in partnerships which are within the remit of each committee.</p> <p>A review of the governance arrangements of all partnerships is undertaken each year via the manager assurance statements completed by members of the Wider Management Team, to support the Annual Governance Statement; with managers asked to confirm that all partnerships within their department have appropriate governance arrangements, that partnership budgets are managed and monitored</p>

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					<p><i>appropriately and that achievements against partnership objectives are monitored. In addition, annual reviews are carried out for all shared working arrangements, which are received by Cabinet or the relevant Cabinet Committee and consider how the shared service is operating and how the service will operate moving forward. The guidance on preparing shared service and partnership agreements states that agreements should detail how the arrangement can be terminated. Agreements viewed as part of the audit included details of the termination process and arrangements for dispute resolution.</i></p> <p><i>Performance Indicator (PI) 45, within the council's Performance Management Framework, monitors the percentage of posts involved in shared services arrangements; this currently stands at six percent.</i></p> <p><i>Regular update reports are provided to Management Team and Members on the 'Bridging the Gap' activities which only include savings once they have been realised.</i></p> <p><b>Opinion: Green.</b></p> <p><b>Overall Opinion: Green. Recommendations: None.</b></p>
4	Treasury management	10	21.6	<p><i>Final report issued</i></p> <p><i>Findings reported February 2020</i></p>	<p><i>The review considered the following Risk Management Objectives:</i></p> <p><b><i>RMO1 - In line with the CIPFA Code of Practice, the authority has an appropriate Treasury Management Strategy in place.</i></b></p> <p><i>The review found that, in line with the CIPFA Treasury Management Code of Practice, the council has an appropriate Treasury Management Strategy (including Annual Investment Strategy) in place. The strategy is regularly reviewed and as a minimum, is presented annually to the Finance and Audit Committee and to Full Council for approval. In addition, Mid-year and Annual Reviews detailing the council's delivery of the Treasury Management Strategy are presented to the Finance and Audit Committee.</i></p> <p><i>In line with the revised CIPFA Prudential Code, the council has a Capital Strategy in place that has been reviewed by the Finance and Audit Committee and approved by Full Council. The CIPFA Prudential Code includes a checklist for local authorities to use as a guide when producing a Capital Strategy and testing found that all areas of the checklist have been addressed in the council's Capital Strategy (and documents linked to the strategy).</i></p> <p><i>Members and officers involved in the council's treasury management function receive regular relevant training. There are various methods of training provided, including in-house training and courses delivered by external providers. In addition, the council has access to and utilises the services of external treasury management consultants; Link Asset Services.</i></p>

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					<p><i>Roles within the treasury management function have been appropriately segregated and access to the computer systems used is appropriately restricted, with the level of access dependent on the role of the officer. <b>Opinion: Green.</b></i></p> <p><b><i>RMO2 - There are key controls in place to manage the appropriate investment of funds.</i></b></p> <p><i>The review found that there is effective cash flow forecasting and monitoring in place. The Principal Accountant (HRA and Exchequer) produces long-term cash flow forecasts which are updated regularly and presented to the Finance and Audit Committee and Full Council alongside the Treasury Management Strategy and the Treasury Management Reviews.</i></p> <p><i>The Treasury Management Strategy sets out criteria for investments; this includes minimum acceptable credit criteria, lending limits, transaction limits, length of investments and the use of other information sources (financial press, assessment of the financial sector). The council uses the creditworthiness service provided by the external treasury consultants; Link Asset Services.</i></p> <p><i>Review of a sample of investments made between 1 January 2019 and 9 August 2019 found that investments had been made in line with the criteria set out in the strategy and where necessary investments had been appropriately authorised.</i></p> <p><i>All investment returns are monitored and checked for accuracy of interest return. Further review of the sample of investments discussed above found that investments that had matured were monitored and the monies received were correct. To support the treasury management function and the regular monitoring of investments, full records of investments are maintained. <b>Opinion: Green.</b></i></p> <p><b><i>Overall Opinion: Green. Recommendations: None.</i></b></p>
5	Creditors	10	11.4	Final report issued	<p>The review considered the following Risk Management Objective:</p> <p><b>RMO1 – There are arrangements in place for the effective management of the creditors function.</b></p> <p>The review found that since the introduction of the Kofax Intelligent Scanning System in late 2017 and the gradual roll out during 2018, all payments must be supported by a purchase order. Audit testing on a sample of 20 transactions found that purchase orders had been raised in all cases, charged to the appropriate service budget and appropriately approved by an officer with a suitable authorisation limit. There are also arrangements in place for invoices to be matched to the correct purchase order, for the processing of “no cheque” transactions and to ensure that transactions and payment runs are appropriately approved.</p>



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					<p>There are appropriate controls in place to ensure that creditors are set up with appropriate instruction and any changes are monitored. The review found that all creditors are identified by a unique reference number.</p> <p>In line with the council's statutory duty under the Commercial Debt Regulations 2013 for all commercial invoices to be settled within 30 days, audit testing found that in 21 of 22 cases reviewed, this had been completed.</p> <p>Arrangements exist for daily and monthly reconciliations to be undertaken between the Creditors system and the General Ledger system. <b>Opinion Green.</b></p> <p><b>Overall Opinion Green. Recommendations: None.</b></p>
6	Income collection	10	N/A	Not completed	Due to the impact of the COVID-19 pandemic and redeployment of A&CF staff, it was not possible to complete this review.
7	Insurances	10	13.2	Final report issued	<p>The review considered the following Risk Management Objective:</p> <p><b>RMO1 – Arrangements are in place to maintain appropriate insurance cover and process insurance claims.</b></p> <p>The review found that the council's insurance policies are reviewed annually and records of these are held on a master spreadsheet within the Insurance section. A central motor insurance information database is also held recording the council vehicles in use. Arrangements are in place for the proposed yearly premium terms to be reviewed to ensure these have been calculated correctly and relevant discounts applied before payment. Audit testing of the insurance premiums provides assurance that all were calculated correctly. The review found that a General Insurance &amp; Claims Administration Policy is in place dated 2018 which had not been approved by management and did not reference GDPR. Appropriate processes were found to be in place to determine claim liability before claims are passed to the insurance company. Arrangements are in place through the NFI data sharing to review potential insurance fraud risks but an option for the public to report fraud to the council was not available. <b>Opinion Green.</b></p> <p><b>Overall Opinion Green. Recommendations: One medium and one low priority. Recommendations relate to authorisation of the insurance policy and amendment to the council website to enable receipt of reports of insurance fraud.</b></p>
8	Budget monitoring	10	12.6	Final report issued	<p>The review considered the following Risk Management Objective:</p> <p><b>RMO1 – The council's Housing Revenue Account (HRA) budget is appropriately monitored.</b></p> <p>Financial Services prepare the Housing Revenue Account (HRA) budget annually. Full Council approved the Budget Book 2020-21 on 25 February 2020 and this was presented along with the HRA business plan.</p>

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					<p>The review found that roles and responsibilities for budget monitoring are clear for budget holders and Financial Services. Training for budget holders was held in February 2018 and there are plans in place to hold further training later this year. There are arrangements in place for detailed budget monitoring, this includes monthly budget reports being produced by Financial Services and sent to all HRA budget holders, followed by a monthly budget monitoring meeting to discuss the budget and any variances identified. Financial Services have identified areas where more detailed monitoring is required and have added additional follow up meetings with some budget holders to ensure that any actions agreed are monitored. There are arrangements in place to make virements to the HRA budget lines and the review found Financial Services ensure that they are carried out in a timely manner. The review found that there are arrangements in place to produce quarterly budget monitoring reports to the relevant committees, with the most recent budget monitoring report at the time of audit (Q3 - 2019-20) presented to Cabinet on 3 February 2020 and the Finance and Audit Committee on 17 February 2020. The review found that provisional budget outturn reports for 2018-19 were presented to Cabinet on 3 June 2019 and to the Finance and Audit Committee on 23 July 2019, alongside the Statement of Accounts. <b>Opinion Green.</b></p> <p><b>Overall Opinion Green. Recommendations: None.</b></p>
9	Housing benefit overpayments	10	9.2	Final report issued	<p>The review considered the following Risk Management Objective:  <b>RMO1 – Policies and procedures are in place to recover Housing Benefit overpayments in a timely and equitable manner.</b></p> <p>The review found that Gravesham Borough Council has produced a number of policy documents in relation to overpayments and debt recovery, including the Corporate Fair Debt policy. An additional suite of different procedure and guidance notes have been designed to assist staff in the recovery of Housing Benefit overpayments. Quality assurance (QA) checks are performed and at the time of testing the authority was well on its way to achieving its target of 99%. Audit testing found that 75% of benefit recipients were notified about a Housing Benefit overpayment within the specified two days, and mitigating factors exist in the remaining 25% which exceeded the two days. The authority maintains its Housing Benefit overpayments and monitors repayments to give the authority a transparent overview to understand its debt position at a given point. Arrangements exist when recovery of debt is not possible. These arrangements were covered by a Write-Off audit in the past 12 months.</p> <p><b>Opinion Green.</b></p> <p><b>Overall Opinion Green. Recommendations: None.</b></p>

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10	Council tax recovery	10	14.5	<p>Final report issued</p> <p>Findings reported February 2020</p>	<p>The review considered the following Risk Management Objective:  <b>RMO1 - Arrangements are in place to recover unpaid council tax liabilities in a timely and equitable manner.</b></p> <p>The review found that information is easily available on the council's website, with advice available for customers with problems paying their council tax bill and details of the processes followed when a customer does not pay their council tax.</p> <p>A Corporate Fair Debt Policy is in place, which sets out the council's recovery procedures for council tax arrears; including the timescale in which a reminder, summons and final notice will be issued. The system parameters in place were updated in August 2018, following an audit review on NNDR Recovery but these were not reflected in the Corporate Fair Debt Policy. The policy is currently under review.</p> <p>The review found that accounts in arrears are identified via system parameters and audit testing of 20 accounts confirmed that appropriate automated recovery action had been taken in 16 instances. In the remaining four instances, recovery action could have been taken at an earlier date as set out within the recovery timetable. Audit testing also showed a variance in the number of days in which a reminder is sent; between 12 and 74 days.</p> <p>Further audit testing carried out confirmed that appropriate further recovery action is taken and vulnerability of a debtor is considered where necessary in line with the vulnerability policy.</p> <p>The review found that deferred recovery action is monitored on a monthly basis and via weekly diary event reports, where an end date must be applied to any suppression. Audit testing carried out on a random sample of 20 council tax accounts with a suppression applied during the 2018-19 financial year, confirmed that in all instances an end date had been applied, and a note with an appropriate valid reason had been given.</p> <p>Procedures are in place for corporate debts to be identified, agreed, and monitored by the Corporate Debt Team. Omissions were identified where accounts had not been set to a corporate debt recovery profile, and accounts that had been set to a recovery profile were not held by the Corporate Debt team.</p> <p>The review found that procedures are in place for quarterly reviews to be carried out on the largest debts to ensure that recovery action is actively being taken on unpaid liabilities. Appropriate monitoring is also undertaken of debt which has been returned from the bailiffs.</p> <p>The review found that a set performance measure of 97% collection rate for council tax is in place which is monitored throughout the year by comparing the collection rate to the previous year's figures. Arrangements are also in place for reports on all</p>

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					<p>recovery enforcement stages to be run and monitored by a monthly stats report to prioritise the debts moving forward. A review of the latest spreadsheet at the time of audit shows an increase in the carried forward debt compared to last financial year.</p> <p><b>Opinion: Amber.</b></p> <p><b>Overall Opinion: Amber. Recommendations: Two high and one low priority. Recommendations relate to a review of the system recovery parameters, a review of the corporate debt accounts to ensure these have been reflected on all systems and a review of how debt is monitored at an operational level.</b></p>
11	Housing rent administration and collection	10	13.4	<p>Final report issued</p> <p>Findings reported November 2019</p>	<p>The review considered the following Risk Management Objectives:</p> <p><b>RMO1 - Rent liability is accurately calculated.</b></p> <p>The review found that the rent calculation is undertaken by Finance with due regard to Central Government directives that rents must be reduced by 1% per annum. The increase of the rents is undertaken as bulk upload and therefore largely automated. Testing found no errors with the rents being charged. <b>Opinion: Green.</b></p> <p><b>RMO2 - Adequate arrangements are in place for the administration of the Council's rent accounts.</b></p> <p>The review found that the properties owned by the council as social housing each have a unique identifying number, as do the tenants of these properties. Testing of income showed an issue with the service charges which has now been brought to Housing Income and Finance's attention and left with them to resolve. The issue appears to have been caused, at least in part, by an unrealised error on the services charges spreadsheet used to update Capita and meant the wrong figures were provided/used. This is currently being further investigated by the Housing Income Team to ensure the correct figures will be used for the 2020-21 billing and steps are taken to ensure any tenants who overpaid their service charges are recompensed.</p> <p>Housing Income are proactive in chasing debts, especially where Universal Credit is in payment and are open to adopting new methods such as the 'nudge theory' to try and maximise collection rates.</p> <p>It was found that the users for Capita are not regularly reconciled with the services to ensure only those officers whose roles make access appropriate have this access. This could potentially allow for GDPR compliance to be breached and/or unauthorised access to be made. <b>Opinion: Amber.</b></p> <p><b>RMO3 - Adequate arrangements are in place for the accurate collection of rent.</b></p> <p>The review found that tenants are advised of the rent due each week at the time they are offered the property, at the sign up, by being issued with a rent letter, and each quarter when a rent statement is issued. Where tenants fall into arrears, they are issued with reminder letters which also detail their current rent as well as the amount</p>

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					<p><i>they are in deficit. All of these contact methods, as well as the Tenants Handbook, issued to them at the time they sign up for the tenancy; give clear details of the methods that can be used to pay rent.</i></p> <p><i>Collection of the Direct Debits, Universal Credit, Standing Orders and bank to bank payments are dealt with by the Finance Team and they are responsible for uploading these. This is dependent on the banks supplying the data in good time to ensure posting can be undertaken at the correct time and any refunds allowed. Late posting due to the file being received late, may make an account look as if it is in deficit, whereas the payment is merely not posted. <b>Opinion: Green.</b></i></p> <p><b>Overall Opinion: Amber. Recommendations: One high and one medium priority. Recommendations relate to making further checks to ensure service charges are correct on entry and for a procedure for checking staff who have access to Capita are reconciled at least annually with the relevant Service Manager.</b></p>
12	Asset management	15	15.2	Final Report Issued	<p>The review considered the following Risk Management Objectives:</p> <p><b>RMO1 – Arrangements are in place to manage and account for the council’s assets.</b></p> <p>The review found a financial asset register and procedures in place which meet the necessary financial requirements and was subject to recent review by external auditors. The service had good procedures for identifying assets purchased through capital receipts alongside a regular asset review process.</p> <p>The Director of Communities chairs a cross directorate Asset Management Group with an agreed Terms of Reference for key activities and desired outcomes. The Director was able to give examples of work underway and provide supporting evidence of work completed. In light of the new Corporate Plan it is recommended the Group’s Terms of reference are reviewed to ensure it remains aligned to Corporate objectives.</p> <p><b>Opinion: Green.</b></p> <p><b>RMO2 – Arrangements are in place to allocate adequate funding for maintenance and replacement of assets.</b></p> <p>The review found a capital funding strategy is in place that identifies future spending requirements for all services.</p> <p>Not all services review their upcoming capital spending requirements in advance to maintain the accuracy of the Capital Funding plan, but all would need to complete CP1 to access capital funds and these forms must be signed off by management.</p> <p>The life span of assets is monitored to ensure adequate funding is available for replacements, this is monitored via the asset register and by the individual services.</p> <p>The assets covered by this review are mainly operational and the values decrease with age. Maintenance programmes are in place where necessary to ensure life expectancy meets expectations. <b>Opinion: Green.</b></p>

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					<b>Overall Opinion: Green. Recommendations: one high priority. Recommendation relates to reviewing the terms of reference of the asset management working group and improving accuracy of non-financial details of the asset register.</b>
13	Performance data verification	3	2.8	Complete	The team undertook verification checks on the 2018-19 performance measures selected for checking by the Corporate Performance Team.
<b>Corporate risks assurance work</b>					
14	Out of hours services	15	14.3	Final report issued  Findings reported September 2019	A consultancy review was undertaken to establish: <b>If there is an appropriate and consistent approach across services to compensate staff who provide an out of hours service.</b> The review identified that there are no consistent rules applied to standby and callout duties and payments across the council or even within each directorate. Individual services have set their procedure rules for out of hour's services but were unable to provide documentary evidence to support the schedule of payments and any review of these payments. <b>No Opinion delivered as this was a consultancy review.</b> <b>Actions suggested relating to establishing an Out of Hours Policy, putting in place payment schedules and ensuring officers verify the correct rate of payment.</b>
15	Staff sickness management and monitoring	15	18.2	Final report issued	The review considered the following Risk Management Objectives: <b>RMO1 – Appropriate arrangements exist for the reporting requirements to report sickness absence.</b> The review found that a Managing Sickness Absence Policy is in place setting out the sickness reporting, monitoring and managing requirements and is available on the intranet. The policy is currently in the process of being updated by HR and management. The review found that employees are reporting sickness absence through their line manager but not necessarily the sickness line. The notification emails sent to managers as a result of the sickness line are reliant on the accuracy of group distribution lists on outlook, which need reviewing. Procedures are in place for HR to maintain a sickness spreadsheet for upload to payroll. This process is generally well controlled but also highlights some staff are not using the sickness line to record their absence. The review found no concerns regarding the accuracy of sickness records held by HR and the processing of this data by payroll. Discussions with the Finance & HR Systems Team at Medway found that a new sickness module is currently in the process of being implemented which will automate

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					<p>elements of sickness recording, which will require a review of the current policy and procedures. <b>Opinion: Amber.</b></p> <p><b>RMO2 – Appropriate arrangements exist for the monitoring of sickness absence.</b></p> <p>The review found that monthly sickness leave management reports are run directly from Resourcelink and a report is provided to each directorate. The review found that quarterly reports are also sent to management team containing a summary, the total number &amp; percentage of long and short term sickness absences, for each directorate. Feedback from line managers found nearly all comply with their responsibility to monitor staff absences. HR have guidance notes on how to conduct an absence review meeting along with letter and meeting templates, however these are not currently easily accessible to line managers. <b>Opinion: Amber.</b></p> <p><b>Overall Opinion: Amber. Recommendations: Three high and two medium priority. Recommendations relate to staff being reminded of the requirements for reporting sickness, a review of the distribution lists and operational setup for the sickness line, supporting information being made easily available to line managers, and support being provided to departments with the highest level of sickness absences.</b></p>
16	Apprenticeship scheme	15		<i>Fieldwork complete, in quality control</i>	<p>The review considered the following Risk Management Objectives:</p> <p><b>RMO1 – Effective arrangements are in place to deliver the council’s Apprenticeship Scheme.</b></p> <p><b>RMO2 – Financial arrangements exist to support the Apprenticeship Scheme.</b></p>
17	<i>Public Place Protection Order Enforcement</i>	10	12.8	<p><i>Final report issued</i></p> <p><i>Findings reported November 2019</i></p>	<p><i>The review considered the following Risk Management Objectives:</i></p> <p><b><i>RMO1 - Appropriate arrangements are in place for the council to deliver / enforce the Public Space Protection Order in the town centre.</i></b></p> <p><i>The review found that the council currently has two Public Space Protection Orders (PSPOs) in place; one covering alcohol control within the Town Centre and the other covering the fouling of land by dogs across the whole of Gravesham. PSPOs must be reviewed every three years and there is evidence of this taking place, with a third PSPO expiring in July 2019 after a review found that there was insufficient evidence, at that time, to support an extension.</i></p> <p><i>Under section 67 of the Anti-social Behaviour Crime &amp; Policing Act 2014 it is an offence to breach a PSPO without reasonable excuse. Adequate information is provided to the public to make them aware of the PSPOs in place within the Borough, both through the council’s website and appropriate signage.</i></p> <p><i>Appropriate resources have been allocated for PSPO enforcement, with three Safer Place Officers employed since 2018 to enforce the PSPOs in the Town Centre. The officers have the power to issue Fixed Penalty Notices (FPNs) for PSPO breaches where appropriate to do so and, although covered by different legislation, are also</i></p>

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					<p>authorised to issue FPNs for any littering offences they witness. Their role is varied and also includes a number of other responsibilities relating to responding to enforcement issues and providing help and advice to members of the public in the Town Centre. Approval has recently been given for the section to recruit a further two Safer Place Officers to cover locations across the Gravesham, beyond the town centre. A sufficient budget is in place for the day to day running of the service, with a further £2,000 made available in 2019-20 to carry out specific pro-active projects. Details of the total number of FPNs issued are provided to the Dartford and Gravesham Community Safety Partnership on an annual basis, to help identify issues that need to be prioritised. <b>Opinion: Green.</b></p> <p><b>RMO2 - Arrangements exist for enforcement services to be operated in line with legislation.</b></p> <p>The review found that all Safer Place Officers are authorised to act on behalf of the council to uphold the PSPOs and issue FPNs for alcohol control, dog fouling and littering offences, where appropriate. A training programme exists for the Safer Places Officers, with officers trained across a number of subjects and skills that they may require as part of their role. Fixed Penalty Notices are only issued when there is no alternative and the Safer Place Officer has reason to believe a person has committed a relevant offence and that sufficient evidence exists to warrant and support a successful prosecution.</p> <p>Each Safer Place Officer carries a book of FPN notices for each offence; the FPNs are in sequential order within the book and are carbonated. Officers also carry a pocket book in which they write details in line with Criminal Procedures and Investigations Act 1996 and wear body cameras which are activated when they are issuing an FPN. Arrangements exist for details to be taken from the carbonated copy of all issued FPNs and recorded on an FPN spreadsheet; this spreadsheet is also used to record any payments and further action taken in respect of each FPN.</p> <p>The FPN offers the offender the opportunity to discharge any liability to conviction for the offence by payment of £75 for PSPO offences or £150 for littering offences; payment must be made within 14 days of the offence. Details of how the fine can be paid are listed on the reverse of the notice. There is no appeal process, however offenders can make a representation giving reasons and any mitigation for the offence, which is considered and the fine is either upheld or dismissed. An appropriate procedure is in place to enforce FPNs and take further action where necessary, with first and second reminders issued in instances of non-payment. Where payment has not been made following the reminder procedure, cases are considered for prosecution and where appropriate, evidence is gathered and passed to Legal Services to take this</p>



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					<p>forward. In 2018-19, 145 FPNs were issued and between April and July 2019, 23 FPNs were issued. Audit testing carried out on a random sample of 20 FPNs confirmed that all had been issued by an authorised officer and appropriate follow-up action had been taken if the FPN had not been paid. In addition, all payments received had been recorded on the General ledger. <b>Opinion: Green.</b></p> <p><b>Overall Opinion: Green. Recommendations: None.</b></p>
18	Unauthorised encampments	10	17.3	Final report issued	<p>The review considered the following Risk Management Objectives:</p> <p><b>RMO1 – Effective procedures are in place to deal with unauthorised encampments.</b> The review found that the processes in place for dealing with unauthorised encampments are effective, with most encampments being moved on as soon as practicable. Testing has shown that where appropriate, sites are visited within 24 hours and all relevant action is taken in line with central government guidance. The council makes best use of the powers available to move encampments. While there is no training specifically in place with regard to dealing with the encampments, all services involved have clear procedures in place but are recommended to make use of the range of diversity training available. <b>Opinion: Green.</b></p> <p><b>RMO2 – Effective records are kept regarding unauthorised encampments.</b> The review found that the records held regarding encampments are regularly updated. The records are appropriately detailed and record all actions taken by the officers involved. With the range of personal data held the teams are required to put data retention procedures into practice. <b>Opinion: Amber.</b></p> <p><b>Overall Opinion: Amber. Recommendations: Two medium priority. Recommendations relate to the provision of diversity based training to officers and implementing procedures to archive/delete data they no longer require.</b></p>
19	Woodville ticketing	10		Fieldwork complete, in quality control	<p>The review considered the following Risk Management Objective:</p> <p><b>RMO1 – Arrangements are in place for ticketing at the Woodville.</b></p>
20	Garden waste collection service	10	N/A	Not completed	Due to the impact of the COVID-19 pandemic and redeployment of A&CF staff, it was not possible to complete this review.
21	Responsive repairs service (including supplies management)	20		Fieldwork complete, in quality control	<p>The review considered the following Risk Management Objectives:</p> <p><b>RMO1 – Arrangements are in place to deliver the council’s responsive repairs service.</b></p> <p><b>RMO2 – Arrangements exist for the management of supplies for repairs.</b></p>
22	Temporary accommodation	10	24.7	Final report issued	<p>The review considered the following Risk Management Objectives:</p> <p><b>RMO1 – The provision of temporary accommodation is appropriately managed.</b> The review found that the council utilises a variety of accommodation options to meet its obligations in relation to temporary accommodation, including council properties,</p>

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					<p>private sector accommodation and bed &amp; breakfasts; council properties are the most cost effective and therefore the preferred option. As of September 2019, there were 80 households staying in temporary accommodation; 58 of these placements were in the councils housing stock, which at the time was the maximum number of properties available, though there were plans for the number of council properties available for temporary accommodation to be increased. Audit testing on a random sample of 10 temporary accommodation placements, confirmed that “suitable” accommodation options are selected for placements. In line with the Housing Act 1996 Part 7 (as amended) and the Ministry of Housing, Communities and Local Government (MHCLG) Homelessness Code of Guidance, the council has a statutory duty to provide homelessness assistance. If the council has reason to believe the applicant is homeless, eligible and may be in priority need, it has a duty to place them in temporary accommodation while enquiries are made. The review found that there are arrangements in place to assess qualification for temporary accommodation placements, however testing identified an instance in which this was not conducted in a timely manner, therefore leading to a longer placement. There is a procedure in place for the approval of temporary accommodation placements, which involves two authorisation signatures being obtained prior to placements being made (with the exception of out of hours placements, where approval should be given on the next working day). Audit testing identified a number of instances in which this approval process had not been completed in full. When a temporary accommodation placement is made, the applicant is required to sign a licence prior to moving into the temporary accommodation property. The temporary accommodation licence details the obligations between the council and the occupier. Audit testing found that licences are in place for all temporary accommodation placements. Appropriate records are also held of all temporary accommodation placements. When the council accepts that it has a main housing duty (section 193(2)) to an applicant it must continue to make sure that the applicant has suitable temporary accommodation until it is able to bring this duty to an end. There are procedures in place to monitor households in temporary accommodation, however audit testing identified several instances where monitoring had not been completed and documented regularly, including an instance where, on eviction, it was found that the applicant had not been staying at the property. Households in temporary accommodation are currently visited if, for example, there are problems, there are reports of anti-social behaviour, the property is in disrepair or there are reports of non-residency. It is understood that there are plans for more stringent procedures on visiting households, with Housing Options Officers making initial visits at the start of the placement. There</p>

Ref	Activity	Day budget	Days used	Current status	Opinion, summary of findings & recommendations made
					<p>will then be another visit within a month where a decision will be made on how future contact will be made dependent on the needs of each placement. The Housing Needs and Improvements Manager confirmed that moving forward contact will be made at least once a month and these revised procedures have been set out in a draft Temporary Accommodation Procedure Manual. <b>Opinion: Amber.</b></p> <p><b>RMO2 – The budget for temporary accommodation is appropriately managed.</b></p> <p>The review found that all applicants placed in temporary accommodation are required to pay a weekly charge. If the applicant is on a low income, they are advised to apply for Housing Benefit, however they are informed that Housing Benefit may not cover all charges and they are liable for any shortfall. Arrangements exist for the Housing Options Team to regularly monitor arrears and take appropriate action where necessary. Monthly reports are produced for senior management detailing the number of temporary accommodation placements, broken down by type of accommodation. These reports show that there has been a reduction in temporary accommodation placements since April 2019, with 111 reported in April and 80 reported in September. The temporary accommodation budget is monitored regularly via the council-wide budget monitoring process. In addition, bi-monthly analysis of the homelessness budget is undertaken by Finance. The review found that based on the current spend to date, if spend is at the same level for the remainder of the year, the council would see a minimal overspend for 2019-20 (taking into account the funding that was introduced to support the increased number of temporary accommodation placements following the introduction of the Homelessness Reduction Act). This funding was allocated for a three year period, with the last known amount at the time of audit being for 2019-20. Since the audit fieldwork was undertaken, funding for 2020-21 has been announced, with further funding being made available. <b>Opinion: Green.</b></p> <p><b>Overall Opinion: Amber. Recommendations: One high and three medium priority. Recommendations relate to setting deadlines for receiving documentation needed to assess eligibility for homelessness assistance, ensuring an appropriate temporary accommodation approval process is in place, regular monitoring of temporary accommodation placements and the implementation of a revised procedure manual.</b></p>
23	Sheltered housing	15	12.5	Final Report Issued	<p>The review considered the following Risk Management Objective:</p> <p><b>RMO1 – The effectiveness of the management of the Sheltered Housing Schemes.</b></p> <p>Since the implementation of the Intensive Housing Management Service there is a concentration on resources to ensure eligible tenants have access to accommodation which suits their needs. Evidence was available to show the risk assessment process</p>

Ref	Activity	Day budget	Days used	Current status	Opinion, summary of findings & recommendations made
					<p>for new tenants' works but there is scope to improve the ongoing review of tenants needs. Officers support the objective to help tenants live independently and signpost tenants to appropriate agencies where they require specialist support. Prior to and during the Covid-19 lockdown the service have had arrangements in place to monitor and inspect properties for repairs. Prior to and during lockdown, evidence demonstrates officers have regular contact with all residents to ensure they are safe and well. Prior to lockdown the service also held regular meetings with scheme representatives to ensure residents have a forum to raise their concerns. There was no evidence of tenant dissatisfaction following the change from the Supporting People scheme to the current Intensive Housing Management Service. The service deal with vulnerable adults and there is a requirement in the Safeguarding policy to ensure officers have DBS checks and receive appropriate and regular training. The evidence available identified scope to strengthen the DBS process. There was also insufficient evidence that the service identify or provide appropriate and regular training to officers. <b>Opinion: Amber.</b></p> <p><b>Overall Opinion: Amber. Recommendations: Four medium priority. Recommendations relate to identification and provision of training, reviewing information on the Council website, conducting periodic risk assessment for tenants, and improving consistent recording of H&amp;S inspection records.</b></p>
24	Private sector housing – Disabled facilities grants	15	12.6	<p>Final report issued</p> <p>Findings reported November 2019</p>	<p><i>The review considered the following Risk Management Objective:</i></p> <p><b><i>RMO1 - Arrangements are in place to facilitate and monitor the payment of Private Sector Housing - Disabled Facilities Grant.</i></b></p> <p><i>The review found an up to date Private Sector Housing Assistance Policy is in place which sets out the various mandatory and discretionary grants available. The council is obliged to provide mandatory DFGs for works that are considered necessary to meet the needs of eligible disabled residents. A suitable budget is in place in order to do this and the budget is regularly monitored to ensure there are sufficient funds to cover the requested grants. Discretionary grants are only awarded if the budget allows, with mandatory grants taking priority.</i></p> <p><i>Information is made available on the council's website to enable residents to access Disabled Facilities Grants. All enquiries regarding DFGs have to be made via KCC in order that an Occupational Therapist (OT) Assessment can be carried out to assess the client's needs; this is stated on the website, with contact details provided.</i></p> <p><i>On receipt of a referral from the OT, arrangements exist for a Preliminary Test of Resources (PTR) to be carried out within seven days to assess entitlement for grant, including whether the client is required to make a financial contribution towards the cost of the work. PTRs are not carried out for referrals in respect of children and a fast</i></p>

Ref	Activity	Day budget	Days used	Current status	Opinion, summary of findings & recommendations made
					<p><i>track process is in place, which bypasses the need for a PTR, for grants below £6,000. Once the PTR has been carried out, the client is given an indication of the amount that could be granted and is invited to make an application. The forms used to apply for a grant have to comply with government standards and are supplied by a government affiliated company. Agents can be used by the client to assist with completing the application and gathering all supporting documentation. The council has six months to approve or refuse an application once all relevant paperwork has been received, however a local target of 20 days has been set. Arrangements exist for all decisions to be authorised and for the client to be notified of the decision.</i></p> <p><i>Audit testing carried out on a random sample of DFGs confirmed that PTRs had been carried out where appropriate, within seven days; appropriate supporting documents had been supplied with all applications; all grants had been authorised at the appropriate level; the client had been advised of whether the grant had been approved or refused within the appropriate timescale; the payment of grant had been made as per the grant award notification and any variations had been documented and explained; and, the invoices received matched the quotes that had been submitted.</i></p> <p><i>Under the provisions of the Disabled Facilities Grant, the Council is entitled to place a local land charge on the property if a grant application has been approved and paid. Land charges are applied when the value of the work is in excess of £5,000; the charge cannot exceed £10,000 in total and will only be recovered if the property is sold within 10 years of the certified completion date. Audit testing found that land charges are appropriately administered and monitored and any amounts repayable to the council are recovered. <b>Opinion: Green.</b></i></p> <p><b>Overall Opinion: Green. Recommendations: None.</b></p>
25	Tenancy enforcement	10	16.7	Final report issued	<p>The review considered the following Risk Management Objective:</p> <p><b>RMO1 – There are arrangements in place for tenancy enforcement.</b></p> <p>The review found that all tenants are expected to sign a tenancy agreement at the start of their tenancy and are therefore bound by the council’s tenancy conditions. A process is in place for the tenant to attend a “sign up” meeting before signing the agreement, where the tenancy conditions are explained. Information is also available on the council’s website. A tenancy record must be created on the council’s housing management system, Capita, for all new tenancies. Audit testing on a random sample of 20 tenancies found that in all cases, a tenancy agreement had been signed prior to the tenancy starting and a tenancy record had been created.</p> <p>Reports of tenancy breaches are received via a number of sources and should be recorded on Capita. The system will, however, only allow cases logged as Anti-Social</p>

Ref	Activity	Day budget	Days used	Current status	Opinion, summary of findings & recommendations made
					<p>Behaviour (ASB) to be reported on and it is suggested that this is reviewed when procuring the new housing management system to allow for greater monitoring of breaches. Any breach of the tenancy conditions could lead to enforcement action, however the conditions are so vast that each case is handled individually and therefore it is difficult to be prescriptive on what and how enforcement action should be taken, though there is a limited selection of actions available. The actions taken should be appropriate and proportionate to the breach and should take an incremental approach. There are several policies used in relation to tenancy enforcement, however there are no procedure notes to direct the work of staff and several officers interviewed during the review indicated that further training would be beneficial. Tenancy breaches are investigated by the Housing Officers, however there are also two ASB Housing officers within the team who support the Housing Officers with ASB cases, in addition to investigating alleged ASB themselves. Agreement and guidance on what cases should be referred to the ASB Housing Officers, and at what stage, would be beneficial. Audit testing on a sample of 21 ASB cases and other tenancy breaches confirmed that all cases were investigated but identified a few examples of inconsistent approaches being taken when dealing with similar breaches. Testing also confirmed that there is a high level of partnership working when undertaking enforcement action, though some instances were identified of cases of a similar nature being referred to other departments, whereas others were investigated by the Housing Team. Additionally, the level of detail recorded regarding the action taken in respect of the cases reviewed varied in detail, which could limit the ability to take an incremental approach. All of the above further supports the need for additional training and guidance.</p> <p>Similarly to when tenancies are created on Capita, tenancies should be ended in a timely manner and should be ended in line with the agreed tenancy termination date or eviction date. Audit testing on a random sample of 20 ended tenancies found that 16 of the tenant(s) returned the keys within a reasonable timescale and one had exceptional circumstances that meant it was agreed they could stay for a longer transitional period. Fourteen of these 17 tenancies were also promptly ended on Capita; the remaining three were eviction cases and there was a period of at least two weeks from the date of the eviction to the date that the tenancy was ended on Capita, this was due to the time allowed for tenants to collect their possessions. The final three tenancies were transfers between council properties and the review found that there were overlaps between one and two months where the tenant held two tenancies on Capita. In one instance a tenant was given a sole tenancy but had not been removed from a previous joint tenancy, which was not picked up until a data</p>

Ref	Activity	Day budget	Days used	Current status	Opinion, summary of findings & recommendations made
					<p>cleansing exercise was undertaken. In the remaining two instances, one case saw the two tenancies being linked to the same person record; whereas the other saw two person records created, one for each tenancy, using different formats of the tenant's name in the belief that the Capita system would not allow one person to have more than one tenancy, however the review found that this is not the case. We were advised that when the above issue arose, immediate action was taken to investigate and rectify the issue. It was explained that tenants should not be allowed more than one tenancy however there will be circumstances where this is unavoidable when transferring between tenancies and it is agreed that this should be recorded accurately and monitored. <b>Opinion: Amber.</b></p> <p><b>Overall Opinion: Amber. Recommendations: Three high priority.</b></p> <p><b>Recommendations relate to the introduction of procedure guidance for staff, directly relating to tenancy enforcement, to ensure consistency of action and that accurate records are maintained; reviewing training available for Housing Officers; and, ensuring tenancies are ended promptly on the housing management system and a consistent approach is followed when transferring tenancies, with approval for any significant overlaps.</b></p>
26	Business continuity - back-up arrangements	10	6.4	<p>Final report issued</p> <p>Findings reported November 2019</p>	<p>The review considered the following Risk Management Objectives:</p> <p><b>RMO1 - There are adequate backup facilities in place.</b></p> <p>The review found that the current process for backups is largely automated with backups taking place incrementally overnight and full backups running at weekends. This combination of weekly and incremental backups enables full data to be restored from the previous evening. The service are looking to improve the connectivity speed to recover data and to hold daily backup of data offsite, which would enable full data restoration to the previous evening in the event of a local disaster. <b>Opinion: Amber.</b></p> <p><b>RMO2 - Appropriate measures are in place to ensure the maintenance of the IT business continuity plan.</b></p> <p>The review found that the IT Disaster Recovery Plan is unable to be completed without the Heads of Service and Managers identifying their critical functions and the maximum time they can be without IT. While steps are being undertaken to gather this information corporately, it remains to be seen how successful these are and if the policy is able to be completed and reviewed appropriately.</p> <p><b>Opinion: Amber.</b></p> <p><b>Overall Opinion: Amber. Recommendations: Two high priority.</b></p> <p><b>Recommendations relate to the introduction of a test schedule to comply with requirement of the Civil Contingencies Act 2004 and the IT Disaster Recovery Plan being updated and reviewed in line with the overarching Business Continuity Plan.</b></p>

Ref	Activity	Day budget	Days used	Current status	Opinion, summary of findings & recommendations made
27	Property Acquisition Strategy	10	17	Final report issued  Findings reported February 2020	<p>The review considered the following Risk Management Objective: <b>RMO1 - Property investments are appropriately managed.</b></p> <p>The review found that there is a Property Acquisition Strategy in place, which provides a framework for purchasing investment properties. The Strategy was initially approved by Full Council on 23 February 2016, with an updated Strategy subsequently approved on 11 October 2016. When the Property Acquisition Strategy was introduced, an initial fund of £10 million was made available for the purchasing of investment properties. Since that time, funding of £26.2 million has been made available, with £3.29 million currently remaining. All extensions to the funding have been supported by appropriate cash flow forecasting and were approved by Full Council.</p> <p>Arrangements exist for potential investment properties to be identified, with parameters set out in the Property Acquisition Strategy. There have been seven acquisitions made under the Strategy to date and audit testing confirmed that all were in accordance with the Strategy parameters.</p> <p>The Property Acquisition Strategy also sets out the process and approval requirements for purchasing investment properties. A review of the three most recent properties purchased under the Strategy found that the acquisitions had been made in line with the required process and had been appropriately approved.</p> <p>In line with the Chartered Institute of Public Finance &amp; Accountancy (CIPFA) Code of Practice on Local Authority Accounting, the council is required to undertake annual valuations for all investment properties. The review found that annual valuations are carried out on all investment properties and are reported in the Annual Statement of Accounts.</p> <p>Several performance indicators, which are directly linked to the Property Acquisition Strategy, are in place and reported on via the council's Performance Management Framework. In addition, 'property dashboards' are being drafted for all property investments. Once finalised, the dashboards will be periodically presented to the relevant Committees.</p> <p>The Property Acquisition Strategy outlines the circumstances where disposals may be considered, along with a recommended process, however there have not yet been any disposals of properties purchased under the Strategy. <b>Opinion: Green.</b> <b>Overall Opinion: Green. Recommendations: None.</b></p>
28	Finalisation of 2018-19 planned work	25	28.5	Complete	
29	Responsive assurance work	10	4.4	Complete	The team carried out detailed checks to ensure the accuracy of spreadsheets used to verify the ballots issued and calculate the results of the Local and European elections



Ref	Activity	Day budget	Days used	Current status	Opinion, summary of findings & recommendations made
					held in May 2019, the Westcourt By-Election in October 2019 and the General Election in December 2019.
<b>Counter Fraud Assurance Work</b>					
33	<i>Council Tax Reduction Scheme</i>	15	N/A	<i>Removed from plan November 2019</i>	<i>Due to the change in management within revenues and benefits and concerns around the proposed arrangements for the new banded scheme, the consultation has been delayed until at least 2020-21. As such it was determined that it would be more appropriate to delay this audit until the arrangements for the new scheme are confirmed.</i>
34	Flexi, TOIL and overtime	15		Fieldwork complete, in quality control	The review considered the following Risk Management Objectives: <b>RMO1 – Adequate arrangements are in place for the operation of the Council’s flexi and TOIL scheme.</b> <b>RMO2 – Adequate arrangements are in place for the operation of the Council’s overtime scheme.</b>

#### Other consultancy services including advice & information (items in italics detailed in previous update reports)

Client service area	Services provided
<i>GDPR</i>	<i>The team reviewed the draft project plan for the GDPR implementation.</i>
<i>Town Twinning Association</i>	<i>The team carried out an audit of the Gravesham Town Twinning Association’s accounts.</i>
<i>LATCo Corporate Working Group</i>	<i>One of the Audit &amp; Counter Fraud Team Leaders was part of a project group overseeing formation of a Local Authority Trading Company.</i>
<i>Romani Slovak Czech Community Group</i>	<i>The team undertook analysis of the Romani Slovak Czech Community Group’s annual accounts to ensure that funding provided by the council was being used appropriately.</i>
<i>Data Quality</i>	<i>The team undertook testing of the methodologies for a sample of performance indicators linked to the new corporate plan.</i>
<i>Interreg France (Channel) England Go Trade Project</i>	<i>One of the Audit &amp; Counter Fraud Team Leaders undertook the role of First Level Controller for Gravesham Borough Council’s part in this project.</i>

#### Counter Fraud Activity

Ref	Activity	Day budget	Days used	Current status	Opinion, summary of findings & recommendations made
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Ref	Activity	Day budget	Days used	Current status	Opinion, summary of findings & recommendations made
36	Pro-active investigations work	30	0	N/A	Due to the volume of NFI matches received, additional pro-active exercises were not undertaken.
37	Data matching exercises, including National Fraud Initiative and Kent Intelligence Network	30	56.7	Ongoing	<p>The service has been involved in the review of data matches received as part of the NFI exercise across a range of data sets, including Housing and Council Tax, and has been supported in this task by other services such as Revenues and Benefits. Approx 2266 matches have been reviewed to determine whether further action was required and details relating to any matches that progress to formal investigation by the service are included in table under the category Reactive Investigations work: external investigations. As the NFI exercises often cross over financial years, a separate report on progress is provided to the committee with full details.</p> <p>The Kent Intelligence Network now has two data matching solutions, one focusing on Business Rates (NNDR) and the other with capability to provide custom data matching as per work streams identified by the KIN Board and its working groups.</p> <p>Investigations linked to these early matches are still ongoing but a number of businesses not included in the rating list have been identified and are currently with the Valuation Office Agency for their rateable value to be determined and the revenues service have removed small business rate relief from one business that was not entitled, resulting in additional rates of £7,588.</p>
38	Fraud awareness	10	0.5		Members received fraud awareness training as part of their induction following the local elections in May 2019. Housing and Revenues also had a fraud awareness sessions at team meetings or small group sessions.

### Reactive Investigations work: external investigations

Area	Number of referrals rejected	Number of investigations concluded	Summary of results	Cashable Savings	Non-cashable Savings	Prevented Losses
Council Tax	1	290	<p>231 cases were concluded with the removal of the council tax discount/exemption, two of which also resulted in the issue of a civil penalty. In addition one case also identified overpayments in respect of Housing Benefit and Council Tax Reduction.</p> <p>A further four cases were concluded as LA error and although discounts were removed in all cases, only three were identified as recoverable debts.</p>	<p>£168,025.37 (Historic Liability)</p> <p>£87,729.95 (Additional liability for future years)</p> <p>£140 (Civil Penalty)</p>	N/A	N/A

Area	Number of referrals rejected	Number of investigations concluded	Summary of results	Cashable Savings	Non-cashable Savings	Prevented Losses
			One case was concluded with the removal of the Council Tax Reduction Award. 54 cases were concluded with no evidence of fraud.	£1,260.60 (HB Overpayment)		
Tenancy	0	9	Five cases resulted in the recovery of a GBC property. In two other cases, while no evidence of tenancy fraud was found, they did result in the cancellation of a RTB application and the removal of a SPD after discovery of an additional occupant. Two cases were concluded with no evidence of fraud.	£681.25 (Historic Liability) £394.10 (Additional liability for future years)	£90,000	£82,800
Housing Allocations & Homelessness	0	5	Two people were removed from the waiting list as a result of investigations but neither were actively bidding and therefore no financial saving has been associated with these cases. Three cases concluded with no evidence of fraud.	N/A	N/A	N/A

### Reactive Investigations work: internal investigations (items in italics detailed in previous update reports)

Allegation	Investigation activity & recommendations
Allegation that an employee was seen working while off sick from his substantive post.	It was identified at the start of the investigation that the employees was already subject to disciplinary action but the hearing had been delayed repeatedly due to sickness. Enquiries confirmed that the employee in question had been working for an alternative employer via an agency during his period of sickness and this information was passed to HR to be included as part of the aforementioned disciplinary hearing. The employee failed to attend the hearing and was dismissed with immediate effect. The council will also be seeking recovery of sick pay due to the fact they were in alternative employment at the time.

## 4. Quality Assurance & Improvement Programme

The Standards require that: *The chief audit executive must develop and maintain a quality assurance and improvement programme that covers all aspects of the internal audit activity.* A Quality Assurance & Improvement Programme (QAIP) has been prepared to meet this requirement. The Audit & Counter Fraud Shared Service QAIP for 2019-20 was agreed by Gravesham's Finance & Audit Committee in March 2019.

The arrangements set out in the QAIP have been implemented with the collection and monitoring of performance data largely automated through the team's time recording and quality management processes. It should be noted that the results recorded below have not been subjected to independent data quality verification.

In line with the QAIP, the team monitor performance against a suite of 24 performance indicators based on the balanced scorecard, covering the four perspectives; financial, internal process, learning & growth and customer. Performance targets have been set for 15 of the 24 indicators and outturns presented are those as of 31 March 2020 unless otherwise stated. The statistics for the proportion of agreed assignments delivered and underway are shown both as at 31 March 2020 and 30 June 2020 to reflect the work undertaken over an extended period as part of the recovery phase of emergency planning.

Ref	Indicator	Target	Outturn for report period
<b>Non LA Specific Performance Measurements</b>			
A&CF1	Cost of the Audit & Counter Fraud Service Total Cost LA Share	N/A	£570,652 £193,212
A&CF2	Cost per A&CF day	£400	£305
A&CF3	Proportion of staff with relevant professional qualification: Relevant audit qualification Relevant counter fraud qualification	75%	21% 50%
A&CF4	Proportion of non-qualified staff undertaking professional qualification training	25%	7%
A&CF5	Time spent on CPD/non-professional qualification training, learning & development	70 days	93 days
A&CF6	Compliance with PSIAS	100%	The External Quality Assessment (EQA) conducted in February 2018 was positive with performance in line with or above that of other local authorities as per benchmarking; however, it did not provide a percentage of compliance. Our January 2019 self- assessment showed full compliance with 94% of the standards, partial compliance with a further 4% and work required to address the remaining 2%. We are working to address the areas that require improvement.
A&CF7	Staff turnover	N/A	0.36 FTE

LA Specific Performance Measurements				
A&CF8	Average cost per assurance review	£5,000	£4,747	
A&CF9	Proportion of available resources spent on productive work	90%	87%	
A&CF10	Proportion of productive time spent on: Assurance work Consultancy work	65%	67%	6%
A&CF11	Proportion of productive time spent on: Proactive counter fraud work Reactive counter fraud work	35%	9%	19%
A&CF11a	Time spent on SPOC associated duties	N/A	52 days	
A&CF12	Proportion of agreed assurance assignments: Delivered Underway	95%	As at 31 March 2020 72% 20%	As at 30 June 2020 92% 0%
A&CF13	Proportion of assignments completed within allocated day budget	90%	18%	
A&CF14	Proportion of completed reviews subject to a second stage (senior management) quality control check in addition to the primary quality control review	10%	0%	
A&CF15	Proportion of recommended actions agreed by client management	90%	98%	
A&CF16	Number of recommendations agreed that are: Not yet due Implemented Outstanding	N/A	7 48 15	
A&CF17	Proportion of recommended actions implemented by agreed date	N/A	76%	
A&CF18	Number of referrals received	N/A	323	
A&CF19	Number of investigations closed	N/A	305	
A&CF20	Value of fraud losses identified, by fraud type: Cashable (losses that can be recovered) Non-cashable (notional savings based on national estimates) Prevented losses (savings associated with blocked applications)	N/A	£258,231 £90,000 £82,800	
A&CF21	Customer satisfaction with individual review/assignment	95%	100% (based on five responses received during the year)	
A&CF22	Customer satisfaction with overall service	95%	A wider satisfaction survey was conducted in March 2019 and received 11 responses. Eight of the 11 respondents (73%) were either satisfied or very satisfied with the overall service provided by Audit & Counter Fraud. The remaining three (27%)	

			gave a neutral response.
A&CF23	Member satisfaction with assurance provided (based on Chair of Audit Committee contribution to Appraisal of the Head of Audit & Counter Fraud role)	Positive	<p>Cllr Gurbax Singh provided the following comments in relation to the performance of the HIACF;</p> <p>James roles is central to the reliance of the Finance and Audit Committee work with much of the detailed work, reports, updates and Audits conducted by the Audit and Counter Fraud Team. When required in the past for clarification and reporting on certain matters he was able to provide the answer and explain the procedure and outcome clearly.</p> <p>I am sure that in his role as Head of the Audit and Counter Fraud Shared Service, James and the Team will continue to provide an excellent service to The council.</p>
A&CF24	Statement of external audit	Positive	<p>External Audit report by exception.</p> <p>At the time of writing this report, no concerns had been raised with the Head of Internal Audit and Counter Fraud by Grant Thornton.</p>

## 5. Follow up of agreed recommendations

Where the work of the team finds opportunities to strengthen the council's risk management, governance and/or control arrangements, the team make and agree recommendations for improvement with service managers. The Standards require that a follow-up process is established: *to monitor and ensure that management actions have been effectively implemented or that senior management has accepted the risk of not taking action*. As with all audit work, resources should be prioritised based on risk.

Service managers are asked to provide an update on action taken towards implementing all recommendations due on a monthly basis and are also asked to supply evidence to confirm that action has been taken in respect of all High priority recommendations, which is verified by the Audit & Counter Fraud Team.

The first of the two tables below sets out the position of all recommendations which have formed part of the recommendation follow-up process during the 2019-20 financial year. The second details recommendations that were more than six months over their planned implementation date as at 31 March 2020; along with an update from the relevant Service Manager/Assistant Director/Director.

Audit & Counter Fraud Review title	Overall opinion and number of recommendations of each priority agreed with management	Proportion of recommendations due for implementation where a positive management response has been received
Private Housing Enforcement	<p>Opinion: <b>Amber</b></p> <p>Three recommendations agreed: one high and two medium priority.</p> <p>Recommendations related to appropriate records being maintained for PI15, the updating of the private housing enforcement policy and gaining understanding of whether Category two and non-urgent service requests are being handled in a timely manner.</p>	Three recommendations due, three implemented.
Housing Rents	<p>Opinion: <b>Amber</b></p> <p>Four recommendations agreed: two high and two medium priority.</p> <p>Recommendations related to discussions on the use of Enforcement Officers to recover former tenant arrears; further measures to ensure that Direct Debits are collected in a timely manner; updating the procedure documents supporting the recovery of current and former tenant arrears; and, making details of the rent balance tracker available on the back of all rent arrears letters.</p>	Four recommendations due, four implemented.
IT Security – User Access Controls	<p>Opinion: <b>Amber</b></p> <p>Four recommendations agreed: one high and three medium priority.</p> <p>Recommendations relate to completion of work required for the PSN connection, the updating and circulation of IT related policies, and ensuring that password re-set options are activated.</p>	Four recommendations due, four implemented.
NDR	<p>Opinion: <b>Green</b>.</p> <p>One medium priority recommendation agreed.</p> <p>Recommendation relates to consideration of data matching between council systems, data sharing between departments and ensuring compliance with the GDPR.</p>	One recommendation due, one implemented.
Building Security	<p>Opinion: <b>Amber</b>.</p> <p>Five recommendations agreed: three high and two medium priority.</p> <p>Recommendations relate to finalisation of the Security Policy, enhancement of arrangements for managing the Access Control System and enhancement of arrangements for managing temporary passes.</p>	Five recommendations due, five implemented.
Contact Centre Operations	<p>Opinion: <b>Green</b>.</p> <p>Four recommendations agreed: three medium and one low priority.</p> <p>Recommendations relate to aligning the period of the Customer Service and Access Strategy to that of the corporate plan, resuming the monitoring of webchat</p>	Four recommendations due, four implemented.



Audit & Counter Fraud Review title	Overall opinion and number of recommendations of each priority agreed with management	Proportion of recommendations due for implementation where a positive management response has been received
	performance, Customer Services champions attending the team meetings of other services and a review of the main reception area as part of the strategy review.	
Business Continuity	No Opinion Delivered – Consultancy Review Four recommendations agreed: one high, two medium and one low priority. Recommendations relate to the re-designing of BCP templates, a programme of learning for managers, the incorporation of an audit trail in the BCP for reviews and testing and the identification of key essential services.	Four recommendations due, four implemented.
Performance Management Framework	Opinion: <b>Green</b> . Three low priority recommendations agreed. Recommendations relate to an elected Member training document being devised, the Data Quality Policy being updated regarding point 5.8 and Appendix 4 and documented agreement from the relevant Portfolio holder being obtained for all targets.	Three recommendations due, three implemented.
Bad Debt Provision	Opinion: <b>Amber</b> . Three recommendations agreed: one medium and two low priority. Recommendations relate to ensuring all elements of debt within the council are considered, producing written notes on the methodologies being used and checking data used in calculation is accurate.	Three recommendations due, three implemented.
Establishment Management	Opinion: <b>Amber</b> . Five recommendations agreed: one high, three medium and one low priority. Recommendations relate to ensuring consistent information is provided for all requests to make changes to the establishment, ensuring that HR implications are formally considered for each change, preparing a policy or procedure note setting out the process for making changes to the establishment, reviewing forms used to make changes to the establishment on Resource Link and carrying out periodic reconciliations between the establishment list and salaries budget.	Five recommendations due, five implemented.
Housing Allocations (Counter Fraud review)	Opinion: <b>Amber</b> . Seven recommendations agreed: three high and four medium priority. Recommendations relate to reviewing and, where appropriate, updating the current Allocations policy, refresher training in respect of document verification, applicants supplying original identification and supporting evidence in respect of all applications, application forms and supporting documents being retained in all cases, the introduction of a formal process for all direct let authorisations, an annual	Six recommendations due, five implemented. One high priority outstanding relating to updating the current Allocations policy.

Audit & Counter Fraud Review title	Overall opinion and number of recommendations of each priority agreed with management	Proportion of recommendations due for implementation where a positive management response has been received
	review of the housing waiting list and annual declarations of interest being completed by all allocations staff.	
VAT	Opinion: <b>Green</b> . Three low priority recommendations agreed. Recommendations relate to improving VAT awareness to staff outside of Finance and implementing procedures in relation to VAT and bad debt write offs.	Three recommendations due, three implemented.
Transparency	Opinion: <b>Amber</b> . One medium priority recommendation agreed. Recommendation relates to formally allocating responsibility for updating each dataset required by the Local Government Transparency Code and reminding relevant officers to update data in line with the publication frequencies set out in the Code.	One recommendation due, one implemented.
Brookvale Health & Safety	Opinion: <b>Amber</b> . Four recommendations agreed: one high, two medium and one low priority. Recommendations relate to ensuring that training records are maintained and complete for all Brookvale operatives, a requirement for the officers undertaking risk assessments to be qualified to do so, ensuring that checks are made that the employment agencies who provide workers supply appropriate PPE and identifying an area suitable for first aid treatment, ensuring easy access and a washable floor.	Four recommendations due, four implemented.
GDPR	Opinion: <b>Red</b> . One high priority recommendation agreed. Recommendation relates to the implementation of an effective monitoring system once the Council has progressed its GDPR compliance sufficiently.	One recommendation due, one implemented.
Homelessness	Opinion: <b>Red</b> . Four recommendations agreed: three high and one medium priority. Recommendations relate to the website being updated in line with the Homelessness Reduction Act, and the rebadging, implementation and publication of the Homelessness Prevention Strategy, as in line with the Rough Sleeping Strategy delivery plan, the creation of procedure notes to support the new requirements of the act, and looking at prevention measures and longer term accommodation options, in order to make better use of the temporary accommodation budget, and help prevent homelessness.	Four recommendations due, three implemented. One high priority outstanding relating looking at prevention measures and longer term accommodation options.

Audit & Counter Fraud Review title	Overall opinion and number of recommendations of each priority agreed with management	Proportion of recommendations due for implementation where a positive management response has been received
IT Strategy & Implementation	<p>Opinion: <b>Amber</b>.</p> <p>Two medium priority recommendations agreed.</p> <p>Recommendations relate to ensuring discrepancies identified by the licence management software are investigated with a record of corrective action taken and reconciliations of IT asset records.</p>	Two recommendations due, two implemented.
Write-Offs	<p>Opinion: <b>Amber</b>.</p> <p>Three recommendations agreed: one medium and two low priority.</p> <p>Recommendations relate to a review of the Write Off procedure notes to ensure Codes align with the updated pro-forma, and to reduce the generation of paperwork by reflecting that more services hold information electronically</p>	Three recommendations due, three implemented.
Use of Enforcement Services	<p>Opinion: <b>Amber</b>.</p> <p>Three recommendations agreed: one high, one medium and one low priority.</p> <p>Recommendations relate to the council's Corporate Fair Debt Policy being circulated to all relevant staff, the council's procedures and policy in respect of vulnerable debtors being reviewed and shared with the Enforcement Agents, Debt Collection Agents and Sheriffs used, and appropriate agreements being put in place for all enforcement services, including expected performance arrangements then being put in place for performance to be monitored in line with the agreement, including documenting any meetings held.</p>	<p>Three recommendations due, one implemented.</p> <p>One high and one medium priority outstanding relating to the council's procedures and policy in respect of vulnerable debtors being reviewed and shared with the Enforcement Agents, Debt Collection Agents and Sheriffs used and appropriate agreements being put in place for all enforcement services, including expected performance arrangements then being put in place for performance to be monitored in line with the agreement, including documenting any meetings held.</p>
Ethics	<p>Opinion: <b>Amber</b>.</p> <p>Five recommendations agreed: two medium and three low priority.</p> <p>Recommendations relate to establishing a clear and consistent definition of what ethical values the council holds and expects its employees to work by, incorporating these ethical values into the recruitment, induction and appraisal processes, reviewing reporting arrangements outlined within the Anti-Fraud &amp; Corruption Strategy and introducing arrangements to identify and collate reports of unethical behaviour received via the various council policies.</p>	<p>Five recommendations due, one implemented.</p> <p>Two medium and two low priority outstanding relating to establishing a clear and consistent definition of what ethical values the council holds and expects its employees to work by, incorporating these ethical values into the recruitment, induction and appraisal processes and reviewing reporting arrangements outlined within the Anti-Fraud &amp; Corruption Strategy.</p>
Refunds	<p>Opinion: <b>Amber</b>.</p> <p>Nine recommendations agreed: three high, five medium and one low priority.</p>	Nine recommendations due, six implemented.

Audit & Counter Fraud Review title	Overall opinion and number of recommendations of each priority agreed with management	Proportion of recommendations due for implementation where a positive management response has been received
	<p>Recommendations relate to a review of the Corporate Refunds Procedure, implementation of procedure notes for individual departments, a review of information provided in respect of refunds on the council’s website, checks being made by Council Tax / NNDR with all relevant departments to identify other outstanding debts, investigations into enabling easy identification of card refunds, access rights within the Revenues &amp; Benefits system being reviewed, provision made for customer services team leaders to be added to the authorised signatory list, all refunds being approved by an appropriately authorised officer, investigations being undertaken in relation to implementation of digital refund procedures for all services and the Charge-back policy being reviewed and re-circulated to relevant staff.</p>	<p>One high and two medium priority outstanding relating to a review of the Corporate Refunds Procedure, implementation of procedure notes for individual departments, investigations into enabling easy identification of card refunds and the Charge-back policy being reviewed and re-circulated to relevant staff.</p>
Housing Rent Collection & Administration	<p>Opinion: <b>Amber</b>. Two recommendations agreed: one high and one medium priority. Recommendations relate to making further checks to ensure service charges are correct on entry and for a procedure for checking staff who have access to Capita are reconciled at least annually with the relevant Service Manager.</p>	<p>Two recommendation due, one implemented. One high priority outstanding relating to making further checks to ensure service charges are correct on entry.</p>
Business Continuity – IT Backup Arrangements	<p>Opinion: <b>Amber</b>. Two high priority recommendations agreed. Recommendations relate to the introduction of a test schedule to comply with requirement of the Civil Contingencies Act 2004 and the IT Disaster Recovery Plan being updated and reviewed in line with the overarching Business Continuity Plan.</p>	<p>One recommendation due, one implemented.</p>
Council Tax Recovery	<p>Opinion: <b>Amber</b>. Three recommendations agreed: two high and one low priority. Recommendations relate to a review of the system recovery parameters, a review of the corporate debt accounts to ensure these have been reflected on all systems and a review of how debt is monitored at an operational level.</p>	<p>Three recommendations due, three implemented.</p>
Staff Sickness Management & Monitoring	<p>Opinion: <b>Amber</b>. Five recommendations agreed: three high and two medium priority. Recommendations relate to staff being reminded of the requirements for reporting sickness, a review of the distribution lists and operational setup for the sickness line, supporting information being made easily available to line managers, and support being provided to departments with the highest level of sickness absences.</p>	<p>Three recommendations due, none implemented. Three high priority outstanding relating to a review of the operational setup for the sickness line, supporting information being made easily available to line managers, and support being provided to departments with the highest level of sickness absences.</p>

Audit & Counter Fraud Review title	Overall opinion and number of recommendations of each priority agreed with management	Proportion of recommendations due for implementation where a positive management response has been received
Temporary Accommodation	<p>Opinion: <b>Amber</b>.</p> <p>Four recommendations agreed: one high and three medium priority. Recommendations relate to setting deadlines for receiving documentation needed to assess eligibility for homelessness assistance, ensuring an appropriate temporary accommodation approval process is in place, regular monitoring of temporary accommodation placements and the implementation of a revised procedure manual.</p>	Four recommendations due, four implemented.
Tenancy Enforcement	<p>Opinion: <b>Amber</b>.</p> <p>Three high priority recommendations agreed. Recommendations relate to the introduction of procedure guidance for staff, directly relating to tenancy enforcement, to ensure consistency of action and that accurate records are maintained; reviewing training available for Housing Officers; and, ensuring tenancies are ended promptly on the housing management system and a consistent approach is followed when transferring tenancies, with approval for any significant overlaps.</p>	No recommendations due before 31 March 2020.

## Recommendations outstanding more than six months after scheduled implementation date

Directorate	Audit & Counter Fraud Review title	Recommendation	Priority	Planned Implementation Date	Management Update
Communities	Ethics	A clear and consistent definition of what ethical values the council holds and expects its employees to work by should be made available within the Code of Conduct.	Low	30 September 2019	Although outstanding as at 31 March 2020, recommendation has since been implemented.
Communities	Ethics	Commitment to the council's ethical values should be incorporated into the recruitment, induction and appraisal processes.	Medium	30 September 2019	Although outstanding as at 31 March 2020, recommendation has since been implemented.
Communities	Ethics	Information in relation to making entries to the Gifts & Hospitality and Employee Interest Registers should be updated in the Code of Conduct and employees reminded of these procedures.	Medium	30 September 2019	Although outstanding as at 31 March 2020, recommendation has since been implemented.

## 6. Update on 2020-21 Planned Audit & Counter Fraud Work

The Finance & Audit Committee agreed the proposed workplan for 2020-21 on 10 March 2020. Subsequent to this meeting, the council moved into emergency response due to the Covid 19 Pandemic. The Audit & Counter Fraud service was identified as non-critical by both councils and all 'business as usual' activity ceased with immediate effect, with staff made available for redeployment to other critical services. This has meant that work on the Audit & Counter Fraud plan for 2020-21 did not commence from 01 April as originally intended.

Although activity around planned reviews ceased, the support provided to other services has been focused on alternative duties that still centre around assurance and fraud prevention, such as;

- a representative from the service being part of the resilience group
- monitoring the decisions being made as part of the emergency response to be aware of potential changes to the councils control environment,
- assurance checks of new controls put in place as a result of decisions,
- assisting with the development of the Covid 19 performance measures,
- development of spreadsheets to monitor staff locations,
- a check of the proposed process for managing Business Support Grant applications to provide assurance there are adequate controls in place to reduce the risk of fraudulent applications being paid,
- assisting with the validation of Business Support Grant applications ,
- contacting eligible businesses yet to apply for Business Support Grants to advise them of their eligibility and maximize support to local businesses,
- a check of the proposed process for assessing Discretionary Business Grant applications to assess compliance with council policy and advise on fraud prevention measures, and
- assisting with the assessment of Discretionary Business Grant Applications.

Full details of this work will be included in the first update report for 2020-21, which will be presented to the Finance & Audit Committee in September 2020.

As mentioned in section five, a decision was taken on 23 April to recommence work around outstanding audit reviews from 2019-20, of which there were seven where fieldwork remained incomplete. In order to prioritise and ensure the maximum number of reviews were completed, only reviews where fieldwork was 75%, or more, complete were continued, which accounted for five of the seven remaining. The progress of those reviews are included in the table in section five and the full details of anything yet to be finalised will be included in the October update.

The aim of this extended period of focus on 2019-20 assurance reviews during quarter one of 2020-21 was to ensure that an adequate level of work was completed in time for the Chief Audit Executives annual opinion on the framework of internal control and ensure the impact of the cessation of the services usual work was confined to 2020-21. In addition, the decisions taken in response to the pandemic and new ways of working altered the risk profile for the organisation, meaning that the work plan agreed on 10 March 2020 was no longer focused on the highest risk areas. During quarter one, a new work plan has been developed and is presented separately for approval by the Committee.

The impacts of this reduced period of planned work will be reflected in the annual opinion for 2021 but we have ensured that where resources have been redeployed, they have remained focused on alternative forms of assurance wherever possible.

## Definitions of audit opinions

<p><b>Green</b> – Risk management operates effectively and objectives are being met</p>	<p>Expected controls are in place and effective to ensure risks are well managed and the service objectives are being met. Any errors found are minor or the occurrence of errors is considered to be isolated. Recommendations made are considered to be opportunities to enhance existing arrangements.</p>
<p><b>Amber</b> – Key risks are being managed to enable the key objectives to be met</p>	<p>Expected key or compensating controls are in place and generally complied with ensuring significant risks are adequately managed and the service area meets its key objectives. Instances of failure to comply with controls or errors / omissions have been identified. Improvements to the control process or compliance with controls have been identified and recommendations have been made to improve this.</p>
<p><b>Red</b> – Risk management arrangements require improvement to ensure objectives can be met</p>	<p>The overall control process is weak with one or more expected key control(s) or compensating control(s) absent or there is evidence of significant non-compliance. Risk management is not considered to be effective and the service risks failing to meet its objectives, significant loss/error, fraud/impropriety or damage to reputation. Recommendations have been made to introduce new controls, improve compliance with existing controls or improve the efficiency of operations.</p>

## Recommendation Priorities

<p><b>High</b></p>	<p>Action addresses a significant weakness to enable the achievement of key objectives.</p>
<p><b>Medium</b></p>	<p>Action addresses a weakness identified that is not critical to the achievement of objectives.</p>
<p><b>Low</b></p>	<p>Action is a system enhancement or improvement to the efficiency of the service.</p>