

INTERNAL AUDIT AND COUNTER FRAUD SUMMARY OF ACTIVITIES

1. SUMMARY

1.1

Counter Fraud

- 3.5 The CFT is progressing well with both team members fully CIPFA accredited fraud investigators. The current investigator has taken on a 2 year secondment to empty homes for further skills development. The investigators post was filled again on a secondment basis. The new member of staff will undertake the above CIPFA accreditation and is booked onto this course commencing in the latter half of 2024. Both team members will revert to substantive post circa sept 2025.

Continued routine work is still progressing to track the full income recovered from the team's work, however, based on the amount of additional billing, even accounting for a degree of non-

Since the inception of the CFT a total of £1,119,584 has been rebilled and
£796,76(6JETQq114.62 75 Tm0 gW8.989.39 41.424 reW* n)16(b)(i)12(l)12(l)12(

Our continuous monitoring programme is generally focused on transactional type activity. Standard audit tests are applied which are relevant to each auditable unit. Control design tests look at whether the controls in place adequately address the potential risk event. There has been no new findings within the quarter that require to be reported.

Table 2: Continuous Monitoring Findings

Auditable Area	Areas Tested	Issues Identified	Management comment / action
		No issues identified.	

- 3.11 A follow up process is in place whereby management are advised of continuous monitoring findings and, where appropriate, requested to take remedial action. There are currently no outstanding follow-up points arising from previous testing. Due to the volume of continuous monitoring tests carried out the decision was made to report by exception only.

Procurement	38	0	38	0	multiple vendors sharing a bank account. Payroll records to Companies House and creditors' data to identify employees who appear to have a personal interest in a company that the
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Internal Audit Team Scorecard 2023– 24 – FQ4 23/24 (as at March 2024)			
BO115 We Are Efficient and Cost Effective			
Internal Audit Level of Satisfaction	Actual	93%	G
	Target	80%	
Review of Strategic Risk register	Status	Complete	G
	Target	Complete	
Percentage of audit plan completed	Status	100%	G