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Agenda

Meeting name	**Meeting of the Audit and Standards Committee**
Date	**Tuesday, 17 January 2023**
Start time	**6.30 pm**
Venue	**Parkside, Station Approach, Burton Street, Melton Mowbray, Leicestershire LE13 1GH**
Other information	**This meeting is open to the public**

Members of the Audit and Standards Committee are summoned to the above meeting to consider the following items of business.

Edd de Coverly
Chief Executive

Membership

Councillors

D. Pritchett (Chair)
S. Atherton
J. Douglas
P. Posnett MBE
J. Wilkinson
C. Fisher (Vice-Chair)
P. Chandler
E. Holmes
T. Webster
P. Wood

Quorum: 5 Councillors

Meeting enquiries	Democratic Services
Email	democracy@melton.gov.uk
Agenda despatched	Monday, 9 January 2023

No.	Item	Page No.
1.	**APOLOGIES FOR ABSENCE**	
2.	**MINUTES** To confirm the minutes of the meeting held on 30 November 2022	1 - 6
3.	**DECLARATIONS OF INTEREST** Members to declare any interest as appropriate, in respect of items to be considered at this meeting.	7 - 8
4.	**INTERNAL AUDIT PROGRESS REPORT** The Chief Internal Auditor to submit a report to update Members on the progress made in delivering the 2023/23 Internal Audit Plan and key findings arising from audit assignments completed.	9 - 30
5.	**FRAUD UPDATE REPORT** The Chief Internal Auditor to provide the Committee with a six-monthly update on counter fraud activity.	31 - 34
6.	**2020/21 HOUSING BENEFIT SUBSIDY CLAIM** The Director for Corporate Services to provide a summary of the 2020/21 Housing Benefit Audit.	35 - 40
7.	**URGENT BUSINESS** To consider any other items that the Chair considers urgent.	

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Minutes

Meeting name	**Meeting of the Audit and Standards Committee**
Date	**Wednesday, 30 November 2022**
Start time	**6.30 pm**
Venue	**Parkside, Station Approach, Burton Street, Melton Mowbray, Leicestershire LE13 1GH**

Present:

Councillors
D. Pritchett (Chair)
S. Atherton
J. Douglas
P. Posnett MBE
C. Fisher (Vice-Chair)
P. Chandler
E. Holmes
J. Wilkinson

Officers
Director for Corporate Services
Director for Growth and Regeneration
Monitoring Officer (via remote link)
Chief Internal Auditor
Democratic Services Officer (HA)
Democratic Services Officer (CT)

No.	Item
1.	**APOLOGIES FOR ABSENCE** An apology for absence was received from Councillor Webster. Councillor Wood was not in attendance.
2.	**MINUTES** The minutes of the meeting held on 5 July 2022 were approved.
3.	**DECLARATIONS OF INTEREST** Councillor Posnett declared a personal interest in any matters relating to the Leicestershire County Council due to her role as a County Councillor.
4.	**AUDIT AND STANDARDS COMMITTEE ANNUAL REPORT** The Chair, Councillor Don Pritchett, introduced his report. This is the first report of this kind at Melton and included a self-assessment against the checklist set out in the CIPFA publication "Audit committees – practical guidance for local authorities". The report had been produced in conjunction with the Director for Corporate Services and Chief Internal Auditor. It was also mentioned that the external audit provider is behind with their work and no plan has been submitted for the Audit of the 2021/22 accounts. The Director for Corporate Services is monitoring the situation and is briefing the Chair and Vice Chair regularly. A member queried why the report had been done in August and not at end of financial year. The Chair advised that the report did not need to cover the financial year, and this was the best time for the report to be done. In response to the areas of concern the Chair highlighted in his report Members raised concerns about the number of outstanding planning enforcement and condition compliance due to inadequate staff resources. The Director for Growth and Regeneration confirmed that a planning enforcement officer has recently been recruited because of the actions required in this report, so an improvement should be seen in the coming months. Members welcomed the report and commented that it was easy to follow. **RESOLVED** The Committee: **1) APPROVED** that the report is to be submitted to Council, and **2) APPROVED** the Audit Committee self-assessment at Appendix A.
5.	**INTERNAL AUDIT PROGRESS REPORT** The Chief Internal Auditor, Rachel Ashley-Caunt, introduced the report which set out the progress made in delivering the 2022/23 Internal Audit Plan and key findings arising from audit assignments completed. Ms Ashley-Caunt highlighted the Internal Audit Progress Report at Appendix 1, which set out all assignments within the current year's Internal Audit Plan, the status of the assignments at the time of reporting and the outcomes of the assignments that have been completed. Good progress against the delivery of the Internal Audit Plan had

	been made, with good outcomes and the positive assurance opinions should provide reassurance to Members on key areas. Any uncompleted assignments were progressing well and those finalised following the meeting would be subject to reporting at a future meeting. Ms Ashley-Caunt advised at the time of reporting a further five audits had been completed. With regard to the licensing audit the Director for Growth and Regeneration, Pranali Parikh gave an update on work that had taken place following this audit and was pleased to advise that significant changes have been made. She advised that a full time Licensing Enforcement Officer was now in place, and this has helped with the enforcement, previously the role had been split between Licencing and Planning, but due to a new Planning Enforcement Officer being recruited the Enforcement Officer now works full time on Licensing. Ms Parikh advised that the licencing register is in progress, however due to technical issues in publishing it in an accessible way this has been delayed. She said that all actions required in the report are in progress and hope to meet all the timescales required. Councillor Douglas, as the Chair of the Licensing Committee, said she was pleased to see it had been included in the report and she said on the whole Licencing runs well, however added that the Council must not be complacent. She added that it was good to see that areas have been picked up that need some work. Members did question if the Licencing Enforcement Officer would be looking at out of hours drinking, particularly in villages. In response, they were advised this is an area that the Enforcement Officer would be looking at but did advise resources are extremely limited. A concern was raised about the council's liability due to limited resources meaning that not everything can be done. . In response to a specific question regarding negligent actions following a member decision the Director for Corporate Services advised that the Council has Professional Indemnity Insurance. Councillor Pritchett passed his thanks to the staff for the positive work that had been done, including the audits of fixed assets and the evidence of progress being made in the housing reports. **RESOLVED** The Committee **NOTED** the report and progress made by the Internal Audit team in the delivery of the Audit Plan was by the Committee. *(The Director for Growth and Regeneration left the meeting and did not return.)*
6.	**INTERNAL AUDIT PLAN DEVELOPMENT FOR 2023/24** Rachel Ashley-Caunt, Chief Internal Auditor introduced the report, the purpose of which was to provide Members with an overview of the proposed Audit Planning process for 2023/24 and consult Members on risk areas to be considered in the development of the Audit Plan. Ms. Ashley-Caunt advised that Internal Audit aimed to develop a risk-based Audit Plan by consulting with Senior Management Team and the Committee, by reviewing changes to legislation, new statutory responsibilities, risk registers and current assurances to see where Internal Audit coverage would add the most value.

	Ms. Ashley-Caunt invited Members to advise her of any areas where they would value assurance from Internal Audit. The draft Plan would be submitted to the Committee in March 2023 for formal approval. Councillor Pritchett said that a memorandum would be sent out for Members to advise of areas they would like to be included in the plan. **RESOLVED** That the committee 1) **NOTED** the proposed approached to developing the Audit Plan for 2023/24
7.	**INDEPENDENT REVIEW INTO THE OVERSIGHT OF LOCAL AUDIT & THE TRANSPARENCY OF LOCAL AUTHORITY FINANCIAL REPORTING - THE REDMOND REVIEW** The Director for Corporate Services, Dawn Garton, introduced the report providing Members with an updated summary of the Redmond Review into the effectiveness of local audit and the transparency of local authority financial reporting, the recommendations made to the Government, along with the Government's final response and the potential implications for the Council. It was queried if it would be possible to change the external auditors due to the delays we have experienced. The issue is nationwide as other councils are experiencing similar delays. The Council are due to have new external auditors for 2023/24. Councillor Pritchett commented that he had met the new team and, due to the increases in the fees, they are looking to recruit more staff so the issues will hopefully be resolved going forward. **RESOLVED** The Committee **NOTED** the update on the Redmond Review and potential implications for the Council.
8.	**RISK MANAGEMENT ANNUAL REPORT** The Director for Corporate Services, Dawn Garton, introduced an updated Risk Management Policy and Strategy for approval and provided an update on the risk management arrangements outlining the current significant risks that have been captured on the recent review of the Council's strategic risk register by the Senior Leadership Team. It was commented that on some of the reports the print was too small to read, the Chair said this would be passed on. It was also queried why the Strategic Collaboration was not included in this report; however, Members were advised the report was done earlier so wasn't included but a full risk assessment has been carried out and is in the reports relating to the Strategic Collaboration. If it is approved by Council, going forward this will be included in any future reports.

	Concerns were raised about the rent cap and how it will affect the Housing Revenue, however the rent cap has since been set at 7% which is higher than originally anticipated. Questions were asked about the implementation of the new in-house partnership arrangements for the provision of IT and the subsequent loss of engineers, Members were advised that there has been recruitment to replace these staff, however it is still a work in progress as the lack of documentation from the previous contractor is still causing issues. The Chair said that this was a good report and thought that next year the Scrutiny Committee should get credit for the work that they do. The Chair said that he thought that planning should be considered a risk and was not sure why it was not included. Members agreed that this should be considered as a risk. Director for Corporate Services said it was on the service risk register, The local plan is on the service risk register, but Councillor Chandler has concerns that they have only met once since last May, and new Members are due in May next year and will not have the information that existing Members have. The Chair made a note of these concerns. **RESOLVED** That the Committee 1) **APPROVED** the updated Risk Management Policy and Strategy 2022-2025 as attached at Appendix A, and 2) **NOTED** the content of the report and the updated Strategic Risk Register and associated risk management action plan, as attached at Appendix B
9.	**REGULATION OF INVESTIGATORY POWERS ACT (RIPA) UPDATE 21-22** The Monitoring Officer, Kieran Stockley, introduced the report, the purpose of which is to provide an update to Members in relation to the Council's use of powers under the Regulation of Investigatory Powers Act 2000 (RIPA) from April 2021 to March 2022. It was explained that RIPA is used when a criminal offence has taken place and overt methods have not worked in preventing the offence, fly tipping was given as an example. Members commented that the appendix was out of date. The Monitoring Officer acknowledged this and said she would ensure it was updated before the report was published. **RESOLVED** That the Committee 1) **NOTED** the update for the period April 2021 to March 2022, and 2) **APPROVED** the reviewed RIPA Policy noting there are no proposed changes.

10.	**MEMBERS' CODE OF CONDUCT AND STANDARDS UPDATE** The Monitoring Officer, Kieran Stockley, introduced a report to update the Committee on the latest position regarding standards matters including the Code of Conduct, the Registration of Disclosable Pecuniary Interests and Other Interests and any complaints against Councillors dealt with under the Council's process. A question was asked if Parish Councillors have the same code of conduct. In response, currently not all Parish Councillors have adopted this Code of Conduct, however it is anticipated most will after receiving training earlier in the year. Councillor Wilkinson, as a member of the Constitutional Review Working Group, was happy to endorse the update and thanked officers for all the work that had been done. The Chair commented that he liked the new form, and it is good that assistance will be given for anyone that is unable to complete the form. **RESOLVED** That the Committee 1) **NOTED** and **ENDORSED** the new Code of Conduct Complaints form and updated process arrangements, which will be effective immediately. 2) **DELEGATED** authority to the Monitoring Officer to keep the process under constant review and make any necessary changes, and 3) **NOTED** the information presented in relation to Code of Conduct Complaints for 2021-2022.
11.	**BRIBERY RISK ASSESSMENT** The Director for Corporate Services, Dawn Garton, introduced a report that had been undertaken to assess the various risks the Council faces regarding bribery and the controls in place to mitigate these. The Chair added a comment that the Bribery Act 2010 can be subject to unlimited fines if reasonable steps are not taken to prevent this. The Council has a risk assessment in place to prevent this. **RESOLVED** The Committee **NOTED** the bribery risk assessment and the future reporting arrangements.
13.	**URGENT BUSINESS** There was no urgent business.

The meeting closed at 7.58 pm

MEMBER INTERESTS

Do I have an interest?

1 DISCLOSABLE PECUNIARY INTERESTS (DPIs)

A “Disclosable Pecuniary Interest” is any interest described as such in the Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012 and includes an interest of yourself, or of your Spouse/Partner (if you are aware of your Partner's interest) that falls within the following categories: Employment, Trade, Profession, Sponsorship, Contracts, Land/Property, Licences, Tenancies and Securities.

A Disclosable Pecuniary Interest is a Registerable Interest. Failure to register a DPI is a criminal offence so register entries should be kept up-to-date.

2 OTHER REGISTERABLE INTERESTS (ORIs)

An “Other Registerable Interest” is a personal interest in any business of your authority which relates to or is likely to affect:

a) any body of which you are in general control or management and to which you are nominated or appointed by your authority; or

b) any body

(i) exercising functions of a public nature

(ii) any body directed to charitable purposes or

(iii) one of whose principal purposes includes the influence of public opinion or policy (including any political party or trade union)

3 NON-REGISTRABLE INTERESTS (NRIs)

“Non-Registrable Interests” are those that you are not required to register but need to be disclosed when a matter arises at a meeting which directly relates to your financial interest or wellbeing or a financial interest or wellbeing of a relative or close associate that is not a DPI.

In each case above, you should make your declaration at the beginning of the meeting or as soon as you become aware. In any other circumstances, where Members require further advice they should contact the Monitoring Officer or Deputy Monitoring Officer in advance of the meeting.

Declarations and Participation in Meetings

1 DISCLOSABLE PECUNIARY INTERESTS (DPIs)

1.1 Where a matter arises at a meeting which **directly relates** to one of your Disclosable Pecuniary Interests which include both the interests of yourself and your partner then:

a) you must disclose the interest;
b) not participate in any discussion or vote on the matter; and
c) must not remain in the room unless you have been granted a Dispensation.

2 OTHER REGISTERABLE INTERESTS (ORIs)

2.1 Where a matter arises at a meeting which **directly relates** to the financial interest or wellbeing of one of your Other Registerable Interests i.e. relating to a body you may be involved in:

a) you must disclose the interest
b) may speak on the matter only if members of the public are also allowed to speak at the meeting but otherwise must not take part in any discussion or vote on the matter; and
c) must not remain in the room unless you have been granted a Dispensation.

3 NON-REGISTRABLE INTERESTS (NRIs)

3.1 Where a matter arises at a meeting, which is not registrable but may become relevant when a particular item arises i.e. interests which relate to you and /or other people you are connected with (e.g. friends, relative or close associates) then:

a) you must disclose the interest;
b) may speak on the matter only if members of the public are also allowed to speak at the meeting but otherwise must not take part in any discussion or vote on the matter; and
c) must not remain in the room unless you have been granted a Dispensation.

4 BIAS

4.1 Holders of public office must act and take decisions impartially, fairly and on merit, using the best evidence and without discrimination or bias. If you have been involved in an issue in such a manner or to such an extent that the public are likely to perceive you to be biased in your judgement of the public interest (bias):

a) you should not take part in the decision-making process
b) you should state that your position in this matter prohibits you from taking part
c) you should leave the room.

In each case above, you should make your declaration at the beginning of the meeting or as soon as you become aware. In any other circumstances, where Members require further advice they should contact the Monitoring Officer or Deputy Monitoring Officer in advance of the meeting.

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Audit and Standards

17th January 2023

Report of: Chief Internal Auditor

Internal Audit Progress Report

Corporate Priority:	All
Relevant Ward Member(s):	All
Date of consultation with Ward Member(s):	Not applicable
Exempt Information:	No

1 Summary

1.1 The report updates Members on progress made in delivering the 2022/23 Internal Audit Plan and key findings arising from audit assignments completed

RECOMMENDATION(S)
That Committee: 1. Note the report and progress made by the Internal Audit team in the delivery of the Audit Plan.

2 Reason for Recommendations

2.1 To inform the committee on progress made by Internal Audit on plan delivery and outcome of assignments.

3 Background

3.1 The Audit and Standards Committee approved the Audit Plan for 2022/23 at the meeting in March 2022.

4 Main Considerations

4.1 The progress achieved to date in delivering the 2022/23 Audit Plan is set out in Appendix A. At the time of reporting, 79% of planned assignments are either complete or in progress and a further three audit reports have been finalised.

4.2 The key findings of the audit assignments completed to date are provided within Appendix A.

4.3 At the date of reporting, there are 19 agreed management actions which are overdue for implementation. Further details are provided in Appendix A.

5 Consultation

5.1 Not applicable.

6 Next Steps – Implementation and Communication

6.1 The regular update reports from Internal Audit should allow the Committee to develop independent assurance about the quality of the Council's internal control framework.

7 Financial Implications

7.1 There are no financial or other resource implications arising directly from this report.

Financial Implications reviewed by: Director for Corporate Services

8 Legal and Governance Implications

8.1 Internal Audit is a statutory requirement as required under the Accounts and Audit Regulations 2015 which state "A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance"

Legal Implications reviewed by: Monitoring Officer

9 Equality and Safeguarding Implications

9.1 There are no equalities or safeguarding implications arising directly from this report.

10 Community Safety Implications

10.1 There are no community safety implications arising directly from this report.

11 Environmental and Climate Change Implications

11.1 There are no environmental and climate change implications arising directly from this report.

12 Other Implications (where significant)

12.1 There are no other implications arising directly from this report.

13 Risk & Mitigation

13.1 The annual Internal Audit report forms part of the evidence that supports the Council's Annual Governance Statement and provides assurance over the adequacy and effectiveness of the Council's internal controls to manage the key risks and inform risk management arrangements.

14 Background Papers

14.1 Not applicable

15 Appendices

15.1 Appendix A: Internal Audit Update – January 2023

Report Author:	**Rachel Ashley-Caunt**, Chief Internal Auditor
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Chief Officer Responsible:	**Dawn Garton**, Director for Corporate Services
Chief Officer Contact Details:	01664 502444 DGarton@melton.gov.uk

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Appendix A

Melton Borough Council

Internal Audit Progress Report

January 2023

Introduction

1.1 The delegated internal audit service for Melton Borough Council has been commissioned to provide 235 audit days to deliver the 2022/23 Annual Audit Plan and undertake other work commissioned by the client.

1.2 The Public Sector Internal Audit Standards (the Standards) require the Audit and Standards Committee to scrutinise the performance of the Internal Audit Team and to satisfy itself that it is receiving appropriate assurance about the controls put in place by management to address identified risks to the Council. This report aims to provide the Committee with details on progress made in delivering planned work, the key findings of audit assignments completed since the last Committee meeting, updates on the implementation of actions arising from audit reports and an overview of the performance of the Consortium.

Performance

2.1 **Will the Internal Audit Plan for 2022/23 be delivered?**

Internal Audit is set the objective of delivering at least 90% of the Internal Audit plan to draft report stage by the end of March 2023.

At the time of reporting, 79% of the Audit Plan is either completed or has fieldwork in progress. All audits for the year have been allocated to an auditor.

Progress on individual assignments is shown in Appendix 1.

2.2 **Are audits being delivered to budget?**

Internal Audit is on target to deliver the Audit Plan within the 235 days budget. Any overruns on individual assignments are managed within the overall budget.

2.3 **Are clients satisfied with the quality of the Internal Audit assignments?**

Responses received to the Customer Satisfaction Questionnaire are summarised in Appendix 4.

2.4 **Is the Internal Audit team achieving the expected level of productivity?**

As at the time of reporting, the team had been delivering 94**%** productivity, against the target set of 90%.

2.5 **Based upon recent Internal Audit work, are there any emerging issues that impact upon the Internal Audit opinion of the Council's Control Framework?**

Since the last meeting of the Audit and Standards Committee, the following audits have been finalised:

Business continuity management

Effective business continuity is an essential component of the Council's overall governance arrangements to ensure the resilience of critical services in the event of a major incident. The Council has recognised business continuity as a corporate risk and the mitigation for this risk is reliant upon robust plans and testing of these. As such, the scope of the audit was to seek assurance that those plans are readily available, fit for purpose (in relation to content and being informed by impact analysis) and subject to regular review and testing.

The Council undertakes service impact analysis as part of the Service Area Business Continuity Plan development. These Plans are collated and inform the Corporate Business Continuity Plan, which is designed to guide the Senior Leadership Team (SLT) with early decisions and response to an incident which disrupts the Council's operating capabilities. The documents contain guidance on when to apply the Business Continuity Plans, a business continuity response checklist, scenario specific business continuity response strategies, plus a listing of critical services.

Assurance has been provided that business continuity documents are clear, include key information on activation/communication and detail key roles and responsibilities. Internal Audit testing was conducted on a sample of Service Area Business Continuity Plans, which confirmed that the majority were in place and complete, with some exceptions noted. It was found that three Service Area Business Continuity Plans were not held centrally, with two of these since obtained by the auditor from service leads, and a further four were not fully complete – all of these services had been identified as 'business critical' services. The Strategic Lead for Business Continuity is acting to rectify these issues.

A corporate review of the Council's business continuity arrangements took place in March 2022, with strategic documentation updated and the engagement of a Strategic Lead for Business Continuity in April 2022. All Business Continuity Plans are re-visited annually to ensure information remains up to date. During the Covid-19 Pandemic major incident in March 2020, the Council's business continuity arrangements have been tested. Future periodic exercising and desktop testing of the Council's business continuity arrangements should be applied, with the capturing of lessons learnt.

It was also noted that copies of contractors' business continuity plans for key contracts were not held, in sample testing, as part of business continuity documentation. Whilst contractual requirements for the supplier to provide a plan were confirmed, copies were not held by officers at the time of audit. Based upon the findings, Internal Audit has given the following assurance opinions over the management of the associated risks:

Assurance Opinion	
Control environment	Satisfactory
Compliance	Satisfactory
Organisational impact	Moderate

Management of the Housing Revenue Account (HRA)

The Housing Revenue Account (HRA) provides for the management and maintenance of council-owned dwellings. Its operation is governed by the Local Government and Housing Act 1989 which includes a requirement to maintain a ring-fenced landlord account (the HRA) and to produce and publish an annual budget which avoids a deficit. The Council manages approximately 1,800 homes within its HRA with an annual gross expenditure of £8 million. The 2022/23 Internal Audit Plan included this audit to provide assurance that effective controls are in place to ensure compliance with the financial ring-fence requirements as well as overall strategic management of landlord services, including preparation and delivery of the HRA business plan and management of associated risks.

Based on the audit findings, sound controls are in place to mitigate the risk of non-compliance with the HRA financial ring-fence. Support service recharges are subject to a significant degree of professional judgement and officers should be prepared to provide the necessary evidence and justification for these charges if challenged. In addition, further work is required to justify the HRA element of case management costs and there are a small number of HRA assets that require review, although a project has already been established to address this. There remains a risk that effective financial controls could be adversely affected in the event of the unexpected absence of experienced staff in key roles, which will be difficult to fully mitigate at an authority the size of Melton. However, steps are being taken to address this through effective team working and the development of appropriate policies, procedures and training.

Overall strategic management of the HRA is sound. After a significant period of instability caused by considerable staff turnover and interim senior appointments, there is now a strong and committed housing leadership team in place. Considerable progress has been made over the past 18 months to develop a robust, data driven strategic framework, systems and governance arrangements to steer the service towards delivery of the improvements necessary to meet the Council's objective of providing high quality homes and landlord services. There remains much to be done, but with a reasonable period of stability and a continued focus on development and delivery of the associated plans and projects, it is Internal Audit's view that there is substantial assurance that the HRA is being effectively managed at this time.

Based upon the findings, Internal Audit has given the following assurance opinions over the management of the associated risks:

Assurance Opinion		
Control environment	Substantial	●
Compliance	Substantial	●
Organisational impact	Minor	●

Project Management – Health & Leisure Wellbeing Centre (Phase 2)

The Council commissioned a review of leisure facility provision in Melton in 2018, which concluded that existing provision required significant upgrade and investment. The Council successfully bid for £100,000 revenue grant money from the Leicester and Leicestershire Economic Partnership (LLEP) to appraise options and develop a detailed business case for the provision of a leisure and well-being hub in Melton. In April 2020, the Council agreed to match this with £50,000 of its own funding and £50,000 of 'officer time' in accordance with the grant conditions.

Following a delay in the project's progression caused by the Covid-19 pandemic, a Project Charter was prepared in September 2021 covering phase 2 of the project, the aim of which is to deliver a fully costed, designed and deliverable proposal to the level of an outline planning application. The Project Charter sets out the governance arrangements for the project and how its management will be documented. The Council engaged FMG Consulting to deliver the project.

The scope of the audit was to provide assurance on the management of Phase 2 of the Health and Leisure Wellbeing Centre (HLWC) project, evaluating the extent to which the Council's project management methodology has been applied as appropriate. The audit also sought to confirm that there is evidence that the Council has complied with the terms and conditions of the grant received from the LLEP.

In overall terms, the audit confirmed that the Council has implemented appropriate project management arrangements in respect of Phase 2 of the HLWC project. The Project Charter was completed to a high standard and there is evidence available of key controls operating such as maintenance of a project Risk Register, delivery of operational tasks through a Project Team, monitoring of the project's interdependencies and Senior Management reviewing progress of the project's delivery.

Resourcing a Project Support Officer role for this project, which has been delivered by an experienced project management professional on a contractual basis, has been central to the successful delivery of the project to date. As such, it is a demonstration of the positive impact that the allocation of resources to project support can have. Nevertheless, the overall issue of ensuring that the project's management is appropriately resourced remains a risk that the Council will need to manage. This is partly due to a reduction in the amount of time that the current Project Support Officer has available for the role (the contract moving from two days to one day a week, with some support also being provided within this time to another project) and also competing demands on the Regeneration Manager's (RM) availability. This latter issue has already had some impact on the project as the RM has recently been involved in the Council's distribution of its allocations from the Levelling Up Fund and the UK Shared Prosperity Fund. This was a factor in monthly Project Team meetings becoming more irregular, with no meetings being held in June, July, September or October 2022. The Council has recently recruited a permanent member of staff to provide support to several projects. The extent to which this officer will be able to support the HLWC project as it moves into Phase 3 will need to be monitored.

Phase 2 was originally planned to be delivered by December 2022, but the timescale has slipped into the Spring of 2023 as complex funding options are explored for the construction of a Centre which could cost between £31m and £38.5m to build (depending on which option is selected). Revised milestone target dates need to be established, which should be actively monitored against so that, if necessary, corrective action can be identified to minimise further slippage.

Based upon the findings, Internal Audit has given the following assurance opinions over the management of the associated risks:

Assurance Opinion	
Control environment	Substantial ●
Compliance	Good ●
Organisational impact	Minor ●

2.6 **Are clients progressing audit recommendations with appropriate urgency?**

Since the last Audit and Standards Committee meeting, 4 audit recommendations have been completed.

At the date of reporting, there are 19 agreed management actions which are overdue for implementation. An analysis of the implementation of actions is provided in Appendix 2. There are three actions which were assessed as 'High' priority and have been overdue for more than three months – full details are provided in Appendix 3.

Appendix 1: Progressing the Annual Internal Audit Plan

KEY

Current status of assignments is shown by ●

Assignment	Budget	Actual	Not Started	Planning	Field Work Underway	Field Work Complete	Draft Report	Final Report	Control Environment	Compliance	Org Impact	Comment
Corporate governance & counter fraud												
Procurement compliance	8	-	●									Q4 testing
Cyber security	20	1.5			●							
Key corporate controls & policies												
Key financial controls	15	-	●									Q4 testing
Fixed assets	10	10						●	**Good**	**Good**	**Minor**	Reported in November 2022
Special expenses	12	12						●	**Good**	**Good**	**Minor**	Reported in November 2022
Information governance	15	1.5			●							Postponed to Q4
Business continuity management	12	-						●	**Satisfactory**	**Satisfactory**	**Moderate**	See section 2.5
Growth and Regeneration – risk based audit coverage												
Climate change strategy	12	-		●								

Assignment	Budget	Actual	Not Started	Planning	Field Work Underway	Field Work Complete	Draft Report	Final Report	Control Environment	Compliance	Org Impact	Comment
Licensing	12	14						●	**Limited**	**Satisfactory**	**Moderate**	Reported in November 2022
Health & Leisure Project	12	12						●	**Substantial**	**Good**	**Minor**	See section 2.5
Housing and Communities – risk based audit coverage												
Housing repairs contract	-	11						●	**Satisfactory**	**Satisfactory**	**Moderate**	Reported in November 2022
Management of the Housing Revenue Account	12	12						●	**Substantial**	**Substantial**	**Minor**	See section 2.5
Right to Buy	10	3			●							Management request - delay to Q3/4
Landlord health and safety	10	10						●	**Substantial**	**Good**	**Minor**	Reported in November 2022

Assignment	Budget	Actual	Comments
Other Client Support			
Covid related grants / counter fraud support	-	5	
Contingency	10	10	
Advice & Assistance	3	2	
Committee Work, Support & Annual Report	15	9	

Assignment	Budget	Actual	Comments
Other Client Support			
Recommendation Follow-Up	3	2.5	
Client Meetings, AGS/NFI & External Audit, Audit Planning	15	10	
Internal Audit Management & Development	21	15	

At the completion of each assignment the Auditor will report on the level of assurance that can be taken from the work undertaken and the findings of that work. The table below provides an explanation of the various assurance statements that Members can expect to receive.

Compliance Assurances		
Level	**Control environment assurance**	**Compliance assurance**
Substantial	There are minimal control weaknesses that present very low risk to the control environment.	The control environment has substantially operated as intended although some minor errors have been detected.
Good	There are minor control weaknesses that present low risk to the control environment.	The control environment has largely operated as intended although some errors have been detected.
Satisfactory	There are some control weaknesses that present a medium risk to the control environment.	The control environment has mainly operated as intended although errors have been detected.
Limited	There are significant control weaknesses that present a high risk to the control environment.	The control environment has not operated as intended. Significant errors have been detected.
No	There are fundamental control weaknesses that present an unacceptable level of risk to the control environment.	The control environment has fundamentally broken down and is open to significant error or abuse.

Organisational Impact	
Level	**Definition**
Major	The weaknesses identified during the review have left the Council open to significant risk. If the risk materialises it would have a major impact upon the organisation as a whole.
Moderate	The weaknesses identified during the review have left the Council open to medium risk. If the risk materialises it would have a moderate impact upon the organisation as a whole.
Minor	The weaknesses identified during the review have left the Council open to low risk. This could have a minor impact on the organisation as a whole.

Category of Recommendations

The Auditor prioritises recommendations to give management an indication of their importance and how urgent it is that they be implemented. By implementing recommendations made managers can mitigate risks to the achievement of service objectives for the area(s) covered by the assignment.

Priority	Impact & Timescale
High	Action is imperative to ensure that the objectives for the area under review are met.
Medium	Requires actions to avoid exposure to significant risks in achieving objectives for the area.
Low	Action recommended to enhance control or improve operational efficiency.

Appendix 2: Implementation of Audit Recommendations

	'High' priority recommendations		**'Medium' priority recommendations**		**'Low' priority recommendations**		**Total**	
	Number	**% of total**	**Number**	**% of total**	**Number**	**% of total**	**Number**	**% of total**
Actions **implemented** since last Committee meeting	1	25%	1	12%	2	20%	4	**17%**
Actions due within last 3 months, but **not implemented**	-		-	-	2	20%	2	**9%**
Actions due **between 3 and 6 months** ago, but **not implemented**	-	-	4	44%	1	10%	5	**22%**
Actions due **over 6 months** ago, but **not implemented**	3	75%	4	44%	5	50%	12	**52%**
Totals	4	100%	9	100%	10	100%	23	100%

Appendix 3: ‘High’ Priority actions overdue for more than three months

Audit Title and Year	Service Area	Issue / Outstanding Action	Latest update and reason for revised implementation timescale	Officer Responsible	Original Date	Revised Date
Effectiveness of Case Management Arrangements 2019-20	Housing & Communities	Prepare a formal service specification or plan setting out the overall aims and objectives of the Intensive Housing Management Service (IHMS), expected outcomes and detailed description of the services provided. This should clearly distinguish between welfare and tenancy based services and how they are delivered to maximise effectiveness and value for money.	November 2022 - Review has concluded and there is continued focus on the future and delivery of the IHMS service - including leadership, resourcing, safeguarding, resident engagement, digital switchover for assistive technology, service charge arrangements and future roles and responsibilities. The directorate risk register includes IHMS as a specific area of the landlord services that requires review but recognises that progress is being made. A personal visit to every IHMS property / tenant is underway, with feedback from visits being discussed by a project team and overseen by the assistant director for housing management. Other influencing factors for reviewing the original audit recommendations are the regulatory changes for the housing sector, digital switchover and	Director of Housing & Communities	30/11/2019	TBA

Audit Title and Year	Service Area	Issue / Outstanding Action	Latest update and reason for revised implementation timescale	Officer Responsible	Original Date	Revised Date
			potential changes to external partners commissioning arrangements. The importance of defining future housing support arrangements are set out within the recently approved HRA business plan. Relevant recommendation reads: "To progress a review of support available to tenants, including options regarding support and assistive technology to increase independence in the future" It is considered that a follow up discussion with audit colleagues would be advantageous at this stage to provide assurance of progress and to consider updating the original recommendation. Officers would be happy to attend a future audit and standards committee to provide a detailed position update and assurance on the work that has taken place to date, changing context within which the service is delivered and			

Audit Title and Year	Service Area	Issue / Outstanding Action	Latest update and reason for revised implementation timescale	Officer Responsible	Original Date	Revised Date
			the associated action plan and changes that are in development.			
Housing repairs 2020/21	Housing & Communities	Develop a formal timetable for implementation of the BARRIS interface to enable Council staff to schedule and manage customer appointments directly and to support effective monitoring and management of works in progress, variations and completions.	November 2022 – The first part of the interface has been tested and is working. Axis have questioned the effectiveness of going live with only part of the interface. We are discussing a timetable for the full interface to be ready to agree a single go live date. .	Director of Housing & Communities	31/12/2021	TBA
Housing repairs 2020/21	Housing & Communities	Arrangements for the management and approval of variations should be reviewed and strengthened. All exclusions, over-threshold works and other variations should be approved prior to completion of the works and variation requests should be fully itemised and priced based on the discounted schedule of rates. Once the process has been in place a sufficient length of time and the Council is satisfied that it is working effectively it may wish to consider formalising an agreed 'tolerance' level below which	November 2022 – The first part of the interface has been tested and is working. Axis have questioned the effectiveness of going live with only part of the interface. We are discussing a timetable for the full interface to be ready to agree a single go live date. .	Director of Housing & Communities	31/12/2021	TBA

Audit Title and Year	Service Area	Issue / Outstanding Action	Latest update and reason for revised implementation timescale	Officer Responsible	Original Date	Revised Date
		variations will be accepted without the need for prior approval - to maximise operational efficiency.				

Appendix 4: Customer Satisfaction

At the completion of each assignment, the Auditor issues a Customer Satisfaction Questionnaire to each client with whom there was a significant engagement during the assignment. The Head of Service and the Line Manager receive a CSQ for all assignments within their areas of responsibility. The standard CSQ asks for the client's opinion of four key aspects of the assignment. The 8 responses received during the year to date are set out below.

Aspects of Audit Assignments	N/A	Outstanding	Good	Satisfactory	Poor
Design of Assignment	-	2	5	1	-
Communication during Assignments	-	2	6	-	-
Quality of Reporting	-	2	5	1	-
Quality of Recommendations	-	1	6	1	-
Total	**-**	**7**	**22**	**3**	**-**

Appendix 5: Limitations and Responsibilities

Limitations inherent to the internal auditor's work

Internal Audit is undertaking a programme of work agreed by the council's senior managers and approved by the Audit and Standards Committee subject to the limitations outlined below.

Opinion

Each audit assignment undertaken addresses the control objectives agreed with the relevant, responsible managers.

There might be weaknesses in the system of internal control that Internal Audit are not aware of because they did not form part of the programme of work; were excluded from the scope of individual internal assignments; or were not brought to Internal Audit's attention. As a consequence, the Audit and Standards Committee should be aware that the Audit Opinion for each assignment might have differed if the scope of individual assignments was extended or other relevant matters were brought to Internal Audit's attention.

Internal control

Internal control systems identified during audit assignments, no matter how well designed and operated, are affected by inherent limitations. These include the possibility of poor judgement in decision making; human error; control processes being deliberately circumvented by employees and others; management overriding controls; and unforeseeable circumstances.

Future periods

The assessment of each audit area is relevant to the time that the audit was completed in. In other words, it is a snapshot of the control environment at that time. This evaluation of effectiveness may not be relevant to future periods due to the risk that:

- The design of controls may become inadequate because of changes in operating environment, law, regulatory requirements or other factors; or
- The degree of compliance with policies and procedures may deteriorate.

Responsibilities of management and internal auditors

It is management's responsibility to develop and maintain sound systems of risk management; internal control and governance; and for the prevention or detection of irregularities and fraud. Internal audit work should not be seen as a substitute for management's responsibilities for the design and operation of these systems.

Internal Audit endeavours to plan its work so that there is a reasonable expectation that significant control weaknesses will be detected. If weaknesses are detected additional work is undertaken to identify any consequent fraud or irregularities. However, Internal Audit procedures alone, even when carried out with due professional care, do not guarantee that fraud will be detected, and its work should not be relied upon to disclose all fraud or other irregularities that might exist.

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Audit and Standards

17th January 2023

Report of: Chief Internal Auditor

Counter Fraud Update Report

Corporate Priority:	All
Relevant Ward Member(s):	N/A
Date of consultation with Ward Member(s):	N/A
Exempt Information:	No

1 Summary

1.1 To provide the Committee with a six-monthly update on counter fraud activity.

RECOMMENDATION(S)
That Committee: 1. Notes the latest counter fraud activity.

2 Reason for Recommendations

2.1 To ensure the Committee has an oversight of the Council's investigation and counter fraud activity.

3 Background

3.1 The Council has a zero tolerance to fraud and corruption which is communicated and enforced through its policies and procedures. In order to actively promote this culture and ensure controls are robust as possible, the Head of Internal Audit and the Director for Corporate Services review fraud risks and assess against good practice on a regular basis. Opportunities are also sought to engage with staff and maintain awareness of key policies and expectations.

3.2 This report is intended to provide an update on counter fraud activity.

4 Main Considerations

4.1 During the last six months, pro-active counter fraud activity at the Council has included the following:

Prevention

a) Providing advice and sharing intelligence in relation to fraud alerts and trends.

b) Bribery risk assessment and completion of actions arising from this.

Detection

c) Participation in the Cabinet Office's Social Housing Fraud pilot data matching exercise. This is an exercise trialling the use of new data (such as credit reference agency records and financial data) to identify potential indicators of social housing fraud, including sub-letting of Council houses. The data was submitted in July 2022 and the matches were received in October 2022. This highlighted 235 matches for investigation.

   The matches included 30 cases where the named tenant was deceased – of these, there were 17 properties where other individuals had been linked to the address, based on data sources applied.

   A further 205 cases were identified where the named tenant was linked to a different address and other individuals were linked to the Council property. This could be an indicator of illegal sub-letting of a Council property.

   At the time of reporting, 100% of the data matches where the named tenant was deceased are being investigated. Around a third of these cases have already been closed, with no formal action required. The other cases are being investigated by Housing Officers. For the matches where the tenant is linked to another address, a sample of 50 cases is currently being investigated. Depending on the outcomes, this may then be extended to the full list of matches.

d) Monitoring of the Council's 'Report Fraud' mailbox and investigation of a number of referrals, regarding single person discounts, business rates and tenancies.

e) Uploading of all datasets required for the National Fraud Initiative exercise in September 2022 and December 2022, ahead of the mandatory deadlines.

Compliance

f) Regular review of the Council's Fraud Risk Register and reference to this in planning Internal Audit coverage for 2023/24.

5 Options Considered

5.1 Not applicable.

6 Consultation

6.1 Not applicable.

7 Next Steps – Implementation and Communication

7.1 Internal Audit will continue to work with the Council to build upon its counter fraud work to date and to continue to review and manage fraud risks.

8 Financial Implications

8.1 There are no financial or other resource implications arising directly from this report.

Financial Implications reviewed by: Director for Corporate Services

9 Legal and Governance Implications

The Council has an on-going obligation to detect and investigate localised fraud and to prevent reoccurrence by risk management and the continuance of good governance including best practice and by following evolving anti-fraud initiatives

Legal Implications reviewed by: Monitoring Officer

10 Equality and Safeguarding Implications

10.1 There are no equalities or safeguarding implications arising directly from this report.

11 Community Safety Implications

11.1 There are no community safety implications arising directly from this report.

12 Environmental and Climate Change Implications

12.1 There are no environmental or climate change implications arising directly from this report.

13 Other Implications (where significant)

13.1 There are no other implications arising directly from this report.

14 Background Papers

14.1 Not applicable.

15 Appendices

15.1 None

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Audit and Standards

Report of: Director for Corporate Services

2020/21 Audit Results Housing Benefit Subsidy Claim

Corporate Priority:	Ensuring the right conditions to support delivery
Relevant Ward Member(s):	All
Date of consultation with Ward Member(s):	N/A
Exempt Information:	No

1 Summary

1.1 This report provides Audit and Standards committee with a summary of the 2020/21 Housing Benefit Audit. It sets out the value and impact of the errors identified, and the actions being taken in response to the audit findings to minimise the risk of error in the future. Fewer errors were identified compared to the 2019/20 audit, providing greater assurance of the controls in place to reduce the risk and error.

1.2 The Housing Benefit final tested claim has now been reviewed by the DWP. Following this review it was noted that an amount of £1.00 had been overpaid in relation to our 2020/21 subsidy claim.

2 Recommendation

That Committee:

2.1 **Notes the findings of the 2020/21 Housing Benefits Audit and action being taken in response to the audit findings**

3 Reason for Recommendations

3.1 The report provides an overview of the Councils Housing Benefit claim for the financial year 2020/21 and the findings of the external audit of the claim for the committees information. No changes can be made to this claim retrospectively.

4 Background

4.1 Local Government administers the Government's housing benefits scheme for tenants (both our own and private) and can claim subsidies from the Department for Work and Pensions (DWP) towards the cost of benefits paid. This is a complex area of work and it is important that eligible households are supported to receive payments towards their rental costs, and that the Council minimises the risk of error in its approach.

4.2 Each year, sample testing is carried out to check for errors in the subsidy claim being made to the DWP. Initial Testing is carried out in respect of all general expenditure cells which relates to Non Housing Rent Account Rebates (expenditure mainly attributed to B&B costs for homelessness cases), HRA Rent Rebates & Rent Allowance. This testing is carried out by External Audit in line with the Housing Benefit Assurance Process.

4.3 More extensive testing is completed if the sample testing identifies errors. This is known as '40+ testing'.

The certification guidance requires external auditors to complete more extensive '40+' or extended testing if initial testing identifies errors in the calculation of benefit or compilation of the claim.

40+ testing may also be carried out as a result of errors that have been identified in the certification of previous year's claims this is known as Cumulative Assurance Knowledge and Experience (CAKE) testing.

4.4 As a result of errors found in the initial testing and errors identified in previous year's claims, external audit carried out extended testing in several areas. These are set out later in the report.

4.5 Underpayments, uncertainties and the extrapolated value of other errors have been reported in a qualification letter which is subsequently sent to the DWP (The Department of Work and Pensions) who then decide whether further work is required to quantify the error or to claw back the benefit subsidy paid. The issues reported are outlined in the main considerations section below.

5 Main Considerations

5.1 Summary of Initial Testing

5.1.1 In accordance with the Housing Benefit Assurance Process (HBAP) modules an initial sample of cases was completed by the Council for all general expenditure. External Audit re-performed a sample of the Council's testing and confirmed the tests they carried out concur with the Council's results. Checks were made on the following:

Area Sampled	Definition	Errors Identified 2020/21	Errors Identified 2019/20	Findings
Non HRA Rent Rebates	Expenditure mainly attributed to B&B costs for homelessness cases	None found	None found	N/A

HRA Rent Rebates	Tenants of HRA properties	None found	None found	N/A
Rent Allowance	Tenants of Private Rented properties	1 error found – Value £0.00 due to error being understated	3 errors found – Value £10,004	Error found due to incorrect assessment of a payslip, pension deduction had been missed, benefit was understated by £36.16.

5.2 **Summary of Testing arising from 40+ sample testing and CAKE Testing**

5.2.1 In line with the requirements of HBAP modules CAKE testing was undertaken based upon the preceding 2019/20 Audit report. External audit re-performed a sample of the Council's testing and they confirmed they concur with the Council's results. These results are outlined below.

a) **Rent Rebate – Incorrect assessment of Earnings**

This additional check was carried out due to errors identified in the 2019/20 HBAP report. All rent rebate cases were checked containing earnings. Testing of this sample identified 1 error case total value of £1 where the Council had applied the incorrect earnings figure resulting in an overstatement.

An amendment of Cell 061 by £1.00 was made to the subsidy claim form. For reference in the 2019/20 report 3 cases were identified as errors.

b) **Rent Rebates – Incorrect classification of overpayments**

This additional check was carried out due to errors identified in the 2019/20 HBAP report. A random sample of cases covering current year eligible overpayments were selected.

No errors were found, this matter is now considered closed.

Rent Allowance – Incorrect Assessment of Earnings

This additional check was carried out due to errors identified in the 2019/20 HBAP report. All rent allowance cases were selected containing earnings. Testing of this sample identified 3 error cases total value of £0.08 where the Council had applied incorrect earnings figures resulting in an overstatement.

No amendments were made to the claim form. For reference in the 2019/20 report 1 case was identified as errors.

c) **Rent Allowance – Overpayment offsetting**

This additional check was carried out due to errors identified in the 2019/20 HBAP report. A random sample of cases covering current year eligible overpayments were selected.

No errors were found, this matter is now considered closed.

d) **Rent Allowance – Ineligible service charges applied**

This additional check was carried out due to errors identified in the 2019/20 HBAP report. A random sample of cases covering current year claims with service charges were selected.

One error was identified where the service charge used was incorrect, this resulting in £233 being overstated in subsidy cell 102. This error resulted in Subsidy Cell 113 being understated by £233, meaning that these amount cancel each other out.

For reference in the 2019/20 report 3 case were identified as errors.

5.3 As part of this audit a review of both system control and parameters was also undertaken. This is known as Modules 2 & 5.

5.3.1 Module 2 was completed which is the system parameters checklist and no issues were identified.

5.3.2 Module 5 was completed which is the system parameters checklist and no issues were identified.

5.4 Comment is noted that the Local Authority were unable to provide a Local Schemes Policy agreed by full council. However, this has not resulted in an amendment to the final claim. This is due to this having been approved some considerable time ago. This will be rectified as part of the budget report for 2023/24 where members will be asked to confirm the existing policy.

5.5 It is positive that there were a number of areas where no errors were identified within the 2020/21 audit. The value of the errors found is also much smaller than in the 2019/20 audit. This highlights the continued progress being made. We will continue to focus on those areas where errors were identified this year to see how these can be reduced in the future. This will include staff training and improved working practices and processes.

The Housing Benefit reporting account final tested claim has now been reviewed by the DWP. Following this review, it was noted that an amount of £1.00 had been overpaid in relation to our 2020/21 subsidy claim.

6 Options Considered

6.1 The findings of the 2020/21 audit highlight the continued progress being made. We will continue to focus on those areas where errors were identified this year to see how these can be reduced in the future. This will include staff training and improved working practices and processes.

7 Consultation

7.1 There was no consultation required as part of this report.

8 Next Steps – Implementation and Communication

8.1 Housing Benefit subsidy will continue to be monitored on a regular basis. Training will be focused on areas highlighted in the annual audit of the Housing Benefit subsidy claim.

9 Financial Implications

9.1 The cost of having the audit undertaken is separately chargeable totalling £23k which includes 40+ testing and therefore as we reduce the errors, there will be less testing and therefore should result in lower audit fees payable.

Financial Implications reviewed by: Director for Corporate Services

10 Legal and Governance Implications

10.1 There are no legal implications arising from this report

Legal Implications reviewed by: Monitoring Officer

11 Equality and Safeguarding Implications

11.1 There are no equality or safeguarding implications arising from this report.

12 Community Safety Implications

12.1 There are no community safety implications to consider as part of this report.

13 Environmental and Climate Change Implications

13.1 There are no environmental and climate change implications to consider as part of this report.

14 Other Implications (where significant)

14.1 There are no other implications to consider as part of this report.

15 Risk & Mitigation

15.1 The risk is that a high amount of errors could lead to reduced subsidy being received. However the errors that have been identified in the report have had a small net impact on the claim.

16 Background Papers

16.1 There are no background papers to be considered alongside this report.

17 Appendices

17.1 There are no appendices to accompany this report.

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