

Decision Maker: **AUDIT AND RISK MANAGEMENT COMMITTEE**

Date: **Thursday 30 June 2022**

Decision Type: Non-Urgent Non-Executive Non-Key

Title: **INTERNAL AUDIT AND FRAUD PROGRESS REPORT**

Contact Officer: Francesca Chivers, Head of Audit and Assurance
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Chief Officer: Director of Finance

Ward: (All Wards);

1. Reason for decision/report and options

This report provides an update on Internal Audit activity to date in the 2022/23 financial year. It also provides an update on counter fraud activity for the final quarter of 2021/22.

2. **RECOMMENDATION(S)**

a) **Note the Progress Report and comment on matters arising.**

Impact on Vulnerable Adults and Children

1. Summary of Impact: Some audit findings could have an impact on services for vulnerable adults and children.
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Transformation Policy

1. Policy Status: Not Applicable
 2. Making Bromley Even Better Priority:
(5) To manage our resources well, providing value for money, and efficient and effective services for Bromley's residents.
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Financial

1. Cost of proposal: Not Applicable:
 2. Ongoing costs: Not Applicable:
 3. Budget head/performance centre:
 4. Total current budget for this head:
 5. Source of funding:
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Personnel

1. Number of staff (current and additional): 6.5 FTE Internal Audit staff
 2. If from existing staff resources, number of staff hours:
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Legal

1. Legal Requirement: Statutory Requirement: Under the Accounts and Audit Regulations 2015, the Council is required to maintain an effective Internal Audit function.
 2. Call-in: Not Applicable:
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Procurement

1. Summary of Procurement Implications: Some audit findings could have procurement implications.
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Property

1. Summary of Property Implications: Some audit findings could have property implications.
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Carbon Reduction and Social Value

1. Summary of Carbon Reduction/Sustainability Implications: None
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Customer Impact

1. Estimated number of users or customers (current and projected): Internal Audit activity is relevant to all of the Council's stakeholders.
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Ward Councillor Views

1. Have Ward Councillors been asked for comments? Not Applicable
2. Summary of Ward Councillors comments: Not Applicable

3. COMMENTARY

3.1 Internal Audit Progress and Outcomes

3.1.1 Under the Public Sector Internal Audit Standards, Internal Audit must regularly report to Audit and Risk Management Committee on its activity and performance relative to its Plan. This progress report provides an update on internal audit activity and outcomes to date against the Plan for April – October 2022 that was agreed by Members of Audit Sub-Committee in March 2022. It also contains the outcomes of our follow up of recommendations made in previous years. As is usual for the first quarter of the year, this update is relatively brief.

3.1.2 **Table 1** below shows current progress against the April – October 2022 Internal Audit Plan, as at 13th June 2022. In summary, one audit (Planning) is complete, seven are in fieldwork and six are at planning stages. Unfortunately, we have had some long-term sickness in the team which has hindered progress to an extent. However, we are planning to engage some additional resource via our framework contract and the flexibility of the six-month planning process will allow us to reassess resources and prioritise areas of work at the next iteration of the Plan.

Table 1 - April 2022 – October 2022 Internal Audit Plan	
Audit	Status and Assurance Opinion
Assurance Mapping	Planning
Grant assurance work including Supporting Families and Disabled Facilities Grant	Fieldwork (one grant complete)
Domestic Abuse	Not yet started
Transformation	Not yet started
Discretionary Housing Payments	Fieldwork
Cash and Bank	Not yet started
Capital Strategy, Planning and Monitoring	Not yet started
Sickness Management	Planning
Appraisals	Not yet started
Recruitment and Retention	Not yet started
Procurement Fraud and Corruption Risk Assessment	Planning
Members' Induction	Fieldwork
Procurement of IT Services (ongoing consultancy)	Fieldwork
Public Health Covid-19 Response – Lessons Learned	Not yet started
Placements (Adults' Residential)	Not yet started
Assistive Technology	Not yet started
Adult Social Care Referral and Assessment Process	Not yet started
Quality Assurance Framework – Adults	Planning
Virtual Schools' Bromley	Not yet started
Quality Assurance Framework – Children's	Planning
Adult Education	Not yet started
Schools Rolling Programme	Fieldwork
Planning Applications	Complete – Reasonable Assurance
Operational Property Review	Planning
Capital Schemes – Project Management (Housing)	Not yet started
Housing Allocations	Fieldwork
Highways – Management of Major Works	Not yet started

Parks and Greenspace	Fieldwork
Net Zero	Not yet started

3.1.3 Summaries of the completed audit (Planning) and piece of grant assurance work (Step up to Social Work) are provided below. The full redacted report for Planning has been published with the agenda, if Members required further information.

Planning (Pre-application Advice Service)

Audit opinion	Reasonable
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- 3.1.4 The overall objective of the audit was to review the effectiveness of the controls in place to ensure that pre-application planning advice is provided in a consistent and timely manner, with sufficient segregation of duties and management oversight, and that fee income is accounted for.
- 3.1.5 Our fieldwork highlighted a number of key strengths. Internal procedures are well documented and information on the website www.bromley.gov.uk is wide ranging. There is clear segregation of duties with three officers involved in all Non-Major and Major Pre-application advice requests sampled. The approval process is robust and advice letters are comprehensive and reflect the requirements of the National Planning Policy Framework and the London and Bromley Local Plans. Consultation with other departments and organisations is evidenced.
- 3.1.6 However, we identified that the current Pre-application planning process does not include the facility for requests for the service and supporting documentation to be submitted via a portal. The current forms do not address accessibility issues, are cumbersome for the applicant and the information will require re-keying into the Planning Case Management Software System, creating additional resource requirements.
- 3.1.7 Outturn is currently reported against a Key Performance Indicator of ‘Applications decided in/out of time’ parameter of 56 days, being the eight week target from validation to advice letter for the Non-Major applications. During the course of the testing, we identified issues with the parameters of the indicator which had resulted in inaccuracies in the outturn.
- 3.1.8 Additionally, we identified delays in validating applications. Whilst Major cases can be complex, we viewed examples of advice letters being issued four and five months after the meeting. None of the Non-Major cases sampled were concluded in less than 56 days.
- 3.1.9 Whilst there is clear segregation of duties with a minimum of three officers involved in all Non-Major and Major Pre-application advice requests sampled, and the approval process is robust, an anti-bribery risk assessment has not been completed and Planning specific anti-bribery awareness training has not been provided to departmental staff. The Council may not, therefore, be able to demonstrate that it has taken steps to prevent bribery, resulting in non-compliance with the Bribery Act 2010.
- 3.1.10 There is no interface between the financial and case management systems and therefore no automatic reconciliation of the income recorded. At the time of reporting, it could not be established whether, in two instances, overpayments had been made and whether, in three instances, VAT had been correctly accounted for.
- 3.1.11 All recommendations have been accepted by management.

Recommendation	Priority	Recommendation accepted?
Online Information	3	Yes
Key Performance Indicators/Timeliness	2	Yes
Anti-bribery arrangements	2	Yes
Reconciliation of Income on the Case Management system to the financial system	2	Yes

**Surrey & South London Regional Partnership Step Up to Social Work – Cohort 7
Project 5190, 01 April 2021 – 31 March 2022.**

Audit opinion	The evidence seen by Internal Audit demonstrates that the grant claim conditions have been met for expenditure as at 31st March 2022
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3.1.12 On 14th April 2022, the Head of Finance, Children, Education and Families, advised of the requirement to submit a Certificate of Grant usage, initialled by the organisation's Chief Auditor, confirming that the total Grant expenditure for the period 1st April 2021 to 31st March 2022 was used exclusively for the purposes set out in the agreement with the Department for Education dated 19th January 2021.

3.1.13 Based on discussions with the Principal Finance Officer (Children's Social Care), the Organisational Development Lead (Human Resources) and a review of the records held, Internal Audit has gained appropriate assurance that, to the best of our knowledge and belief, and having carried out appropriate investigations and checks, in our opinion, in all significant respects, the total Grant expenditure of £207,307.60 was used exclusively for the purposes set out in the agreement between the Grant Recipient and the Department for Education, dated 19 January 2021.

3.2 Follow up of Recommendations Raised

3.2.1 Prior to April 2022, our recommendation follow up was limited to Priority 1 recommendations only. Since April, we have expanded this process to include all Priority 2 and 3 recommendations made from the 2021-22 financial year onwards. We do of course need to take a proportionate approach to ensure that resources are appropriately prioritised and used most effectively. Consequently, our approach is to re-test Priority 1 recommendations (where relevant) and to obtain and review evidence for Priority 2 and 3 recommendations.

3.2.2 **Appendix A** provides a list of all Priority 1 recommendations open as from the previous report to Audit Sub-Committee in March 2022. We have raised two new Priority 1 recommendations since the last report; one relating to Cyber Security (please see the Part 2 Appendix to the Annual Report for further details) and one relating to SEN.

3.2.3 As at the time of writing this report, there are six open Priority 1 recommendations. Four of these are not yet due for follow up. We have however followed up the other two recommendations; updates are provided below.

Data Centre

3.2.4 At the March Audit Sub-Committee meeting, the minutes record that the Chairman advised Members that “the ‘Man in the Van’ (employed in case there was a failure to the power supply to the Data Centre), would soon no longer be required as the relevant works had been undertaken. There were some minor electrical faults that had been identified during the course of installing the new switch, but these should be resolved within a week and then full resilience would be achieved. The Head of Audit and Assurance stated that she would report back to the next Audit Sub Committee regarding whether the recommendation could be fully closed.”

3.2.5 We are able to confirm that there is no longer an on-site presence in the event of electrical failure. However, at the time of writing this report, electrical investigations are on-going and we are unable to provide assurance that the desired level of resilience has been achieved. Therefore, this recommendation remains open and the service will provide a verbal update at the meeting.

IT Asset Register

3.2.6 The Internal Audit review of the IT Asset Register was finalised in January 2022. It included a Priority 1 recommendation about the accuracy and completeness of information recorded in the IT asset register and the need for a periodic review to identify any inaccuracies and gaps in information.

3.2.7 We undertook follow up testing in June 2022 and found that progress had been made towards implementing the recommendation. The asset register and the way in which items are recorded and reported has improved. We saw that storerooms had been cleared of items for disposal, tidied and given defined areas for the allocation of different types of stock.

3.2.8 However, our sample testing of items whose location was recorded as a storeroom found that four of the assets were not there. Three of these items have now been traced and the whereabouts of the remaining item, a laptop, is being investigated by the IT team. We found that no periodic review of the asset register for gaps and inaccuracies has yet been carried out.

3.2.9 We have assessed the implementation of the Priority 1 recommendation as partial overall. We recognise that progress has been made and this will be followed up again later in 2022, to allow time for the new arrangements to be operating effectively.

Priority 2 and 3 follow ups

3.2.10 **Appendix B** provides a high level summary of all Priority 2 and 3 recommendations that were due for follow up in April and May 2022. This summary includes the number of recommendations for each audit together with the numbers that have been implemented, not implemented or where follow up is still in progress. Where follow up is marked as in progress, this means that we are in the process of obtaining or reviewing evidence to determine whether the recommendation(s) can be closed.

3.2.11 We have fully closed all recommendations relating to the following 2021/22 audits:

- Covid-19 Procurement Arrangements

- Waste Services Contract
- Environmental Services Contract Monitoring
- Freedom of Information and Subject Access Requests
- Engagement of a Consultant in Youth Offending Services
- Health and Safety – Covid-19 Risk Assessments
- St Olaves Grammar School

3.2.12 For all remaining audits, we will provide a further update to the next meeting of Audit and Risk Management Committee.

3.3 Audit Activity (other work including advisory)

3.3.1 Since the last report to Audit Sub-Committee, we have continued to undertake ad-hoc advisory work. In addition to the specific work highlighted below, we have continued to attend, and provide relevant updates to, Corporate Leadership Team and Chief Officer Executive.

Oracle Fusion project - advice on risks and controls

3.3.2 In April 2022, prior to 'go-live', we continued to provide advice on this project by analysing, at the project team's request, the supplier management team's process maps for ordering goods and services, making payments and setting up and amending suppliers on the new system.

3.3.3 We made a number of observations about the processes and raised clarification points. These were subsequently addressed by the project team and there were no other issues arising.

Homes for Ukraine

3.3.4 We have offered advice as this scheme has developed, including on the controls around pre-paid cards for one-off payments to guests and the declaration form / checks prior to making payments to host families. Officers have accepted our suggestions and we have no significant issues to raise with Audit and Risk Management Committee.

Council Tax Energy Rebate

3.3.5 We have attended weekly meetings to provide risk and control advice on the Council Tax Energy Rebate as the Council has developed systems to roll out the £150 payment to households in council tax bands A-D. From the week of 6th June 2022, we commenced bank account verification checks via the Government's designated Counter Fraud tool (Spotlight) for eligible households who do not pay Council Tax by Direct Debit. In the first week, we processed just over 8000 checks. We have also worked with relevant teams to assess risk and comment on proposed courses of action where verification checks fail. We will continue this work until the scheme closes.

3.4 Counter Fraud Activity

3.4.1 This report provides an update on both new and previous cases of fraud and special investigations. The Fraud service is provided by the Royal Borough of Greenwich who investigate all allegations of fraud and maintain the fraud register.

Blue Badge Fraud

- 3.4.2 Members will be aware of the activity by the Shared Parking Service to combat the criminal offence of Blue Badge misuse. APCOA Civil Enforcement Officers (CEOs) carry out inspections and ask drivers of vehicles displaying Blue Badges specific questions to determine whether or not misuse is taking place. CEOs and authorised Council Officers can legally confiscate a Blue Badge and return it to the issuing Local Authority should any misuse be suspected. High rates of prosecution success have been achieved through close working with the Greenwich Fraud Team.
- 3.4.3 Following investigation after confiscating a badge, information is collated, and the case passed to the Greenwich Fraud Team. The Greenwich Team will carry out an investigation, identifying drivers, arranging interviews under caution, establishing intent and mitigation and undertaking public interest and evidential tests on cases which may be suitable for prosecution before being passed to Legal for final authorisation. Feedback is also provided where evidence or process errors affect the suitability for prosecutions so that this can inform CEO training.
- 3.4.4 Prosecutions are undertaken by Bromley Legal Services utilising the Single Justice Procedure. The Criminal Justice and Courts Act 2015 introduced the Single Justice Procedure which applies only to cases involving adults charged with summary-only non-imprisonable offences. It enables such cases to be dealt with by a single magistrate sitting with a legal adviser on the papers without the attendance of either a prosecutor or the defendant. The defendant will instead be able to engage with the court online (or in writing) and the case will not be heard in a traditional courtroom. The Single Justice Procedure was designed to save Court time in cases where a full hearing may not be necessary.
- 3.4.5 It is for prosecutors to identify cases which are suitable for the single justice procedure. These are commenced by a written charge and a document called a 'single justice procedure notice'.
- 3.4.6 The single justice procedure notice is sent to the defendant explaining the offence which has given rise to the proceedings, the options available to the defendant, and the consequences of not responding to the notice. It is accompanied by the evidence upon which the prosecutor will be relying to prove the case. The notice will give the defendant a date to respond in writing to the allegation - rather than a date to attend court. However, the defendant has the right to request a traditional hearing in open court. If they wish to plead not guilty, or otherwise want to have a hearing in a traditional courtroom, the defendant can indicate these wishes in the response to the single justice procedure notice. In such circumstances the case will be referred to a traditional court and the case will be managed in the normal way.
- 3.4.7 In cases where a defendant pleads guilty and indicates that they would like to have the matter dealt with in their absence, or fails to respond to the notice at all, a single magistrate will consider their case on the basis of the evidence submitted in writing by the prosecutor, and any written mitigation from the defendant. The single magistrate can convict and sentence or dismiss the charge as appropriate.
- 3.4.8 If a single justice considers at any point that it would be inappropriate to conduct the case under the single justice procedure, the justice can refer it to a traditional magistrates' court.
- 3.4.9 Parking Services Blue badge policy was reviewed in November 2020 with a new set of procedures which included an additional outcome of a simple Caution. This additional outcome is now included in the statistics.

Covid-19

3.4.10 The lockdown as a result of the pandemic had a significant impact on the volume of Blue Badge referrals generated by the Council. **Table 2** below provides a comparison of referrals received for a whole year with the pre Covid affected year.

Table 2 – Blue Badge Referrals

	2019/20	2020/21	2021/22
Total	129	22	64

3.4.11 The table above shows that there is now a significant increase in the number of new cases being referred. Clearly though, the number of cases are still far below those of pre pandemic, when confiscation of badges and engagement with drivers was unrestricted.

3.4.12 However, as engagement with drivers has decreased this has meant that the referrals being sent to the Fraud Team relate predominantly to allegations of stolen or expired Blue Badges being displayed or the use of Blue Badges belonging to persons who are deceased.

3.4.13 It has been previously reported that there are delays from Her Majesty's Court Service in informing the Council's Legal Services of the outcome of Blue Badge prosecutions submitted via the single justice procedure. The provision of outcome / result data did not improve during lockdown. The lack of new referrals allowed investigators during lockdown to focus on bringing the caseload held at that time to Legal Services for consideration of further action.

3.4.14 As a result of the lockdown, 'Interviews under Caution' were only possible during short windows when the tier level allowed. Interviews have resumed however attendance is far more intermittent and quite often two or three interviews are scheduled before the individual attends for an interview under caution.

3.4.15 As of 31st March 2022, there were 5 cases designated as "prosecution pending." This means that the cases have been fully investigated and are now with Legal Services for consideration of appropriate further action.

3.4.16 **Table 3** below provides a comparison of prosecutions and warning letters for the whole year with 2019/20, 2020/21 and 2021/22. Please note that the figures for 2020/21 will include cases from 2019/20 that were delayed as a result of the pandemic.

Table 3 – Blue Badge Prosecutions and warning letters

	2019/20	2020/21	2021/22
Prosecutions	46	57	30
Warnings	30	30	14
Cautions			4
Total	76	87	48

Joint Working DWP

- 3.4.17 This is an area severely hit by the Covid-19 pandemic as the DWP had seconded all of their fraud investigation staff on to other duties. There has been some indication that DWP officers are returning to fraud duties. Meanwhile all referrals are sifted centrally, and it transpires that the majority of existing investigations when Covid began were closed by the DWP.
- 3.4.18 As with all joint working cases with the DWP, it is the DWP who are in control of the prosecution process. The one significant joint working case with DWP which had been submitted for prosecution prior to lockdown has been closed by the DWP. The Housing Benefit overpayment was £50,000 and recovery has been underway for some time with £6,000 recovered so far. There have been no new joint working cases in the 2021/22 financial year.

Miscellaneous Cases

- 3.4.19 **Tables 4 and 5** on pages 13 and 14 summarise at a high level all fraud cases that were worked on during 2021/22. **Table 4** summarises all fraud referrals that had been opened prior to the 2021/22 financial year and that remained open at the start of that year. **Table 5** summarises all fraud referrals received in the 2021/22 financial year.
- 3.4.20 There have been 26 cases of suspected Council Tax fraud received during the 2021/22 financial year. Three Council Tax exemptions have been removed, 17 cases were not accepted or closed with no fraud proved and the remainder were referred to the Council's Revenues department or the DWP.
- 3.4.21 There have been 17 reported cases of suspected subletting or vacating addresses in 2021/22. One case from a previous financial year has resulted in the tenancy being recovered by the Housing Association. Five from 2021/22 have been referred to the relevant Registered Social Landlord (RSL). An initiative to commence some further joint working with one of the Housing Associations is being explored. We are awaiting their sign off on an agreement to share data and commence some joint investigation working.
- 3.4.22 A total of 75 cases were referred on to the DWP during the course of the year, relating mainly to Benefit cases where allegations of undisclosed income and living together were made.
- 3.4.23 The DWP need to adjudicate on entitlement to the benefit it administers before the Council can then determine if there is any impact on Housing Benefit or CTRS in payment. As already mentioned, the effect on DWP investigations during the pandemic have been far reaching and case outcomes are not forthcoming.
- 3.4.24 In one instance an investigation was undertaken into an ex-Bromley Council employee whose pension was diverted by an email scam. The bogus email sent notifying a change of bank account details caused a single month's pension payment to go into the fraudster's bank account. A court production order was obtained for the bank account into which the payment was diverted. However, this case could not be progressed as an arrest was needed at a time of lockdown and staff were not entering people's homes or interviewing. With no prospect of financial recovery, the case has been closed with a full report and recommendations to prevent the circumstances being repeated.

Covid-19 Business Grants

- 3.4.25 A significant area of new work is suspected fraud associated with the Covid-19 business grants, in particular the payments associated with the Small Business Grant Fund. In order to receive this grant, the individual / business had to be eligible for a Small Business Rate Relief.

3.4.26 The National Fraud Initiative completed its first data matching exercise using data provided by all local authorities in respect of the initial tranche of Covid-19 business support grants awarded by local authorities on behalf of the government. Subsequently, the Cabinet Office has conducted a further data matching exercise again matching grant payment data from all local authorities from the first three Covid-19 grant schemes.

3.4.27 In total some 36 cases were investigated during the year in relation to Covid-19 grant awards and all of these matches have been fully reviewed and investigated by the Greenwich Fraud Team. In the majority of cases the grants have either been awarded correctly or there is no financial loss within the grant schemes. Investigations established that there were 3 individuals / businesses where the Small Business Grant Fund payment should not have been awarded. A total of 6 Business Grants have also been recovered in the period, this equates to a total of £90,000.

3.4.28 In addition, there were 10 individuals / businesses where it was established that they were not eligible to receive the Small Business Rate Relief (SBRR). This equates SBRR totalling over £176,000.

National Fraud Initiative (NFI)

3.4.29 Checking of data matches is an ongoing feature of the current workload. The DWP lack of responses to routine enquiries make a number of the matches dependant on declarations to the DWP where a “passported” benefit is involved. A list of cases has been provided to the Council’s Exchequer Services contractor so that they may adjudicate and establish whether there have been any overpayments.

Table 4 – Fraud Cases opened prior to the 2021/22 financial year

	Case Outcomes												Grand Total	
	Cases still open 31/03/22	Benefit Withdrawn	Caution Accepted	Customer Absconded	Enquiries Discont'd	Fraud Proven	No Fraud Proven	Parking Warning Letter	Prosecution Successful	Prosecution Withdrawn	Referred to other LBB Dept	Referred to SFIS		RSL Tenancy Recovered
Benefit Fraud	2	1				2	4			1		2		12
Corporate Fraud														
Blue Badge Fraud			2					3	5					10
Business Rates Fraud					1	1								2
Covid 19 - Business Rate Grant										1				1
LBB Employee				1										1
Total Corporate			2	1	1	1	3	5		1				14
Housing Fraud														
False Rehousing Application	1													1
Living Together as Husband & Wife														1
Vacated Address										1		1		3
Total Housing	1									1		1		5
Grand Total	3	1	2	1	1	2	7	3	5	1	2	2	1	

Table 5 – Fraud Cases opened in 2021/22

	Case Closures													Grand Total
	Cases still open 31/03/22	Caution Accepted	Covid-19 Grant Recovered	Exemption Removed	No Fraud Proven	Referral Not Accepted	Parking Warning Letter	Prosecution Successful	Referred to other LBB Dept	Referred to RSL	Referred to SFIS	SBRR Removed	Subtotal	
Benefit Fraud	1				7	6				1	72			87
Corporate Fraud														
Blue Badge Fraud	21	2			5		11	25					64	
Business Rates Fraud			1						10		6		17	
Council Tax Fraud				3	12	5			5	1			26	
Covid 19 - Business Rate Grant	5		5		21				1		3		35	
Other					2	1			4				7	
Total Corporate	26	2	6	3	40	6	11	25	20	1	9		149	
Housing Fraud														
False Rehousing Application					1								1	
Subletting					1					1			2	
Undeclared Capital					1								1	
Undeclared Non-Dep										1			1	
Vacated Address					1					3			4	
Total Housing					4					5			9	
Grand Total	27	2	6	3	51	12	11	25	20	6	73	9	245	

4. IMPACT ON VULNERABLE ADULTS AND CHILDREN

Recommendations arising from audits in Adults' and Children's Services will have implications for vulnerable adults and children.

5. FINANCIAL IMPLICATIONS

Some of the findings identified in the audit reports will have financial implications.

6. LEGAL IMPLICATIONS

Under the Accounts and Audit Regulations 2015, the Council is required to maintain an effective internal audit function to provide assurance on the effectiveness of risk management, control and governance processes, taking into account public sector internal auditing standards and guidance. Regular reporting to Audit and Risk Committee is a requirement of these Standards.

7. PROCUREMENT IMPLICATIONS

Some of the findings identified in the audit reports may have procurement implications.

8. PROPERTY IMPLICATIONS

Some of the findings identified in the audit reports may have property implications.

9. CUSTOMER IMPACT

Some of the findings identified in the audit reports may have impacts on the Council's customers.

Non-Applicable Headings:	Transformation / Policy Implications Personnel Implications Carbon Reduction / Social Value Implications Ward Councillor Views
Background Documents: (Access via Contact Officer)	None