

DECISION MAKER: Audit and Risk Management Panel	DATE: 19 June 2024	ITEM NO. 7
REPORT TITLE: Internal Audit and Anti-Fraud – Annual Performance Report April 2023 to March 2024	WARDS All	
CHIEF OFFICER Director of Finance	CABINET MEMBER Finance, Resources and Social Value	
DECISION AND CLASSIFICATION Non-Key - information item Non-exempt Appendix Call in- Non exempt	IS THIS THE FINAL DECISION ON THE RECOMMENDATIONS IN THIS REPORT TO BE MADE AT THIS MEETING There are no recommendations requiring decisions	

1. **Decision required**

This report makes the following recommendations to the decision-maker:

- 1.1 To note Internal Audit and Anti-Fraud performance in relation to the delivery of the Royal Borough’s Internal Audit Plan and the prevention, detection and investigation of fraud, for the year 2023/24.
- 1.2 To note the Head of Internal Audit opinion on the soundness of the control environment in place within the Royal Borough as one part of the overall assurance assessment provided to Members as part of the Annual Governance Statement, which is reported elsewhere on the agenda of this particular Audit and Risk Management Panel meeting.

2. **Links to Our Greenwich missions**

2.1 This report relates to the Council’s agreed missions as follows:

- Our Council is an adaptive organisation, enabling it to navigate the increasing number of challenges it faces while remaining financially sustainable
- Our Council works in the most efficient and effective ways possible

2.2 Internal Audit provides independent assurance that systems operated within the Royal Borough are sound and effective and alerts senior management to areas of system weakness and makes recommendations for improvement including investigation of allegations of fraud and corruption.

3. Purpose of Report and Executive Summary

3.1 Section 3 of the Accounts and Audit Regulations 2015 state that the “...*authority must ensure that it has a sound system of internal control.*” and Section 4 (4) (a) (ii) goes on to say that “*the financial control systems....must include measures to enable the prevention and detection of inaccuracies and fraud*”.

3.2 This report details the work undertaken by Internal Audit & Anti-Fraud as part of these statutory requirements, which facilitates the effective exercise of the Royal Borough’s functions and the achievement of its aims and objectives.

3.3 The Royal Borough’s Financial Procedures, “Financial Procedure I – Internal Audit, Fraud and Irregularity” sets out the role and responsibilities of Internal Audit & Anti-Fraud with regard to the provision of an internal audit service and the prevention, detection and investigation of fraud and corruption perpetrated against the Royal Borough both internally and externally. This report provides the Panel with details of the progress in respect of the 2023/24 Internal Audit Plan and the main achievements to date with regard to Fraud Investigations.

4. Introduction and Background

4.1 At the meeting of 21st June 2023, the Panel was presented with the Internal Audit and Anti-Fraud Strategic Plan for 2023/24. The covering report detailed the methodology for determining the audit plan, an outline of resources and the scope of proposed audit coverage. This report provides the Panel with details of the progress made against the plan.

4.2 Although an Internal Audit Plan represents discrete functions albeit integrated into one combined unit to strengthen compliance and control for ease of reference, this report provides details regarding both areas of responsibility separately, starting first with the Internal Audit function.

5. Performance (Internal Audit)

- 5.1 A detailed analysis of the 2023/24 Internal Audit plan, showing individual auditable areas and resource apportionment and the progress achieved as at the end of March 2024 is shown at **Appendix A**. The following highlights the overall performance against the 2023/24 plan:

Projects Covered

- 5.2 The 2023/24 Internal Audit plan identified a total of 77 separate audit projects to be undertaken during the year. Four audits were cancelled during the year. They were HMO Licensing - Compliance with Standards, Street Services: Fees and Charges Process, New Builds and Schools Capital Programme.
- 5.3 The four audit reviews were cancelled in agreement with Management as there was either no longer a perceived risk or there had not been any new builds completed which required an audit.
- 5.4 By year end, work was either completed or was in progress on a total of 63 planned audit projects of which 43 had been finalised or reached a position where a draft audit report has been issued to the client (and a response is awaited).
- 5.5 At the end of March 2024, work was in progress for 20 audit projects. The remaining 10 audit projects have been deferred to 2024/25 annual audit plan.
- 5.6 4 unplanned audit reviews were undertaken during the course of the year. Two had been finalised by the end of March 2024 with the remaining two in progress.
- 5.7 In quarter 4 there were no audit reviews that resulted in a limited level of assurance. Thus, Members have received details of all audit reviews that resulted in a limited level of assurance during 2023/24.

Performance Indicators

- 5.8 As reported to Members in June 2019 Internal Audit management decided to introduce three additional performance indicators to assist gauge and assure the quality of internal audit work being produced by the section.

Table I - Internal Audit Performance Indicators

Performance Indicator Description	Target Performance	Performance Achieved	RAG Status
Percentage of IA Plan delivered to draft report stage by 31 March	90%	60%	
Percentage of draft reports issued as a final report within 5 working day of client response	75%	97%	
Productivity level*	80%	83%	
Percentage spent on audit work	75%	81%	
Client Satisfaction Rating**	4 or above	4.8	
IA work is fully compliant with the PSIAS and IIA Code of Ethics	100%	100%	

* Internal Audit measures time productivity by monitoring the level of staff time expended on audit reviews and service/corporate responsibilities as a percentage of the total resource time available.

**A breakdown of individual client satisfaction scores is provided at Appendix C.

Internal Audit Plan Delivery

- 5.9 The 90% performance target for delivery of the audit plan was not fully met with 60% of the audit reviews delivered at draft or final report stage. As mentioned previously, 20 (27%) audit reviews were in progress at the end of March 2023 and 10 (13%) audit reviews were deferred to the 2024/25 plan. This was mainly due to four factors.
- 5.10 Firstly, unfortunately one member of staff has been on long-term sickness absence resulting in a loss of approximately 60 audit days.
- 5.11 Secondly, Members will recall that Internal Audit committed to recruiting an Internal Audit Apprentice during 2023/24. Auditors have spent approximately 17 audit days coaching and mentoring the Internal Audit Apprentice who started in September 2023.

- 5.12 Thirdly, auditors had spent more time than initially budgeted in the audit plan on some reviews that became more complex and resulted in limited assurance being provided.
- 5.13 Finally, and as reported previously, delays in response time from service areas to requests for information has resulted in the reviews becoming more time consuming than planned and has caused delays in the review and ultimately the auditor’s ability to provide the draft / final report within the initially agreed timeframe. (The delays have been formally raised with the Greenwich Management Team so that the position is not replicated during 2024/25).

Time Performance

- 5.14 Internal Audit aims to deliver improved levels of productivity during the year. Productivity is measured by the level of staff resource devoted directly to audit related activities, i.e. excluding non-direct time such as staff annual leave entitlement, sickness, corporate management and administrative duties, internal/external training courses, etc. The productivity level target has been set at 80%. A comparison of the productive staff time achieved in 2020/21 and in recent years is shown overleaf:

Table 2 – Actual Productive Time 2020/21 to 2022/23

Internal Audit Time	2021/22*	2022/23	2023/24
Productive Time	71%	84%	83%
Non-Direct Time	29%	16%	17%

**The performance figures for 2021/22 also represent that audit resources were diverted to assist colleagues in other areas as a result in the Covid-19 pandemic.*

Recommendations Accepted by Management

- 5.15 Performance reports to the Panel also include information relating to the number of high and moderate priority recommendations being accepted by management.

Table 3 – Recommendation Accepted by Management

Recommendation Description	April 2023 – March 2024
Number of High priority IA recommendations where positive management action is proposed	83
Number of Medium priority IA recommendations where positive management action is proposed	162

Recommendation Implementation / Tracking

- 5.16 In addition, performance reports include information relating to the progress made by management to implement agreed recommendations.
- 5.17 In the period April 2023 – March 2024 17 Internal Audit Follow Up reports were finalised. Full implementation of recommendations had been achieved for 10 reviews. In 7 cases where recommendations remain outstanding additional time has been allowed and further follow up will be undertaken in due course. Details of the Follow Up work undertaken is provided in **Appendix B**.

Apportionment of Audit Coverage

- 5.18 The table below indicates the actual audit time given to each Royal Borough Directorate (including corporate audit reviews) compared to planned apportionment.

Table 4 - Departmental coverage 2023/24

Directorate	Planned Days	% of Total Days	Actual Days	% of Actual
Health and Adult Services	50	6.5%	66	10%
Children's Services (including Schools)	133	17.3%	103	15.6%
Communities, Environment and Central	80	10.4%	30	4.5%
Housing & Safer Communities	110	14.3%	103	15.6%
Finance and Legal	240	31.1%	251	38.0%
Regeneration, Skills & Enterprise	90	11.7%	22	3.3%
Follow Up Contingency	50	6.5%	73	11.0%
Unplanned Work Contingency	18	2.3%	12	2.0%
Total	771	100%	660	100%

- 5.19 A large proportion of available audit resources were concentrated within Finance and Legal and Children's Service Directorates. This is because the Finance and Legal Directorate holds responsibility for many of the Royal Borough's main financial systems, Human Resources, Access & Digital and the Royal Borough's Modernisation Programme.
- 5.20 For Children's Services a large proportion of the available audit resources was allocated to Schools probity audit reviews.

Quality Assurance

- 5.21 The delivery by the Internal Audit and Anti-Fraud function of the performance outlined in this report is dependent upon the quality of the function itself. Effectively, this has been continually assessed and developed in a number of ways throughout the year to enable the Royal Borough's Section 151 officer to not just obtain their own assurance of the adequacy of the function but also to have confidence in the function's ability to continually improve.
- 5.22 Internal Audit continues to adhere to the Public Sector Internal Audit Standards (PSIAS) that came into force on 1st April 2013 and all audit reviews are conducted to these standards. This was confirmed at an Internal Quality Assessment which was presented to the Panel in January 2024. The Internal Audit function was assessed as meeting 108 of the 114 criteria and partially meeting 6 of the 114 criteria.
- 5.23 The PSIAS require the Head of Internal Audit to report on any impairment to independence and objectivity of the Audit Service. Impairment could take the form of personal conflict of interest, scope limitations, restrictions on access to records, personnel and properties and resource limitations, such as funding. During the period April 2023 to March 2024 no such impairment has been encountered.

Client feedback

- 5.24 As part of Internal Audit's quality management system, clients are requested to complete a questionnaire providing feedback on the level of the Internal Audit service provided:
- The level of consultation on the scope/objectives before audit work started;
 - Whether the audit was conducted professionally;
 - Did the audit review meet the objectives set;
 - Was the report structured and well presented;
 - Did the report provide sufficient detail on control issues;
 - Did the report provide practical recommendations for the problem areas identified;
 - Overall, did the audit process assist management in improving control systems?
- 5.25 The questionnaire asks clients to score each criterion in line with the following: *5 Excellent; 4 Good; 3 Satisfactory; 2 Unsatisfactory; 1 Poor*. For 2023/24, Internal Audit set a performance target of 4 (Good).

5.26 The average score received was 4.8 (Good to Excellent) and demonstrates the continued high regard for the function across the Royal Borough. A breakdown of the individual questionnaire returns, and scores attributed to each area is provided as **Appendix C**.

Head of Internal Audit – Annual Report

5.27 The Annual Governance Statement clearly demonstrates the range of organisational controls, many of which are complementary, which serve to provide an effective level of governance assurance to the Royal Borough. An annual Audit Assessment of the control environment, based on the audit work completed, is one important part of this overall assessment.

5.28 The annual Internal Audit Assessment for 2023/24 has, as in previous years, been developed upon a methodology using a matrix which identifies the systems and operations audited. It also categorises each area in terms of the level of importance to the Royal Borough's objectives, and an assessment on the level of control in operation.

5.29 Full details of the assessment are shown within the report at **Appendix D**. The key conclusion to the report is that 89.2% of the systems reviewed were of either a satisfactory or high level of control, therefore demonstrating that the Royal Borough can, as in previous years, continue to have confidence in its financial and management control systems.

5.30 The report highlights those areas where controls need to be improved and the Internal Audit function's planned work for 2023/24 has time allocated for each of these areas for undertaking appropriate follow up work. Clearly where systems controls are in need of improvement it is important to pay particular attention to those which are fundamental to the Royal Borough and consequently carry high risks organisationally.

5.31 Internal Audit will pay particular attention to those areas where the Internal Audit opinion is one of 'none' or 'limited' assurance.

Conclusion

5.32 This report provides details of the performance of Internal Audit and seeks to give reassurance that the service is being delivered in accordance with statutory responsibilities and is continually seeking to improve the standards of its service.

- 5.33 The report provides confirmation that Internal Audit provided an adequate level of internal audit coverage of material systems during 2023/24. The Section continued to monitor audit coverage and reprioritised the use of audit resources in accordance with continual risk assessment. Additionally, the report provides the Panel with an assurance the Section is demonstrating continual improvement and delivering a cost-effective service.
- 5.34 Using the cumulative knowledge and experience of the systems and controls in place, the results of previous audit work and the work undertaken within 2023/24, it is considered that throughout the Royal Borough there continues to be a sound control environment.

6. Anti-Fraud Performance

Housing Benefit Fraud

- 6.1 Between April and March of 2023/24 Internal Audit received 211 referrals relating to allegations of Housing Benefit / Council Tax Support Fraud. Of these referrals 124 related to benefit customers residing in Council Tenancies and 87 related to customers residing in privately rented accommodation.
- 6.2 Of the 211 referrals received, 75 were referred to the Department for Work and Pensions (DWP) Single Fraud Investigation Service for investigation.
- 6.3 Included in this total of 211 are 57 referrals received via members of the public alleging housing benefit fraud. 20 were received via the Internal Audit generic email address fraud@royalgreenwich.gov.uk, 6 were received by letter, 2 by a member of the public at The Woolwich Centre and 29 via the Internal Audit fraud hotline. 28 of these referrals related to Council Tenancies and 29 to privately rented accommodation.
- 6.4 Of the 57 referrals received by Internal Audit from the public 34 of the individuals chose not to provide their name or address.
- 6.5 The Royal Borough is no longer able to issue sanctions in respect of housing benefit fraud. The DWP have determined that cautions are no longer to be issued in respect of benefit fraud. However, they will consider issuing 'Administrative Penalties' and where appropriate will contact the Advice & Benefits Service to establish whether the Royal Borough wants the amount of housing benefit overpaid included in the calculation of the administrative penalty.

6.6 The Advice & Benefits Service received three requests for inclusion of a housing benefit overpayment from the DWP, during the period April 2023 to March 2024 (£1,516, £2,604 and £2,000).

Tenancy and Sub-Letting

6.7 During April 2023 to March 2024 Internal Audit received 34 allegations of tenancy and housing related fraud. During the period as a result of investigations and additional proactive activity into illegal occupation and sub-letting 9 Council Tenancies were recovered.

6.8 There remains no universally recognised financial value on the recovery of a Council Tenancy. Similar to many other Local Authorities Internal Audit follows the Cabinet Office notional value which is detailed as part of National Fraud Initiative.

6.9 The Cabinet Office views tenancy fraud as the loss of a valuable council asset from public use, incurring further social housing costs to public sector organisations. As part of the reporting process for the National Fraud Initiative, the Cabinet Office allocates tenancy fraud cases with a notional value of £93,000.

6.10 The basis of this calculation is provided as follows:

‘£93,000 per property recovered based on average four year fraudulent tenancy. Includes: temporary accommodation for genuine applicants; legal costs to recover property; re-let cost; and rent foregone during the void period between tenancies’.

6.11 Using the Cabinet Office estimate, the combined work of Internal Audit, Housing Services and Legal Services between April 2023 and March 2024 has successfully secured the recovery of 27 Council Tenancies with a total value of £2.51m. 9 of these tenancies recovered were as a result of Internal Audit and Anti-Fraud investigations of which 5 have criminal prosecutions outstanding.

6.12 Two of the Internal Audit & Anti-Fraud Investigators are accredited as Financial Investigators by the National Crime Agency to investigate matters under the Proceeds of Crime Act 2002. In appropriate cases this enables Internal Audit to apply to the Courts for restraint orders and to secure capital and assets which can in turn be used to recompense the Royal Borough for its financial loss.

- 6.13 However, during April 2023 to March 2024 there have been no housing investigations requiring the involvement of the Financial Investigator.
- 6.14 In addition during the period, two further Internal Audit & Anti-Fraud Investigators have passed the National Crime Agency's Financial Intelligence Officer access exam and will begin their e-learning activities.

Emergency Accommodation Costs

- 6.15 Internal Audit continues to seek to recover financial losses in its criminal and civil tenancy investigations. Losses are calculated in respect of the cost to the Royal Borough of having to provide emergency / temporary accommodation as required to others in genuine need of housing due to having been deprived the use of its own properties as a result of sublet / falsely obtained tenancies.
- 6.16 Between April 2023 and March 2024 Internal Audit recovered £104,659 from a deceased tenant's estate. The investigation began in 2019 and involved a council tenant who had failed to declare they had owned a property before obtaining their Council Tenancy. Sadly, the tenant died during the investigation, but Internal Audit recovered the financial loss of providing emergency / temporary accommodation from the Executors of the Estate in respect of the period the tenant held council accommodation.
- 6.17 Internal Audit believes this is an innovative approach and will continue to work with colleagues in Housing and Legal Services to pursue cases in this manner where there are assets available to secure the recovery of financial losses.

Registered Social Landlords (RSL)

- 6.18 Working in partnership with a number of Housing Associations, Internal Audit has taken the lead on several subletting investigations. One RSL property was recovered between April 2023 and March 2024.
- 6.19 Given the Royal Borough holds nomination rights with the RSLs concerned the return of the properties allows other households / individuals on the Royal Borough waiting list to receive accommodation.
- 6.20 Internal Audit is continuing to engage with Housing Associations with property ownership located within Royal Greenwich and offers its skills and expertise to combat tenancy fraud and to prosecute offenders.

Cabinet Office – Housing Tenancy Pilot

- 6.21 During the period, Internal Audit and colleagues in the Unauthorised Occupation Team continued to participate in this proactive anti-fraud initiative administered by the Cabinet Office as part of their powers under the National Fraud Initiative.
- 6.22 The output is sifted and risk scored by the Cabinet Office in order to enable investigation teams to focus resources on the matches representing the highest potential risk; such as where the Royal Borough tenant is matched as potentially resident with another address outside of the Royal Borough or a different person, other than the tenant appears to be resident at the Royal Borough Council Tenancy.
- 6.23 The pilot output provided 2,750 matches. However, it became clear that many of the matches were “false positive” in nature and whilst there was a clear rationale behind the data that triggered the match, upon further investigation it became evident that there was a genuine reason as to why the match had occurred and there was no resultant fraud or irregularity.
- 6.24 Whilst this is clearly frustrating it is also a key reason for the pilot approach and these anomalies can be identified and managed from the process to enable roll out on a wider scale.
- 6.25 687 matches have been reviewed and despite the number of false positive matches identified there has been one case where after enquiries Internal Audit have referred the matter to Legal Services to consider prosecution.
- 6.26 In total 94 matches required further enquiries by Internal Audit and the Unauthorised Occupation Team. Enquiries are ongoing into potential subletting and vacated tenancies. Other irregularities identified include issues with Council Tax single person discounts (*7 exemptions have been removed*), queries with household composition and succession of tenancy queries. Some matches have identified potential benefit issues such as undeclared partners in the household, undeclared income and undeclared non-dependents in the household (*7 of which have been referred to the DWP SFIS*).

Unauthorised Occupation Team (Housing and Safer Communities)

- 6.27 During the period April 2023 to March 2024 the work of the Unauthorised Occupation Team has resulted in Tenancy Services recovering 27 properties (As detailed earlier 9 of these Council Tenancies included investigations undertaken by Internal Audit of which 5 have current prosecutions pending).

Cabinet Office – Employee / Agency Pilot

- 6.28 During the period Internal Audit agreed to participate in a further anti-fraud pilot undertaken as part of the National Fraud Initiative (NFI) London Fraud Hub.
- 6.29 With the increase in remote working and flexibility that it offers, Investigators across London have identified a number of cases where individuals have taken advantage of the flexibility.
- 6.30 There have been instances of '*Polygamous working*' where individuals have engaged in work with more than one council, and cases where full time council employees have also been engaged as agency staff with other councils simultaneously.
- 6.31 The project has proven to be a success and the 'proof of concept' process (which began in October 2023) has been accepted with a plan underway to incorporate the data matching into the biannual Cabinet Office National Fraud Initiative. As at the end of March 2024 there have been four investigations and three of the employees found to be working for more than one local authority are no longer working at the Royal Borough.
- 6.32 Colleagues in Human Resources and Recruitment have been kept fully updated on the progress of the project.
- 6.33 Participating councils completed a Data Protection Impact Assessment and reviewed Data Privacy Notices. A Data Sharing Agreement was signed by all participating councils.
- 6.34 Similarly to other NFI exercises the data was uploaded via a secure link to a designated portal. The data was isolated and compartmentalised within the NFI secure environment and will be destroyed six months after the confirmation of proof of concept.

Blue Badge Fraud

- 6.35 Between April 2023 and March 2024 Internal Audit has investigated 55 allegations of misuse of Blue Badges. 11 cases have been completed with no further action being required, 2 cases have resulted in a successful prosecution and 14 cases are currently pending prosecution. Enquiries are ongoing in respect of the remaining allegations.

- 6.36 Allegations relate to the active use of Blue Badges previously reported as being lost or stolen, where a Blue Badge has been altered or tampered and where the Blue Badge holder is known to be deceased.

Corporate Related Fraud

- 6.37 Between April 2023 and March 2024, Internal Audit has raised investigations into 85 corporate related matters, i.e. non benefit, non-council tenancy fraud. These investigations covered areas detailed in the table below:

Allegation Type	Volume	Directorate
Blue Badge Misuse	55	Communities, Environment and Central
Business Rates	3	Finance & Legal Services
Council Tax Exemptions	1	Finance & Legal Services
Direct Payment Fraud	10	Health & Adult Services
Employee Fraud	5	Housing and Safer Communities Communities, Environment and Central
False ID	2	Finance & Legal Services
Parking Permit Fraud	5	Communities, Environment and Central
Payment Fraud	3	Finance & Legal Services Children's Services
Theft	1	Communities, Environment and Central
	85	

- 6.38 From the total of 85 investigations, 7 involved allegations implicating a Royal Borough or Agency employee.

7. Anti-Fraud Management

Performance Monitoring

- 7.1 In addition to reporting to the Audit & Risk Management Panel Internal Audit has continued to provide regular monitoring reports to both Community Services (Housing) Management in the Royal Borough and the Client Monitoring Officer (Head of Internal Audit) in Bromley outlining throughput and results.

Partnership with the London Borough of Bromley

- 7.2 Internal Audit has continued to work in partnership with the neighbouring borough of Bromley for the provision of a fraud investigation service.

- 7.3 A service specification is in place that is monitored monthly and reviewed on a regular basis. Bromley provide the Royal Borough with secure remote access to Bromley computer systems and databases.
- 7.4 During 2023/24 the London Borough of Bromley exercised the option to extend the partnership for a further year. As a result the partnership in its current format will continue until 31st March 2025.

Institute of Revenues, Rating and Valuation (IRRV)
Excellence in Protecting the Public Purse

- 7.5 Members will be aware that Internal Audit & Anti-Fraud submitted an entry on behalf of the Royal Borough in the annual IRRV awards in the Excellence in Protecting the Public Purse category. On 5 October 2023 the IRRV notified the team that the Royal Borough had won the award.

8. Available Option

- 8.1 This report provides the Panel with details of the performance of Internal Audit & Anti-Fraud in respect of the annual Internal Audit plan for the financial year 2023/24 and anti-fraud activities undertaken by Internal Audit during the period April 2023 to March 2024 inclusive. As this is an information report there is only one option which is to note the information provided

9. Preferred Option

- 9.1 Not applicable

10. Reasons for Recommendations

- 10.1 Not applicable

11. Consultation Results

- 11.1 No consultation is required, and none has been undertaken

12. Cross Cutting Issues and Implications

Issue	Implications	Sign-off
<p>Legal including Human Rights Act</p>	<p>Part 3 of the Council’s constitution, Responsibility for Functions, provides that the Audit and Risk Management Panel is responsible for the provision of independent assurance of the adequacy of the risk management framework and the associated control environment, including the effectiveness of the Internal Audit and Corporate Anti-fraud functions.</p> <p>This report provides an update on the performance of Internal Audit and Anti-Fraud in relation to the delivery of the Royal Borough’s Internal Audit Plan and the prevention, detection and investigation of fraud, for the year 2023/2024.</p> <p>No Legal or Human Rights issues arise.</p>	<p>Davidaire Horsford Interim Head of Legal Services 21st May 2024</p>
<p>Finance and other resources including procurement implications</p>	<p>This report makes the following recommendations to the Audit & Risk Management Panel:</p> <ul style="list-style-type: none"> • To note Internal Audit and Anti-Fraud performance in relation to the delivery of the Royal Borough’s Internal Audit Plan and the prevention, detection and investigation of fraud, for the year 2023/24. • To note the Head of Internal Audit opinion on the soundness of the control environment in place within the Royal Borough as one part of the overall assurance 	<p>Joanne Stark Head of Accounting & Business Change 17th May 2024</p>

	<p>assessment provided to Members as part of the Annual Governance Statement, which is reported elsewhere on the agenda of this particular Audit and Risk Management Panel meeting.</p> <p>There are no direct financial implications arising from this report.</p>	
Equalities	<p>The decisions recommended through this paper have a remote or low relevance to the substance of the Equality Act. There is no apparent equality impact on end users.</p> <p>Further, given the nature of the report it has a remote or low relevance to the Councils Equity and Equality Charter and the Council's Equality Objectives 2020-2024.</p>	<p>Brendan Costello Assistant Director of Finance (Financial Governance & Audit) 16th May 2024</p>
Climate change	<p>The decisions recommended through this paper have a remote or low relevance to the substance of the Greenwich Carbon Neutral Plan as agreed by Cabinet on 18 November 2020.</p>	<p>Brendan Costello Assistant Director of Finance (Financial Governance & Audit) 16th May 2024</p>

13. Report Appendices

13.1 The following documents are to be published with and form part of the report:

- Appendix A: Internal Audit Performance by Subject 2023/24
- Appendix B: Internal Audit Recommendations 2023/24
- Appendix C: Client Satisfaction Questionnaires 2023/24
- Appendix D: Head of Internal Audit Report 2023/24
(including Attachments 1&2)

14. Background Papers

None

Report Author: Jess Fyhr,
Internal Audit & Anti-Fraud Manager
020 8921 6965
jess.fyhr@royalgreenwich.gov.uk

Report Author: Salena Miles,
Internal Audit & Anti-Fraud Manager
020 8921 6361
salena.miles@royalgreenwich.gov.uk

Reporting to: Brendan Costello
Assistant Director of Finance (Governance & Audit)
0208 921 5239
brendan.costello@royalgreenwich.gov.uk

Chief Officer: Damon Cook
Director of Finance
0208 921 3508
damon.cook@royalgreenwich.gov.uk