

## AUDIT COMMITTEE

26 JUNE 2025

### REPORT OF INTERNAL AUDIT MANAGER

#### A.1 REPORT ON INTERNAL AUDIT – MARCH 2025 - MAY 2025 AND THE ANNUAL REPORT OF THE INTERNAL AUDIT MANAGER

(Report prepared by Craig Clawson)

#### PART 1 – KEY INFORMATION

##### PURPOSE OF THE REPORT

To provide a periodic report on the Internal Audit function for the period March 2025 – May 2025 and the Internal Audit Managers Annual Report for 2024/25 as required by the professional standards.

##### EXECUTIVE SUMMARY

This report is split into three sections with a summary as follows:

##### **1) Internal Audit Plan Progress 2024/25**

- A satisfactory level of work has been carried out on the 2024/25 Internal Audit Plan in order for the Internal Audit Manager to provide an opinion in the Annual Head of Internal Audit Report for the 2024/25 financial year.
- Seven audits have been completed since the previous update to the Audit Committee in March 2025. All of which received a satisfactory opinion of adequate or substantial assurance. Internal Audit are currently looking into some historical control issues from legacy Housing Allocations systems / procedures. As they do not relate to the 2024/25 financial year, any control concerns identified would not impact on the Head of Internal Audit Opinion as systems and procedures have already been changed to reflect a stronger control environment.

##### **2) Annual Report of Internal Audit Manager**

- The Annual Report of the Internal Audit Manager concludes that an unqualified opinion of Adequate Assurance is provided.
- Work carried out throughout the year by the Audit Committee, Senior Management and the Internal Audit Team is in line with Public Sector Internal Audit Standards and CIPFA Application Notes (Latest release November 2020). Future years will need to comply with Global Internal Audit Standards.
- One audit from a total of 26 completed received a less than satisfactory opinion of 'Improvement Required'. The audit was Disabled Adaptations.
- The Internal Audit Team are currently non-compliant with the Global Internal Audit Standards due to awaiting CIPFA's Application Note on the global standards. It was previously agreed with the Audit Committee to wait for the CIPFA review of the standards (April 2025) before undertaking a Quality Assurance Improvement Programme (QAIP) self-assessment against the standards. This will be completed and brought back to the

Audit Committee in September 2025 with a view to have an external assessment undertaken early 2026.

**3) Internal Audit Plan Progress 2025/26**

- Six audits within the 2025/26 Internal Audit Plan are currently in fieldwork.
- A bi-annual update on Fraud and Compliance work is provided as agreed with the Audit Committee in January 2025.

**RECOMMENDATION(S)**

**Audit Committee members are requested to note the reports and consider the following;**

- **The annual opinion statement within this report**
- **The completion of audit work against the 2024/25 and 2025/26 Internal Audit Plans; and**
- **Any significant audit findings provided**

**REASON(S) FOR THE RECOMMENDATION(S)**

*The above recommendations are required to ensure that the Audit Committee agree and accept the contents of the report.*

**ALTERNATIVE OPTIONS CONSIDERED**

*The reports are for information and consideration of the Audit Committee.*

**PART 2 – IMPLICATIONS OF THE DECISION**

**DELIVERING PRIORITIES**

Provision of adequate and effective internal audit helps demonstrate the Council's commitment to corporate governance matters. It also links in with the Council's key priorities of 'Delivering high quality services' and having 'Strong finances and governance'.

**LEGAL REQUIREMENTS (including legislation & constitutional powers)**

The Council has a statutory responsibility to maintain adequate and effective internal audit.

The Accounts and Audit Regulations 2015 make it a statutory requirement that the Council must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal audit standards and guidance.

## FINANCE AND OTHER RESOURCE IMPLICATIONS

### Finance and other resources

The Internal Audit function is operating within the budget set. Recruitment and retention remains to be the biggest risk of not being able to deliver the Internal Audit Plan. This is continuously monitored and the Audit Committee are updated with any issues accordingly.

## USE OF RESOURCES AND VALUE FOR MONEY

*External Audit expect the following matters to be demonstrated in the Council's decision making:*

- A) Financial sustainability: how the body plans and manages its resources to ensure it can continue to deliver its services;*
- B) Governance: how the body ensures that it makes informed decisions and properly manages its risks, including; and*
- C) Improving economy, efficiency and effectiveness: how the body uses information about its costs and performance to improve the way it manages and delivers its services.*

*As such, set out in this section the relevant facts for the proposal set out in this report.*

The following are submitted in respect of the indicated use of resources and value for money indicators:

A) Financial sustainability: how the body plans and manages its resources to ensure it can continue to deliver its services;	<b>Budgets are reported to the Audit Committee annually to review. The Internal Audit Manager regularly monitors those budgets throughout the year to ensure that they remain adequate and do not overspend.</b>
B) Governance: how the body ensures that it makes informed decisions and properly manages its risks, including; and	<b>The Internal Audit Charter sets out the roles and responsibilities of both the Audit Committee and the Internal Audit function. The powers of the Audit Committee and the role of Internal Audit is also set out within the Councils Constitution.</b>
C) Improving economy, efficiency and effectiveness: how the body uses information about its costs and performance to improve the way it manages and delivers its services.	<b>Internal Audit continues to monitor new working practices in order to streamline processes and improve performance and potentially reduce costs. Internal Audits undertaken may support services in doing the same and potential reduce overall costs to the Council.</b>

## MILESTONES AND DELIVERY

Review of recommendations and decision to be made on 26<sup>th</sup> June 2025 by the Audit Committee

#### **ASSOCIATED RISKS AND MITIGATION**

Review of the functions of the Council by Internal Audit assists in identifying exposure to risk, and its mitigation.

As this report is a periodic update report, there is no exposure to strategic risks within the Councils Risk Management Framework. There is however an operational risk of being unable to complete and deliver the internal audit plan and be unable to provide the Head of Internal Audit Annual Opinion.

#### **OUTCOME OF CONSULTATION AND ENGAGEMENT**

Internal Audit activity assists the Council in maintaining a control environment that mitigates the opportunity for crime.

During the course of internal audit work issues regarding equality and diversity, and health inequalities may be identified and included in internal audit reports.

There is no specific effect on any particular ward.

#### **EQUALITIES**

There are no equality impacts directly associated with this progress report. However they will need to be considered as part of any improvement / remedial actions undertaken by the relevant Service where necessary.

#### **SOCIAL VALUE CONSIDERATIONS**

There are no direct implications associated with this report but will be considered as part of the delivery of the audit plan as necessary.

#### **IMPLICATIONS RELATED TO DEVOLUTION AND/OR LOCAL GOVERNMENT REORGANISATION**

There are no direct implications associated with this report but will be considered as part of the delivery of the audit plan as necessary.

#### **IMPLICATIONS FOR THE COUNCIL'S AIM TO BE NET ZERO BY 2030**

There are no direct implications associated with this report but will be considered as part of the delivery of the audit plan as necessary.

OTHER RELEVANT IMPLICATIONS	
<p><i>Set out what consideration has been given to the implications of the proposed decision in respect of the following and any significant issues are then set out below.</i></p> <p><b>Consideration has been given to the implications of the proposed decision in respect of the following and any significant issues are set out below.</b></p>	
<b>Crime and Disorder</b>	<b>N/A</b>
<b>Health Inequalities</b>	<b>N/A</b>
<b>Area or Ward affected</b>	<b>N/A</b>
ANY OTHER RELEVANT INFORMATION	
N/A	

### PART 3 – SUPPORTING INFORMATION

BACKGROUND
<p>The Accounts and Audit Regulations 2015 (England) state that “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”.</p> <p>In respect of the Internal Audit Plan the Global Internal Audit Standards require the Chief Audit Executive (Head of Internal Audit) to: -</p> <ul style="list-style-type: none"> <li>• Establish a risk based Internal Audit Plan, at least annually, to determine the priorities of the Internal Audit function, consistent with the Council's goals.</li> <li>• Has in place a mechanism to review and adjust the plan, as necessary, in response to changes to the Council's business, risks, operations, programmes, systems and controls.</li> <li>• Produces a plan that takes into account the need to produce an annual Internal Audit opinion.</li> <li>• Considers the input of senior management and the Audit Committee in producing the plan.</li> <li>• Assesses the Internal Audit resource requirements.</li> </ul> <p><i>The term chief audit executive is used to ensure consistency with the GIAS, although the term is rarely used in local government. Each authority should be clear which individual fulfils these responsibilities, regardless of actual job title. In practice the chief audit executive may delegate appropriate responsibilities to other qualified professionals in the internal audit function but retains ultimate accountability.</i></p>

PREVIOUS RELEVANT DECISIONS TAKEN BY COUNCIL/CABINET/COMMITTEE ETC.
N/A

## INTERNAL AUDIT PROGRESS 2024/25

All but one audit within the 2024/25 Internal Audit Plan have been completed. At time of writing, fieldwork has been completed on Housing Repairs and Maintenance, however due to time constraints and other priorities exit meetings and final reports are still to be progressed.

A total number of seven audits were completed during April 2025 to June 2025. All received a satisfactory level of assurance with no significant issues to be reported. Audits completed in this period were;

- Payroll
- Accounts Receivable
- Health and Safety
- Procurement
- Social Housing Regulation Bill – Implementation Plan
- Resource Allocation
- Housing Allocations

Some historical issues relating to Housing Allocations regarding data retention and transition of documentation between legacy and newer systems is currently being reviewed however this does not relate to current procedures and control environments.

Internal Audit continues to provide advice on internal control, risk management and governance arrangements on a consultative basis.

The Internal Audit Manager continues to oversee the Fraud and Compliance service as well as the Internal Audit team. GDPR is also now part of the Internal Audit Managers responsibilities.

**Quality Assurance** – The Internal Audit function issues satisfaction surveys for each audit completed. No unsatisfactory responses were received in this period.

### Resourcing

Internal Audit currently has an establishment of 4 fte posts with access to a third party provider of Internal Audit Services for specialist audit days as and when required. We currently have an Audit Technician post vacant.

We have an apprentice covering all of the audit teams administrative responsibilities. He has been with us since November 2024 and working well within the team.

### Outcomes of Internal Audit Work

The standards require the Internal Audit manager to report to the Audit Committee on significant risk exposures and control issues. Since the last report four audits have been completed and the final report issued. The Public Sector Internal Audit Standards require the reporting of significant risk exposures and control issues.

Assurance	Colour	Number this Period	Total for 2024/25 Plan	
Substantial		0	4	

Adequate		6	16	
Improvement Required		0	1	
Significant Improvement Required		0	0	
No Opinion Required		0	4	Four consultative engagements in 2024/25

For the purpose of the colour coding approach, both the substantial and adequate opinions are shown in green as both are within acceptable tolerances.

Issues arising from audits completed in the period under review receiving an 'Improvement Required' opinion and requiring reporting to Committee are: -

- No significant issues were identified during this period.

**Management Response to Internal Audit Findings** – There are processes in place to track the action taken regarding findings raised in Internal Audit reports and to seek assurance that appropriate corrective action has been taken. Where appropriate follow up audits have been arranged to revisit significant issues identified after an appropriate time.

The number of high severity issues outstanding was as follows: -

Status	Number	Comments
Overdue more than 3 months	2	Long term actions reported to the Audit Committee periodically (Appendix B)
Overdue less than 3 months	0	
Not yet due	0	

#### Update on previous significant issues reported

All previous significant issues are now provided within Appendix B of this report.



## ANNUAL AUDIT REPORT OF INTERNAL AUDIT MANAGER

### Introduction

The Council is required by the Accounts and Audit Regulations 2015 to undertake an effective Internal Audit to evaluate the effectiveness of its risk management, internal control and governance processes, taking into account the Global Internal Audit Standards (GIAS).

CIPFA has developed the Code of Practice for the Governance of Internal Audit in UK Local Government (the Code) to support authorities in establishing their internal audit arrangements and providing oversight and support for internal audit.

The Code is designed to work alongside new Global Internal Audit Standards (GIAS) and replaces the organisational responsibilities set out in the Statement on the role of the head of internal audit (CIPFA, 2019). It is aimed at those responsible for ensuring effective governance arrangements for internal audit:

- The body or individual charged with governance – this includes the police and crime commissioner and chief constable (corporations sole) in policing or full body of the authority.
- The audit committee, the primary committee that may hold some delegated responsibilities towards internal audit.
- Senior management of the authority, including the statutory officers, head of paid service, monitoring officer and section 151/section 95 officer that hold responsibilities for governance.

It applies to all authorities applying Global Internal Audit Standards in the UK Public Sector and that are within the scope of the statutory regulations on internal audit.

The GIAS state that a professional, independent and objective internal audit service is one of the key elements of good governance, as recognised throughout the UK public sector. The role of the Head of Internal Audit (Internal Audit Manager), in accordance with the GIAS, is to provide an opinion based upon, and limited to, the work performed on the overall adequacy and effectiveness of the organisation's governance, risk management, and control processes.

All guidance from the Chartered Institute of Public Finance and Accountancy is also considered in line with the Accounts and Audit Regulations and the GIAS when delivering a Head of Internal Audit annual opinion.

As set out in the Global Internal Audit Standards (GIAS) there is a requirement that the Chief Audit Executive must provide an annual report to the Audit Committee, timed to support the Annual Governance Statement. This must include:

- An annual internal audit opinion on the overall adequacy and effectiveness of the organisation's governance, risk and control framework (i.e. the control environment);
- A summary of the audit work from which the opinion is derived (including reliance placed on work by other assurance bodies); and
- A statement on conformance with the GIAS and the results of the internal audit Quality Assurance and Improvement Programme.

The Council is responsible for ensuring its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

The Council also has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.

In discharging this overall responsibility, the Council must ensure that there is a sound system of internal control which facilitates the effective exercise of the Council's functions, and which includes arrangements for the management of risk. The system of internal control is designed to manage risk to a reasonable level rather than to eliminate risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness.

To ensure a robust framework for managing risk and accountability, the Council employs a 'Three Lines of Defence' assurance model, structured as follows:

**Senior Management and Departmental Leadership:** The first line of defence lies with operational management, which holds direct responsibility for identifying, assessing, and mitigating risks within their areas of control.

**Internal Governance:** Acting as the second line of defence, internal governance includes oversight activities from various control departments such as Statutory Officers, Corporate Oversight Functions, IT Security, Data Protection, and Quality Control. This layer supports operational management by implementing effective risk practices and ensuring reliable risk-related communication flows across the organisation.

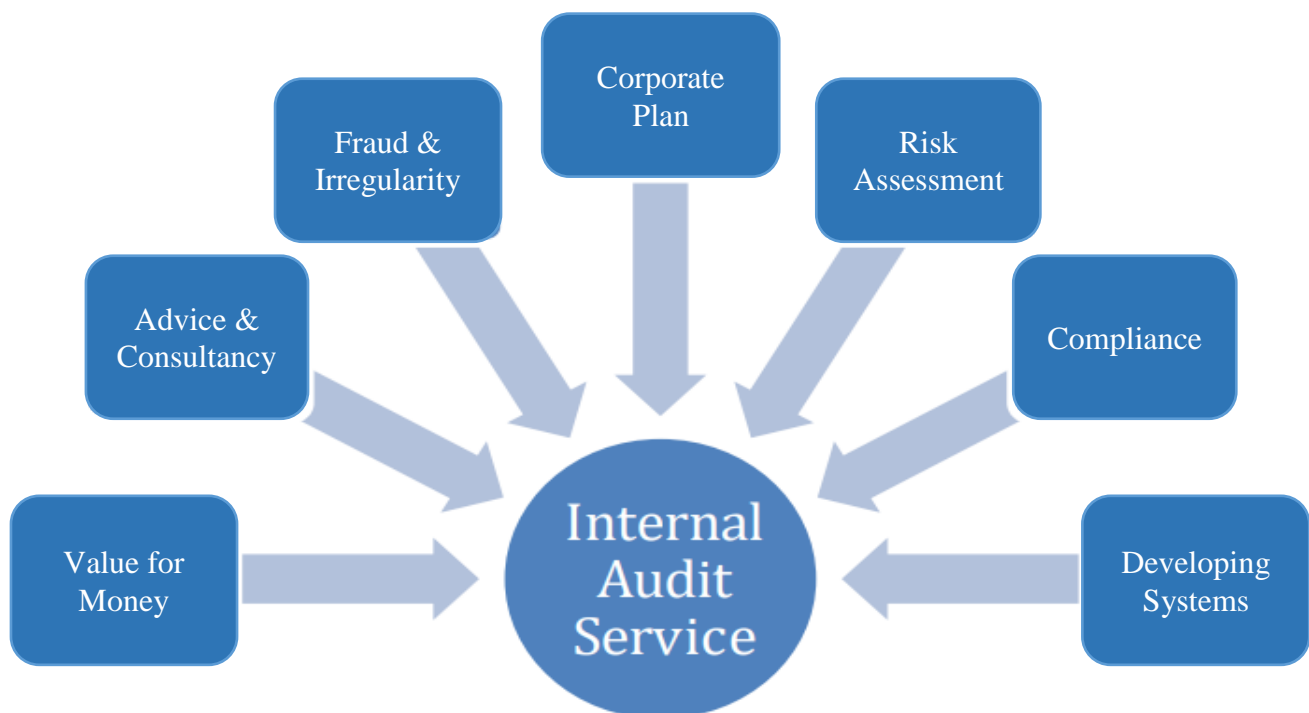
**Internal Audit:** As the third line of defence, the internal audit function, mandated under the Accounts and Audit Regulations 2015, provides an independent evaluation of the Council's risk management, governance, and control processes. This ensures compliance with established public sector auditing standards and guidance.

### **Internal Audit Approach**

The Internal Audit function undertakes a programme of audits each year to provide the Council and its Audit Committee with assurance on the adequacy of its system of internal control, governance and risk management arrangements. The audit programme was developed using a risk based approach that incorporates a number of independent reviews of the Council's activities to be able to give an overall opinion on the areas mentioned above.

The internal audit team maintain an agile approach to auditing, seeking to maximise efficiencies and effectiveness in balancing time and resource commitments with the necessity to provide comprehensive, compliant and value adding assurance.

Aspects considered when developing an audit plan and delivering an effective internal audit service can be broken down into the graphic below;



As well as incorporating all of the above areas into the Internal Audit service, we endeavour to ensure that the service is agile and includes the following aspects into our planning and implementation processes;

- Flexibility – Utilising different options to build engagement that allow varied deliverables
- Value creation – Enhancing or improving deliverables while considering culture, organisation maturity and stakeholder needs
- Innovation – Considering new and different ways of delivering audit efficiency, risk coverage and overall value
- Systematic approach – Considering options and making decisions in an orderly way

The Internal Audit Manager has also taken on responsibilities for Fraud, Compliance and GDPR over the past two years. The work undertaken in these areas has also contributed to the annual assurance opinion as issues identified in these areas will inevitably result in internal control and procedural reviews from Senior Management and Internal Audit. However future Internal Audit reviews will likely need to be undertaken external to maintain the independence of the Internal Audit Manager.

Communication between Internal Audit, Leadership and the Audit Committee has been effective and remain consistent which provides reasonable assurance around the effectiveness and transparency of reporting arrangements.

Internal Audit has continued to work with services on a consultancy basis to support the implementation of new processes, identify and analyse root cause if necessary and ensure that all relevant employees have the appropriate training to competently carry out their role.

This includes advising service areas transformation projects, procurement, ad-hoc investigations and any further advice on procedural changes.

Independent investigatory work has also been undertaken throughout the year as and when required to support Senior Management when internal control issues arise within service areas.

The Spendells Project is a notable project worth mentioning which had a number of control and procedural issues which were reported to the Audit Committee and Cabinet. While it is important to include the outcomes from this project in the overall assurance opinion, it is also important to note the authorities response to the issues that arose. The Chief Executive and Senior Leadership reacted swiftly to investigate the issues and immediately set out to implement changes, be open and transparent and ensure sufficient budgets are allocated to ensure adequate resource and expertise is available for future capital projects. It was important that lessons were learnt from major capital projects and actions taken to mitigate risk before embarking on LUF and CRP projects in the future.

In 2024/25, only one audit from a total of 26 reviews undertaken received an overall audit opinion of **“Improvement Required”** where high severity issues were identified. The audit was Disabled Adaptations. The main issue within this audit specifically related to contract management which has previously been reported to the Audit Committee. Procurement rules are in place to ensure effective internal control is in place and value for money can be evident to our residents. It is therefore necessary to ensure that a robust framework is in place when commissioning building work on behalf of the Council.

Improvement actions have been recommended for the mentioned audit areas which are followed up by the Internal Audit function to assess the progress of implementation. All significant issues are reported to the Audit Committee with required improvement actions throughout the year to provide a continuous update on the councils control environment, governance arrangements and material issues identified.

### **Annual Opinion 2024/25**

The Head of Internal Audit annual assurance opinion is based on the following:

- Internal Audit work completed during the course of the year;
- observations from consultancy/ advisory support;
- results of any follow up exercises undertaken in respect of previous years' internal audit work;
- a review of assurance from other providers including those from first and second lines of defence, independent regulators and peer reviews;
- the extent of resources available to deliver the internal audit work; and
- the quality and performance of the Internal Audit service and the extent of compliance with the Global Internal Audit Standards.

### **Limitations to the Annual Opinion**

There are no limitations to report on the ability to deliver the Internal Audit Plan and provide an annual opinion on the effectiveness of governance, risk management and internal control. There were changes to the audit plan throughout the year due to emerging risks and changes

to service provision. Any changes to the audit plan were in consultation with the Audit Committee and Management Team to fit with the resources available at the time.

### Compliance with Global Internal Audit Standards

The Internal Audit function are currently non-compliant with the Global Internal Audit Standards. As previously discussed with the Audit Committee, we were waiting for CIPFA guidance on the GIAS which came into effect from April 2025. Our approach is to undertake a Quality Assurance Improvement Programme (QAIP) self-assessment which will be reported to the Audit Committee in September 2025 with a view to then commission an External Quality Assessment in 2026.

### The Head of Internal Audit Annual Opinion

The majority of audits in the 2024/25 Internal Audit plan received a satisfactory level of assurance. There was a total of 25 moderate issues and one major issue identified throughout the year.

The key themes identified from the issues identified throughout the year can be broken down into the following categories;

- Policy Maintenance
- Strategic Planning
- Case Management and Complaint Recording
- Contract Management and Adaptation Works
- Operational Oversight and Managerial Controls

The Council has committed to a number major projects in the realm of £60m in total which could result in financial difficulties and significant reputational damage if not managed in a structured and effective way. The Council has funded a Project Delivery Unit to support and implement the projects and Internal Audit has attended a number of regeneration board meetings to keep up to date with progress and track key performance indicators.

Local Government Re-organisation (LGR) is also approaching in the near future and is already taking up considerable time of our Senior Leadership Team in preparation for future changes. It will therefore be very important in future years for Internal Audit to review core services during this transition as well as review work being undertaken during any future transformational / change process as there is a significant risk of Council staff being overstretched which could impact on service delivery. Therefore Internal Audit needs to be as supportive as possible during this time to help senior leadership provide the best possible outcome for Tendring residents.

Governance arrangements and internal controls have been evaluated in all audits within the plan, albeit with varying levels of scope. Senior Management continue to review strategic risks on a regular basis within Management Team and the Corporate Risk Register is reviewed bi-annually with any feedback reported to Management Team for consideration.

The Internal Audit Manager has considered assurances obtained through:

- All of the information reported above
- Internal Audit outcomes
- Annual Risk Management Review

- The Council's assurance framework
- Management assurance through the Annual Governance Statement process
- External inspections
- Ongoing engagement with the business
- Monitoring and reporting the implementation of agreed management actions

All major actions due have been reported to the Audit Committee and all moderate actions are managed through the audit follow-up process with the service area.

The Internal Audit Manager is satisfied that sufficient work was completed in 2024/25 to draw a reasonable conclusion on the adequacy and effectiveness of the Council's activities. The internal control environment continues to remain stable with some significant changes in specific service areas which have been reported to the Audit Committee throughout the year as part of the periodic reporting arrangements. An open dialogue with Senior Management on risk remains in place and a generally sound system of internal control has been assessed across the majority of the Councils operational areas.

After considering all of the above, an overall unqualified opinion of '**Adequate Assurance**' can be provided for the 2024/25 financial year.

In noting this opinion, it should be acknowledged that Internal Audit has not reviewed all risks and assurances and cannot provide absolute assurance on the internal control environment.

*The above report will also be included within the Councils Annual Governance Statement (AGS) as part of its statutory responsibilities.*

## **INTERNAL AUDIT PROGRESS 2025/26**

We are yet to finalise an audit within the 2025/26 Internal Audit Plan. A total of 6 audits are in fieldwork phase.

The Internal Audit Team have been monitoring outstanding actions and working hard to ensure that services work with us to confirm that agreed actions are completed in a timely manner.

Work has begun in areas such as Housing Strategy and Homelessness, Princes Theatre, Environmental Health, IT Helpdesk, Facilities Management and Corporate Complaints.

Appendix B – 2024/25 Internal Audit Plan progress report; provides an update on the status of each audit to date.

There are no significant issues or particular areas of concern to report at this time.

### ***Fraud activities compared to the Council Anti-Fraud and Corruption Strategy***

The Audit Committee requested an update on Fraud work undertaken compared to the approved Anti-Fraud and Corruption Strategy. The strategy states that;

Tendring District Council is committed to :-

- take all necessary action to prevent fraud and corruption;

- make facilities available to aid detection of fraud and corruption;
- ensure prompt investigation and action.
- acting professionally, fairly and with integrity to identify matters of fraud, bribery, and corruption.
- to limit the council's exposure to fraud and corruption and minimise financial loss to the council and potential adverse effect on its reputation.

It was agreed in March 2025 that a bi-annual update would be provided to the Audit Committee on fraud and compliance work carried out by the team. As this is the first update to the committee, a breakdown of all work undertaken during the 2024/25 financial year will be provided. The breakdown of activities below is evidence of our commitment made to prevent fraud and corruption.

**Tenancy Audit** – The fraud and compliance team have been undertaking a tenancy review on Council housing stock. Using data analytics and identifying anomalies in systems, following up on allegations and liaising with the revenues and benefits department has resulted in 10 Council properties being brought back into Council Stock due to sub-letting and abandonment.

**Right to Buy** – There was a large influx of right to buy applications just before the governments change in rules as to how much discount a tenant is entitled to when making a right to buy application. The fraud and compliance function vets all applications to ensure that they are legitimate and meet the criteria. Over 40 applications were made and three were declined in this period.

**National Fraud Initiative (NFI)** – The NFI data matching exercise carried out by the government provides important data which we include in our inspection regime. This contributes to the identification of fraud and error in Council Tax and NNDR revenue and in some cases helps identify sub-letting and abandonment in our properties.

**Fraud Awareness Training** - with new and existing staff and Councillors. To promote that all officers and members may see indicators of fraud in their day to day lives and how to report it.

In addition to fraud work, the following activities are also undertaken relating to compliance work on behalf of the Council;

**New build and property inspections** - both domestic and commercial. Work is undertaken to ensure that the correct Council Tax and Business Rates are being paid for all domestic and commercial properties in the area. The work in this area has helped increase the tax base by more than £300k. This work has also identified individuals committing benefit fraud which would then be reported to the Department for Work and Pensions (DWP).

**Collaborative work** – we have been working with Private Sector Housing, Environmental Health, Planning Enforcement jointly on complex cases which has helped identify fraud, Houses of Multiple Occupation (HMO's), Food hygiene issues and breaches in planning legislation. The work here is ongoing to ensure that the Council works together and continues to collaborate on enforcement issues.

**Development of data analytics software** – we are currently working with our IT department to develop a solution which will be able to compare all data in which the Council is the data controller which will compare information from a number of sources internally and externally and identify anomalies which can then be used to include within the teams inspection regimes. This will be additional to NFI data checks.

**Training of Tenancy Engagement Officers and Contact Centre Staff** – Other departments have requested on the job training from our Fraud and Compliance Officers when undertaking inspections on behalf of the Council. They understand that some of our visits can sometimes be very difficult because of the nature of the visit and therefore felt it would be a good training exercise. They can be a first point of contact before an inspection comes to Fraud and Compliance so felt it would be excellent training for when they carry out their duties.

## APPENDICES

*Appendix A – Internal Audit Progress Report 2024/25*  
*Appendix B – Action Tracking Report*

## REPORT CONTACT OFFICER(S)

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