

Matters arising from internal audit work during the year

1 Introduction

- 1.1 This report highlights key issues that the Audit and Governance Committee should be aware of in fulfilling its role of providing independent oversight of the adequacy of the council's governance, risk management and internal control framework. It sets out the issues arising from the work undertaken during the period to mid-March 2015 by the Internal Audit Service under the amended internal audit plan for 2014/15. Work on a small number of areas is still continuing but is nearing completion.
- 1.2 A provisional audit plan for the year was considered by the Audit and Governance Committee in June 2014 but was altered as reported to the committee in January 2015. Since September 2014 internal audit work has been strongly focussed on following up agreed remedial actions and on re-auditing areas with known control weaknesses as these are addressed by the council's senior management teams. The Management Team is keen to rectify the control weaknesses reported in 2013/14 and to ensure that controls over areas of high and moderate risk are adequately designed and effective in operation.
- 1.3 A full table of all the audit work currently planned, progressing and completed for 2014/15 is included at section 2, and section 3 sets out brief notes of the outcomes where reviews have been completed.

2 Summary of progress against the revised audit plan

- 2.1 The work planned for 2014/15 as at January 2015 is set out in the table below, with an indication of whether it is complete and what assurance we have given. The areas presenting high or moderate risk, over which we previously provided only limited or no assurance, have been marked as 'key' and a subjective assessment has been made of the risk associated with each area.
- 2.2 Progress has been made by management teams across the council in addressing the matters raised by internal audit work during 2013/14 and earlier, and in implementing the control improvements required. The opinions marked with an asterisk (*) below are given on the basis that our testing has confirmed that action has been taken to address the issues identified as a result of previous internal audit work, although our testing has necessarily been restricted by the short periods during which the amended controls have been in operation.
- 2.3 If the control systems continue in all other respects to operate as they did at the time of our original work, then we would now be able to provide substantial assurance over the adequacy and effectiveness of their controls. However our work has been restricted to testing only management's actions to rectify those control issues we originally reported. With the exception of the council's key financial systems, we have not re-tested controls which were previously found to be adequately designed and operating effectively.

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- 2.4 A number of pieces of work have been completed but our draft reports have not yet been confirmed as final with the relevant management teams; these are nonetheless reported below.

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Control areas and audit reviews	Audit nature and scope	Risk weighting	Key area	Work complete	Assurance
Corporate controls					
Working in strategic partnership					
Funds flow between LCC and BTLS	Review of remedial action	High	✓	✓	Substantial *
Performance data quality and monitoring BTLS by LCC	Review of remedial action	High	✓	✓	Substantial *
Corporate governance					
Declarations of officers' interests, gifts and hospitality	Re-review of earlier work	Low (but with potential reputational risk)		✓	Substantial
Members' expenses and allowances	Re-review of earlier work	Low (but with potential reputational risk)		✓	Substantial
Responses to complaints	RACE-based review			✓	Substantial (draft)
Information governance					
Overall corporate arrangements and action	Review of remedial action	High	✓	✓	Substantial *
Common controls					
Financial controls					
Accounts payable (excluding social care payments)	Compliance testing	Moderate		On-going	
Accounts receivable and debt recovery	Review of remedial action	Moderate	✓	x	x
Budget monitoring and control	RACE-based review	Moderate		✓	Substantial
Capital accounting	RACE-based review			✓	Substantial
Cash and banking (centrally, and individual establishments)	Compliance testing	Moderate		✓	Substantial
Expenses and allowances	Compliance testing	Low (but with potential financial risk)		✓	Limited (draft)
General ledger	Compliance testing	High		✓	Substantial
Grant award and monitoring	RACE-based review	Low (but with potential financial risk)		On-going	

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Control areas and audit reviews	Audit nature and scope	Risk weighting	Key area	Work complete	Assurance
Payroll	Compliance testing	High		✓	Substantial
Payroll additional payments	Compliance testing of specific services	Low (but with potential financial risk)		✓	Substantial
Treasury management	Compliance testing	High		✓	Substantial
VAT	Compliance testing	Low		✓	Substantial
Human Resources controls					
Hierarchies in Oracle HR/ payroll system	Review of remedial action	Moderate	✓	On-going	
ICT controls					
Network management and security	Compliance testing of network user access	High	✓	On-going	
Procurement controls					
Central procurement	RACE-based review	High	✓		Substantial *
Service specific controls					
ASHW					
Initial assessment for direct payments	Review of remedial action	High	✓	✓	Substantial *
Reablement	RACE-based review	Moderate		✓	Substantial
Social care supervision	Review of remedial action	Moderate	✓	On-going	
Support planning	RACE-based review	Moderate		✓	Substantial
Public Health					
Scheme of delegation	RACE-based review	Moderate		✓	Substantial
CYP					
Case file audit process	Review of remedial action	Moderate	✓	✓	Substantial *
Direct payments to children with disabilities	Review of remedial action	High	✓	x	Not applicable
Emergency payments to families	Review of remedial action	Low	✓	x	Not applicable
Independent Reviewing Officers	Review of remedial action	Moderate	✓	✓	Substantial * (draft)

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Control areas and audit reviews	Audit nature and scope	Risk weighting	Key area	Work complete	Assurance
Due diligence over the transfer of children's centres from the NHS	Work at the request of management	Low		✓	Substantial
Residential homes	Follow-up of agreed action	Low		✓	Substantial *
Partnership working with the NHS to support children with mental health needs	Review of remedial action	Moderate	✓	On-going	
Working Together with Troubled Families	Follow-up of agreed action	Moderate	✓	✓	Limited * This area is to be re-assessed in April 2015
Working Together with Troubled Families	Grant certification	Not applicable		✓	Not applicable
Schools and sixth forms					
School reviews	Reviews of financial controls in schools	Moderate		✓	See table below for individual schools' assurances
Follow-up of school reviews	Follow-up of agreed action	Low		✓	
Schools with new bank accounts	RACE-based review	Low		✓	Limited
Environment					
Capital programme management	Review of remedial action	Moderate	✓	On-going	
Capital programme management	Compliance testing of capital cost codes	Low		On-going	
Highways and property asset management project	Support to the project	Not applicable		On-going	Not applicable
Procurement of Highways contractors	Re-review	Moderate (with potential reputational and financial risks)		✓	Limited
Grant audit: Citizens Rail	Grant certification	Not applicable		✓	Not applicable
Grant audit: CIVINET	Grant certification	Not applicable		✓	Not applicable
Grant audit: Interreg IVB SusStations	Grant certification	Not applicable		✓	Not applicable
Grant audit: Local Sustainable Transport	Grant certification	Not applicable		✓	Not applicable

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Grant audit: Local Transport Capital	Grant certification	Not applicable		✓	Not applicable
Lancashire County Commercial Group					
Fleet services	RACE-based review	Low		✓	Substantial
Counter fraud work					
Counter fraud actions	Support to management	Not applicable		On-going	Not applicable
National Fraud Initiative	Data matching and follow-up	Not applicable		On-going	Not applicable
Responsive work to support management	Individual investigations	Not applicable		On-going	Not applicable

3 Audit outcomes

- 3.1 Brief information is provided below about the progress and outcomes on each piece of work noted above. Where services have been re-assessed the audit opinion is on the basis that the process continues in all other respects as it did when first assessed.

Corporate controls

Performance data quality and monitoring of BTLS by LCC: substantial assurance

- 3.2 There are new governance arrangements in place between LCC and BTLS. A client manager has been appointed and regular monthly and quarterly review meetings have been convened, attended by appropriate representatives of both LCC and BTLS, to facilitate performance monitoring. The Cabinet Committee for Performance Improvement (CCPI) meets on a regular basis and will be provided with a six-monthly report on BTLS performance.
- 3.3 A new key performance indicator (KPI) definition has been proposed for processing payroll changes which needs to be ratified. Work is also on-going to further develop KPIs covering the payroll function.
- 3.4 The ICT KPIs require to be revisited and revised. At present, they cover only one aspect of the ICT service provided. An additional non-contracted ICT KPI has therefore been set, initially as a monitoring exercise. We understand that a special review of all targets is to be arranged for May 2015.
- 3.5 It is also intended that limited data access will be given to LCC's client manager to validate BTLS's performance, however this is still under negotiation.

Funds flow between LCC and BTLS: substantial assurance

- 3.6 The monthly payroll report is used to identify the appropriate charges to BTLS and, in future, it will also be reviewed to identify significant changes from month to month so that payments of arrears, pay awards or bonuses can be identified and validated.
- 3.7 Evidence is available of challenges being made by the LCC Client Manager in respect of BTLS charges raised for goods and services. New governance arrangements between the two organisations exist, with monthly and quarterly review meetings being used to take this issue forward.
- 3.8 Charging guidance is also to be made available on the intranet for LCC requisitioners, including the need/ requirement for staff to contact the LCC Client Manager if in doubt on any ICT procurement issue.

Corporate governance

Declarations of officers' interests, gifts and hospitality: substantial assurance

- 3.9 This work was reported to the committee in January 2015 and, as noted then, the council's governance would be improved by the requirements that certain officers (for example those in posts responsible for procurement) state positively either that they have no personal interests, or else declare them.

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Members' expenses and allowances: substantial assurance

- 3.10 This work was reported to the committee in January 2015. Random sampling of members' claims will now be introduced from 1 April 2015.

Responses to complaints: substantial assurance

- 3.11 A new Customer Feedback System was implemented 1 October 2014, which is used by the ASHW and CYP directorates for complaint handling. It is envisaged that the system will also be used for corporate complaints in the future. From April 2015, management of all complaints will come under one team which will therefore facilitate a single management overview. A strategic overview of social care complaints is already provided through appropriate scrutiny committees, and of corporate complaints through the Cabinet Committee for Performance Improvement.

Information governance

Overall corporate arrangements and action against plans set out in the Information Governance Framework: substantial assurance

- 3.12 Our opinion is based on an evaluation of the controls introduced since that time, and not on any compliance testing. We note that staff have been appointed to key information governance roles; a series of governance groups are in place; a comprehensive information governance framework has been developed, including detailed guidance, policies and procedures; a training programme developed; responsibility for ensuring compliance with information governance standards vested with Heads of Service, who have been designated as Information Asset Owners; and, a range of spot checks programmed by the Head of Information Governance, to ascertain the extent to which the new controls have been implemented.

Financial controls

Accounts payable – central system

- 3.13 Transactional testing work on the last quarter of the year, and on certain centralised accounts payable functions, will take place during March and April 2015. Work covering the first three quarters of 2014/15, covering transactional controls over the requisitioning, goods received and payments processes, indicates that controls are adequate and effective and we expect to be able to provide substantial assurance over the system, for the year as a whole.

Accounts payable – feeder systems (excluding social care payments)

- 3.14 Audit work on the feeder systems to the central accounts payable system that address ordering and requisitioning in operational services is on-going. The services covered include TravelCare, Highways, bus operators, capital projects and property maintenance.

Accounts receivable and debt recovery

- 3.15 Remedial action will not be complete before the year end and no further audit work will be undertaken in relation to 2014/15.

Budget monitoring and control: substantial assurance

- 3.16 The data recorded in the Oracle Financials system is accurate although the system's reporting function makes examination of details difficult for budget holders. Forecasting is thorough and effective, and is subject to a number of

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reviews. However it is clear that finance staff still play a very significant role in the forecasting process and whilst this is appropriate for high risk budgets, it runs counter to the current strategy of placing strong reliance on budget holders. Going forward it is intended that the number of budget holders will be significantly reduced, focussing primarily in high risk budgets and Finance will work closely with budget holders to build understanding and resilience.

Capital accounting: substantial assurance

- 3.17 Overall we can provide substantial assurance. Some minor actions have been agreed to improve the control environment.

Cash and banking: substantial assurance

- 3.18 The income identification and allocation process is effective and has improved significantly after a number of performance and process improvements over the last year. Efficiencies have been made by automating manual processes, introducing new ways of working and making better use of the technology available.
- 3.19 Our testing of controls over cash income handling, income upload and banking processes at a sample of remote establishments is also complete and has raised no significant issues. However it would be helpful to establishments if written procedure notes could be provided. We also note that ideal segregation of duties is always difficult to achieve where there are few staff resources in place.

Expenses and allowances: limited assurance

- 3.20 This area of work was reported to the committee in January. A draft policy for the recovery of overpayments to employees relating to salary, allowances, overtime and expense claims is to be considered by Management Team and the trades unions through the Joint Negotiating and Consultative Forum process with a view to a policy being agreed by Employment Committee. Although all employment contracts state that the council is able to recoup overpayments, the method, timing, circumstances and obligations of the employee have not yet been fully defined.

General ledger: substantial assurance

- 3.21 Overall, there are effective and comprehensive controls in place over the operation of the general ledger. We identified few reportable issues, but note the need to revoke a limited number of inappropriate system user access rights, to adhere to the journal naming convention, and to improve the format and frequency of some control account reconciliations.

Payroll: substantial assurance

- 3.22 The LCC payroll processes approximately 42,000 individual BACS payments to employees of the county council and the county's schools each month, amounting to approximately £44 million.
- 3.23 We can provide substantial assurance over the processes controlling these payments. This includes payments to starters and leavers and statutory and voluntary deductions made.
- 3.24 Given the scale of the payments processed, it is to be expected that minor errors will arise due to human error by both managers and the payroll processing team. The errors we found as a result of testing, relating to

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honoraria payments, were trifling in both number and value. Overpayments have been referred to payroll for recovery. We understand that the entire honorarium process is to be reviewed during 2015/16 to improve efficiencies and help ensure that over or under payments are eliminated in future.

- 3.25 As with other elements of the Oracle system, there are issues with regard to access rights to the Oracle HR/ Payroll system. We found that 29 individuals had inappropriate access rights to the system, and 30 others had access to data that should no longer be held relating to employees of an external organisation. Following the audit, access to the accounts of these users has been revoked or disabled as appropriate.

Payroll additional payments: substantial assurance

- 3.26 As the committee noted in January, we have provided substantial assurance that additional payments to staff through the payroll but beyond their normal salary payments are effectively controlled. However it is not clear that the risk that staff work excessive hours is adequately managed, or that reimbursement is properly achieved from the NHS where appropriate.

Treasury management: substantial assurance

- 3.27 We have provided substantial assurance over the council's treasury management function. We found no issues to report in terms of reported treasury management activity, cash flow forecasting, approval of treasury management transactions (other than a limited number of minor sign-off issues), or segregation of duties over key investment transactional controls.

VAT: substantial assurance

- 3.28 We have provided substantial assurance over this area with no significant issues emerging, although there are a number of coding errors each month, anomalies in the system that need to be resolved, and a need to ensure that self-billing arrangements are compliant with HMRC's record-keeping requirements.

Human resources controls

Hierarchies in the Oracle HR/ Payroll system

- 3.29 A project team is working to ensure that the establishment hierarchies for the year 2015/16 are correct in the Oracle HR/ Payroll system. This work is taking place alongside additional projects to ensure that the council transitions from its old management structure to its new structure, and the Internal Audit Service has been represented at recent project meetings. The team involved is clearly committed to ensuring that the council is ready to operate its new structure from 1 April 2015 but no further detailed internal audit assessment will be made before the year end.

Procurement controls

Central Procurement: substantial assurance

- 3.30 A procurement board has been established, a procurement strategy has been approved by Cabinet, and a contracts register has been set up. Further, guidance is now available to staff on the Procurement intranet, which covers the relevant council and EU rules. We identified some minor non-compliance issues which have been reported to management.

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Service specific controls: Adult Services, Health and Wellbeing Directorate (ASHW)

Initial assessments for direct payments: substantial assurance

- 3.31 Good progress has been made in ensuring that, when direct payment cases are reviewed, due consideration is being given to the capacity of the service users, and mental capacity assessments are being performed as appropriate. In the majority of cases, direct payments are not being made directly to service users who lack the appropriate capacity to take on the employer responsibilities attached to them. However the controls in place to ensure that an appropriate direct payment agreement document is signed and retained, following completion of a mental capacity assessment, are not yet fully effective.

Reablement: substantial assurance

- 3.32 As reported in January, the involvement of service users in their own service plans is key. We found that this is achieved and service users' needs are appropriately captured and addressed

Support planning: substantial assurance

- 3.33 As was also reported in January, service users are involved in support planning and clear, robust, person-centred plans document the assistance required by them, their support preferences, and their individual capabilities.

Service specific controls: Public Health

Scheme of delegation: substantial assurance

- 3.34 As reported in January 2015, we have provided substantial assurance overall on this area. However we found a lack of clarity regarding the implementation of the council's procurement rules, including the procedures to be followed where a variation to an existing contract is required, or where contracts may be awarded to a single source supplier without seeking competitive tenders.

Service specific controls: Directorate for Children and Young People (CYP)

Case file audit process: substantial assurance

- 3.35 The Victoria Climbié Inquiry Report recommended that directors of social services ensure that senior managers inspect, at least once every three months, a random selection of case files and supervision notes. The county council has established a case file audit framework to fulfil this requirement and ensure that positive outcomes for vulnerable children and young people in Lancashire are achieved through high quality social care practice and compliance with procedures. The framework was revised in July 2014 and sets out the number of case file audits that managers and the CYP Audit Team are expected to complete each month and, to support the process, details of completed file audits are reported to the Directorate Leadership Team quarterly.
- 3.36 Each of the agreed actions has now been addressed. It was intended that the requirement for case file audits would be designed into the new Lancashire Care System (LCS) provided by Liquidlogic, but discussions are still ongoing with the developers because LCS does not currently meet this requirement. However, a robust interim system and a toolkit have been introduced which could be built into LCS in the future.

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Direct payments and emergency payments to families

- 3.37 It has become clear that the processes and controls in these two areas have altered so significantly since we undertook our original audit that the actions raised are no longer relevant. The audit of emergency payments to families was reported in November 2011 and on direct payments for children with disabilities in December 2012.

Independent Reviewing Officers: substantial assurance

- 3.38 The role of the independent reviewing officer (IRO) involves chairing a child looked after's review, monitoring a child's case on an ongoing basis to identify any areas of poor practice, and raising any concerns around service delivery generally, not just in relation to individual children. The Government has established statutory guidance regarding IROs' caseloads and the frequency of contact with children looked after, and also gives the IRO the authority to convene a review whenever they deem one necessary.
- 3.39 The Service agreed to implement two high priority actions in this area. The first was that the 'starred recommendations' log would be continuously updated to ensure that all actions are easily identifiable, implemented in a timely manner and are reported to senior management as part of a quarterly quality assurance report. The second was that the caseloads of any IROs who leave or who are absent on long-term sickness would be reallocated with immediate effect by the Quality and Review Managers, and that this would be checked by producing and reviewing regular caseload reports. The testing we have undertaken confirms that both sets of actions have been addressed.
- 3.40 Most of the other actions have also been addressed, although the Service still struggles to meet the timescales in statutory guidance for reviews of children looked after and child protection cases and the reporting required to support these, as well as timely reporting to the families involved in child protection conferences.

Working Together With Troubled Families Programme: limited assurance

- 3.41 We have followed up the action taken to rectify controls that were previously not operating effectively. Although significant steps have been taken to implement the majority of the agreed actions, our high priority recommendation regarding obtaining consent from families remains outstanding. The Information Governance team has confirmed that consent is required.
- 3.42 Management have confirmed that families are now only discussed where they have explicit consent to do so. We will schedule some further follow-up work for April 2015 and will incorporate the results into our annual report.

Due diligence over the transfer of children's centres from the NHS: substantial assurance

- 3.43 As reported in January, we carried out work over the use of funding prior to the transfer in October 2014 of management responsibility for the centres from Lancashire Care NHS Foundation Trust to the council's Quality and Continuous Improvement Service. Our testing confirmed that the funding has been spent to support valid, eligible activities that meet the core offer of children's centre services, and that it did not appear that there were any accrued surplus funds or that funding had been used to support non-core activities.

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Residential homes: substantial assurance

- 3.44 We reported in January that we had followed up the actions agreed in January 2013. Some actions have been taken as intended whilst others are reliant on wider control improvements, in particular revised social care supervision arrangements, and the development of revised financial procedures for these establishments.

Service specific controls: schools

School audit visits

- 3.45 We have completed audits of the county's schools with assurance results as follows:

School type	Number of audits	Level of assurance			
		Full	Substantial	Limited	None
High school	8	-	6	2	-
Primary school	14	-	12	-	2
Nursery/ special school	3	-	-	-	3
Total	25	-	18	2	5

- 3.46 We have followed up the actions agreed during 2012/13 with each of the schools where we have provided only limited or no assurance to assess whether improvement is being made to the controls over their finances. We will follow up the actions agreed in 2013/14 and the current year during the summer term to July 2015. Each of the schools whose actions we have followed up has implemented appropriately improved controls.
- 3.47 We have issued five school audit reports with no assurance during the year. In four of these cases these were initiated because we have also conducted a disciplinary investigation at the school. All schools that receive no assurance are reported to the council's School Improvement Challenge Board (SICB) so that appropriate support is provided by the council to these schools.

Schools with new bank accounts: limited assurance

- 3.48 We have reviewed the adequacy and effectiveness of the council's controls over schools which have recently chosen to have their own bank accounts. There are a number of weaknesses in these controls and the Head of Finance (Capital and Schools) intends to facilitate a review of the council's overall financial control framework over schools.
- 3.49 In particular, training is available from the Westfield Centre for officers involved in administering school bank accounts, but this is not mandatory and is not always accessed. Training has previously been provided by the Schools Finance team, but this has not been available recently. The school's bank account mandate ought to make reference to the fact the Lancashire County Council is the ultimate owner of the funds, but the Accounting and Budgeting team does not check that this is the case prior to approving any bank account: none of the mandates at the four schools we examined incorporated this reference. Schools are required to undertake bank reconciliations on a monthly basis and submit them to the Accounting and Budgeting team. However these

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reconciliations are not verified against actual bank statements until the end of the year and any errors cannot be promptly identified.

- 3.50 At all four schools that we visited there was inadequate segregation of duties. Whilst it is acknowledged that in certain schools there are too few staff to separate their duties adequately, this should be identified as part of the application process, thereby allowing other appropriate arrangements to be made.

Service specific controls: Environment Directorate

Highways and property asset management project

- 3.51 The Internal Audit Service has been represented on the project board. Whilst there has been some delays with the supplier agreement process, management expect the project to be completed on time and this will be closely monitored throughout the course of the project.

Use of highways contractors: limited assurance

- 3.52 As already reported in January, there are weaknesses in controls over the council's use of contractors by its Lancashire Highways Service. There is a lack of corporate contracts where these would be appropriate, and a general lack of evidence that procurement exercises have taken place as required where corporate contracts are not already in place. Where corporate contracts are in place the first preferred supplier is frequently not used and, where corporate contracts require mini tenders to be undertaken with selected suppliers, this does not always happen.
- 3.53 Actions have been agreed to address the issues – for example training for staff in the highways depots, and more effective oversight by managers – and, if these are implemented, controls in this area will be audited again in May.

Service specific controls: Lancashire County Commercial Group

Fleet Services: substantial assurance

- 3.54 As reported in January, Fleet Services have established good practices, especially for servicing fleet vehicles and in relation to the accuracy of vehicle and plant item details entered in to RAMP (Repair And Maintenance Programme). However there are some areas where controls should be improved, in particular around the use of the RAMP system to process payments.

4 Counter fraud and investigations

- 4.1 The Internal Audit Service provides a counter fraud and investigatory service to management, which is distinct from internal audit but is related in considering the council's controls and in the skill sets required.

Responsive work to support management: special investigations

- 4.2 The Internal Audit Service has continued to spend a considerable amount of time on a number of special investigations, arising from whistle-blowing and similar calls, and from requests for support from the county's schools. We have worked with the police as well as service teams and the Human Resources team on a number of financial investigations and related disciplinary procedures.
- 4.3 During the year to date, including cases that were on-going at the start of the year, the Service has worked on 32 cases in total, 13 of which are still on-going. The largest single source of investigations is the county's schools, which account for eight cases.

Counter fraud activity

- 4.4 During April 2015 e-learning will be provided for targeted staff working in finance, procurement and contract management posts to raise awareness of areas susceptible to fraud, as well as the whistle-blowing lines (relating to both finance and human resources issues) available to them.
- 4.5 The Service is also supporting management to implement a pensions forfeiture scheme where individuals are found guilty of fraud or other offences.

National Fraud Initiative

- 4.6 As part of the county council's duty to protect public funds, the Audit Commission requires all local authorities to participate in the National Fraud Initiative. This is a two-yearly exercise that matches electronic data sets held by public sector organisations to highlight potentially fraudulent activity. The data for the current initiative was submitted last year and has resulted in 7,800 matches which are currently being investigated by services around the council.
- 4.7 The Audit Commission and, from 1 April 2015, the Home Office, expect that priority matches will be investigated, ideally before the end of the calendar year.

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Category of match	Total matches	Priority matches
Relating to deceased persons		
Blue badges held by deceased persons	3,950	3,454
Bus passes held by deceased persons	2,257	2,139
Pensions being paid to deceased persons	497	226
Private residential care home places registered to deceased persons	309	61
Resident parking permits held by deceased persons	1	1
Other matches		
Creditors	17,017	949
Payroll	1,803	654
Pensioners also on the payroll	954	243
Blue Badges – general	73	18
Insurance claimants	176	33
Personal budgets	713	33
Individuals who appear on more than one report	871	0
	28,621	7,811